

CIVIL

Appropriation Accounts

(CLASSES I—IX)

1942

Appropriation Accounts of the sums granted by Parliament for Civil Services, Classes I—IX, for the year ended 31st March 1943; together with the Report of the Comptroller and Auditor General thereon, and upon certain Store Accounts. (In continuation of House of Commons Paper No. 27 of 1942-43)

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CIVIL APPROPRIATION ACCOUNTS (CLASSES I-IX) 1942.

REPORT OF THE COMPTROLLER AND AUDITOR
GENERAL.

GENERAL.

1. My examination of the Appropriation Accounts for 1942 has followed the plan, which I have outlined in previous Reports, of devoting attention largely to the systems of control and accounting exercised by Departments, particularly those administering war activities.

The Public Accounts Committee were informed last year that the increasing difficulty of the man-power position had made it necessary to call on Accounting Officers to consider the release of some of their accounting staffs, and consequently to accept higher accounting risks than would be compatible with peace-time standards. I have however no general criticism to make on the standard of accounting maintained by Departments in the year under review, regard being had to the prevailing circumstances and the relaxations of check which have been authorized. My Reports deal with the relatively small number of cases which appear to me to call for mention and under war conditions these naturally arise for the most part in connexion with expenditure charged under Class X, War Services, of the Civil Appropriation Accounts and under Vote of Credit Services, the accounts of which will appear in separate volumes.

Excess Vote.

2. An Excess Vote is required in the case of Class V, Vote 14—Supplementary Pensions. The excess expenditure on this Vote was 63,200*l.* 4*s.* 7*d.*, towards meeting which extra receipts of 40,471*l.* 19*s.* 1*d.* are available (see paragraph 30).

Adjustment of Balances on 1941 Votes.

3. The balances to be surrendered out of Civil Votes, Classes I-IX, for 1941 amounted to 18,841,045*l.* 4*s.* 9*d.* I certify that these balances have been duly surrendered to the Exchequer.

Out-turn of the Year.

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

It will be seen from the Grand Summary on pages 2 and 3 that the total amount to be surrendered on Classes I-IX of the Civil Votes is 10,653,143*l.* 11*s.* 2*d.*, made up thus:—

	<i>£</i>	<i>s.</i>	<i>d.</i>	<i>£</i>	<i>s.</i>	<i>d.</i>
Estimated Gross Expenditure ..	469,544,946	-	-			
<i>Less:</i>						
Estimated Appropriations in Aid ..	22,864,949	-	-	446,679,997	-	-
				42,710,465	18	7
Allocated from Vote of Credit in sup- plementation of certain Votes ..				63,200	4	7
Excess on Class V, Vote 14 (see para- graph 30)				489,453,663	3	2
Actual Gross Expenditure	500,828,571	12	5			
<i>Less:</i>						
Appropriations in Aid Applied ..	22,028,052	-	5	478,800,519	12	-
				£10,653,143	11	2

The principal savings contributing to this total are 2,866,000*l.* on Assistance Board, 1,600,000*l.* on Broadcasting, and 1,277,000*l.* on Colonial and Middle Eastern Services: the total also includes 1,160,000*l.*, the amount of the Vote on Account for the Ministry of Works and Buildings, due to be surrendered following the introduction of the Vote for the Ministry of Works and Planning.

The amount to be surrendered on the token Votes for Class X, War Services, is 120*l.* on three Votes for services the expenditure on which was transferred to other Votes. With the addition of this 120*l.* and of 488,522*l.* 19*s.* 5*d.* to be surrendered by the Revenue Departments, the total amount to be surrendered on Civil and Revenue Departments Votes is 11,141,786*l.* 10*s.* 7*d.*

Extra Receipts.

5. Extra receipts payable to the Exchequer recorded in the Appropriation Accounts amount to 15,755,865*l.* -*s.* 5*d.* on the Civil Votes, Classes I-IX, and 239,357*l.* 12*s.* 8*d.* on the Votes for Revenue Departments, making a total of 15,995,222*l.* 13*s.* 1*d.* Of this amount 40,471*l.* 19*s.* 1*d.* arising on Class V, Vote 14—Supplementary Pensions—has not been paid into the Exchequer and is available to reduce the amount of the Excess Vote required for that service (see paragraph 30).

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

Store and Stock Accounts.

6. The store and stock accounts of the Civil Departments have been examined by my officers. The results were generally satisfactory, regard being had to prevailing conditions.

CLASS I, VOTE 15.—THE MINT.

Subhead G.—Loss from Waste on Silver Coinage.

7. The losses falling under this subhead are normally due, in the main, to volatilization, abrasion and to the process of blanching. As it appeared that, in relation to the weight of coin manufactured, the loss charged in the present account was appreciably higher than in recent years, I inquired of the Mint whether an explanation could be furnished of the probable causes.

CLASS I, VOTE 15—*contd.*

In reply I was informed that as the result of leakages from, and breakages of, faulty crucibles and of spills caused by inexperienced workmen at the charging-in stage of melting operations, considerable quantities of silver were deposited in the furnaces, and that the demand for silver coin output rendered it impossible during the year to suspend melting operations in order to effect recovery of this silver.

CLASS I, VOTE 16.—NATIONAL DEBT OFFICE.

Examination of Accounts of Non-voted Services.

8. Annual accounts of the National Debt Commissioners in respect of non-voted services, made up to 31 March 1943 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 28.—MINISTRY OF TOWN AND COUNTRY PLANNING.

9. Under the Minister of Works and Planning Act, 1942, the powers and duties in England and Wales assigned to the Ministry of Health by the Town and Country Planning Act, 1932, were with minor exceptions transferred to the Ministry of Works and Planning, which replaced the Ministry of Works and Buildings from 1 July 1942. The subsequent passing of the Minister of Town and Country Planning Act, 1943, led to the appointment on 6 February 1943 of a Minister of Town and Country Planning, charged with the duty of securing consistency and continuity in the framing and execution of a national policy with respect to the use and development of land throughout England and Wales. By virtue of this Act the functions exercisable under the 1932 Act were transferred to the new Minister.

The first provision for the salaries and expenses of the new Ministry was made by Supplementary Estimate, H.C. 50 of 1942–43 dated 16 February 1943, and the expenditure of 10,847*l.* charged in the present account covers rather less than two months of the financial year. It consists almost wholly of the salaries and wages of staff transferred from the Ministry of Works and Planning. The net Estimate for 1943 is 172,430*l.*

Under Section 8 of the Minister of Town and Country Planning Act provision may be made by Order in Council for the establishment of Commissions to assist the Minister in the exercise of his functions in relation to the use and development of land. No such Commission has yet been established.

CLASS II, VOTE 2.—DIPLOMATIC AND CONSULAR SERVICES.

Subhead Q.—Relief of Distressed British Subjects.

10. This subhead provides generally for the cost of repatriating British subjects who have become destitute in foreign countries and for their relief as far as necessary while awaiting repatriation. The persons so assisted are required to give an undertaking to repay on demand, and this document embodies an acknowledgment of the assistance received. As the expenditure is normally limited to payments for passage home and personal requirements, together with small money advances, all of which can be identified as solely in respect of particular persons, the undertakings to repay usually constitute vouchers sufficient to support the charges to the Vote.

It recently came to my notice that similar undertakings to repay were being furnished in support also of expenditure incurred by the Cairo Repatriation Officer in maintaining a refugee camp. Refugees of all nationalities were assisted at this camp before being sent to various destinations, and the expenditure which amounted at one time to some 20,000*l.* a year, was apportioned among the persons assisted according to the numbers in the camp from time to time. The share thus apportioned to refugees of British nationality was charged to the Vote in the manner already described, recoveries from these persons being carried to Appropriations in Aid. The expenditure allocated to foreign refugees was placed in suspense, with a view apparently to recovery, if possible.

In my opinion the total expenditure incurred under proper authority on maintaining the camp should have been brought to account under a suitable subhead, without regard to the proportion which might prove recoverable or to the nationality of the persons assisted. I accordingly inquired of the Foreign Office why this was not done, and whether vouchers supporting the expenditure could be produced. I have recently been informed that, as a result of consultation with the Treasury, arrangements are being made to bring the entire expenditure in connexion with the camp (which I understand has now been closed) to account as a charge to public funds, and to furnish all the vouchers for my inspection.

Subhead AA.—Assistance to Polish Refugees.

11. Provision for assistance to Polish refugees has been made under this Vote since 1939. It was originally designed to meet the cost of supplying clothing, medical stores, &c., to refugees in neutral countries, and in 1940 also that of bringing selected refugees to the United Kingdom to continue their education and training. Subsequently grants have been voted in general terms for the relief of distress, and the expenditure brought to account in the year under review was incurred between November 1940 and December 1941 on the evacuation of some 500 Polish refugees from the Balkans to Cyprus, and subsequent transfer to Palestine, to Egypt, and finally to Northern Rhodesia, and on their maintenance *en route* and in Africa. While the party was in Palestine some of its members joined the armed forces and were replaced by other Polish refugees.

The expenditure outside Egypt was entrusted to the several colonial Administrations concerned and is not accounted for in detail. I have not been informed what directions as to financial control were given by the Foreign Office, but certified claims rendered after audit by the Colonial Audit Department have been furnished to me. In the circumstances I have not thought it necessary to call for supporting vouchers. I understand that the expenditure in Northern Rhodesia is continuing.

CLASS II, VOTE 5.—DOMINION SERVICES.

Grants in Aid to Swaziland and the Bechuanaland Protectorate.

12. Since the date of my last Report I have received the audited accounts of Swaziland and of the Bechuanaland Protectorate for the financial year 1941, together with the reports of the local auditor thereon. The audited accounts for the financial year 1942 have not yet been furnished to me.

These Territories did not receive grants in aid during 1942, but the control of their finances by the Treasury continued during that period.

Newfoundland.

13. The accounts of Newfoundland for the year ended 30 June 1942 have reached me, duly certified by the Comptroller and Auditor General of Newfoundland, together with his Report thereon, but I have not yet received the certificate of the Accounting Officer of the Dominions Office that Treasury authority has been obtained where necessary for the expenditure incurred. No assistance by way of grant from the United Kingdom has been necessary since 30 June 1940, but the finances of the Island remain subject to Treasury control.

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

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

14. In paragraph 13 (i) of my last Report I stated that I had not received the audited accounts for 1941 for Somaliland, St. Lucia and Antigua. These accounts have since been received by me as well as the accounts for 1942 of the Leeward Islands. I have not yet been furnished with the audited accounts for 1942 of the other twelve Dependencies whose annual Estimates were subject to Treasury control, following the issue of grants in aid of local revenues, namely Cyprus, Nyasaland, Somaliland, Dominica, Montserrat, British Honduras, St. Helena, Antigua, Gilbert and Ellice Islands, St. Lucia, British Guiana and Malta (also referred to below).

15. The expenditure under Subhead A.8 includes a grant in aid of 10,000,000*l.* to Malta for the restoration of war damage and other post-war expenditure. It was stated in the Supplementary Estimate of 26 January 1943 (H.C. 37 of 1942-43) that this provision was made in accordance with the announcement in the House of Commons on 10 November 1942 that His Majesty's Government had decided to seek the approval of Parliament for a free gift of 10,000,000*l.* to the Government of Malta, to be used for the restoration of war damage and rebuilding after the war; it was also stated that if the actual expenditure should fall short of the sum voted, the balance would be used for other purposes beneficial to Malta.

The Supplementary Estimate provided that the money should be paid to trustees to be nominated by the Secretary of State and be made available to Malta as and when required. The Secretary of State has nominated as trustees the Crown Agents for the Colonies, to whom the grant has accordingly been paid, and has directed that such part of the gift as may not be immediately required shall be invested.

Under the terms of the Estimate expenditure out of the grant in aid will not to be accounted for in detail to me, but I understand that arrangements have been made whereby an annual account of the transactions in connexion with the gift, after certification and report by the Auditor General of Malta, will be furnished by the Colonial Office to the Treasury and to me for information.

CLASS II, VOTE 8—*contd.*

16. I have not yet received the audited accounts of the grants in aid to Malta for the years 1940 onwards for expenses of administration, &c., and I have recently inquired whether an indication can be given of the date by which these accounts may be expected.

I have received the audited account for 1942 of the expenditure from the grant in aid of relief of non-Malta-born Maltese in Turkey.

Reference was made in paragraph 13 (ii) of my last Report to the Malta Essential Commodities Reserve Fund and to a question whether a further sum of 9,480*l.* was due to the Exchequer. The Treasury have now agreed that no further adjustment is required.

17. Of the Colonies to which certain grants in aid have been given for special purposes, I have been furnished with audited accounts from Cyprus and from the Gilbert and Ellice Islands for 1941, but not for 1942. A final account for 1942 of the expenditure out of the issues to Kenya in earlier years in respect of Ethiopian refugees is also awaited: I understand that a sum of approximately 14,000*l.* is due to the Exchequer.

Middle Eastern Services : Sundry Grants in Aid.

18. I have received the accounts for 1941 relating to the grant in aid of expenditure arising out of the disturbances in Palestine, and for 1941 and 1942 relating to the grant in aid of expenditure on relief of Ethiopian refugees in Palestine. Accounts for expenditure incurred on the former of these services in 1942 are awaited, as well as accounts for 1941 and 1942 of the grant in aid of Trans-Jordan local revenues.

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

19. As mentioned in paragraph 31 of my Report for 1940, the Imperial War Graves Commission offered to lend to His Majesty's Government, free of interest, at call, the surplus income arising from the Endowment Fund and not required to meet the current expenditure of the Commission attributable to graves of the 1914–18 war. At 31 March 1943 the amount deposited by the Commission with the Paymaster General in pursuance of this undertaking was 265,000*l.*, a further 160,000*l.* having been deposited during the year under review. The income from the Fund during the year was approximately 185,000*l.*

The final contribution of 520,000*l.* to the Endowment Fund made by the United Kingdom in 1940, to which I referred in paragraph 30 of the same Report, remained to the credit of the Commission on deposit with the Paymaster General, free of interest, at the end of the year under review.

CLASS III, VOTE 3.—POLICE (ENGLAND AND WALES).

CLASS III, VOTE 12.—POLICE (SCOTLAND).

METROPOLITAN POLICE FUND ACCOUNT.

War Damage.

20. Police property (other than houses), though not rateable, may exceptionally appear in a valuation list in England and Wales by agreement or by virtue of a contribution in lieu of rates, and in Scotland does in any event appear in the valuation roll. Such property is contributory property under the War Damage Act, 1943, and the police authority becomes liable to pay war damage contributions.

CLASS III, VOTE 3—*contd.*CLASS III, VOTE 12—*contd.*

In order that police authorities whose property (other than houses) appears in a valuation list or roll should not be in a worse position as regards liability for paying war damage contributions than other police authorities, the Treasury have agreed that contributions paid in respect of such property, instead of attracting police grant of 50 per cent., shall be reimbursed in full.

As I explained in paragraph 20 of my last Report Metropolitan Police property was brought within the scope of Part I of the War Damage Act by designation. War damage contributions (on buildings other than houses) paid out of the Metropolitan Police Fund are reimbursed in full out of the Police Vote in accordance with the concession outlined above, the Fund receiving ordinary police grant on the excess cost of reinstatement of police buildings damaged by enemy action over the amount of compensation received. The 1940 and 1941 expenditure excluded from the grant claims pending designation has been brought into account this year, together with the relevant compensation so far received.

21. Vehicles, equipment and stores purchased by police authorities for police purposes are insurable under the Business Scheme operated by the Board of Trade in accordance with the provisions of Part II of the Act, the premiums payable ranking for Exchequer grant. Cost of repair or replacement of lost or damaged items and credit for compensation received from the Board of Trade are included in the claim for grant. The Receiver, whose property is deemed to be Crown property, is precluded by Section 84 (4) (e) of the Act from insuring in this respect and there is no provision in the Act, as in the case of buildings, for designation. In consequence, to relieve the Metropolitan Police Fund of an expense not borne by other police authorities, the Treasury have agreed to make, in supplementation of the ordinary Exchequer grant payable, a special grant of 50 per cent. of the cost of war damage sustained by such property.

CLASS III, VOTE 9.—PUBLIC TRUSTEE.

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

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

Subhead M.—Medical Research Council.

23. The accounts of the Medical Research Council for the year ended 31 March 1942 which, as mentioned in paragraph 22 of my last Report, were not rendered to me in time for publication with the Account of the Vote for Scientific Investigation, &c., for 1941, were duly certified by me on receipt and were separately laid before the Public Accounts Committee in July last.

Owing to unforeseen staffing difficulties it was not possible for the Council to complete the accounts for the year ended 31 March 1943 in time for inclusion in the present volume.

Subhead N.—Agricultural Research Council.

24. It has been decided by the Treasury that the accounts of the Agricultural Research Council, which have hitherto been published separately as a White Paper (see Cmd. 6434 for the 1941 accounts), shall henceforth be appended to the account of this Vote. The account for the year under review is accordingly printed on page 176.

CLASS V, VOTE 6.—OLD AGE PENSIONS.

CLASS V, VOTE 14.—SUPPLEMENTARY PENSIONS.

Allocation of the Charge for combined Pensions between the Votes.

25. In accordance with an announcement by the Chancellor of the Exchequer in the House of Commons on 20 October 1942, the Assistance Board, which administers supplementary pensions under Part II of the Old Age and Widows' Pensions Act, 1940, took over gradually after 1 January 1943 from the Customs and Excise Department, except in certain areas in Scotland, responsibility for the administration and arrangements for payment of non-contributory old age pensions in cases where a supplementary pension was in payment or is subsequently awarded. In such cases the Board issues a book of weekly orders to the pensioner for the combined amount of his two pensions. The proportion of the value of these combined orders attributable to basic old age pensions cannot be calculated without undue labour and, by agreement between the two Departments and the Treasury, is determined on a statistical instead of an accounting basis. The amount so determined in respect of the period to 31 March 1943 is 270,795*l.* and is included in the total charge to Subhead A of the Old Age Pensions Vote.

I am satisfied that the method adopted for determining the charge to the Old Age Pensions Vote gives a result which is virtually accurate. For this reason and in view of the saving of man-power effected by the adoption of this method of determining the charge to fall on each of these two Votes, I have no objections to offer and accordingly have not felt constrained to qualify my certificates to these accounts.

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

Out-turn of the Account.

26. Gross expenditure during the year amounted to 37,777,350*l.* and Appropriations in Aid realized 2,074,917*l.*, leaving a net expenditure of 35,702,433*l.* The net total of the Estimate was 34,930,000*l.* and there was thus a deficiency of 772,433*l.* which was met from the Vote of Credit. As shown in note (1) to the account, expenditure of at least 1,250,000*l.*, included in Subhead A, but not provided for in the Estimate, has been identified as directly arising out of the existence of a state of war.

As compared with the previous year the gross expenditure, 37,777,350*l.*, showed an increase of 1,643,647*l.*, which is more than accounted for by increases amounting to 1,783,325*l.* on Subheads A to F, Administration. These subheads cover the cost of administration of the war services provided for under Class X, Vote 8, in addition to those under this Vote, and the increased expenditure in 1942 was due to the expansion of work on such war-time activities as labour supply and recruitment for military and national service.

Appropriations in Aid realized 2,074,917*l.* compared with 2,659,924*l.* in 1941. The reduction of 585,007*l.* was mainly due to the cessation as from 1 April 1942 of recovery from the Assistance Board of the Ministry's expenses in connexion with unemployment allowances, as explained in paragraph 29.

CLASS V, VOTE 10.—COMMISSIONER FOR SPECIAL AREAS (ENGLAND AND WALES).

CLASS V, VOTE 18.—COMMISSIONER FOR SPECIAL AREAS (SCOTLAND).

Interest on Loans to Trading Estate Companies.

27. The first instalments of interest on loans made to two trading estate companies by the Commissioner for Special Areas (England and Wales) became payable in the year under review. The agreements with these companies provide that no interest shall accrue or be payable before the expiration of five years from the dates on which the companies enter into possession of the sites, after which period advances bear interest 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, after such examination as he may deem necessary of the books and affairs of a company, 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 account on page 214 includes 79,284*l.* in respect of interest paid by these companies, the South Wales and Monmouthshire Trading Estates, Limited, and the North Eastern Trading Estates, Limited. The former undertaking met in full its liability of 59,978*l.* for the year on outstanding loans, which at 31 March 1942 amounted to 1,501,175*l.* Loans to the North Eastern Trading Estates, Limited, amounted to 1,920,000*l.* at the same date, and the company paid the full sum due for the period 1 April to 30 June 1942 (19,306*l.*) at the request of the Commissioner, but interest for the half-year to 31 December 1942 was waived, the Commissioner accepting the company's certificate that its financial condition did not warrant payment for that period. Payment at the reduced rate of 1 per cent. per annum has been accepted for the period 1 January to 30 June 1943.

28. At 31 March 1942 loans amounting to 1,102,924*l.* had been made by the Commissioner for Special Areas (Scotland) to the Scottish Industrial Estates, Limited, on terms generally similar to those mentioned above. In this case the first payment of interest (13,999*l.* for the period 16 May to 31 December 1942—included in the sum of 15,534*l.* on page 232) was at the provisional rate of 2 per cent., and interest for the half-year to 30 June 1943 has been paid at the same rate. I understand that the Commissioner is considering whether the company's financial condition would warrant payment at a higher rate.

The net revenue of this company has been adversely affected by deficiencies of 14,604*l.* and 16,973*l.* in the years 1940 and 1941 on the working of the installation for the generation and distribution of steam on the estate. Measures have been approved for carrying out certain improvements to the installation.

CLASS V, VOTE 11.—ASSISTANCE BOARD.

Out-turn of the Account.

29. The total charge of 5,825,306*l.* to this Vote was 3,144,393*l.* less than in 1941, and showed a saving of 2,871,694*l.* on the Estimate of 8,697,000*l.* Owing to the continued reduction in unemployment the average weekly number of allowances in payment to applicants at local offices of the Ministry of Labour and National Service who were not in receipt of unemployment benefit fell from 67,000 in 1941 to 32,000 in 1942. The average weekly rate of allowance increased from 22*s.* 1*d.* to 25*s.* 3*d.* In addition an average of

CLASS V, VOTE 11—*contd.*

560 payments was made weekly in 1942 in supplementation of unemployment benefit, the average weekly rate being 12s. 1d. The corresponding figures for 1941 were 400 and 9s. 1d. respectively.

The weekly scale rates, as well as the amount and the period of operation of winter allowances, were increased during the year on the same lines as those for supplementary pensions, to which I refer in paragraph 31 below.

Since the closing of the Unemployment Assistance Fund on 31 March 1942 the cost of services rendered to the Assistance Board by other Government Departments remains charged to the Votes of those Departments, and this Vote bears only the administrative expenses directly incurred by the Board. These expenses, which include the cost of administration of Supplementary Pensions (Class V, Vote 14) and of the services for other Departments referred to in the final note to the account, amounted to approximately 3,360,000*l.* in 1942 as compared with 3,840,000*l.* in 1941.

CLASS V, VOTE 14.—SUPPLEMENTARY PENSIONS.

Excess of Expenditure over Grant.

30. This account shows an excess of expenditure over the gross Vote, including the amount for which a Supplementary Estimate was presented in October 1942, of 63,200*l.* 4s. 7d., and surplus receipts of a type authorized to be used as Appropriations in Aid amounting to 40,471*l.* 19s. 1d. It is proposed to seek the authority of Parliament to apply the surplus receipts in aid of expenditure, leaving a net deficit of 22,728*l.* 5s. 6d. for which an Excess Vote will be required.

The excess is explained by the Accounting Officer as due to the average rate of payment being slightly more than anticipated.

Out-turn of the Account.

31. The amount of 37,563,200*l.* expended on supplementary pensions was 10,384,045*l.* more than in the previous year. The average number of pension cases current during the year, a proportion of which related to more than one beneficiary, was approximately 1,170,000, while the average weekly rate of payment, excluding the exceptional needs grants referred to below, was approximately 12s. The corresponding figures for 1941 were 1,078,000 and 9s. 8d. respectively.

Under the Supplementary Pensions (Determination of Need and Assessment of Needs) (Amendment) Regulations, 1942, an increase in weekly scale rates was made in August 1942 of 2s. 6d. for each person aged 16 years or over and 1s. for each child under that age. In addition, in exercise of the discretion given to them by the Supplementary Pensions (Determination of Need and Assessment of Needs) Regulations, 1940, the Board increased in the year under review the extra weekly allowances normally given for special needs due to winter conditions from 1s. 6d. for a person living alone and 2s. for a man and wife to 2s. 6d. in either case, and extended the period of their operation from 22 to 26 weeks.

Special assistance, amounting in total to approximately 1,120,000*l.* in respect of over 300,000 cases, was also given to pensioners under the last-named Regulations by means of "exceptional needs" grants where deficiencies of clothing, bedding and other household necessaries were found to exist. This assistance took the form of cash grants based on the retail prices of the articles required, except in the case of blankets for which special bulk purchase arrangements were made owing to difficulties of supply.

CLASS VI, VOTE 7.—MINISTRY OF AGRICULTURE AND FISHERIES.

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

32. I referred in paragraph 61 of my Report on the Civil Appropriation Accounts, 1939, to the further assistance authorized by Section 32 of the Agricultural Development Act, 1939, to be given to the Agricultural Mortgage Corporation, Ltd., by way of grant or loan not exceeding 60,000*l.* per annum for a period of twenty years beginning with 1939. Until 1942 the assistance given under this authority was by way of grant equal to the estimated loss for the year as determined from information supplied by the Corporation, subject to adjustment, when calculating the payment for the succeeding year, in the light of the actual deficiency as disclosed by the Corporation's audited accounts. Under these arrangements 22,500*l.* was issued in 1939 and 10,000*l.* in 1940, while nothing became payable in 1941.

In 1942 however the Corporation pointed out that, when the maximum sum of 60,000*l.* authorized by the Act was fixed, it was made clear that that figure represented the mean of their requirements over the period of twenty years for which assistance was to be given and that these requirements would progressively increase during the period. They therefore requested that the full 60,000*l.* should be paid to them in 1942 and for the remainder of the statutory period, subject to review from time to time as may be required by the Minister.

After consideration of the Corporation's prospective financial position the Minister, with the approval of the Treasury, agreed that the full 60,000*l.* should be paid for 1942 and for future years until otherwise notified. By this means it is thought that early recourse to the Government Guarantee Fund of 650,000*l.*, established under the Agricultural Credits Act, 1928, will be avoided. The grants remain subject to the conditions that they are treated as loans repayable if at any time the Minister and the Treasury consider that the Corporation's revenue position is sufficiently assured to enable them to do so, and that so long as the Corporation is in receipt of such grants no dividends shall be paid on share capital except with the consent of the Minister and the Treasury.

CLASS VI, VOTE 10.—ROADS, &c.

Subhead F.—Road Expenditure of an abnormal character or outside the scope of the Road Fund.

33. In my Report on the Road Fund Accounts, 1941 (H.C. 25 of 1942-43), I mentioned the transfer from the Road Fund to the Roads, &c., Vote of road expenditure specially incurred for war purposes. The present account includes 4,314,650*l.* for this service.

The cost of agency works services performed by the Ministry of War Transport at the request of certain Service Departments, which consist mainly of laying runways and levelling and constructing roads on the property of the Departments, has hitherto been paid from the Road Fund and recovered from the Department concerned, the transactions being shown as agency services in the Road Fund Accounts. In consequence of an extension of the arrangements for waiver of financial adjustments to which I referred in paragraph 4 of my Report on the Vote of Credit Account, 1939, the expenditure on these services is now borne by the Roads, &c., Vote, and 4,478,079*l.* in respect thereof has been charged under Subhead F.

CLASS VI, VOTE 10—*contd.**Motor Tax Account.*

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

The revenue from motor vehicle duties is shown on page 17 of the Finance Accounts, 1942–43 (H.C. 94 of 1942–43). Gross receipts (29,910,609*l.* 9*s.* 6*d.*) were 9,050,227*l.* less and refunds in respect of surrendered licences, &c. (2,414,521*l.* 4*s.*), were 1,262,744*l.* greater than in 1941. The variations are mainly attributable to war-time restrictions on the use of motor cars.

CLASS VII, VOTE 6A.—MINISTRY OF WORKS AND PLANNING.

Rearrangement of Estimates covering New Works.

35. As indicated in paragraph 35 of my Report last year provision was made by a new Vote in Class X, War Services, in 1942 (originally Vote 15 and subsequently Vote 15A) to take the bulk of the services previously charged to the Vote for Public Buildings, Great Britain (Class VII, Vote 7). In this connexion it was decided to charge to the new Vote expenditure incurred in 1942 on new works which would normally have been shown under other Votes administered by the Ministry but were readily distinguishable as due to the war and had not appeared in earlier years. The provision for urgent unforeseen works in the respective Estimates in Class VII was to be regarded as reserved for services not clearly due to the war.

As a result of this decision certain expenditure on new works that would otherwise have been borne on the 1942 votes for Art and Science Buildings, Great Britain (Vote 1), Labour and Health Buildings, Great Britain (Vote 3), Public Buildings Overseas (Vote 8) and Revenue Buildings (Vote 10) is charged to the War Services Vote, while similar expenditure on works in progress is recorded under the Votes mentioned.

In view of the increasing difficulty of distinguishing between normal and war-time functions in the case of services performed by the Ministry of Works in connexion with art and science buildings, labour and health buildings, and revenue buildings, no separate estimates were presented for these three services for 1943. In that year the relative expenditure, including costs of maintenance, will be borne on the Ministry's War Services Vote.

CLASS VII, VOTE 13.—STATIONERY AND PRINTING.

General Contract Arrangements.

36. The type of contract employed by the Stationery Office for paper, printing, binding, &c., and general office requisites varies according to the nature of the supplies or service and the circumstances of the demand. Recurrent requirements of standard types were usually the subject of competitive contracts at rates per unit running for a period of years. Fixed price contracts placed as far as possible on a competitive basis and, in exceptional cases, maximum price contracts are employed for non-recurrent supplies and services. In certain cases short period contracts for emergency printing and binding requirements are negotiated.

CLASS VII, VOTE 13—*contd.*

The prices at which paper is supplied to the Department are restricted by the Control of Paper Orders issued from time to time by the Ministry of Supply and are often below the maximum prices prescribed in those Orders. In the case of negotiated contracts for printing and binding a check on prices is available through comparison with competitive prices and with the cost of similar work at the Stationery Office Printing and Binding Works. Apart however from the examination of details of increased costs furnished by contractors in support of applications for increases in contract rates or extra-contractual allowances, investigation by the Department of costs actually incurred in the execution of contracts is limited to the relatively few cases of maximum price contracts and certain contracts for office supplies.

Running Contracts.

37. In normal times the Department's running contracts are placed by competition for periods varying from three to ten years, but after the first year are subject to termination generally at three or six months' notice by the contractor or the Department. On the outbreak of war it was considered necessary as far as possible to continue the running contracts then in operation, and with this object the Treasury agreed that payments should be made to the contractors in respect of additional costs incurred as a result of the war. These payments were at first limited to the increased cost of materials but were later extended to cover certain overheads and wages.

In October 1941 the Department was authorized by the Treasury to negotiate revised contracts for printing, binding and kindred supplies and services on terms which made allowance for further increases in costs within certain defined limits, provided the Department was satisfied that the pre-war rates were reasonable. A number of pre-war running contracts have been adjusted under this arrangement. In these as in other cases later increases in costs resulting from national increases in rates of pay in the printing and kindred trades have been met by extra-contractual allowances.

Powers have been delegated by the Treasury under Defence Regulation 55 to enable the Department to give suitable directions if contractors for printing and binding, &c., are unwilling to continue their contracts on either the old or the new basis or to tender for new work. It has not been necessary to use these powers save in a few cases of minor importance.

Remuneration of Agents distributing Accounting Machinery.

38. During 1942 a considerable quantity of adding machines, accounting machines and similar appliances was obtained from the United States on lend-lease terms. Under arrangements approved by the Treasury the distribution of these machines to private users needing them in connexion with the war effort and to Government Departments is effected through the British subsidiaries of the American manufacturers of the machines. Agreements operating from 1 January 1942 and terminable by three months' notice on either side have been concluded between the Stationery Office and these firms under which the latter are responsible as agents of the Stationery Office for the collection of the machines at the port of entry, for their storage, insurance, assembly, despatch, carriage and installation and for customary post-installation services to the users. By the terms of the agreements the agents are also liable for the payment to the Stationery Office of all moneys due for machines sold to private users.

CLASS VII, VOTE 13—*contd.*

The terms of the agreements, including the agents' remuneration for their services, were negotiated by the Directorate of Office Machinery of the Board of Trade (which is also responsible for fixing the selling prices of the machines and for authorizing sales to private users) and were approved by the Treasury. The agents' remuneration is related to the selling prices of the machines, rising from 33½ per cent. of the selling price if the net value of the machines distributed by an agent firm in any calendar year is not less than their own average annual sales for the three years 1937, 1938 and 1939, to 50 per cent. if the net value is less than two-fifths of that average. For issues to Government Departments the remuneration is reduced by 5 per cent. of the selling prices of the machines.

The amounts earned by the agents on these terms in the calendar year 1942 were on the average slightly less than 50 per cent. of the relative selling prices. Payments of agents' remuneration which relate to machines issued to Government Departments are charged to Subhead I (General Office Supplies and Machinery) of this Vote ; there are no payments relating to sales to private users charged in the accounts as only the net receipts from such sales after deducting the agents' remuneration are appropriated in aid of the Vote.

G. C. Upcott,

Comptroller and Auditor General.

Exchequer and Audit Department,

18 February 1944.

APPROPRIATION ACCOUNTS, 1942.

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

GRAND SUMMARY.

Page.	Class.	SERVICE.	Estimated Gross Expendi- ture.	Authorized Appro- priations in Aid.	Supply Grant.	Actual Gross Expenditure.	Appropriations in Aid Applied.
			£	£	£	£ s. d.	£ s. d.
5	I	Central Government and Finance	3,950,066	1,126,329	2,823,737	4,800,126 18 11	1,107,727 3 10
53	II	Foreign and Imperial	24,656,671	267,915	24,388,756	23,600,580 18 4	264,306 1 6
93	III	Home Department, Law and Justice ..	23,116,044	2,335,458	20,780,586	25,103,747 6 4	2,234,288 6 6
147	IV	Education and Broadcasting	86,008,750	6,525,833	79,482,917	83,492,997 8 -	6,525,832 17 2
187	V	Health, Labour and Insurance	195,207,696	4,968,852	190,238,844	192,505,270 3 11	4,564,593 1 8
235	VI	Trade, Industry and Transport	23,412,057	3,681,504	19,730,553	32,928,234 3 9	3,573,698 14 5
307	VII	Common Services (Works, Stationery, &c.)	18,963,152	2,620,415	16,342,737	34,056,336 17 6	2,428,638 9 10
343	VIII	Non-Effective Charges (Pensions)	40,179,651	60,643	40,119,008	50,290,919 13 9	50,967 5 6
363	IX	Exchequer Contributions to Local Revenues	54,050,859	1,278,000	52,772,859	54,050,358 1 11	1,278,000 - -
			£ 469,544,946	22,864,949	446,679,997	500,828,571 12 5	22,028,052 - 5
		Revenue Departments	126,259,273	5,217,303	121,041,970	134,270,912 5 -	5,203,771 3 5
		GRAND TOTAL	£ 595,804,219	28,082,252	567,721,967	£ 635,099,483 17 5	27,231,823 9 10

APPROPRIATION ACCOUNTS, 1942.

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

GRAND SUMMARY.

Class.	Net Expenditure.		Gross Expenditure compared with Estimate.				Deficiency of Appropriations in Aid.	Allocated from Vote of Credit.		Amount to be surrendered.		Extra Receipts payable to Exchequer.			
			Saving.		Excess.										
	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.			
I	3,692,399	15 1	165,116	17 2	1,015,177	16 1	18,601	16 2	1,015,892	17 3	147,220	2 2	9,897,200	18 9	
II	23,336,274	16 10	2,253,938	11 8	1,197,848	10 -	3,608	18 6	1,197,848	10 -	2,250,329	13 2	1,410,065	- 8	
III	22,839,458	19 10	600,683	9 1	2,588,336	15 5	101,169	13 6	2,588,386	15 5	499,513	15 7	538,867	17 9	
IV	76,967,164	10 10	2,552,676	2 11	36,923	10 11	-	2 10	36,923	10 11	2,552,676	- 1	458,249	17 9	
V	187,940,677	2 3	3,775,782	- 5	1,073,356	4 4*	404,258	18 4	1,171,239	4 1	3,532,606	6 5	651,023	19 10	
VI	29,354,535	9 4	546,138	17 7	10,062,316	1 4	107,835	5 7	10,030,350	11 4	466,868	2 -	1,193,057	4 1	
VII	31,627,693	7 8	1,186,395	13 5	16,273,530	10 11	191,776	10 2	16,471,357	1 1	1,186,395	13 5	1,393,418	5 -	
VIII	50,239,952	8 3	17,033	- 3	10,128,301	14 -	9,675	14 6	10,137,977	8 6	17,033	- 3	173,312	16 7	
IX	52,772,358	1 11	500	18 1	-	-	-	-	-	-	500	18 1	669	- -	
	478,800,519	12 -	11,098,265	10 7	42,381,891	3 -	836,896	19 7	42,710,465	18 7	10,653,143	11 2	15,755,865	- 5	
	129,067,141	1 7	488,522	19 5	8,500,162	4 5	13,531	16 7	8,513,634	1 -	488,522	19 5	239,357	12 8	
	607,867,660	13 7	11,586,788	10 -	50,832,053	7 5	850,428	16 2	51,221,159	19 7			15,995,222	13 1	
	Total amount to be surrendered										£	11,141,666	10 7		

* This includes an amount of 63,200*l.* 4*s.* 7*d.* for Vote 14; Parliamentary authority will be sought to apply Extra Receipts of 40,171*l.* 19*s.* 1*d.* towards meeting the Excess, and to an Excess Vote for the balance, 22,728*l.* 5*s.* 6*d.* (see Report of Comptroller and Auditor General, paragraph 30).

CIVIL ACCOUNTS,
1942.

CLASS I.

CENTRAL GOVERNMENT AND FINANCE.

CLASS I.
CENTRAL GOVERNMENT AND FINANCE.

SUMMARY.

Page.	No. of Vote.	SERVICE.	Estimated Gross Expenditure.	Authorized Appropriations in Aid.	Supply Grant.	Actual Gross Expenditure.	Appropriations in Aid Applied.
			£	£	£	£ s. d.	£ s. d.
8	1	House of Lords Offices	77,305	9,267	68,038	66,581 17 10	9,267 - -
10	2	House of Commons	491,261	600	490,661	477,703 2 9	600 - -
12	3	Registration of Electors	30,000	—	30,000	6,841 12 9	—
13	4	Treasury and Subordinate Departments ..	813,611	7,257	806,354	949,901 2 5	7,257 - -
18	5	Privy Council Office	23,128	2,800	20,328	20,164 3 8	2,800 - -
19	6	Privy Seal Office	8,362	—	8,362	12,550 16 10	—
20	7	Charity Commission	38,308	700	37,608	32,725 7 2	700 - -
21	8	Civil Service Commission	34,080	10,725	23,355	26,989 18 5	10,435 15 11
22	9	Exchequer and Audit Department ..	247,220	11,360	235,860	234,120 - 3	9,742 8 5
23	10	Friendly Societies' Deficiency	2,968	—	2,968	2,967 2 11	—
24	11	Government Actuary	20,784	750	19,634	18,590 18 6	750 - -
25	12	Government Chemist	90,992	300	90,692	82,104 13 5	236 4 5
26	13	Government Hospitality	20,000	—	20,000	20,000 - -	—
27	14	Import Duties Advisory Committee ..	5,907	—	5,907	1,182 5 7	—
28	15	The Mint	793,700	793,600	100	839,045 - 5	793,600 - -
32	16	National Debt Office	28,432	22,920	5,512	25,653 14 1	22,708 17 1
34	17	National Savings Committee	450,420	—	450,420	1,252,796 8 2	—
36	18	Public Record Office	42,430	625	41,805	40,250 - -	838 18 8
37	19	Public Works Loan Commission	21,080	1,000	20,080	18,353 13 4	1,000 - -
38	20	Repayments to the Local Loans Fund ..	42,000	—	42,000	40,850 - -	—
39	21	Royal Commissions, &c.	38,500	1,000	37,500	65,477 8 3	394 18 10
43	22	Miscellaneous Expenses	70,859	800	70,059	61,707 9 10	793 4 -
45	23	Secret Service	100	—	100	100 - -	—
46	24	Treasury Chest Fund	43,260	—	43,260	43,259 6 4	—
47	25	Tithe Redemption Commission	261,660	261,560	100	246,147 16 6	246,147 16 6
49	26	Scottish Home Department	233,115	1,055	232,060	200,328 13 9	1,055 - -
51	27	Repayments to the Civil Contingencies Fund	2,888	—	2,888	2,887 10 10	—
52	28	Ministry of Town and Country Planning ..	18,096	10	18,086	10,846 14 11	—
		Total	£ 3,950,066	1,126,320	2,823,737	4,800,126 18 11	1,107,727 9 10

CLASS I.
CENTRAL GOVERNMENT AND FINANCE.

SUMMARY.

No. of Vote.	Net Expenditure.	Gross Expenditure compared with Estimate.		Deficiency of Appropriations in Aid.	Allocated from Vote of Credit.	Amount to be surrendered.	Extra Receipts payable to Exchequer.
		Saving.	Excess.				
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
1	57,314 17 10	10,723 2 2	—	—	—	10,723 2 2	1,432 11 8
2	477,103 2 9	13,557 17 3	—	—	—	13,557 17 3	1,139 17 6
3	6,841 12 9	23,158 7 3	—	—	—	23,158 7 3	—
4	942,644 2 5	—	136,290 2 5	—	136,290 2 5	—	155,765 13 —
5	17,364 3 8	2,963 16 4	—	—	—	2,963 16 4	288 15 8
6	12,550 16 10	—	4,188 16 10	—	4,188 16 10	—	—
7	32,025 7 2	5,582 12 10	—	—	—	5,582 12 10	584 12
8	16,554 2 6	7,090 1 7	—	289 4 1	—	6,800 17 6	—
9	224,377 11 10	13,099 19 9	—	1,617 11 7	—	11,482 8 2	—
10	2,967 2 11	— 17 1	—	—	—	— 17 1	—
11	17,840 18 6	1,793 1 6	—	—	—	1,793 1 6	36 16 10
12	81,868 9 —	8,887 6 7	—	63 15 7	—	8,823 11 —	—
13	20,000 — —	—	—	—	—	—	—
14	1,182 5 7	4,724 14 5	—	—	—	4,724 14 5	—
15	45,445 — 5	—	45,345 — 5	—	45,345 — 5	—	9,674,328 9 0
16	2,944 17 —	2,778 5 11	—	211 2 11	—	2,567 3 —	—
17	1,252,796 8 2	—	802,376 8 2	—	802,376 8 2	—	196 — 6
18	39,911 1 4	2,180 — —	—	286 1 4	—	1,893 18 8	—
19	17,353 13 4	2,726 6 8	—	—	—	2,726 6 8	2,679 18 2
20	40,850 — —	1,150 — —	—	—	—	1,150 — —	—
21	65,182 9 5	—	26,977 8 3	705 1 2	27,682 9 5	—	5,965 10 —
22	60,914 5 10	9,151 10 2	—	6 16 —	—	9,144 14 2	24,197 7 10
23	100 — —	—	—	—	—	—	1,094 14 2
24	43,259 6 4	— 13 8	—	—	—	— 13 8	—
25	—	15,512 3 6	—	15,412 3 6	—	100 — —	—
26	199,273 13 9	32,786 6 3	—	—	—	32,786 6 3	19,490 11 4
27	2,887 10 10	— 9 2	—	—	—	— 9 2	—
28	10,846 14 11	7,249 5 1	—	10 — —	—	7,239 5 1	—
	3,692,399 15 1	165,116 17 2	1,015,177 16 1	18,601 16 2	1,015,882 17 3		9,887,200 18 0
						Total amount to be surrendered £	147,220 2 2

HOUSE OF LORDS OFFICES.

ACCOUNT of the sum expended, in the year ended 31 March 1943, 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.	
DEPARTMENT OF THE LORD CHANCELLOR.						
A.—Salaries, &c.	5,947	5,767 16 -	179 4 -	—		
DEPARTMENT OF THE CHAIRMAN OF COMMITTEES.						
B.—Salaries, &c.	5,095	5,100 3 5	—	5 3 5		
DEPARTMENT OF THE CLERK OF THE PARLIAMENTS.						
C.—Salaries, &c.	25,231	20,503 16 1	4,727 3 11	—		
D.—Incidental Expenses ..	145	91 17 2	53 2 10	—		
E.—Air Raid Precautionary Services	5,944	5,033 5 7	910 14 5	—		
DEPARTMENT OF THE GENTLEMAN USHER OF THE BLACK ROD.						
F.—Salaries, &c.	6,085	4,890 3 3	1,194 16 9	—		
LIBRARIAN'S DEPARTMENT.						
G.—Salaries, &c.	2,117	1,776 18 8	340 1 4	—		
DEPARTMENT OF THE LORD GREAT CHAMBERLAIN.						
H.—Salaries, &c.	4,362	4,398 7 1	—	36 7 1		
I.—Incidental Expenses ..	220	213 12 1	6 7 11	—		
J.—Civilian Custodians ..	10,400	8,381 18 6	2,018 1 6	—		
CONTINGENT EXPENSES OF THE HOUSE OF LORDS.						
K.—Shorthand Writers for Committees, &c. ..	700	390 6 5	309 13 7	—		

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Saving on staff serving with the Forces, offset by payment of additional bonus.

C.—Savings on clerks and messengers serving with the Forces (4,464*l.*), death of a senior clerk on active service (80*l.*), clerical assistant's post vacant (180*l.*) and minor savings (131*l.*); partly offset by excess on payments to Nautical Assessors (113*l.*).

D.—Saving mainly on fares.

E.—Saving on staff fire guard expenses (929*l.*).

The appointment of A.R.P. firemen in replacement of men of the National Fire Service involved a new direct charge (1,333*l.*), but this was largely offset by the gradual reduction in the number of custodian auxiliaries employed on fire prevention duty (1,304*l.*).

F.—Savings on doorkeepers serving with the Forces (690*l.*) and staff vacancies (504*l.*).

G.—Saving on salary of Assistant Librarian serving with the Forces.

J.—Saving mainly due to vacancies and sickness (720*l.*) and to provision for temporary custodians not required (1,310*l.*).

K.—Committee work reduced owing to war conditions.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
CONTINGENT EXPENSES OF THE HOUSE OF LORDS— <i>contd.</i>						
L.—Police	2,800	2,636 18 6	163 1 6	—		
M.—Miscellaneous Expenses ..	230	222 14 1	7 5 11	—		
N.—Telegrams and Telephones	2,600	3,139 2 9	—	539 2 9		
O.—Retired Allowances, &c. ..	5,429	4,034 18 3	1,394 1 9	—		
GROSS TOTAL ..	£ 77,305	66,581 17 10	11,303 15 5	580 13 3		
	Estimated.	Applied.				
<i>Deduct—</i>						
P.—Appropriations in Aid ..	9,267	9,267 — —	Surplus to be surrendered.			
NET TOTAL ..	£ 68,038	57,314 17 10	£10,723 2 2			

Receipts payable to Exchequer.

Estimated.

Realized.

	£	£ s. d.
Receipts authorized to be used as Appropriations in Aid	9,267	10,699 11 8
Appropriated in aid (Subhead P)		9,267 — —
Paid separately to Exchequer		£1,432 11 8

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

N.—Due to war conditions.

O.—Savings due to death of two retired officers (187*l.*), deferred retirements (576*l.*) and marginal provision not required (640*l.*).

Details of Receipts.

	Estimated.	Realized.
Fees on judicial proceedings, Private Bills, taxation of costs, &c.	£ 1,980	£ 3,412
Contribution from House of Commons Vote:—		
(1) towards cost of Civilian Custodians ..	£ 4,315	
(2) towards cost of A.R.P. services	2,972	
	7,287	7,287
Total	£9,267	10,699

Fees on Local Bills, oppositions thereto, judicial proceedings and miscellaneous receipts all showed an increase (1,307*l.*). Nautical Assessors' fees recovered amounted to 125*l.*

NOTE.

This Account includes expenditure of approximately 1,682*l.* in respect of the balance of civil pay issued to staff serving with the Forces.Henry J. F. Badeley,
Clerk of the Parliaments.

11 October 1943.

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

G. C. Upcott,
Comptroller and Auditor General.

HOUSE OF COMMONS.

ACCOUNT of the sum expended, in the year ended 31 March 1943, compared with the sum granted, for the salaries and expenses of the House of Commons, including a grant in aid to the Kitchen Committee.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
MEMBERS.						
A.1.—Salaries, &c.	331,036	324,192 — —	6,844 — —	—	—	
A.2.—Travelling Expenses	37,000	34,350 2 2	2,649 17 10	—	—	
A.3.—Grant in Aid to the Kitchen Committee ..	3,000	3,000 — —	—	—	—	
DEPARTMENT OF THE CLERK OF THE HOUSE.						
B.—Salaries, &c.	33,422	32,292 8 9	1,129 11 3	—	—	
C.—Incidental Expenses ..	15	19 7 9	—	4 7 9	—	
DEPARTMENT OF THE SPEAKER.						
D.—Salaries, &c.	21,392	20,323 10 7	1,068 9 5	—	—	
E.—Delivery of Votes and Parliamentary Papers ..	1,250	1,115 7 10	134 12 2	—	—	
DEPARTMENT OF THE SERJEANT-AT-ARMS.						
F.—Salaries, &c.	22,729	20,051 8 2	2,677 11 10	—	—	
G.—Incidental Expenses ..	3,846	4,389 5 6	—	543 5 6	—	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.1.—Due to bye-elections (2,627*l.*), two Northern Ireland Members not having taken oath (1,200*l.*), Members declining salary in part or whole (4,376*l.*), amounts unpaid in respect of deceased Members and salaries not paid until succeeding year (620*l.*); mainly offset by amounts in respect of previous year paid in 1942 (1,646*l.*).

A.2.—Due to fewer sitting days which entailed less railway travel.

B.—Due mainly to changes in staff and staff serving with the Forces (1,197*l.*); offset by increase in war bonus (52*l.*).

D.—Due mainly to changes in staff, staff serving with the Forces and saving on temporary reporters (1,252*l.*); offset by increase in war bonus (105*l.*) and increased allowances for additional work in Fees Office and Vote Office (110*l.*).

E.—Due to fewer deliveries of papers.

F.—Due to changes in staff, saving on male cleaners and on staff serving with the Forces (3,124*l.*); offset by increased cost of female cleaners and porters and increase in war bonus (447*l.*).

G.—Due to increase in number of annunciators (116*l.*), extra cost of fire and defence services (267*l.*) and official car allowances (250*l.*); offset by saving in minor expenses (90*l.*).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
H.—Shorthand Writers.. ..	5,000	5,823 3 3	—		823 3 3	
I.—Police and Custodians ..	10,315	10,010 4 4	304 15 8		—	
K.—Expenses of Committees and Miscellaneous Expenses	776	1,544 8 6	—		768 8 6	
L.—Telegrams and Telephones..	6,000	6,890 9 3	—		890 9 3	
M.—Retired Allowances, &c. ..	15,480	13,701 6 8	1,778 13 4		—	
GROSS TOTAL £	491,261	477,703 2 9	16,587 11 6		3,029 14 3	
<i>Deduct—</i>		Estimated.				
N. — Appropriations in Aid (Fees, &c.)	600	Applied.				
NET TOTAL £	490,661	477,103 2 9	Surplus to be surrendered.			
			£13,557 17 3			

Receipts payable to Exchequer.	Estimated.	Realized.
	£	£ s. d.
Receipts authorized to be used as Appropriations in Aid	600	1,739 17 6
Appropriated in aid (Subhead N)		600 — —
Paid separately to Exchequer ..		£1,139 17 6

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

- H.—Due to Committee on National Expenditure.
 I.—Provision for extra duty was not wholly required.
 K.—Due to Committee on National Expenditure.
 L.—Due to increased cost of operators and additional cable and lines required.
 M.—Amount for contingencies was not wholly required.
 N.—Due mainly to the introduction of late Bills.

NOTE.

This Account includes expenditure of approximately 1,890*l.* in respect of the balance of civil pay issued to staff serving with the Forces.

D. Clifton Brown,
Speaker.

G. F. M. Campion,
Accounting Officer.

5 November 1943.

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

G. C. Upcott,
Comptroller and Auditor General.

REGISTRATION OF ELECTORS.

ACCOUNT of the sum expended, in the year ended 31 March 1943, 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	30,000	6,841 12 9	23,158 7 3			—

Surplus to be surrendered .. £23,158 7 3

EXPLANATION of the Causes of Variation between Expenditure and Grant.

Claims for grants in respect of the cost of maintaining the existing Registers were generally less than anticipated. In addition, negotiations regarding the grants payable to local authorities in Scotland were still in progress at the close of the year and a final settlement of a large proportion of the claims was consequently deferred.

20 September 1943.

W. Eady,
Accounting Officer.

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

G. C. Upcott,
Comptroller and Auditor General.

TREASURY AND SUBORDINATE DEPARTMENTS.

ACCOUNT of the sum expended, in the year ended 31 March 1943, compared with the sum granted, including an amount allocated from the Vote of Credit, for the salaries and other expenses in the Department of His Majesty's Treasury and Subordinate Departments, and the salaries and expenses of a Minister without Portfolio, a Minister of State, a Deputy Minister of State and the Ministers Resident in West Africa and at Allied Headquarters in North-West Africa.

Service.	Grant.			Expenditure.			Expenditure compared with Grant.					
							Less than Granted.			More than Granted.		
	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
TREASURY.												
A.1.—Salaries, &c.	325,804	—	—	348,837	18	5	—	—	—	23,033	18	5
A.2.—Travelling and Incidental Expenses	12,000	—	—	19,216	6	3	—	—	—	7,216	6	3
A.3.—Telegrams and Telephones	20,000	—	—	18,824	9	4	1,175	10	8	—	—	—
A.4.—Special Inquiries	10,000	—	—	7,437	10	2	2,562	9	10	—	—	—
A.5.—Losses	—	—	—	185	3	6	—	—	—	185	3	6
	£ 367,804	—	—	394,501	7	8	3,738	—	6	30,435	8	2
OFFICES OF THE WAR CABINET AND MINISTER OF DEFENCE.												
B.1.—Salaries, &c.	155,042	—	—	176,919	16	9	—	—	—	21,877	16	9
B.2.—Travelling and Incidental Expenses	10,000	—	—	22,013	1	10	—	—	—	12,013	1	10
B.3.—Telegrams and Telephones	23,000	—	—	45,461	12	8	—	—	—	22,461	12	8
	£ 188,042	—	—	244,394	11	3	—	—	—	56,352	11	3

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.1.—Excess due to additional staff, overtime and war bonus as a result of the war.

A.2.—Excess wholly attributable to the war, due mainly to travelling and subsistence expenses of additional officers appointed to the Organization and Methods Division and to the cost of air passages, &c., for officers proceeding overseas.

A.3.—Expenditure on inland telegraph and telephone services was less than anticipated.

A.4.—It is not possible to forecast with accuracy the number or cost of the inquiries which may be necessary.

A.5.—(a) Loss due to erroneous payment of war bonus to staff conditioned to industrial rates of pay, 159*l.* 15*s.* 6*d.* The gross overpayment was 305*l.* 3*s.* 2*d.*, but of this amount 145*l.* 7*s.* 8*d.* is being recovered from the individuals concerned, leaving a net overpayment of 159*l.* 15*s.* 6*d.*; (b) losses due to theft (five cases), 18*l.* 13*s.*; (c) compensation for damage to personal effects (six cases), 6*l.* 1*s.*; (d) nugatory payment, 14*s.*

B.1.—Excess due to additional staff, overtime and war bonus as a result of the war.

B.2.—The excess, which is wholly attributable to the war, was mainly due to expenditure in connexion with special missions abroad.

B.3.—Excess due to additional requirements arising out of the war chiefly in connexion with the expansion of Combined Operations Headquarters.

Service.	Grant.		Expenditure.		Expenditure compared with Grant.						
					Less than Granted.		More than Granted.				
COMMITTEE ON RECONSTRUCTION PROBLEMS.											
C.1.—Salaries, &c.	£	s.	d.	£	s.	d.	£	s.	d.		
<i>Original</i>											
<i>Supplementary</i>											
	13,876	—	—	15,534	13	7	—	1,658	13	7	
C.2.—Travelling and Incidental Expenses	500	—	—	846	7	1	—	346	7	1	
	£	14,376	—	—	16,381	—	—	2,005	—	8	
OFFICE OF MINISTER OF STATE.											
D.1.—Salaries, &c.											
<i>Original</i>											
<i>Supplementary</i>											
	39,220	—	—	46,165	1	—	—	6,945	1	—	
D.2.—Travelling and Incidental Expenses	3,000	—	—	12,502	5	7	—	9,502	5	7	
D.3.—Telegrams and Telephones	—	—	—	23,498	5	—	—	23,498	5	—	
	£	42,220	—	—	82,165	11	7	—	39,945	11	7
OFFICE OF MINISTER RESIDENT IN WEST AFRICA.											
DD.1.—Salaries, &c.											
<i>Supplementary</i>											
	13,890	—	—	13,171	2	2	718 17 10	—	—	—	
DD.2.—Travelling and Incidental Expenses	3,500	—	—	12,381	15	6	—	8,881	15	6	
<i>Supplementary</i>											
DD.3.—Telegrams and Telephones	—	—	—	7,246	7	3	—	7,246	7	3	
	£	17,390	—	—	32,799	4	11	718 17 10	16,128	2	9
OFFICE OF MINISTER RESIDENT AT ALLIED HEADQUARTERS IN NORTH-WEST AFRICA.											
DDD.1.—Salaries, &c.											
<i>Supplementary</i>											
	1,877	—	—	2,181	1	2	—	304	1	2	
DDD.2.—Travelling and Incidental Expenses	500	—	—	294	6	7	205 13 5	—	—	—	
<i>Supplementary</i>											
	£	2,377	—	—	2,475	7	9	205 13 5	304	1	2

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

C.1.—Excess due to additional staff, overtime and war bonus and to the payment of fees for special investigations.

C.2.—The amount of travelling undertaken proved to be greater than was anticipated.

D.1, D.2 and D.3.—These excesses were due to the appointment of additional staff, payment of increased allowances and to the expansion of the work of the Office generally.

DD.1, DD.2, DD.3, DDD.1 and DDD.2.—It was not possible to forecast with accuracy the requirements of these new services.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
UNIVERSITY GRANTS COMMITTEE.				
E.1.—Salaries, &c.	5,561 - -	5,562 9 6	—	1 9 6
E.2.—Travelling and Incidental Expenses ..	215 - -	232 15 6	—	17 15 6
	£ 5,776 - -	5,795 5 -	—	19 5 -
ADVISORY COMMITTEES UNDER THE TRADE FACILITIES ACTS, 1921-1926.				
F.1.—Travelling and Incidental Expenses ..	25 - -	26 14 10	—	1 14 10
F.2.—Legal Expenses, Fees, &c.	400 - -	105 - -	295 - -	—
	£ 425 - -	131 14 10	295 - -	1 14 10
CAPITAL ISSUES COMMITTEE.				
G.1.—Salaries, &c.	4,693 - -	4,759 4 4	—	66 4 4
G.2.—Travelling and Incidental Expenses ..	150 - -	292 16 -	—	142 16 -
	£ 4,843 - -	5,052 - 4	—	209 - 4
OFFICE OF PARLIAMENTARY COUNSEL.				
H.1.—Salaries, &c.	21,930 - -	19,643 10 6	2,286 9 6	—
H.2.—Fees to Counsel, &c. ..	2,000 - -	—	2,000 - -	—
H.3.—Travelling and Incidental Expenses ..	50 - -	47 10 2	2 9 10	—
H.4.—Telegrams and Telephones	400 - -	407 3 9	—	7 3 9
	£ 24,380 - -	20,098 4 5	4,288 19 4	7 3 9
STATUTE LAW COMMITTEE.				
I.—Revision of Statute Law, &c.	£ 3,281 - -	3,381 2 7	—	100 2 7

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

F.2.—Provision under this head is necessarily conjectural.

G.1.—Excess due to additional staff, increased war bonus and overtime.

G.2.—Expenditure on travelling and on cash allowances in lieu of billeting to evacuated staff was greater than anticipated.

H.1.—Two posts of Assistant to Parliamentary Counsel were vacant throughout the year and a third for part of the year.

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

I.—Excess due to overtime, for which no provision was made in the estimate, and to increased war bonus.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
WAR HISTORIES.						
J.1.—Salaries, &c. ..	21,991 - -	21,454 5 10	536 14 2	—		
J.2.—Travelling and Incidental Expenses ..	500 - -	964 14 5	—	464 14 5		
	£ 22,491 - -	22,419 - 3	536 14 2	464 14 5		
PAYMASTER GENERAL'S OFFICE, LONDON.						
K.1.—Salaries, &c. ..						
Original ..	107,075 <i>l.</i>					
Less Supplementary ..	759 <i>l.</i>					
	106,316 - -	107,015 17 9	—	699 17 9		
K.2.—Travelling and Incidental Expenses ..	1,600 - -	1,522 5 6	77 14 6	—		
K.3.—Telegrams and Telephones ..	700 - -	1,598 16 8	—	898 16 8		
K.4.—Commission ..	300 - -	235 18 2	64 1 10	—		
	£ 108,916 - -	110,372 18 1	141 16 4	1,598 14 5		
EXCHEQUER OFFICE, SCOTLAND.						
L.—Salaries, &c. ..	£ 11,290 - -	9,933 13 1	1,356 6 11	—		
GROSS TOTAL						
Original ..	790,930 <i>l.</i>					
Supplementary ..	17,390 <i>l.</i>					
Supplementary ..	5,291 <i>l.</i>					
	£ 813,611 - -	949,901 2 5	11,281 8 6	147,571 10 11		
		Estimated.	Applied.			
M.—Appropriations in Aid ..	7,257 - -	7,257 - -				
NET TOTAL						
Original ..	783,673 <i>l.</i>					
Supplementary ..	17,390 <i>l.</i>					
Supplementary ..	5,291 <i>l.</i>					
	£ 806,354 - -	942,644 2 5				
Allocated from Vote of Credit	136,290 2 5	—		Excess of Expenditure over Gross Estimate met from Vote of Credit. £136,290 2 5		
	£ 942,644 2 5	942,644 2 5				

Receipts payable to Exchequer.

Estimated.

Realized.

(i) Receipts authorized to be used as Appropriations in Aid	£ 7,257	£ 8,447 14 10
(ii) Receipts of other classes ..	—	154,574 18 2
		£163,022 13 -
Appropriated in aid (Subhead M) ..		7,257 - -
		£155,765 13 -

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

J.1.—Savings due to vacancies remaining unfilled and to staff changes in certain lower grades, partially offset by the appointment of additional narrators, research assistants, &c.

J.2.—Excess due to war conditions.

K.1.—Excess due to additional overtime and increased war bonus.

K.3.—Excess attributable to the war and due to the payment of arrears arising from the re-assessment of telephone charges at a branch office.

L.—Savings due to staff serving with the Forces and to retirements, staff changes, &c., were partially offset by additional overtime and increased war bonus.

Details of Receipts.	Estimated.	Realized.
	£	£
(i) Receipts of classes authorized to be used as Appropriations in Aid :—		
Exchequer Office, Scotland :—		
Fees from Ultimus Haeres estates	450	532
Fees (stamps) in connexion with the registration of business names ..	325	241
Fees (stamps) in connexion with the registration of companies and limited partnerships	5,000	5,627
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 and 1941 ..	162	170
Repayment of expenses incurred under the Tithe Act, 1936	120	120
Miscellaneous	700	1,258(a)
Total	£7,257	8,448
(ii) Receipts of other classes :—		
Receipts under the Colonial Development Act, 1929 :—		
Repayment of advances by way of loan (as shown in the Statement appended to Class II, Vote 9, page 85)	—	128,087
Interest on advances	—	19,707
Refunds of overissues by way of grant and miscellaneous receipts ..	—	6,781
Total		£154,575
(a) Increase mainly due to recoveries in respect of private telephone calls, &c.		

NOTES.

Expenditure of at least 147,259*l.*, for which provision was not made in the Estimates, has been identified as arising out of the existence of a state of war, viz. :—Subheads A.1, 23,034*l.* ; A.2, 7,216*l.* ; B.1, 21,878*l.* ; B.2, 12,013*l.* ; B.3, 22,462*l.* ; C.1, 1,659*l.* ; C.2, 346*l.* ; D.1, 6,945*l.* ; D.2, 9,502*l.* ; D.3, 23,498*l.* ; DD.2, 8,882*l.* ; DD.3, 7,247*l.* ; DDD.1, 304*l.* ; G.1, 66*l.* ; G.2, 143*l.* ; J.2, 465*l.* ; K.1, 700*l.* ; K.3, 899*l.*

This Account includes expenditure of approximately 14,089*l.* in respect of the balance of civil pay issued to staff serving with the Forces.

R. V. Nind Hopkins,
Accounting Officer.

29 November 1943.

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

G. C. Upcott,
Comptroller and Auditor General.

PRIVY COUNCIL OFFICE.

ACCOUNT of the sum expended, in the year ended 31 March 1943, compared with the sum granted, for the salaries and expenses of the Department of His Majesty's most Honourable Privy Council.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.					
			Less than Granted.			More than Granted.		
	£	£ s. d.	£	s.	d.	£	s.	d.
A.—Salaries, &c.	22,357	19,762 17 1	2,594	2	11	—	—	—
B.—Incidental Expenses ..	300	175 14 4	124	5	8	—	—	—
C.—Telegrams and Telephones	345	104 17 3	240	2	9	—	—	—
D.—Expenses under the Pharmacy Act, 1868.. ..	126	120 15 —	5	5	—	—	—	—
GROSS TOTAL .. £	23,128	20,164 3 8	2,963 16 4			—		
	Estimated.	Applied.						
<i>Deduct—</i>								
E.—Appropriations in Aid ..	2,800	2,800 — —						
NET TOTAL .. £	20,328	17,364 3 8	£2,963 16 4			Surplus to be surrendered.		

Receipts payable to Exchequer.	Estimated.	Realized.
	£	£ s. d.
Receipts authorized to be used as Appropriations in Aid	2,800	3,088 15 8
Appropriated in aid (Subhead E)		2,800 — —
Paid separately to Exchequer		£ 2 8 15 8

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—Saving on staff serving with the Forces (1,150*l.*) and changes in personnel.
 B.—Saving on travelling expenses in connexion with Councils, &c.
 C.—Provision for certain extra expenditure was not required and ordinary expenditure was reduced.

Details of Receipts.	Estimated.	Realized.
	£	£
Judicial fees	2,500	2,739
Expenses of administration of Cinematograph Fund ..	300	300
Total	£2,800	3,088

NOTE.

This Account includes expenditure of approximately 800*l.* in respect of the balance of civil pay issued to staff serving with the Forces.

11 September 1943.

E. C. E. Leadbitter,
Accounting Officer.

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

G. C. Upcott,
Comptroller and Auditor General.

PRIVY SEAL OFFICE.

ACCOUNT of the sum expended, in the year ended 31 March 1943, compared with the sum granted, including an amount allocated from the Vote of Credit, 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.	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, &c... ..	8,112 - -	9,450 2 2	—	1,338 2 2		
B.—Travelling and Incidental Expenses	250 - -	415 19 2	—	165 19 2		
C.—Mission to India	—	2,684 15 6	—	2,684 15 6		
TOTAL	£ 8,362 - -	12,550 16 10	—	4,188 16 10		
Allocated from Vote of Credit ..	4,188 16 10	—	Excess of Expenditure over Estimate met from Vote of Credit. £4,188 16 10			
	£ 12,550 16 10	12,550 16 10				

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Excess due to additional staff and overtime (2,045*l.*), partially offset by a saving on the salary of the Lord Privy Seal, due to a change in the holder of the office (707*l.*).

B.—Excess mainly due to car hire for the Minister.

C.—This expenditure, for which no provision was made in Estimates, was mainly due to the travelling, &c., expenses of the Mission undertaken by the Lord Privy Seal with a view to securing the full co-operation of India in the war effort.

NOTE.

Expenditure of at least 4,189*l.*, for which provision was not made in the Estimates, has been identified as directly arising out of the existence of a state of war, viz. :—Subheads A, 1,338*l.* ; B, 166*l.* ; C, 2,685*l.*

20 September 1943.

W. Eady,
Accounting Officer.

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

G. C. Upcott,
Comptroller and Auditor General.

CHARITY COMMISSION.

ACCOUNT of the sum expended, in the year ended 31 March 1943, 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.	£ 36,008	£ 30,824 5 11	£ 5,183 14 1	£ —
B.—Travelling and Incidental Expenses	2,300	1,901 1 3	398 18 9	—
GROSS TOTAL	£ 38,308	32,725 7 2	5,582 12 10	—
	Estimated.	Applied.		
Deduct—				
C.—Appropriations in Aid ..	700	700 - -		
NET TOTAL	£ 37,608	32,025 7 2	Surplus to be surrendered £5,582 12 10	

Receipts payable to Exchequer.	Estimated.	Realized.
Receipts authorized to be used as Appropriations in Aid	£ 700	£ 1,284 12 4
Appropriated in aid (Subhead C)		700 - -
Paid separately to Exchequer		£584 12 4

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Savings due to retirements and changes in personnel (2,505*l.*), posts not filled (400*l.*), loans of staff to other Departments (1,173*l.*), staff serving with the Forces (2,120*l.*) and fees to Investigating Officers under the Voluntary Hospitals (Paying Patients) Act, 1936 (100*l.*); offset by increased overtime (814*l.*) and promotions and bonus (325*l.*).

B.—Saving mainly due to loans of staff to other Departments and officers joining the Forces with consequent reduction in travelling and billeting expenses.

C.—The estimated reduction in the number of deeds received for recording under the Settled Land Act, 1925, did not materialize.

NOTES.

Subhead B.—A review of billeting allowances disclosed overpayments totalling 228*l.* 14*s.* 8*d.* (including 12*l.* 6*s.* 3*d.* in 1943) to five officers of the Department. Recovery of 118*l.* 6*s.* 9*d.* has been or is being effected and the balance has been written off (E39351/19).

This Account includes expenditure of approximately 1,690*l.* in respect of the balance of civil pay issued to staff serving with the Forces.

H. D. Stucley Leake,
Accounting Officer.

27 October 1943.

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

G. C. Upcott,
Comptroller and Auditor General.

CIVIL SERVICE COMMISSION.

ACCOUNT of the sum expended, in the year ended 31 March 1943, compared with the sum granted, for the salaries and expenses of the Civil Service Commission.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
A.—Salaries, &c.	£ 26,000	£ 20,648 13 5	£ 5,351 6 7	£ —
B.—Assistant Examiners	5,800	4,584 6 8	1,215 13 4	—
C.—Incidental Expenses	2,150	1,552 7 10	597 12 2	—
D.—Telegrams and Telephones	130	120 - 6	9 19 6	—
DD.—Losses and Compensation	—	84 10 -	—	84 10 -
GROSS TOTAL	£ 34,080	26,989 18 5	7,174 11 7	84 10 -
			Surplus of Gross Estimate over Expenditure. £7,090 1 7	
<i>Deduct—</i>	Estimated.	Realized.	Deficiency of Appropriations in Aid realized. £289 4 1	
E.—Appropriations in Aid	10,725	10,435 15 11	Net Surplus to be surrendered. £6,800 17 6	
NET TOTAL	£ 23,355	16,554 2 6		

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Savings mainly due to resignations (403*l.*), staff on military service (3,560*l.*), further secondment of staff to other Departments (1,708*l.*), vacancies unfilled (53*l.*) and decreased employment of attendants at examinations (36*l.*); offset by increased payments for overtime (372*l.*) and war bonus (48*l.*).

B.—Number of candidates less than anticipated (944*l.*) and decrease in number of examination centres (306*l.*); offset by increased expenditure on medical fees (28*l.*).

C.—Savings occurred chiefly on billeting allowances (130*l.*), travelling and subsistence (240*l.*) and hire of examination rooms (120*l.*).

DD.—Refund of excess fees (83*l.* 5*s.*) paid by candidates for certification as Mechanics-in-charge in the Motor Transport Section of the Post Office (E.25857/2) and of fees to two candidates whose nominations were cancelled (1*l.* 5*s.*).

Details of Receipts.	Estimated.	Realized.
Fees (stamps) paid by candidates	£ 10,500	£ 10,131
Miscellaneous	225	305
Total	£10,725	10,436

Deficiency in fees due to decreased number of candidates attending examinations (1,189*l.*); offset by an increase of nomination cases (820*l.*).

NOTE.

This Account includes expenditure of approximately 1,559*l.* in respect of the balance of civil pay issued to staff serving with the Forces.

4 November 1943.

A. P. Waterfield,
Accounting Officer.

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

G. C. Upcott,
Comptroller and Auditor General.

EXCHEQUER AND AUDIT DEPARTMENT.

ACCOUNT of the sum expended, in the year ended 31 March 1943, compared with the sum granted, for the salaries and expenses of the Department of the Comptroller and Auditor General.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, &c.	228,520	217,678 - 1	10,841 19 11			
B.—Travelling and Removal Expenses	18,000	15,971 18 11	2,028 1 1			
C.—Incidental Expenses	150	105 1 9	44 18 3			
D.—Telegrams and Telephones	550	364 19 6	185 - 6			
GROSS TOTAL	£ 247,220	234,120 - 3	13,099 19 9			
			Surplus of Gross Estimate over Expenditure. £13,099 19 9			
<i>Deduct—</i>	Estimated.	Realized.	Deficiency of Appropriations in Aid realized.			
E.—Appropriations in Aid ..	11,360	9,742 8 5	£1,617 11 7			
			Net Surplus to be surrendered.			
NET TOTAL	£ 235,860	224,377 11 10	£11,482 8 2			

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Savings on civil pay of officers with the Forces (15,050*l.*) and savings arising from loans of staff, deaths, retirements, &c. (5,550*l.*); offset by cost of substitution and extra posts (7,420*l.*) and increased war bonus (2,340*l.*).

B.—Savings on local audits (1,725*l.*), on billeting allowances, removals, &c., of evacuated staff (220*l.*) and on allowances to fire guards (80*l.*).

D.—An increased proportion of the telephone charges was recoverable from the joint occupier of the Department's headquarters.

Details of Receipts.

	Estimated.	Realized.
Audit fees	£ 11,360	£ 9,708
Miscellaneous	—	34
Total		£9,742

The deficiency was due to reduction of staff on certain repayment audits.

NOTE.

This Account includes expenditure of approximately 9,000*l.* in respect of the balance of civil pay issued to staff serving with the Forces.

G. C. Upcott,

Accounting Officer and Comptroller
and Auditor General.

30 November 1943.

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

Treasury,
13 December 1943.

R. V. Nind Hopkins,
Auditor of the Civil List.

FRIENDLY SOCIETIES' DEFICIENCY.

ACCOUNT of the sum expended, in the year ended 31 March 1943, compared with the sum granted, for making good the deficiency on the Income Account of the Fund for Friendly Societies.

Service.	Grant.	Expenditure.		Expenditure compared with Grant.			
				Less than Granted.		More than Granted.	
	£	£	s. d.	£	s. d.	£	s. d.
Friendly Societies' Deficiency.. ..	2,968	2,967	2 11	-	17 1	—	
Surplus to be surrendered ..				£ - 17 1			

27. September 1943.

H. W. S. Francis,
Accounting Officer.

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

G. C. Upcott,
Comptroller and Auditor General.

GOVERNMENT ACTUARY.

ACCOUNT of the sum expended, in the year ended 31 March 1943, compared with the sum granted, for the salaries and expenses of the Department of the Government Actuary.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, &c.	20,124	18,401 10 9	1,722 9 3			
B.—Travelling and Incidental Expenses	130	86 8 5	43 11 7			
C.—Telegrams and Telephones	130	102 19 4	27 - 8			
GROSS TOTAL	£ 20,384	18,590 18 6	1,793 1 6			
<i>Deduct—</i>	Estimated.	Applied.				
D.—Appropriations in Aid	750	750 - -				
NET TOTAL	£ 19,634	17,840 18 6	Surplus to be surrendered. £1,793 1 6			

Receipts payable to Exchequer.	Estimated.	Realized.
	£	£ s. d.
Receipts authorized to be used as Appropriations in Aid	750	786 16 10
Appropriated in aid (Subhead D)		750 - -
Paid separately to Exchequer		£ 36 16 10

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Saving due to deduction of army pay (2,334*l.*), offset by excess on staff changes (400*l.*) increases in war bonus (160*l.*) and miscellaneous causes (52*l.*).

Details of Receipts.	Estimated.	Realized.
	£	£
Repayment for actuarial services	750	782
Miscellaneous	—	5
Total		£787

NOTE.

This Account includes expenditure of 1,662*l.* in respect of the balance of civil pay issued to staff serving with the Forces.

18 June 1943.

G. S. W. Epps,
Accounting Officer.

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

G. C. Upcott,
Comptroller and Auditor General.

GOVERNMENT CHEMIST.

ACCOUNT of the sum expended, in the year ended 31 March 1943, compared with the sum granted, for the salaries and expenses of the Department of the Government Chemist.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, &c.	85,166	75,771 18 -	9,394 2 -	—	—	—
B.—Chemicals, Apparatus, &c.	3,612	3,594 14 11	17 5 1	—	—	—
C.—Travelling and Incidental Expenses	1,964	2,385 15 10	—	—	421 15 10	—
D.—Telegrams and Telephones	250	352 4 8	—	—	102 4 8	—
GROSS TOTAL .. £	90,992	82,104 13 5	9,411 7 1	—	524 - 6	—
			Surplus of Gross Estimate over Expenditure. £8,887 6 7			
<i>Deduct—</i>	<i>Estimated.</i>	<i>Realized.</i>	Deficiency of Appropriations in Aid realized.			
E.—Appropriations in Aid ..	300	236 4 5	£63 15 7			
NET TOTAL.. .. £	90,692	81,868 9 -	£8,823 11 -			

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—Savings due to vacancies unfilled (5,006*l.*) and staff on service with the Forces (4,388*l.*)
 C.—Excess due to additional travelling and removals of staff, &c., necessitated by the war
 D.—Excess due to additional branch laboratories.
 E.—Deficit due to falling off in the number of samples examined for the Miners' Welfare Committee.

Details of Receipts.								Estimated.	Realized.
								£	£
Fees for analyses .. .. .	..	..	..	..	..	..	300	228	
Miscellaneous .. .. .	..	..	..	..	..	..	—	8	
Total									£236

NOTE.

This Account includes expenditure of approximately 1,700*l.* in respect of the balance of civil pay issued to staff serving with the Forces.

1 October 1943.

J. Fox,
Accounting Officer.

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

G. C. Hpcott,
Comptroller and Auditor General.

GOVERNMENT HOSPITALITY.

ACCOUNT of the sum expended, in the year ended 31 March 1943, 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) ..	20,000	20,000	—	—

GRANT IN AID ACCOUNT.

Receipts.	£	s.	d.	Payments.	£	s.	d.
Balance, 1 April 1942 ..	6,662	6	8	Expenditure	9,414	18	2
Grant in Aid, 1942 ..	20,000	—	—	Balance, 31 March 1943 ..	17,280	9	5
Miscellaneous receipts ..	33	—	11		£26,695	7	7
	<u>£26,695</u>	<u>7</u>	<u>7</u>		<u>£26,695</u>	<u>7</u>	<u>7</u>

The following is a statement of the heads under which expenditure was incurred in 1942 :—

Visit of South American Naval Mission	£	2,402
Visit of Australian and New Zealand Government representatives		970
Visit of Soviet Mission and officials		818
Visit of Field Marshal The Rt. Hon. J. C. Smuts		703
Visit of economic experts from the Dominions		543
Miscellaneous functions		3,228
Wines, spirits, cigars and cigarettes		428
Administration expenses		90
Telegrams and telephones		156
Incidental expenses.. .. .		77
		<u>£9,415</u>

NOTE.

The salaries of the permanent officials of the Government Hospitality Fund are borne on the Vote for Treasury and Subordinate Departments. These salaries amounted to 2,461*l.* for the year 1942.

14 September 1943.

R. V. Nind Hopkins,
Accounting Officer.

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

G. C. Upcott,
Comptroller and Auditor General.

IMPORT DUTIES ADVISORY COMMITTEE.

ACCOUNT of the sum expended, in the year ended 31 March 1943, compared with the sum granted, for the salaries and expenses of the Import Duties Advisory Committee.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.					
			Less than Granted.			More than Granted.		
	£	£ s. d.	£	s.	d.	£	s.	d.
A.—Salaries, &c.	5,882	1,169 18 1	4,712	1	11	—	—	—
B.—Travelling and Incidental Expenses	20	12 7 6	7	12	6	—	—	—
C.—Telegrams and Telephones	5	—	5	—	—	—	—	—
TOTAL	5,907	1,182 5 7	4,724	14	5	—	—	—
Surplus to be surrendered			£4,724 14 5					

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Saving due to (a) officers serving with the Forces (2,215*l.*) (b) the term of office of one member of the Committee expired on 31 May, 1942, and he was not reappointed or replaced (2,497*l.*).

NOTE.

This Account includes expenditure of 979*l.* in respect of the balance of civil pay issued to staff serving with the Forces.

23 September 1943.

H. J. Hutchinson,
Accounting Officer.

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

G. C. Upcott,
Comptroller and Auditor General.

THE MINT.

See also Report of Comptroller and Auditor General.

ACCOUNT of the sum expended, in the year ended 31 March 1943, compared with the sum granted, including an amount allocated from the Vote of Credit, 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.	£ s. d.	£ s. d.	
A.—Salaries, &c.	205,000 — —	286,967 19 —	—	81,967 19 —	—	
B.—Police	6,360 — —	5,921 16 8	438 3 4	—	—	
C.—Incidental Expenses (Office).. ..	100 — —	106 17 8	—	6 17 8	—	
D.—Telegrams and Telephones	880 — —	961 12 3	—	81 12 3	—	
E.—Machinery: Purchase and Upkeep	10,500 — —	10,329 11 8	170 8 4	—	—	
F.—Incidental Expenses (Manufacturing) ..	100,000 — —	158,824 15 11	—	58,824 15 11	—	
G.—Loss from Waste, on Silver Coinage ..	2,500 — —	12,616 17 2	—	10,116 17 2	—	
H.—Expenses incidental to the Supply of Token Coin	8,500 — —	16,484 2 5	—	7,984 2 5	—	
I.—Bullion for Medals and Seals	20 — —	25 19 6	—	5 19 6	—	
J.—Expenses incidental to Redemption and Withdrawal of Silver Coin	20,000 — —	17,635 11 7	2,364 8 5	—	—	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The sudden increase of demands for coinage and war machines necessitated the reintroduction of night shifts and their continuance throughout the year. Excess expenditure was incurred on extra temporary clerical staff (2,200*l.*), temporary industrial staff (55,980*l.*), overtime (32,529*l.*), war bonus (2,335*l.*) and on insurance contributions (1,142*l.*). These excesses were to some extent offset by savings on designs (600*l.*) and on civil pay of men in the Forces (11,618*l.*).

B.—The full complement of police was not available for duty at the auxiliary mint throughout the year.

D.—Due to increased charges for the private telephone line to the auxiliary mint and for the exchange operator's wages.

F.—The very heavy demands for colonial coinage, particularly for East and West Africa, necessitated the purchase of metals greatly in excess of the amount for which provision was included in the estimate.

G.—Due to the greatly increased coinage output, to inexperienced workmen and faulty crucibles, and to the impossibility of stopping melting operations in order to effect complete recovery from the furnaces.

H.—Due to the heavy issues of imperial coin both at home and overseas.

J.—Due to the smaller amount of coin withdrawn for recoinage (see Subhead L).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
K.—Redemption of Silver Coin	220,000 --	190,048 15 6	29,951 4 6	—	—	—
L.—Withdrawal of Silver Coin for Recoinage..	200,000 --	98,867 19 3	101,132 -- 9	—	—	—
M.—Alloy Metals for Silver Coinage	13,790 --	37,336 7 1	—	23,546 7 1	—	—
N.—Withdrawal of worn Bronze Coin	6,050 --	2,881 10 9	3,168 9 3	—	—	—
P.—Cash Losses	—	35 4 --	—	—	35 4 --	—
GROSS TOTAL .. £	793,700 --	839,045 -- 5	137,224 14 7	182,569 15 --		
<i>Deduct—</i>	<i>Estimated.</i>	<i>Applied.</i>				
O.—Appropriations in Aid ..	793,600 --	793,600 --				
NET TOTAL .. £	100 --	45,445 -- 5	Excess of Expenditure over Gross Estimate met from Vote of Credit.			
Allocated from Vote of Credit	45,345 -- 5	—	<u>£45,345 -- 5</u>			
	£ 45,445 -- 5	45,445 -- 5				

	Receipts payable to Exchequer.	Estimated.	Realized.
		£	£ s. d.
Receipts of classes authorized to be used as Appropriations in Aid		3,587,700	10,467,928 9 9
Amount authorized to be appropriated in aid (Subhead O) ..		793,600	793,600 --
	Paid separately to Exchequer ..	<u>£2,794,100</u>	<u>9,674,328 9 9</u>

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

K.—The amount of coin tendered by Eire was less than the agreed programme.

L.—The amount of coin withdrawn by the Bank of England for recoinage was less than estimated.

M.—Due to greatly increased silver coinage. Some saving was effected by the use of scrap metal for alloys.

N.—Worn coin tendered was less than estimated, due to the needs of circulation.

P.—Imperial coin lost in transit to Jamaica (F.18096) and to Gibraltar (F.17214).

	Estimated.	Realized.
	£	£
O.1.—Sale of bullion from silver coin redeemed—see Subhead K ..	73,700	67,914
O.2 (a).—Face value of new silver coins issued in replacement of coin withdrawn for recoinage—see Subhead L	200,000	98,868
(b).—Sale of silver in coins withdrawn for recoinage surplus to requirements for new coins—see Subhead L	28,000	14,237
O.3.—Profit on additional new silver coin issued	2,900,000	8,541,767

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

O.2 (a).—See Subhead L.

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

Details of Receipts— <i>contd.</i>	Estimated.	Realized.
	£	£
O.4.—Miscellaneous receipts :—		
(a).—New bronze coin issued in replacement of worn coin withdrawn— see Subhead N	6,000	2,881
(b).—Profit on additional bronze, &c., coin issued	250,000	1,341,261
(c).—Receipts from dominion, colonial and foreign coinages, &c. ..	40,000	262,421
(d).—Miscellaneous recoverable services	90,000	138,579
Total	<u>£3,587,700</u>	<u>10,467,928</u>

O.4 (a).—See Subhead N.

O.4 (c).—Due to greatly increased demands for coin for East and West Africa.

O.4 (d).—Receipts for weighing and gauging machines during the year were swollen by a payment due but unpaid in the previous year.

NOTES.

Expenditure of at least 45,345*l.* *—s. 5d.*, for which provision was not made in the Estimates, has been identified as arising out of the existence of a state of war, viz. :—excess cost of metals for colonial coinages—see explanation to Subhead F.

This Account includes expenditure of 3,278*l.* in respect of the balance of civil pay issued to staff serving with the Forces.

A large number of unissued nickel-brass halfpenny pieces (estimated face value 100*l.*) were stolen by an employee, who was convicted and sentenced to three years' penal servitude (F.17214).

J. H. McC. Craig,
Accounting Officer.

26 October 1943.

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

G. C. Upcott,
Comptroller and Auditor General.

IMPERIAL COIN AND MEDALS.

BULLION AND OTHER METALS ACCOUNT (INCLUDING RECOINAGE AND REDEMPTION)
FOR YEAR ENDED 31 MARCH 1943.

	£	£		£
Stock at 1 April 1942—				
Silver	156,413			
Other metals	3,240			
			159,653	
Purchases—				
Silver coin for recoinage or redemption (including expenses 17,635 <i>l.</i>)	306,552			
Silver bullion	2,054,409			
Other metals	112,976			
			2,473,937	
				£2,633,590
Less				
Stock at 31 March 1943—				
Silver	205,774			
Other metals	3,650			
			209,424	
				£2,424,166
Gross profit*				9,671,524
				£12,095,690
				£12,095,690

* 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—		
5 <i>s.</i>	342	
2 <i>s.</i> 6 <i>d.</i>	3,749,800	
2 <i>s.</i>	3,873,000	
1 <i>s.</i>	1,712,204	
6 <i>d.</i>	1,226,460	
3 <i>d.</i>	43,950	
Maundy	22	
		10,605,778
Nickel brass 3 <i>d.</i>		1,206,060
Bronze—		
1 <i>d.</i>	29,080	
½ <i>d.</i>	149,125	
¼ <i>d.</i>	27,690	
		205,895
		£12,017,733

J. H. McC. Craig,
Accounting Officer.

26 October 1943.

NATIONAL DEBT OFFICE.

See also Report of Comptroller and Auditor General.

ACCOUNT of the sum expended, in the year ended 31 March 1943, compared with the sum granted, for the salaries and expenses of the National Debt Office.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
NATIONAL DEBT OFFICE.						
A.—Salaries, &c.	27,092	24,548 7 10	2,543 12 2	—	—	
B.—Incidental Expenses	675	517 1 5	157 18 7	—	—	
C.—Telegrams and Telephones	160	133 8 2	26 11 10	—	—	
PENSIONS COMMUTATION BOARD.						
D.—Allowances, &c.	500	454 12 —	45 8 —	—	—	
E.—Incidental Expenses	5	— 4 8	4 15 4	—	—	
GROSS TOTAL	28,432	25,653 14 1	2,778 5 11	—		
			Surplus of Gross Estimate over Expenditure. £2,778 5 11			
<i>Deduct—</i>	<i>Estimated.</i>	<i>Realized.</i>	Deficiency of Appropriations in Aid realized. £211 2 11			
F.—Appropriations in Aid	22,920	22,708 17 1				
NET TOTAL	5,512	2,944 17 —	£2,567 3 —			

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 (b) staff changes as a result of retirement and death (c) non-payment of balance of civil pay in the case of an officer serving with the Forces who was reported missing; partly offset by additional cost of temporary staff and of an increase in the rate of war bonus.

B.—Savings were realized on (a) subsistence allowances paid to fire guards, due to reduction in numbers (b) the provision for travelling expenses (c) cost of printing life annuity warrants.

Details of Receipts.	Estimated.	Realized.
	£	£
Charges for management of Savings Bank Immediate and Deferred Annuities and of Government Insurance	2,050	2,050
Management expenses, Post Office Savings Banks Fund.. ..	3,275	3,275
Management expenses, Fund for the Banks for Savings.. ..	13,600	13,600
Commission on Post Office Register Account transactions	2,600	2,406(a)
Pensions commutation fees, &c.		293
Recovery of salary of officer on loan to Government of Northern Ireland	945	645
Repayment of cost of services in connexion with Unemployment Insurance	260	250
Repayment of cost of services in connexion with the administration of the Widows', Orphans' and Old Age Contributory Pensions Acts	190	190
Total	<u>£22,920</u>	<u>22,709</u>

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

NOTE.

This Account includes expenditure of 1,480*l.* in respect of the balance of civil pay issued to staff serving with the Forces.

27 September 1943.

H. W. S. Francis,
Accounting Officer.

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

G. C. Upcott,
Comptroller and Auditor General.

NATIONAL SAVINGS COMMITTEE.

ACCOUNT of the sum expended, in the year ended 31 March 1943, compared with the sum granted, including an amount allocated from the Vote of Credit, for the salaries and expenses of the National Savings Committee.

Service.	Grant.			Expenditure.			Expenditure compared with Grant.					
							Less than Granted.			More than Granted.		
	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
A.—Salaries, &c.	357,920	—	—	407,917	11	9	—	—	—	49,997	11	9
B.—Travelling and Subsistence Allowances	47,250	—	—	50,542	17	4	—	—	—	3,292	17	4
C.—Incidental Expenses	10,250	—	—	9,502	13	3	747	6	9	—	—	—
D.—Telegrams and Telephones	10,500	—	—	12,430	7	1	—	—	—	1,930	7	1
E.—Expenses of Local Committees	5,000	—	—	77,468	13	11	—	—	—	72,468	13	11
F.—Advertising and other Publicity	19,500	—	—	687,115	2	1	—	—	—	667,615	2	1
G.—Losses	—	—	—	7,819	2	9	—	—	—	7,819	2	9
TOTAL	£ 450,420	—	—	1,252,796	8	2	747	6	9	803,123	14	11
Allocated from Vote of Credit	802,376	8	2	—	—	—	Excess of Expenditure over Estimate met from Vote of Credit.					
	£ 1,252,796	8	2	1,252,796	8	2	£802,376 8 2					

Receipts payable to Exchequer.

	£	s.	d.
Amounts charged to Vote in prior years, since recovered	11	9	9
Refund of 50 per cent. of value of films lost in transit	14	7	1
Recovery of cost of model of H.M.S. " Hood " not returned from an exhibition	34	—	—
Miscellaneous	136	3	8
	£196	—	6

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A, B, D, E and F.—The excesses on these subheads are due to additional expenditure arising out of the intensification of the War Savings Campaign, including Warships Weeks, &c.

C.—The saving on this subhead is due to the cessation of expenditure on casual clerical assistance for Assistant Commissioners, following the setting up of local offices and the appointment of clerk shorthand typists whose pay is met from Subhead A.

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

G.—Miscellaneous losses by savings groups, &c., not involving suspicion of fraud or culpable negligence (F16/14, F16/15) :—

	£	s.	d.
Not exceeding 50%.—1,912 cases	5,074	6	4
Exceeding 50%.—7 cases	1,081	-	3
Other losses by savings groups, &c. :—			
Credit stocks obtained by fraud (4 cases) (F16/14) ..	194	-	-
Misappropriation by a local committee official of part of credit stock of stamps and certificates (F16/14) ..	485	14	7
Misappropriation by a local committee official in connexion with bond purchases at a war savings centre (3B/136)..	983	8	7
Payment of further claims presented by former members of a savings group, the Hon. Secretary of which defaulted in 1926 (F16/13)		13	-
	<u>£7,819</u>	<u>2</u>	<u>9</u>

NOTES.

Expenditure of at least 803,123*l.*, for which provision was not made in the Estimates has been identified as arising out of a state of war, viz. :—Subheads A, 49,997*l.* ; B, 3,293*l.* ; D, 1,930*l.* ; E, 72,469*l.* ; F, 667,615*l.* ; G, 7,819*l.*

This Account includes expenditure of approximately 5,805*l.* in respect of the balance of civil pay issued to staff serving with the Forces.

9 November 1943.

R. Dixon Kingham,
Accounting Officer.

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

G. C. Upcott,
Comptroller and Auditor General.

PUBLIC RECORD OFFICE.

ACCOUNT of the sum expended, in the year ended 31 March 1943, compared with the sum granted, for the salaries and expenses of the Public Record Office and of the Office of Land Revenue Records and Inrolments.

Service.	Grant.	Expenditure.		Expenditure compared with Grant.			
				Less than Granted.		More than Granted.	
	£	£	s.	d.	£	s.	d.
A.—Salaries, &c.	39,430	37,001	8	5	2,428	11	7
B.—Incidental Expenses	1,600	1,912	4	11	—	312	4 11
C.—Telephones.. .. .	400	719	—	5	—	319	— 5
D.—Calendars and Historical Documents	1,000	617	6	3	382	13	9
GROSS TOTAL .. £	42,430	40,250	—	—	2,811	5	4
					Surplus of Gross Estimate over Expenditure. £2,180 — —		
<i>Deduct—</i>	<i>Estimated.</i>	<i>Realized.</i>			Deficiency of Appropriations in Aid realized. £286 1 4		
E.—Appropriations in Aid ..	625	338	18	8			
NET TOTAL .. £	41,805	39,911	1	4	Net Surplus to be surrendered. £1,893 18 8		

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Savings due to vacancies unfilled (338*l.*), staff serving with the Forces (3,869*l.*), national insurances (59*l.*), sick pay deductions (60*l.*) and decrease in overtime (72*l.*); offset by expenditure due to the war on additional and substitute staff (1,461*l.*), war bonus (446*l.*) and miscellaneous (63*l.*).

B.—Excess due to night attendance of staff for A.R.P. 'duties (37*l.*), removal, travelling and incidental expenses in connexion with war-time country repositories (184*l.*), subscriptions to learned societies (59*l.*) and miscellaneous (32*l.*).

C.—Excess due to arrears of increased rental for fire alarms installation.

D.—Savings due to death of an Editor (130*l.*) and to reduction of work on indexes and of printing (252*l.*).

E.—The amount recovered in respect of staff engaged on microphotography was less than anticipated owing to a break-down of the camera.

Details of Receipts.		Estimated.	Realized.
		£	£
Fees (stamps) for searches, &c. .. ..	.. .. .	200	233
Miscellaneous .. .. .	.. .. .	425	106
Total .. .. .	.. .. .	£625	339

NOTE.

This Account includes 1,100*l.* in respect of the balance of civil pay issued to staff serving with the Forces.

22 October 1943.

C. T. Flower,
Accounting Officer.

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

G. C. Upcott,
Comptroller and Auditor General.

PUBLIC WORKS LOAN COMMISSION.

ACCOUNT of the sum expended, in the year ended 31 March 1943, 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.	19,330	17,278	—	—	2,052	—	—
B.—Travelling and Incidental Expenses	500	239	1	2	260	18	10
C.—Legal Charges	400	106	15	10	293	4	2
D.—Contributions under the War Damage Act, 1941	850	729	16	4	120	3	8
GROSS TOTAL	£21,080	18,353	13	4	2,726	6	8
<i>Deduct—</i>	<i>Estimated.</i>	<i>Applied.</i>					
E.—Appropriations in Aid (Fees)	1,000	1,000	—	—	Surplus to be surrendered.		
NET TOTAL	£20,080	17,353	13	4	£2,726	6	8

Receipts payable to Exchequer.	Estimated.	Realized.
	£	£ s. d.
Receipts authorized to be used as Appropriations in Aid	1,000	3,679 18 2
Appropriated in aid (Subhead E)		1,000 — —
Paid separately to Exchequer		£2,679 18 2

Since the commencement of the war a nominal figure of 1,000*l.* has been inserted in the Estimates for Appropriations in Aid. The sums received are dwindling year by year.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Savings due to staff changes (1,189*l.*), staff serving with the Forces (767*l.*), reduction in cost of overtime (94*l.*) and engineering expenses (75*l.*); offset by the cost of additional bonus (73*l.*).

B.—Savings on travelling expenses of Commissioners (25*l.*), claims of A.R.P. personnel and miscellaneous expenses (222*l.*), telegrams and telephones (23*l.*); offset by the additional expense of uniforms, &c., for messengers (9*l.*).

C.—Savings on the sums allowed for law stationers' charges (79*l.*), cost of proceedings at law, counsels' fees, &c. (185*l.*) and agency fees (29*l.*).

D.—Contributions under the War Damage Act, 1941, were less than estimated partly owing to a number of borrowers not applying for their recoverable percentage.

NOTE.

This Account includes expenditure of 511*l.* in respect of the balance of civil pay issued to staff serving with the Forces.

18 September 1943.

D. F. Buckley,
Accounting Officer.

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

G. C. Upcott,
Comptroller and Auditor General.

REPAYMENTS TO THE LOCAL LOANS FUND.

ACCOUNT of the sum expended, in the year ended 31 March 1943, compared with the sum granted, for making the payment due to the Local Loans Fund in respect of advances in Northern Ireland.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£	£	£
Repayments in respect of Advances in Northern Ireland under the Government of Ireland Act, 1920	42,000	40,850	1,150	—
			Surplus to be surrendered . . <u>£1,150</u>	

EXPLANATION of the Cause of Variation between Expenditure and Grant.

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

20 September 1943.

W. Eady,
Accounting Officer.

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

G. C. Upcott,
Comptroller and Auditor General.

DETAILED ACCOUNT OF EXPENDITURE COMPARED WITH GRANT.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
HISTORICAL MANUSCRIPTS.						
A.1.—Salaries, &c.	780	753 9 —	26 11 —	—	—	—
A.2.—Travelling and Incidental Expenses	20	20 13 —	—	—	—	13 —
ANCIENT MONUMENTS (SCOTLAND).						
B.1.—Salaries, &c.	2,167	2,132 8 —	34 12 —	—	—	—
B.2.—Travelling and Incidental Expenses	150	282 14 2	—	—	—	132 14 2
ANCIENT MONUMENTS (WALES AND MONMOUTHSHIRE).						
C.1.—Salaries, &c.	1,674	943 6 5	730 13 7	—	—	—
C.2.—Travelling and Incidental Expenses	700	273 5 3	426 14 9	—	—	—
ANCIENT MONUMENTS (ENGLAND).						
D.1.—Salaries, &c.	4,782	3,586 11 7	1,195 8 5	—	—	—
D.2.—Travelling and Incidental Expenses	700	481 5 10	218 14 2	—	—	—
SCOTTISH SAVINGS.						
E.1.—Salaries, &c.	14,693	17,520 8 5	—	—	—	2,827 8 5
E.2.—Travelling and Incidental Expenses	2,750	2,859 7 4	—	—	—	109 7 4
E.3.—Expenses of Local Committees	600	2,430 12 4	—	—	—	1,830 12 4
E.4.—Advertising and other Publicity	2,500	29,860 13 —	—	—	—	27,360 13 —
E.5.—Losses	—	74 7 8	—	—	—	74 7 8
TREASURY POOL OF SHORTHAND WRITERS.						
F.1.—Salaries, &c.	2,445	2,137 10 11	307 9 1	—	—	—
F.2.—Travelling and Incidental Expenses	25	8 5 1	16 14 11	—	—	—

EXPLANATION of the Causes of Variation between Expenditure and Grant.

B.1.—Saving on salaries of staff serving with the Forces (269*l.*), partly offset by the payment of balance of civil pay to an officer whose loan to another Department ceased on his joining the Forces (225*l.*) and increased war bonus.

B.2.—Excess due to a special photographic record of ancient monuments in danger of damage as a result of military operations.

C.1.—Saving on salaries of staff serving with the Forces (248*l.*) and on reduction of staff (433*l.*). In addition the provision for clerical assistance was not required (50*l.*).

C.2.—Expenditure was less than anticipated owing mainly to reduction of staff.

D.1.—Saving on salaries of staff serving with the Forces (1,475*l.*), partly offset by the payment of balance of civil pay to an officer whose loan to another Department ceased on his joining the Forces (209*l.*) and increased war bonus (71*l.*).

D.2.—Travelling undertaken was less than anticipated. Expenditure under this subhead includes an *ex gratia* payment of 17*l.* towards the cost of replacing a privately owned camera lost by theft whilst in use for official purposes.

E.1, E.2, E.3 and E.4.—Excesses due to the special War Savings Campaign.

E.5.—Sundry minor losses.

F.1.—Saving due to vacancies, partly offset by revised scales of pay and increase in war bonus.

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

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
ROYAL FINE ART (ENGLAND).	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
G.1.—Salaries, &c.	1,100	1,016 8 -	83 12 -	—	—	
G.2.—Travelling and Incidental Ex- penses	50	72 7 4	—	22 7 4	—	
ROYAL FINE ART (SCOTLAND).						
H.1.—Salaries, &c.	40	—	40 - -	—	—	
H.2.—Travelling and Incidental Ex- penses	10	- 1 3	9 18 9	—	—	
WORKMEN'S COMPENSATION.						
I.1.—Salaries, &c.	513	51 7 11	461 12 1	—	—	
I.2.—Travelling and Incidental Ex- penses	10	- 1 3	9 18 9	—	—	
I.3.—Shorthand Writing	10	—	10 - -	—	—	
SURPLUS STORES, &c., LIQUIDATION.						
J.—Liquidation Claims and Ex- penses	1,000	—	1,000 - -	—	—	
K.—Commissions not specifically provided for	1,781	972 4 6	808 15 6	—	—	
	Estimated.	Applied.		Deficit.		
L.—Appropriations in Aid	1,000	294 18 10	—	705 1 2	—	

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

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

H.1.—The provision for clerical assistance was not required.

I.1, I.2 and I.3.—The anticipated resumption of the Commission's activities did not materialize and expenditure was confined to the analysis, &c., of evidence already taken.

K.—The provision is necessarily conjectural. No expenditure on new Commissions was incurred during the year.

Commissions not specifically provided for—Subhead K.

	Salaries.		Travelling Expenses.		Shorthand Writing.		Total.	
	£	s. d.	£	s. d.	£	s. d.	£	s. d.
Civil Service Committee for Northern Ireland	75	- -	- -	10	- -	- -	75	- 10
Museums and Galleries Standing Commission	-	-	71	14 8	-	-	71	14 8
Women's Services—Welfare and Amenities Committee	430	6 2	208	19 9	186	3 1	825	9 -
	£505	6 2	280	15 3	186	3 1	972	4 6

Details of Receipts.	Estimated.	Realized.
	£	£
Ancient Monuments (England) Commission :—		
Receipts from sale of photographs	—	3
Scottish Savings Committee :—		
Naval Exhibition : Admission fees, &c.	—	281
Private telephone calls	—	4
Bank interest on receipts from sale of savings stamps ..	—	1
Treasury Pool of Shorthand Writers :—		
Recoveries in respect of transcripts	—	6
Surplus Stores, &c., Liquidation :—		
Receipts from sale of surplus property and stores and repayment of advances	5,964	5,965
	<u>£5,964</u>	<u>6,260</u>

SURPLUS STORES, &c., LIQUIDATION DEPARTMENT.

The debit balances standing in the books of the Treasury at 31 March 1943 amounted to 386,118*l.* 9*s.* 2*d.*

A claim amounting to 1667*l.* 4*s.* 5*d.* was abandoned after receipt of a final dividend under a deed of assignment.

EXPENDITURE from the Vote for Royal Commissions, &c., on Royal Commissions and Committees appointed before 1942 on account of which payments were made during the year 1942.

Commission or Committee, and year of appointment.	Expenditure to 31 March 1943.		
	£	s.	d.
Historical Manuscripts	100,824	7	2
1869–70.			
1907–08.			
Ancient Monuments (Scotland)	64,157	19	3
1908–09.			
Ancient Monuments (Wales and Monmouthshire)	48,512	18	9
Ancient Monuments (England)	139,722	1	11
1916.			
Scottish Savings*	309,767	17	1
1921.			
Civil Service Committee for Northern Ireland	2,882	17	11
1924.			
Royal Fine Art (England)	19,089	15	1
1927.			
Royal Fine Art (Scotland)	1,730	15	9
1930.			
Museums and Galleries Standing Commission	507	4	11
1938.			
Workmen's Compensation	3,976	16	7
1941.			
Women's Services—Welfare and Amenities Committee	969	6	4

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

NOTES.

Expenditure of at least 32,279*l.*, for which provision was not made in the Estimates, has been identified as directly arising out of the existence of a state of war, viz. :—Subheads B.2, 133*l.* ; E.1, 2,827*l.* ; E.2, 109*l.* ; E.3, 1,831*l.* ; E.4, 27,361*l.* ; E.5, 18*l.*

This Account includes expenditure of 1,475*l.* in respect of the balance of civil pay issued to staff serving with the Forces.

16 November 1943.

W. Eady,
Accounting Officer.

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

G. C. Upcott,
Comptroller and Auditor General.

MISCELLANEOUS EXPENSES.

ACCOUNT of the sum expended, in the year ended 31 March 1943, 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.	2,578	2,654 16 10	—		76 16 10	
B.—Expenses						
Original 34,400 <i>l.</i>						
Less Supplementary 3,990 <i>l.</i>	30,410	28,121 13 3	2,288 6 9		—	
CHARGES FORMERLY ON THE HEREDITARY REVENUE OF SCOTLAND.						
C.—Salaries, &c.	155	94 18 —	60 2 —		—	
D.—Sundry Expenses	30	22 9 9	7 10 3		—	
E.—Miscellaneous Allowances	1,186	1,185 4 8	— 15 4		—	
F.—Empire Parliamentary Association (Grant in Aid)	11,000	5,000 — —	6,000 — —		—	
G.—Inter - Parliamentary Union (Grant in Aid)	500	500 — —	—		—	
H.—Grant in respect of the Administration Expenses of the Special Areas Reconstruction Association, Limited	11,000	9,618 17 10	1,381 2 2		—	
I.—Nuffield College (Grant in Aid)	10,000	10,000 — —	—		—	
K.—Parliamentary Mission to China						
Supplementary	4,000	4,509 9 6	—		509 9 6	
GROSS TOTAL						
Original 70,849 <i>l.</i>						
Supplementary 10 <i>l.</i>	70,859	61,707 9 10	9,737 16 6		586 6 4	
	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £9,151 10 2			
Deduct—			Deficiency of Appropriations in Aid realized. £6 16 —			
J.—Appropriations in Aid	800	793 4 —	Net Surplus to be surrendered. £9,144 14 2			
NET TOTAL						
Original 70,049 <i>l.</i>						
Supplementary 10 <i>l.</i>	70,059	60,914 5 10				

Receipts payable to Exchequer.	Estimated.	Realized.	
	£	£	s. d.
(i) Receipts of classes authorized to be used as Appropriations in Aid	800	793	4 -
(ii) Receipts of other classes	—	24,197	7 10
Total		£24,990	11 10
Appropriated in aid (Subhead J)		793	4 -
Paid separately to Exchequer		£24,197	7 10

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Excess due to a payment to the estate of a deceased officer which was outstanding from a prior year.

B.—Expenditure in connexion with the provision of insignia for the various Orders of Knighthood, &c., was less than anticipated.

C.—The provision for the professional charges of the Law Agent and Clerk to the Bible Board was not wholly required.

F.—An anticipated exchange of visits between British and Dominion Members of Parliament did not materialize within the year. The saving was re-voted in 1943.

H.—There was a further reduction in the work of the Association under war conditions.

K.—It was not possible to estimate with accuracy the cost of the Mission.

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	575
Office of Arms, &c., Ireland : Fees of Office, &c. ..	200	218
Total	£800	793
(ii) Receipts of other classes :—		
Part repayment of, and interest on, an advance from Miscellaneous Expenses Vote for 1935 (Supplementary Estimate, H.C. 51 of 1935-36)*	—	£24,197

* The amount of the advance (including capitalized interest) outstanding at 31 March 1943 was 61,876*l.*

STATEMENT showing the amount of Stamp Duty remitted by direction of the Treasury in the year ended 31 March 1943.

Stamp duties payable on deeds and other instruments for Public Departments £2,274 2 5

The stamp duties were paid from the Civil Contingencies Fund and included in the amount voted in August 1943 for Repayments to the Civil Contingencies Fund, Class I, Vote 27.

23 November 1943.

W. Eady,
Accounting Officer.

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

G. C. Upcott,
Comptroller and Auditor General.

SECRET SERVICE.

ACCOUNT of the sum expended, in the year ended 31 March 1943, compared with the sum granted, for His Majesty's foreign and other secret services.

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

NOTE.

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

Receipts payable to Exchequer.

The sum of 1,094*l.* 14*s.* 2*d.* was received during the year in respect of refunds in earlier years, &c.

R. V. Nind Hopkins,

Accounting Officer.

23 November 1943.

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

G. C. Upcott,
Comptroller and Auditor General.

TREASURY CHEST FUND.

ACCOUNT of the sum expended, in the year ended 31 March 1943, 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 1940.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.					
			Less than Granted.		More than Granted.			
	£	£ s. d.	£	s.	d.	£	s.	d.
Treasury Chest Fund ..	43,260	43,259 6 4	-	13	8	-	-	-
Surplus to be surrendered ..			£- 13		8			

20 September 1943.

W. Eady,
Accounting Officer.

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

G. C. Upcott,
Comptroller and Auditor General.

TITHE REDEMPTION COMMISSION.

ACCOUNT of the sum expended, in the year ended 31 March 1943, 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.	168,100	147,502	-	9	20,597	19	3
B.—Travelling Expenses ..	4,500	7,538	2	4	—	3,038	2 4
C.—Telegrams and Tele- phones	1,150	1,114	8	3	35	11	9
D.—Miscellaneous Expenses	600	484	15	2	115	4	10
E.—Apportionment and Redemption	10,000	13,329	-	5	—	3,329	- 5
F.—Local Collectors ..	72,300	72,377	3	2	—	77	3 2
G.—Legal Expenses of Collection	5,000	3,802	6	5	1,197	13	7

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Saving due to deductions from civil pay of officers on service with the Forces (21,000*l.*), offset to some extent by small increases in the amounts paid in respect of overtime and war bonus.

B.—Due to the return to London of evacuated staff and the impossibility of anticipating, at the date of the estimate, commitments in that respect.

D.—Fewer local inquiries and photo copies of maps were required than had been anticipated.

E.—Work for which provision had been made in the 1941 Estimate was, owing to the reduction of staff, not completed until 1942.

G.—There were fewer court proceedings than was anticipated.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
H.—Custody of Local Copies of Annuities, Registers and Maps ..	£ 10	£ s. d. —	£ s. d. 10 — —	£ s. d. —
GROSS TOTAL £	261,660	246,147 16 6	21,956 9 5	6,444 5 11
			Surplus of Gross Estimate over Expenditure. £15,512 3 6	
Deduct—	Estimated.	Realized.	Deficiency of Appropriations in Aid realized. £15,412 3 6	
Z.—Appropriations in Aid	261,560	246,147 16 6	Net Surplus to be surrendered. £100	
NET TOTAL £	100	—		

Details of Receipts.	Estimated.	Realized.
Expenses repayable and other miscellaneous receipts ..	£ 500	£ 1,271 (a)
Issues from the Redemption Annuities Account ..	261,060	244,877 (b)
	<u>£261,560</u>	<u>246,148</u>

(a) Normal receipts exceeded the estimate by about 200*l.*, and, in addition, a sum of about 570*l.* was recovered from the Departments which occupied part of the Commission's London office after evacuation of the Commission's staff.

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

NOTE.

This Account includes expenditure of approximately 12,000*l.* in respect of the balance of civil pay issued to staff serving with the Forces.

9 November 1943.

Charles J. H. Thomas,
Accounting Officer.

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

G. C. Upcott,
Comptroller and Auditor General.

SCOTTISH HOME DEPARTMENT.

ACCOUNT of the sum expended, in the year ended 31 March 1943, compared with the sum granted, for the salaries and expenses of the Office of the Secretary of State for Scotland; salaries and expenses of the Scottish Home Department; expenses in respect of private legislation procedure in Scotland; a subsidy for transport services to the Western Highlands and Islands; a grant in lieu of Land Tax; contributions towards the expenses of Probation and of Remand Homes; a grant towards repair of flood damage 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.	149,448	147,982 2 3	1,465	17	9	—	—	—
B.—Travelling, Incidental Expenses and Special Inquiries	12,300	11,095 9 6	1,204	10	6	—	—	—
C.—Telegrams and Telephones	6,250	7,464 4 1	—	—	—	1,214	4	1
D.—Expenses under the Private Legislation Procedure (Scotland) Act, 1936	1,250	1,079 7 5	170	12	7	—	—	—
E.—Western Highlands and Islands Transport Services	20,000	—	20,000	—	—	—	—	—
F.—Salaries and Expenses in connexion with Scottish Juvenile Welfare and After-Care Office	9,611	7,959 14 8	1,651	5	4	—	—	—
G.—Grant in lieu of Land Tax	6,951	6,950 14 5	—	5	7	—	—	—
H.—Contribution towards the Expenses of Probation	7,750	7,470 14 —	279	6	—	—	—	—
I.—Contribution towards the Expenses of Remand Homes	7,000	5,179 5 1	1,820	14	11	—	—	—

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Savings on civil pay of officers serving with the Forces (4,926*l.*), partly offset by increased war bonus (2,400*l.*), overtime (416*l.*) and other causes (644*l.*).

B.—Savings mainly due to less travelling and allowances to A.R.P. personnel than anticipated (832*l.*) and less expenses in connexion with special inquiries (638*l.*); offset by increased incidental office expenses.

C.—Excess due to additional telephone installations and increased user (1,331*l.*), partly offset by saving on telegrams.

E.—The amount provided represented an anticipated balance of subsidy in respect of the period before the services were taken over by the Ministry of War Transport. No payment was found necessary during the year and it now appears unlikely that further payments will be due.

F.—Savings mainly due to staff changes and to the transfer of certain duties and staff to the Scottish Education Department (1,203*l.*) and travelling and telephones (286*l.*).

I.—Saving due to delay in progress of work on new 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.
J.—Grant towards Repair of Flood Damage ..	2,305	940 — —	1,365 — —	—	—	—
K.—Grants for Physical Training, &c. ..	10,250	4,207 2 4	6,042 17 8	—	—	—
GROSS TOTAL £	233,115	200,328 13 9	34,000 10 4	1,214 4 1		
<i>Deduct—</i>	<i>Estimated.</i>	<i>Applied.</i>				
L.—Appropriations in Aid	1,055	1,055 — —	Surplus to be surrendered			
NET TOTAL £	232,060	199,273 13 9	£32,786 6 3			

Receipts payable to Exchequer.		Estimated.	Realized.
		£	£ s. d.
(i) Receipts of classes authorized to be used as Appropriations in Aid		1,055	1,662 4 8
(ii) Receipts of other classes		—	18,883 6 8
Total			£20,545 11 4
Appropriated in aid (Subhead L)			1,055 — —
Paid separately to Exchequer			£19,490 11 4

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

J.—Provision was made to meet the balance of grant during the year but 641*l.* of the amount provided was actually paid before the close of the previous year. Payment of the balance of grant (about 724*l.*) awaits receipt of the final accounts.

K.—It was not possible to form a close estimate of the sum likely to be required. A substantial saving was effected as a result of negotiations.

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 ..		250	325
Fees received from candidates for Scottish Police examination ..		190	198
Receipts from Herring Industry Board for services of staff, &c. ..		350	350
Miscellaneous		265	789(a)
		£1,055	1,662
(ii) Receipts of other classes :—			
Refund of excess advance on account of subsidy to the Western Highlands and Islands Transport Services. The advance was provisional		—	18,883
(a) Excess mainly due to recovery from a local authority of a grant in respect of physical training and recreation (375 <i>l.</i>) and recoveries in respect of telephone services.			

NOTES.

This Account includes expenditure of approximately 4,260*l.* in respect of the balance of civil pay issued to staff serving with the Forces.

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

24 September 1943.

David Milne,
Accounting Officer.

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

G. C. Upcott,
Comptroller and Auditor General.

REPAYMENTS TO THE CIVIL CONTINGENCIES FUND.

ACCOUNT of the sum expended, in the year ended 31 March 1943, compared with the sum granted, for repayment to the Civil Contingencies Fund of certain miscellaneous advances.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
Repayments to the Civil Contingencies Fund	2,888	2,887 10 10	-	9 2	-	-
Surplus to be surrendered				£- 9 2		

20 September 1943.

W. Eady,
Accounting Officer.

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

G. C. Upcott,
Comptroller and Auditor General.

MINISTRY OF TOWN AND COUNTRY PLANNING.

See also Report of Comptroller and Auditor General.

ACCOUNT of the sum expended, in the year ended 31 March 1943, compared with the sum granted, for the salaries and expenses of the Ministry of Town and Country Planning.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
A.—Salaries, &c. . .	£ 16,536	£ s. d. 10,411 19 11	£ s. d. 6,124 - 1	£ —
B.—Travelling Expenses	1,060	373 4 8	686 15 4	—
C.—Incidental Expenses	200	61 10 4	138 9 8	—
D.—Telegrams and Tele- phones	300	—	300 - -	—
GROSS TOTAL . . . £	18,096	10,846 14 11	7,249 5 1	—
			Surplus of Gross Estimate over Expenditure. £7,249 5 1	
<i>Deduct—</i>	Estimated	Realized.	Deficiency of Appropriations in Aid realized. £10	
E.—Appropriations in Aid	10	—	Net Surplus to be surrendered. £7,239 5 1	
NET TOTAL . . . £	18,086	10,846 14 11		

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A, B and C.—The estimate was based on the full-time service of the staff required, but delay in obtaining suitable staff due to the difficulties of the man-power situation resulted in a saving on these subheads.

D.—During the period covered by the estimate this Ministry was housed with the Ministry of Works and the expenditure provided for under this subhead is included in the accounts of the Ministry of Works and Planning (Class VII, Vote 6A).

30 November 1943.

Geoffrey Whiskard,
Accounting Officer.

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

G. C. Upcott,
Comptroller and Auditor General.

CIVIL ACCOUNTS,
1942.

CLASS II.

FOREIGN AND IMPERIAL.

CLASS II.
FOREIGN AND IMPERIAL.

SUMMARY.

Page.	No. of Vote.	SERVICE.	Estimated Gross Expenditure.	Authorized Appropriations in Aid.	Supply Grant.	Actual Gross Expenditure.		Appropriations in Aid Applied.			
			£	£	£	£	s.	d.	£	s.	d.
57	1	Foreign Office	1,075,515	15,240	1,060,275	1,247,605	8	10	15,240	-	-
59	2	Diplomatic and Consular Services	3,150,189	125,350	3,024,839	4,104,685	12	7	125,350	-	-
65	3	League of Nations	76,010	—	76,010	74,116	17	2	—	—	—
66	4	Dominions Office	75,930	405	75,525	74,481	15	5	—	14	—
67	5	Dominion Services	297,862	—	297,862	256,504	5	8	—	—	—
69	6	Oversea Settlement	11,190	11,090	100	7,885	7	5	7,885	7	5
72	7	Colonial Office	270,100	100	270,000	321,187	3	8	100	-	-
74	8	Colonial and Middle Eastern Services	15,873,042	3,730	15,869,312	14,595,934	9	9	3,730	-	-
81	8A	Site for Moslem Mosque	60,000	—	60,000	56,906	7	3	—	—	—
82	9	Development and Welfare (Colonies, &c.)	1,407,000	—	1,407,000	502,880	6	9	—	—	—
86	10	Development and Welfare (South African High Commission Territories, &c.)	29,000	—	29,000	8,924	18	8	—	—	—
87	11	India and Burma Services	2,316,217	110,800	2,205,417	2,336,391	4	11	110,800	-	-
88	12	Imperial War Graves Commission	14,616	1,200	13,416	13,077	-	3	1,200	-	-
		Total	£ 24,656,671	267,915	24,388,756	23,600,580	18	4	264,306	1	6

CLASS II.

FOREIGN AND IMPERIAL.

SUMMARY.

No. of Vote.	Net Expenditure.	Gross Expenditure compared with Estimate.		Deficiency of Appropriations in Aid.	Allocated from Vote of Credit.	Amount to be surrendered.	Extra Receipts payable to Exchequer.
		Saving.	Excess.				
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
1	1,232,365 8 10	—	172,090 8 10	—	172,090 8 10	—	113 9 6
2	3,979,335 12 7	—	954,496 12 7	—	954,496 12 7	—	474,015 17 6
3	74,116 17 2	1,893 2 10	—	—	—	1,893 2 10	—
4	74,481 1 4	1,448 4 7	—	404 5 11	—	1,043 18 8	—
5	256,504 5 8	41,357 14 4	—	—	—	41,357 14 4	68,301 8 3
6	—	3,304 12 7	—	3,204 12 7	—	100 - -	12,994 2. 8
7	321,087 3 8	—	51,087 3 8	—	51,087 3 8	—	241 8 5
8	14,592,204 9 9	1,277,107 10 3	—	—	—	1,277,107 10 3	834,249 12 6
9A	56,906 7 3	3,093 12 9	—	—	—	3,093 12 9	—
9	502,880 6 9	904,119 13 3	—	—	—	904,119 13 3	18,581 11 5
10	8,924 18 8	20,075 1 4	—	—	—	20,075 1 4	931 1 8
11	2,225,591 4 11	—	20,174 4 11	—	20,174 4 11	—	612 8 9
12	11,877 - 3	1,538 19 9	—	—	—	1,538 19 9	24 - -
	23,336,274 16 10	2,253,938 11 8	1,197,848 10 -	3,608 18 6	1,197,848 10 -		1,410,065 - 8
Total amount to be surrendered .. £						2,250,329 13 2	

FOREIGN OFFICE.

ACCOUNT of the sum expended, in the year ended 31 March 1943, compared with the sum granted, including an amount allocated from the Vote of Credit, for the salaries and expenses of the Department of His Majesty's Secretary of State for Foreign Affairs and a grant in aid of the Royal Institute of International Affairs.

Service.	Grant.		Expenditure.		Expenditure compared with Grant.							
					Less than Granted.		More than Granted.					
	£	s.	d.	£	s.	d.	£	s.	d.			
A.—Salaries, &c.	822,416	-	-	893,564	18	1	—	71,148	18	1		
B.—Messengers' Salaries, &c.	30,894	-	-	25,677	7	6	5,216	12	6	—		
C.—Messengers' Travelling Expenses	45,000	-	-	156,204	15	3	—	111,204	15	3		
D.—Incidental Expenses.	22,605	-	-	18,593	7	1	4,011	12	11	—		
E.—Telephones	67,000	-	-	66,641	-	9	358	19	3	—		
F.—Special Services	26,600	-	-	25,924	-	2	675	19	10	—		
G.—Royal Institute of International Affairs (Grant in Aid)	61,000	-	-	61,000	-	-	—	—	—	—		
GROSS TOTAL	£1,075,515	-	-	1,247,605	8	10	10,263	4	6	182,353	13	4
	Estimated.		Applied.									
H.—Appropriations in Aid	15,240	-	-	15,240	-	-	Excess of Expenditure over Gross Estimate met from Vote of Credit.					
NET TOTAL	£1,060,275	-	-	1,232,365	8	10						
Allocated from Vote of Credit	172,090	8	10	—			£172,090 8 10					
	£1,232,365	8	10	1,232,365	8	10						

Receipts payable to Exchequer.

Estimated.

Realized.

Receipts authorized to be used as Appropriations in Aid Appropriated in aid (Subhead H)

£15,240

£15,353 9 6
15,240 - -

Paid separately to Exchequer

£113 9 6

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Excesses due to expenditure for extra staff in the Code and Cypher School (69,000*l.*), after allowing for the sum of 20,000*l.* provided in the estimate, including overtime (12,000*l.*) and war bonus (16,400*l.*); and in the Foreign Office (15,000*l.*), including overtime (4,000*l.*) and war bonus (5,000*l.*). These excesses, which were due to the war, were partly offset by savings on staff in the Passport and Permit Offices (2,900*l.*), including overtime (800*l.*), and after allowing for an excess for war bonus (1,700*l.*); and on the pay of staff serving with the Forces (10,170*l.*), including 1,040*l.* in the Passport and Permit Offices.

B.—Saving due to vacancies.

C.—Excess due to arrear charges in respect of the carriage of mail by air (63,000*l.*) and to the creation of additional services, principally between China and India and in America (50,000*l.*) (E.44538).

D.—Saving mainly on the provision for travelling and subsistence for the staff of the Code and Cypher School.

Details of Receipts.	Estimated.	Realized.
Passport fees	£ 5,000	£ 6,755 (a)
Permit fees	10,000	7,624 (b)
Fees received for attesting signatures and legalizing documents	240	273
Telephones, &c.	—	701 (c)
Total	£15,240	15,353

(a) Due to an increase in overseas travel.

(b) Due to decrease in the demand for travel permit cards.

(c) Includes 573*l.* in respect of the sale of technical equipment.

NOTES.

Expenditure of at least 182,354*l.*, for which provision was not made in the Estimates, has been identified as directly arising out of the existence of a state of war, viz. :—Subheads A, 71,149*l.* ; C, 111,205*l.*

This Account includes 4,685*l.* in respect of the balance of civil pay issued to staff serving with the Forces.

Fees have been waived under statutory powers or with the authority of His Majesty's Treasury to the value of approximately 5,800*l.*

18 December 1943.

Alexander Cadogan,
Accounting Officer.

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

G. C. Upcott,
Comptroller and Auditor General.

DIPLOMATIC AND CONSULAR SERVICES.

See also Report of Comptroller and Auditor General.

ACCOUNT of the sum expended, in the year ended 31 March 1943, compared with the sum granted, including an amount allocated from the Vote of Credit, for the expenses in connexion with His Majesty's Embassies, Missions and Consular Establishments Abroad, and other expenditure chargeable to the Consular Vote; certain special grants and payments, including grants in aid; and sundry other services.

Service.	Grant.			Expenditure.			Expenditure compared with Grant.					
							Less than Granted.			More than Granted.		
	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
DIPLOMATIC SERVICE.												
A.—Salaries, &c.	546,316	—	—	602,817	7	—	—	—	—	56,501	7	—
B.—Journeys on the Public Service	40,000	—	—	76,466	1	2	—	—	—	36,466	1	2
C.—Couriers	4,000	—	—	8,337	14	11	—	—	—	4,337	14	11
D.—Postage	30,000	—	—	55,924	13	6	—	—	—	25,924	13	6
E.—Extra Rent	2,500	—	—	4,158	9	9	—	—	—	1,658	9	9
F.—Law Charges, Incidental Expenses, &c.	6,900	—	—	11,182	16	4	—	—	—	4,282	16	4
G.—Outfits	9,500	—	—	9,549	6	2	—	—	—	49	6	2
H.—News Department Expenses	3,223	—	—	1,333	13	1	1,889	6	11	—	—	—
TOTAL FOR DIPLOMATIC SERVICE	642,439	—	—	769,770	1	11	1,889	6	11	129,220	8	10
I.—Special Missions and Services	10,122	—	—	39,749	18	7	—	—	—	29,627	18	7

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Excess due to the engagement of additional staff and to the payment of increased emoluments, owing to the rising cost of living, particularly in the Near and Middle East.

The subhead includes the sum of approximately 130% in respect of unrecovered employees' contributions to unemployment insurance of temporary staff recruited in the United Kingdom for employment abroad (S.50181).

B.—Excess due to the payment of travelling expenses of additional temporary staff, the evacuation of staffs from the Far East and from Finland, increased air travel and the payment of war risk insurances on the effects of officers travelling on the public service.

C.—Increased expenditure arising out of war conditions, including the provision of more frequent services and the use of air conveyance.

D.—Excess due to the extra cost of carriage of mail by air owing to war conditions, including arrear charges.

E.—Mainly due to the provision of accommodation for His Majesty's Embassy on transfer from Moscow to Kuibyshev.

F.—Due to increased expenditure in connexion with the official launch at Istanbul, to special security measures at Washington, to heavy bank charges at Jeddah and to a general increase in prices in consequence of the war.

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

I.—A statement showing the expenditure on Missions or services is appended.

An excess of 29,708% was incurred on unforeseen Missions and services and a net saving of 80% was realized on those Missions and services which were separately estimated for.

The excess on the provision for unforeseen Missions and services was mainly due to expenditure incurred in connexion with the repatriation of enemy diplomatic and consular staffs.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
J.—The British Council (Grant in Aid)						
Original ..	800,000l.					
Supplementary	80,000l.					
	880,000 - -	880,000 - -	-	-	-	-
CONSULAR SERVICE.						
K.—Salaries and Allowances	483,457 - -	474,807 7 8	8,649 12 4			
L.—Office Expenses and Fee Allowances	266,212 - -	317,322 8 9	-	51,110 8 9		
M.—Travelling and Special Services	30,000 - -	58,832 14 8	-	28,832 14 8		
N.—Outfits	18,000 - -	17,732 10 3	267 9 9			
O.—Postage	8,000 - -	7,639 14 10	360 5 2			
P.—Incidental Expenses, &c.	3,550 - -	13,910 4 6	-	10,360 4 6		
Q.—Relief of Distressed British Subjects ..	80,000 - -	76,491 11 2	3,508 8 10			
R.—Prison Expenses, Law Charges, &c.	1,000 - -	1,029 9 8	-	29 9 8		
S.—Medical Attendance ..	1,350 - -	2,276 6 6	-	926 6 6		
TOTAL FOR CONSULAR SERVICE £	891,569 - -	970,042 8 -	12,785 16 1	91,259 4 1		

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

K.—Savings effected on the closure of posts in the Far East were partly offset by the opening of new posts in the United States of America and in the Middle East and by the re-opening of posts in North and West Africa. A saving of approximately 3,200l. was effected on the salaries of officers serving with the Forces.

L.—Excess due to the creation of new posts, to the re-opening of posts in North and West Africa, to the engagement of additional staff, and to the payment of increased salaries and office rents and to an increase in expenditure generally in consequence of the war.

M.—Excess due to the provision of motor cars at certain posts, travelling expenses of staff on transfer to new posts and to re-opened posts, increased air travel, the evacuation of staff from the Far East and from Finland, and to the payment of war risk insurance on the effects of officers travelling on the public service.

N.—Saving due to a reduction in the number of outfit allowances paid in connexion with transfers in the Far East was partly offset by the payment of allowances to officers on appointment to new and to re-opened posts.

P.—Expenditure at Chungking and Kunming on transport, motor car upkeep and rent was heavier than anticipated. In addition there was a general rise in prices in consequence of the war.

Q.—Expenditure cannot be accurately estimated.

The subhead includes certain payments for relief to Maltese (S.48001) (see also Subhead EE and Appropriation Account, Colonial and Middle Eastern Services, Class II, Vote 8, Subhead A.8).

Sums amounting to 50,124l. advanced in past years have been written off, with Treasury approval, as irrecoverable.

S.—Excess due to a contribution made to a hospital at Chungking (E.28753), partly offset by savings elsewhere in the Far East.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
T.—Compassionate Gratuities	5,000 - -	4,187 4 4	812 15 8			
U.—Telegrams	450,000 - -	532,382 12 9			82,382 12 9	
V.—Telephones	12,000 - -	14,763 - 5			2,763 - 5	
W.—Passport Visa Control Abroad	37,950 - -	48,705 11 10			10,755 11 10	
X.—Refund to Indian Revenues and Recovery from Government of Burma in respect of Diplomatic and Consular Services in Iran, Arabia and Thailand	15,000 - -	17,663 19 4			2,663 19 4	
AA.—Assistance to Polish Refugees	100,000 - -	77,192 15 1	22,807 4 11			
BB.—Relief of Prisoners of War: Contribution towards the Funds of the International Red Cross (Grant in Aid)						
<i>Original</i> .. . , 20,809 <i>l.</i>						
<i>Supplementary</i> 13,800 <i>l.</i>						
	34,609 - -	34,609 5 -				- 5 -
CC.—Relief of Distress in China: Grant to the British Fund for the Relief of Distress in China (Grant in Aid)	30,000 - -	30,000 - -				
DD.—Relief of Distress in China: Grant to the Chinese Red Cross Society (Grant in Aid)						
<i>Supplementary</i>	41,500 - -	41,500 - -				

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

T.—The number of retirements was less than anticipated.

124 gratuities were granted during the year in accordance with the scales and within the limit laid down by the Treasury, as follows:—under 25*l.*, 93; 25*l.* and under 50*l.*, ten; 50*l.* and under 75*l.*, six; 75*l.* and under 100*l.*, five; 100*l.* and under 125*l.*, three; 150*l.* and under 175*l.*, two; 200*l.* and under 225*l.*, one; 225*l.* and under 250*l.*, two; 400*l.* and under 425*l.*, one; 475*l.* and under 500*l.*, one.

U—Excess due to an increased use of the telegraph, mainly to and from the Middle East, in consequence of the war.

V.—Excess mainly due to increased expenditure in the Middle East and to the Missions attached to the Allied Governments in this country in consequence of the war.

W.—Expenditure, particularly on telegrams, was heavier than was anticipated and in addition a new post was created.

X.—The adjusting payment to the Government of India included arrears in respect of previous years.

AA.—Saving due to the delay in the receipt of accounts.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£ s. d.	£ s. d.	£ s. d.	£ s. d.		
EE.—Care of British Interests in Territory under Enemy Control ..	—	641,882 7 5	—	641,882 7 5		
FF.—Losses Irrecoverable and Compensation ..	—	2,236 7 11	—	2,236 7 11		
GROSS TOTAL						
<i>Original</i> ..	3,014,889 <i>l.</i>					
<i>Supplementary</i>	41,500 <i>l.</i>					
<i>Supplementary</i>	93,800 <i>l.</i>					
	£3,150,189 — —	4,104,685 12 7	38,295 3 7	992,791 16 2		
Deduct—						
Z.—Appropriations in Aid ..	125,350 — —	125,350 — —				
NET TOTAL						
<i>Original</i> ..	2,889,539 <i>l.</i>					
<i>Supplementary</i>	41,500 <i>l.</i>					
<i>Supplementary</i>	93,800 <i>l.</i>					
	£3,024,839 — —	3,979,335 12 7		Excess of Expenditure over Gross Estimate met from Vote of Credit.		
Allocated from Vote of Credit	954,496 12 7	—	£954,496 12 7			
	£3,979,335 12 7	3,979,335 12 7				

	Receipts payable to Exchequer.	Estimated.	Realized.
		£	£ s. d.
(i) Receipts of classes authorized to be used as Appropriations in Aid		125,350	570,493 7 3
(ii) Receipts of other classes		27,945	28,872 10 3
Total		£153,295	599,365 17 6
Appropriated in aid (Subhead Z)			125,350 — —
Paid separately to Exchequer			£474,015 17 6

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

EE.—No provision was made for this service, due entirely to the war. The charge to the subhead includes approximately 487,000*l.* in respect of relief granted by the Protecting Power to British subjects, including Maltese (S.48001) (see also Subhead Q and Appropriation Account, Colonial and Middle Eastern Services, Class II, Vote 8, Subhead A.8) and Dominion subjects.

The subhead includes the sum of 40,000*l.* for the supply of clothing to British civilians interned by the enemy. The distribution to internment camps is entrusted to the International Red Cross Committee in Geneva, to whom the goods have been forwarded by the Joint War Organization of the British Red Cross Society and Order of St. John of Jerusalem. The latter organization accounts in detail to the Foreign Office for the supply of the goods and their shipment to Geneva.

FF.—*Compensation for loss of effects in enemy and enemy-controlled territories, 718*l.* 11*s.* 8*d.*—*Compensation paid to 16 officers in respect of clothing and other effects, including cash 37*l.* 14*s.* 9*d.* (E.38746, E.41417, E.6372). *Loss of effects, 449*l.* 4*s.*—*Compensation paid to six officers for loss of effects, including cash 28*l.* 11*s.* 6*d.*, while travelling on the public service (E.44539, S.50588). *Bagdad, 88*l.* 11*s.* 2*d.*—*Compensation paid to native staff of His Majesty's Embassy for loss of effects during the rebellion (E.44779). *Belgrade, 685*l.* 16*s.* 8*d.*—*Value of Yugoslav and Hungarian currency, for which there was no sale (EC/74). *Monrovia, 215*l.*—*Value of Bank of England notes lost in transit (EC127/2). *Miscellaneous 79*l.* 4*s.* 5*d.*—*Eight items ranging from 28*l.* 3*s.* 7*d.* to 1*l.* 18*s.* 3*d.* in respect of irrecoverable expenditure (E.5756, E.7057, E.43261).

Details of Receipts.	Estimated.	Realized.
	£	£
(i) Receipts of classes authorized to be used as Appropriations in Aid :—		
Consular fees, fines, &c.	110,000	129,863 (a)
Fees from Passport Control Officers	3,500	4,845
Repayment of sums expended in relief of distressed British subjects—		
by His Majesty's Consular Officers	10,000	30,497 (b)
by representatives of the Governments of the United States of America and of Switzerland in charge of British interests	—	398,243 (c)
Proceeds of sale of disused motor cars at Diplomatic Missions	400	1,614 (d)
Contribution by Sudan Government towards the cost of certain subordinate staff at Cairo Embassy	1,000	1,000
Contribution by Government of India towards the expenses of the News Department Office at New York	450	— (e)
Evacuation of refugees from Spain : recovery effected	—	1,814
Salaries of seconded officers	—	629
Diplomatic sundries	—	1,988 (f)
Total	£125,350	570,493
(ii) Receipts of other classes :—		
Port of Basrah : Interest and sinking fund on account of assets taken over by the Port Authority	27,945	27,945
Mexican Claims : Surrender on account of percentage deducted from awards to cover expenses	—	927
Total	£27,945	28,872

(a) Surplus due to probate fees in Egypt.

(b) The recovery of advances made to distressed British subjects was effected at a higher rate than was anticipated.

(c) Payment in respect of relief granted, or to be granted, to British subjects in enemy and enemy-controlled territories.

(d) Due largely to higher prices obtained for disused motor cars.

(e) The contribution was paid to the Ministry of Information.

(f) Includes interest on bank balances and miscellaneous receipts.

NOTES.

Expenditure of at least 987,500*l.*, for which provision was not made in the Estimates, has been identified as directly arising out of the existence of a state of war, viz. :—Subheads A, 56,500*l.* ; B, 36,500*l.* ; C, 4,300*l.* ; D, 25,900*l.* ; E, 1,600*l.* ; F, 4,300*l.* ; I, 29,600*l.* ; L, 51,100*l.* ; M, 28,800*l.* ; P, 10,300*l.* ; S, 900*l.* ; U, 82,400*l.* ; V, 2,700*l.* ; W, 10,700*l.* ; EE, 641,900*l.*

This Account includes approximately 800*l.* in respect of the balance of civil pay issued to staff serving with the Forces.

Subhead Z is charged with approximately 150*l.* 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 5,214*l.* 10*s.* 6*d.*, which were destroyed, lost in transit or affixed in error, have been written off with Treasury approval (E.15833/3, E.43261).

STATEMENT OF THE AMOUNT OF LOANS OUTSTANDING AT 31 MARCH 1943.

European Commission of the Danube :—	Gold Francs.
War-time advances (1915-1919)	1,200,000
1930 Loan	176,393
	<u>1,376,393</u>
Port of Basrah, in respect of assets taken over by the Port Authority	<u>£ 180,291 6 5</u>

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

Receipts.	£	s.	d.		Payments.	£	s.	d.
Balance, 1 April 1942 ..	4,767	2	7		Balance, 31 March 1943 ..	4,767	2	7

The balance on this Account excludes loans totalling 44*l.* which have been written off as irrecoverable.

18 December 1943.

Alexander Cadogan,
Accounting Officer.

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

G. C. Upcott,
Comptroller and Auditor General.

STATEMENT SHOWING (1) the expenditure on Special Missions and Services charged against Subhead I in the year 1942, (2) the cumulative expenditure to 31 March 1943, charged against the Vote for Diplomatic and Consular Services, on Missions and Services of a temporary nature.

	(1) Expenditure 1942.	(2) Total to 31 March 1943.
	£	£
International Waterways Commissions	2	92,846
Contribution to India Office in respect of retiring allowances of ex-military officers	39	760
Contribution towards fund for the settlement of certain refugees administered by the Secretary-General of the League of Nations ..	4	2,513
Remuneration of neutral Member of Arbitral Board under Annex to Article 8 of the Anglo-Egyptian Treaty	—	9,738
Presentations, &c.	20	—
Economic Mission to the Belgian Congo	198	4,555
Economic Mission to China	1,317	2,182
Industrial Mission to the United States of America	7	1,548
Provision of gas masks for the British civil community in Egypt ..	1	6,575
Protection of the British civil community in Egypt	745	745
Provision of gas masks for the British civil community in Free China	1,430	1,430
Tangier Administration: additional salary paid to British personnel ..	539	832
Evacuation of German, Bulgarian and Hungarian diplomatic and consular staffs from the United Kingdom	976	1,369
Expenditure in connexion with the visit to the United Kingdom of representatives from the United States	106	394
Evacuation of Italian diplomatic and consular staffs from the United Kingdom	25,245	26,939
Supply of medical stores for Spain	2,059	2,059
Expenditure in connexion with the journey of Princess Shams of Persia	183	183
Expenditure on the maintenance of members of the Siamese Legation in the United Kingdom	194	194
Expenditure in connexion with the maintenance of foreign refugees ..	2,837	2,837
Expenditure incurred in connexion with the visit of the Secretary of State for Foreign Affairs to the Balkans in 1941	562	562
Financial and Political Attachés to the Iraq Government	526	526
Repatriation of the crew of the Yugoslav S.S. "Bosiljka"	19	312
Expenditure in connexion with the repatriation of Japanese from Egypt	1,908	1,908
Miscellaneous	833	—
	<u>£39,750</u>	

LEAGUE OF NATIONS.

ACCOUNT of the sum expended, in the year ended 31 March 1943, 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 ..	75,000	74,072 12 4	927 7 8	—	—	—
B.—Travelling and Incidental Expenses ..	1,000	44 4 10	955 15 2	—	—	—
C.—Representation before the Permanent Court of International Justice	10	—	10 — —	—	—	—
TOTAL ..	£ 76,010	74,116 17 2	1,893 2 10			
Surplus to be surrendered ..			£1,893 2 10			

EXPLANATION of the Causes of Variation between Expenditure and Grant.

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

B.—United Kingdom representation at conferences convened by the League was less than anticipated.

C.—No case in which His Majesty's Government was interested came before the Court in 1942.

NOTE.

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

18 December 1943.

Alexander Cadogan,
Accounting Officer.

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

G. C. Upcott,
Comptroller and Auditor General.

DOMINIONS OFFICE.

ACCOUNT of the sum expended, in the year ended 31 March 1943, 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.
A.—Salaries, &c.	£ 72,430	£ s. d. 72,789 14 3	£ s. d. — — —	£ s. d. 359 14 3
B.—Travelling and Incidental Expenses	3,500	1,692 1 2	1,807 18 10	—
GROSS TOTAL	£ 75,930	74,481 15 5	1,807 18 10	359 14 3
			Surplus of Gross Estimate over Expenditure. £1,448 4 7	
<i>Deduct—</i>	Estimated.	Realized.	Deficiency of Appropriations in Aid realized.	
C.—Appropriations in Aid ..	405	— 14 1	£404 5 11	
NET TOTAL	£ 75,525	74,481 1 4	Net Surplus to be surrendered. £1,043 18 8	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Excess due to new posts required on account of the war (5,110*l.*), to the payment of increased war bonus (1,790*l.*) and to an under-provision for overtime (960*l.*) ; offset by savings on the pay of officers serving with the Forces (3,810*l.*) and on certain posts being filled by officers on lower salaries or for part only of the year (3,690*l.*).

B.—Savings occurred on the provision for the cost of journeys outside the United Kingdom (730*l.*), the cost of air transport of diplomatic mail (500*l.*) and the cost of travelling generally (580*l.*).

C.—The contributions in respect of the accounting services performed for the Executive Council, Imperial Agricultural Bureaux (350*l.*) and the Imperial Economic Committee (50*l.*) were not received until after the close of the year.

NOTE.

This Account includes expenditure of 1,140*l.* in respect of the balance of civil pay issued to staff serving with the Forces.

29 November 1943.

E. G. Machtig,
Accounting Officer.

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

G. C. Upcott,
Comptroller and Auditor General.

DOMINION SERVICES.

See also Report of Comptroller and Auditor General.

ACCOUNT of the sum expended, in the year ended 31 March 1943, compared with the sum granted, for sundry Dominion services, including certain grants in aid, and for expenditure in connexion with Ex-Service Men in Eire, and for a grant in aid to Eire in respect of compensation to transferred officers.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
A.—Representation in the Dominions	86,385	94,202 13 10	—		7,817	13 10
B.—Passages of Governors, &c.	7,500	1,100 — —	6,400	— —	—	
C.—Telegrams on Dominion Service, including Overseas Telephone Calls	95,000	78,700 12 9	16,299	7 3	—	
D.—Swaziland—Grant in Aid	25,500	—	25,500	— —	—	
NEWFOUNDLAND.						
E.—Salaries, &c.	7,550	7,520 3 —	29	17 —	—	
F.—South African Constabulary, Disability Pensions	50	36 9 —	13	11 —	—	
EIRE.						
G.—Pensions Appeals Tribunals	450	416 1 8	33	18 4	—	
H.—Grant in Aid to Eire in respect of Compensation to Transferred Officers	28,400	26,108 6 11	2,291	13 1	—	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—*Canada*.—Excess due to the strengthening of the staff to deal with major financial and public relations questions (2,400*l.*), to the replacement of the official car of the High Commissioner (550*l.*) and to the expansion of the clerical staff arising out of war conditions (1,130*l.*); partly offset by savings on the provision for passages, &c. (380*l.*).

South Africa.—Excess due to new appointments on account of the expansion of work owing to war conditions (3,300*l.*) and to consequential increased office expenses (1,030*l.*); partly offset by savings on the provision for passages, &c. (745*l.*) and rent allowances payable to certain officers (300*l.*).

Australia.—Excess due to the provision of an additional official residence in Melbourne for the High Commissioner for which no provision was made (E.44373/5).

New Zealand.—Savings on the provision for passages, &c. (750*l.*) were partly offset by increased expenditure on office expenses (105*l.*).

Eire.—Excess due to the cost of additional staff (280*l.*), to the grant to an officer of an allowance for entertainment (190*l.*) and to the issue of war bonus to clerical and other staff (60*l.*).

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

C.—Saving due to introduction of mechanical processes and a slight falling off of traffic.

D.—The Territory was able to finance its expenditure on administration without a grant in aid from the United Kingdom.

G.—The number of Tribunal sittings was less than expected.

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.	
I.—Contributions to Imperial Economic and Research Services—Grant in Aid	£ 10,527	£ s. d. 10,526 — —	£ s. d. 1 — —	£ s. d. — — —	£ s. d. — — —	
J.—Empire Societies' War Hospitality Committee—Grant in Aid	36,500	36,500 — —	— — —	— — —	— — —	
Supplementary	—	1,393 18 6	— — —	— — —	1,393 18 6	
K.—Conferences	—	— — —	— — —	— — —	— — —	
TOTAL						
Original	261,362l.					
Supplementary	36,500l.					
	£ 297,862	256,504 5 8	50,569 6 8	9,211 12 4		

Surplus to be surrendered £41,357 14 4

Estimated. Realized.

Receipts payable to Exchequer £ 115,241 £ 68,301 s. d. 8 . 3

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

K.—The expenditure is in respect of the travelling expenses and subsistence allowances of the United Kingdom representatives at the Commonwealth Telegraph Conference which was held in Canberra in December 1942 (E.45733).

Details of Receipts.	Estimated.	Realized.
Newfoundland—Interest and sinking fund on loan for the construction of steamers for the Newfoundland Government Railway	£ 17,658	£ 17,658
Swaziland—Interest and sinking fund on loans for settlers	3,467	3,467
Bechuanaland Protectorate—Interest on loans for settlers	14	14
Nauru and Ocean Islands—Repayment of purchase money with interest thereon	94,102	47,051 (a)
Eire—Repayments of, and interest on, advances made on the security of sums recoverable under the Irish Land Act, 1923	—	60
Miscellaneous	—	51 (b)
Total	<u>£115,241</u>	<u>£68,301</u>

(a) Following the entry of Japan into the war, the activities of the Commissioners in the Islands were closed down in December 1941, and only one half of the annuity payment due on 1. July 1942 was paid.

(b) Includes receipts amounting to 1l. 2s. 2d. arising from the activities of the Empire Marketing Board.

30 November 1943.

E. G. Machtig,
Accounting Officer.

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

G. C. Upcott,
Comptroller and Auditor General.

STATEMENT OF EXPENDITURE ON ACCOUNT OF PASSAGES OF GOVERNORS, &c., charged to the Vote for 1942, and referred to in "Explanations, &c." under Subhead B.

Passage allowance on appointment:—

The Honourable Sir Evelyn Baring, K.C.M.G., Southern Rhodesia, 1,100l.

OVERSEA SETTLEMENT.

ACCOUNT of the sum expended, in the year ended 31 March 1943, compared with the sum granted, for the expenses connected with Oversea Settlement.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
A.—Grants to Voluntary Societies	1,175	987 10 —	187 10 —	—	—	—
B.—Miscellaneous Charges..	5	2 17 5	2 2 7	—	—	—
EMPIRE SETTLEMENT.						
C.—Land Settlement and Development.. ..	500	120 13 5	379 6 7	—	—	—
D.—Assisted Passages ..	750	—	750 — —	—	—	—
E.—Settlement of Migrants	8,660	6,538 9 8	2,121 10 4	—	—	—
F—Losses by Exchange ..	100	235 16 11	—	—	135 16 11	—
GROSS TOTAL ..£	11,190	7,885 7 5	3,440 9 6	—	135 16 11	—
			Surplus of Gross Estimate over Expenditure. £3,304 12 7			
			Difference between Estimated and Applied Appropriations in Aid. £3,204 12 7			
Deduct—	Estimated.	Applied.				
G.—Appropriations in Aid ..	11,090	7,885 7 5				
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	12,500	20,879 10 1
Amount authorized to be appropriated in aid (Subhead G)	11,090	7,885 7 5
Paid separately to Exchequer ..	£1,410	12,994 2 8

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—Saving due to war conditions.
- C.—Payments in connexion with the preservation of assets on vacated farms provided under land settlement schemes in Canada were less than expected.
- D.—Owing to shipping conditions no assisted passage cases were approved.
- E.—Saving due to delay in presentation of claims originating in Australia (1,055*l.*), cessation of a grant to an overseas after-care organization (145*l.*), non-transfer of children to a farm school in Canada as proposed (300*l.*) and on after-care schemes for children generally (620*l.*).
- F.—The amount required to meet the exchange loss on repayments in Australia of outstanding assisted passage loans was under-estimated.

Details of Receipts.	Estimated.	Realized.
	£	£
Repayments in respect of assisted passage loans	750	1,490 (a)
Repayments in respect of land settlement loans	11,000	18,206 (b)
Miscellaneous	750	1,183 (c)
	£12,500	20,879

(a) Collections of assisted passage loan repayments in Australia were higher than anticipated.

(b) Collections from settlers in Canada and Southern Rhodesia were much better than expected. Includes various sums amounting to 2,848*l.* paid by the Canadian Government in adjustment of losses on farms abandoned by settlers under the Government land settlement schemes.

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

NOTES.

With effect from 1 January 1930, with Treasury approval, loans to migrants under assisted passage schemes and to settlers under land settlement schemes, the collection of which is a responsibility of the oversea Government concerned, ceased to be recorded in detail in the ledgers of the Oversea Settlement Department. During 1942 proposals made by various voluntary societies to treat as irrecoverable outstanding passage loans amounting to 79*l.* were concurred in (S.33482).

LOSSES in connexion with Land Settlement Schemes.

1. Under schemes agreed with His Majesty's Government in Canada for the settlement of families on farms throughout the Dominion, i.e. the 3,000 Families and New Brunswick Settlement Schemes, further losses in connexion with settlers who have failed to make good and have been dispossessed of their farms amounted in the year ended 31 March 1943 to \$191,583 and the sum of \$51,995 has been accepted as the liability of the United Kingdom Government (S.8787/028/2, S.8787/020).

2. The cost to the United Kingdom Government during the year of the concessions granted to settlers under the 3,000 Families Settlement Scheme in accordance with the amendment by the Canadian Government in 1933 of the Soldier Settlement Act was \$954 (principal, \$465; interest, \$489). As a result of appeals under the Farmers' Creditors Arrangement Act the valuations of certain farms were reduced by \$13,627, of which sum \$3,531 fell to be borne by the United Kingdom Government (principal, \$2,123; interest, \$1,408) (S.8787/028/2).

3. Concessions similar to those referred to in paragraph 2 were granted to settlers under the New Brunswick Family Settlement Scheme at a cost to the United Kingdom Government during the year of \$218 (principal, \$99; interest, \$119) (S.8787/020).

4. During the year the Hudson's Bay Company and the Canadian Pacific Railway Company made proposals for the assignment to the company concerned of the interest of the United Kingdom Government in the contracts of the settlers placed on farms in Western Canada under the joint scheme, on the understanding that the United Kingdom Government would waive as uncollectible the accrued interest. The companies agreed to refund one half of the principal amount outstanding in respect of the chattel mortgages, as at 31 January 1943 (\$13,936), and to arrange for the writing down of the settlers' contracts by a like amount. In addition, the United Kingdom Government and the Hudson's Bay Company agreed to write off the unrepaid advances made jointly by the two parties to certain settlers for rehabilitation purposes under a supplementary agreement dated 3 February 1939.

The settlers' contracts have been written down by \$30,834 (principal, \$23,555; interest, \$7,279), of which sum \$26,713 (principal, \$20,092; interest, \$6,621) has been borne by the United Kingdom Government and the remainder by the company concerned (S.31768/5).

5. Further concessions involving the waiver of unpaid interest and a bonus on amounts repaid, amounting in all to \$105, were granted to settlers in the Clandonald Colony during the year. Of this sum the proportionate amount borne by the United Kingdom Government was \$34. As the result of an appeal under the Farmers' Creditors Arrangement Act, the valuation of the farm of a settler in the Clandonald Colony was reduced by \$437, of which sum \$208 fell to be borne by the United Kingdom Government (principal, \$45; interest, \$163) (S.28818/2).

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

	Total Loans.	Outstanding at 31 March 1943.
(a) Assisted passages :—	£	£
Australia	383,495	42,192
Canada	115,198	4
New Zealand	21,251	—
Voluntary societies	28,433	2,203
Total	£ 548,377	44,399
(b) Land settlement :—		
Canada	873,343	179,618
Southern Rhodesia	25,854	11,413
Total	£ 899,197	191,031

23 November 1943.

E. G. Machtig,
Accounting Officer.

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

G. C. Upcott,
Comptroller and Auditor General.

COLONIAL OFFICE.

ACCOUNT of the sum expended, in the year ended 31 March 1943, compared with the sum granted, including an amount allocated from the Vote of Credit, for the salaries and expenses of the Department of His Majesty's Secretary of State for the Colonies.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, &c.	243 750 — —	294,647 11 8	—	—	50,897 11 8	—
B.—Travelling and Incidental Expenses	16,350 — —	15,821 15 3	528 4 9	—	—	—
C.—Telephone Services	10,000 — —	10,717 16 9	—	—	717 16 9	—
GROSS TOTAL	£ 270,100 — —	321,187 3 8	528 4 9	—	51,615 8 5	—
<i>Deduct—</i>	<i>Estimated.</i>	<i>Applied.</i>				
D.—Appropriations in Aid	100 — —	100 — —	Excess of Expenditure over Gross Estimate met from Vote of Credit.			
NET TOTAL	£ 270,000 — —	321,087 3 8				
Allocated from Vote of Credit	51,087 3 8	—	£51,087. 3. 8			
	£ 321,087 3 8	321,087 3 8				

Receipts payable to Exchequer.	Estimated.	Realized.
	£	£ s. d.
Receipts authorized to be used as Appropriations in Aid	100	341 8 5
Appropriated in aid (Subhead D)	—	100 — —
Paid separately to Exchequer	—	£241 8

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Excess due to the appointment of additional staff required on account of the war, increased rates of war bonus, overtime and the cost of the staff of the British Colonies Supply Mission (50,482*l.*) and other staff changes (415*l.*).

B.—Saving occurred on the cost of special missions.

A sum of 25*l.* 4*s.* was refunded to a former Assistant Secretary in respect of his continuing medical expenses due to an injury sustained in an aeroplane accident whilst on duty in Palestine and Iraq in 1921 (P.12243/29).

Includes expenditure of 22*l.* 19*s.* 10*d.* in respect of the chartering of an aeroplane for the use of an officer on tour. The booking was cancelled but liability for payment remained (E.43754).

C.—Excess due to the cost of additional telephone installations, &c., necessitated by the war.

Details of Receipts.	Estimated.	Realized.
	£	£
Broadcasting fees and miscellaneous	100	285
Reimbursement of salary of officer seconded for service with a Colonial Government	—	56
Total	£100	341

NOTES

Expenditure of at least 51,200*l.*, for which provision was not made in the Estimates, has been identified as directly arising out of the existence of a state of war, viz. :—Subheads A, 50,482*l.*; C, 718*l.*

This Account includes expenditure of 4,650*l.* in respect of the balance of civil pay issued to staff serving with the Forces.

Moieties of the salaries of three Colonial Service Officers (700*l.*–1,100*l.*) temporarily attached to the Colonial Office were borne by the Colonial Governments concerned.

30 November 1943.

G. H. Gater,
Accounting Officer.

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

G. C. Upcott,
Comptroller and Auditor General.

COLONIAL AND MIDDLE EASTERN SERVICES.

See also Report of Comptroller and Auditor General.

ACCOUNT of the sum expended, in the year ended 31 March 1943, 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.
A.1.—Cyprus	292,800	292,800 — —	—	—
A.2.—Nyasaland				
Original	179,000 <i>l.</i>			
Less Supplementary	14,000 <i>l.</i>			
	165,000	165,000 — —	—	—
A.3.—Somaliland				
Original	60,000 <i>l.</i>			
Less Supplementary ..	16,000 <i>l.</i>			
	44,000	24,000 — —	20,000 — —	—
A.4.—Dominica				
Original	30,000 <i>l.</i>			
Less Supplementary ..	10,000 <i>l.</i>			
	20,000	17,000 — —	3,000 — —	—
A.5.—Montserrat				
Original	5,000 <i>l.</i>			
Supplementary	7,000 <i>l.</i>			
	12,000	12,000 — —	—	—
A.6.—British Honduras	70,000	70,000 — —	—	—
A.7.—St. Helena				
Original	17,000 <i>l.</i>			
Supplementary	3,000 <i>l.</i>			
	20,000	20,000 — —	—	—
A.8.—Malta				
Original	1,515,000 <i>l.</i>			
Supplementary	10,750,000 <i>l.</i>			
	12,265,000	12,265,000 — —	—	—
A.9.—Gilbert and Ellice Islands				
Original	2,000 <i>l.</i>			
Supplementary	15,000 <i>l.</i>			
	17,000	16,400 — —	600 — —	—

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.3 and A.4.—Issues were restricted to the cash requirements of the civil administration.

A.8.—Certain expenditure is charged to Subheads Q and EE of the Vote for Diplomatic and Consular Services (Class II, Vote 2) in respect of relief payments to Maltese. The sum of 2,516*l.* 15*s.* 3*d.* is charged to Subhead C.9 in respect of the extended leave granted to a retiring Governor of Malta (E.43905).

A.9.—2,000*l.* was issued in respect of the grant in aid of expenditure on the occupation of Christmas, Hull and Canton Islands, and 14,400*l.* in respect of the grant in aid of expenses of administration.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
WESTERN PACIFIC HIGH COMMISSION.						
B.1.—Tonga: British Agent; Salaries and Expenses	3,373	2,661 19 4	711	—	8	—
B.2.—Tonga and New Hebrides Services at Suva (Grant in Aid)	1,500	1,500 — —	—	—	—	—
B.3.—New Hebrides: Expenses under the Anglo-French Protocol (1914)	18,466	15,378 11 8	3,087	8	4	—
OTHER COLONIAL SERVICES.						
C.1.—Bureau of Hygiene and Tropical Diseases (Grant in Aid)	1,000	1,000 — —	—	—	—	—
C.2.—Imperial College of Tropical Agriculture, Trinidad	15,000	15,000 — —	—	—	—	—
C.3.—East African Agricultural Research Station, Amani	6,000	6,000 — —	—	—	—	—
C.4.—Testing and Marketing of Colonial Timbers ..	3,250	2,966 13 7	283	6	5	—
C.5.—Central Pool of Survey Instruments	10	—	10	—	—	—
C.6.—Colonial Empire Marketing Board	1,500	1,562 8 3	—	—	—	62 8 3
C.7.—Passages of Governors and other Colonial Officers	12,000	5,925 — —	6,075	—	—	—
C.8.—Boundary Commissions	100	—	100	—	—	—
C.9.—Minor Colonial Services ..	414	4,559 13 8	—	—	—	4,145 13 8
C.10.—Telegrams, &c., on Colonial Service						
Original	100,000 <i>l.</i>					
Supplementary	45,000 <i>l.</i>					
	145,000	124,046 2 8	20,953	17	4	—

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

B.1.—Expenditure during the period 1 January 1942 to 31 December 1942 was brought to account. Saving due mainly to the post of Assistant to British Agent being vacant for a greater part of the year.

B.3.—Expenditure during the period 1 March 1942 to 28 February 1943 was brought to account. Savings were mainly due to delay in bringing expenditure to account owing to the war situation.

C.1.—See appended account.

C.4.—A sum of 205*l.* is charged to this subhead in respect of balance of civil pay issued to an officer serving with the Forces.

C.6.—This subhead is charged with the salary (1,200*l.*) of the Secretary lent, without repayment, to the Ministry of Economic Warfare for the period 1 April 1942 to 14 March 1943 and to the Colonial Office for the period 15–31 March 1943.

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

C.9.—The excess occurred in respect of the payment of 2,516*l.* 15*s.* 3*d.* referred to under A.8, leave pay of a retiring Governor of Bermuda (950*l.*) (E.43905), Tristan da Cunha (198*l.*), and miscellaneous (481*l.*). Includes an *ex gratia* payment of 200*l.* to a former colonial research worker, 1920–34, who was remunerated from a fund derived from grants in aid from this Vote and who received no gratuity on termination of appointment (S.34609/0326).

C.10.—Under war conditions it is not possible to estimate probable expenditure with accuracy.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
OTHER COLONIAL SERVICES — <i>contd.</i>	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
C.11.—Public Relations ..	1,000	—	1,000	—	—	
C.12.—Zanzibar	500	—	500	—	—	
C.13.—Welfare of Colonial People in the United Kingdom	22,750	15,657 17 6	7,092 2 6	—	—	
C.14.—Colonial Department, Institute of Education, University of London <i>Supplementary</i>	750	750 — —	—	—	—	
MIDDLE EASTERN SERVICES. PALESTINE AND TRANS-JORDAN.						
D.1.—Palestine: Grant in Aid of Expenditure on Police and Prisons and Expend- iture arising out of the Disturbances of 1936 to 1939						
<i>Original</i>	2,500,000 <i>l.</i>					
<i>Less Supplementary</i> ..	800,000 <i>l.</i>					
	1,700,000	500,000 — —	1,200,000 — —	—	—	
D.2.—Palestine: Grant in Aid of Expenditure on Ethiopian Refugees ..	2,000	2,000 — —	—	—	—	
D.3.—British Resident and Staff, Trans-Jordan: Salaries and Expenses	11,520	12,586 16 5	—	1,066 16 5		
D.4.—Trans-Jordan: Grant in Aid of Local Revenues <i>Original</i>	621,009 <i>l.</i>					
<i>Supplementary</i> ..	300,000 <i>l.</i>					
	921,009	921,008 13 6	— 6 6	—	—	
D.5.—Joint Survey of the Trans- Jordan-Nejd Frontier ..	100	—	100 — —	—	—	

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

C.11.—Expenditure on publicity has been met by the Ministry of Information.

C.12.—Zanzibar was again able to finance the Agricultural Indebtedness Scheme without assistance.

C.13.—The amounts charged to this subhead were as follows:—adaptation and equipment of hostels 7,856*l.*, maintenance grants 5,248*l.*, grants to organizations 553*l.*, loans and grants to students, &c., temporarily in need of assistance 877*l.* (including 85*l.* 7*s.* issued as loans to students in Eire (S.49431)), miscellaneous related expenditure 1,123*l.* A sum of 79*l.* 16*s.* 6*d.* owing for board and lodging by men who had left one of the hostels and a sum of 22*l.* 11*s.* 5*d.* advanced to a student to meet medical expenses were written off as irrecoverable (S.49431).

D.1.—The grant in aid was not issued on the basis of the formula set out in the estimate but was restricted to an amount estimated to secure a general revenue balance of approximately three million pounds (S.35956/01/42).

D.3.—Local expenditure covering a period of fifteen months was brought to account.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
ARABIA.						
E 1.—Aden Protectorate	100,000	81,130 13 2	18,869 6 10	—	—	—
E.2.—Aden Protectorate (Grant in Aid)						
Original	7,100 <i>l.</i>					
Less Supplementary	7,100 <i>l.</i>					
	—	—	—	—	—	—
GROSS TOTAL						
Original	5,599,392 <i>l.</i>					
Supplementary	10,273,650 <i>l.</i>					
	£15,873,042	14,595,934 9 9	1,282,382 8	715,274 18 4		
Deduct—						
F.—Appropriations in Aid	3,730	3,730 — —				
NET TOTAL						
Original	5,595,662 <i>l.</i>					
Supplementary	10,273,650 <i>l.</i>					
	£15,869,312	14,592,204 9 9				
						Net Surplus to be surrendered..
						£1,277,107 10 3

Receipts payable to Exchequer.	Estimated.	Realized.
	£	£ s. d.
(i) Receipts of classes authorized to be used as Appropriations in Aid	3,730	5,265 19 6
(ii) Receipts of other classes	141,586	832,713 13 —
Total	£145,316	837,979 12 6
Appropriated in aid (Subhead F)		3,730 — —
Paid separately to Exchequer		£834,249 12 6

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

E.1.—Local expenditure in December 1941, and for the period 1 April 1942 to 28 February 1943, was brought to account. Savings occurred mainly on the provision for roads and the contribution to Aden Colony for police. A sum of 13*l.* 19*s.* 5*d.* representing the value of stores lost in transit was written off (S.21238/017).

Details of Receipts.	Estimated.	Realized.
	£	£
(i) Receipts of classes authorized to be used as Appropriations in Aid :—		
Western Pacific High Commission.—Fees, fines, &c. (Subheads B.1 and 3)	100	1,883 (a)
Contributions by Colonies towards the cost of testing and marketing of colonial timbers (Subhead C.4)	1,000	823 (b)
Receipts in respect of Pool of Survey Instruments (Subhead C.5)	10	84 (a)
Colonial Empire Marketing Board (Subhead C.6).—		
Receipts from sale of publications, &c.	10	62 (a)
Trans-Jordan.—Fees, &c. (Subhead D.3)	600	783 (c)
Aden Protectorate.—Miscellaneous receipts (Subhead E.1)	2,000	1,199 (a)
Miscellaneous	10	431 (d)
Total	£3,730	5,265

Details of Receipts—*contd.*

(ii) Receipts of other classes :—	£	£
Nyasaland.—Interest and sinking fund contributions on loan for redemption of railway subsidy lands	8,371	8,371
Tanganyika Territory.—Repayment of balance of sums advanced for capital expenditure on Dar-es-Salaam electric power station (13,728 <i>l.</i>) plus accrued interest (279 <i>l.</i>) (S. 2313)	2,611	14,007(<i>e</i>)
Repayment of balance of the loan for the purchase of the Lindi tramway (part of the loan for the capital expenditure on railways and public works—see below) (11,411 <i>l.</i>) plus accrued interest (328 <i>l.</i>) (S. 27544)	—	11,739
Repayment annuity in respect of sums advanced for capital expenditure on railways and public works, including capitalized arrears of interest, after allowing for above repayment (S.27544)	119,854	119,169(<i>f</i>)
Repayment of balance of sums advanced for capital expenditure on Nyanza salt mines (7,395 <i>l.</i>), together with accrued interest (123 <i>l.</i>) (S.2313)	983	7,518(<i>e</i>)
Palestine.—Kantara-Rafa Railway—(<i>a</i>) Payment on account of His Majesty's Government's share of net surplus for the period 1 April 1936—31 March 1943 (S.35956/01/42 and S.33672/3)	4,000	580,662(<i>g</i>)
(<i>b</i>) Sale of surplus materials	—	4,981(<i>a</i>)
Refund of unexpended balance of grants issued in 1937 to 1940 to meet the cost of hydrographic surveys in Palestine and Trans-Jordan	—	474
St. Lucia.—Repayment instalment and interest on outstanding portion of loan for advances to traders required following the fire at Castries in 1927	311	311
Dominica.—Local interest and repayments on account of loans to cultivators (Watts' scheme)	1,000	— (<i>h</i>)
Repayment annuity on loans to cultivators issued in 1930 and 1931	781	781
Repayment annuity on loan for plant distribution, 1931 and 1932	308	308
Kenya.—Repayment instalment of loan in aid of road construction issued in 1939	3,267	3,267
Miscellaneous receipts in respect of Subhead C.13	100	337(<i>a</i>)
Aden.—Repayment instalments of loan to the Qu'aiti Sultan of Shihr and Mukalla (Subhead E.2)	—	706(<i>i</i>)
British Honduras.—Refund of unexpended balance of grants issued in 1937 to 1940 in connexion with road construction	—	648
Leeward Islands.—St. Kitts Nevis—Refund of unused portion of relief grant issued in 1941	—	290
Antigua.—Repayments of loans made from relief grant (Subhead C.14, 1941)	—	—
Somaliland.—Refund of unspent balance at 31 December 1940 from amounts issued during 1935 to 1940 for expenditure on refugees from Ethiopia	—	7,623
Trans-Jordan.—Refund of unexpended balance of grants issued in 1937 to 1940 to meet the cost of improvements of roads	—	70,584
Miscellaneous	—	300
Total	£141,586	832,713

(*a*) These receipts cannot be foreseen with accuracy.

(*b*) Contributions were not paid by two Territories occupied by the enemy.

(*c*) Receipts for 15 months were brought to account.

(*d*) Includes contribution of 425*l.* in respect of telegrams despatched to Colonies on behalf of Fighting French Headquarters. The cost of the telegrams is charged to Subhead C.10.

Details of Receipts—*contd.*

(e) Provision was made for the receipt of the normal annuity, whereas the balance of the loan outstanding plus accrued interest has been paid (S.2313).

(f) Provision was made for the receipt of the normal annuity, whereas a part of the loan was repaid during the year thus reducing the annuity (S.27544).

(g) The arrangement for the payment of an annual rental has been superseded by one for the division of the net profits of the railway from 1 April 1936. The basis of the division is still under consideration and this receipt represents a payment on account of His Majesty's Government's share for the period 1 April 1936 to 31 March 1943, less amounts paid on an annual rental basis (S.35956/01/42 and S.33672/3).

(h) Local receipts of interest and repayments during 1942 and refund of balance of the loan unused by Dominica will be brought to account in 1943. The balance of the original loan of 29,400*l.* still outstanding is 10,978*l.* 4*s.* 10*d.* and it has been agreed that Dominica shall repay this sum by means of 29 5½ per cent. Annuities (3½ per cent. interest) payable on 1 January of each year commencing on 1 January 1944, plus a final payment of a reduced amount in the 30th year (S.39540/2).

(i) The Treasury have agreed that the loan to the Qu'aiti Sultan of Shihr and Mukalla shall be free of interest, that repayment of 256*l.* followed by annual repayments of 450*l.* shall be accepted, the question to be reviewed at the end of the war. The receipt now brought to account represents 256*l.* referred to above and the first annual repayment. No terms of repayment have been fixed for the loan to the Kathiri Sultan (S.21238/014).

30 November 1943.

G. H. Gater,
Accounting Officer.

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

G. C. Upcott,
Comptroller and Auditor General.

STATEMENT OF EXPENDITURE ON ACCOUNT OF PASSAGES of GOVERNORS AND OTHER COLONIAL OFFICERS charged to the Vote for 1942 and referred to in "Explanations, &c." under Subhead C.7.

Passage allowance on appointment :—

H. R. R. Blood, Esq., C.M.G., Gambia (E.13886/5), 240*l.*; Major W. Bain Gray, C.B.E., St. Helena (balance), 100*l.*; Lieutenant General Sir F. Mason Macfarlane, K.C.B., D.S.O., M.C., Gibraltar, 210*l.*; W. M. Logan, Esq., C.M.G., O.B.E., Seychelles, 235*l.*; Sir E. Richards, C.M.G., Nyasaland, 280*l.*

Passage allowance on transfer :—

Sir A. Grimble, K.C.M.G., Seychelles to Windward Islands (journey from United Kingdom to Windward Islands), 330*l.*; Sir M. A. Young, K.C.M.G., Tanganyika Territory to Hong Kong, 200*l.*; Sir W. D. Battershill, K.C.M.G., Cyprus, on appointment as Deputy Under Secretary of State, Colonial Office, 370*l.*; Field Marshal the Viscount Gort, V.C., G.C.B., C.B.E., D.S.O., M.V.O., M.C., Gibraltar to Malta, 200*l.*; Sir D. Mackenzie Kennedy, K.C.M.G., Nyasaland to Mauritius, 300*l.*; Sir P. Mitchell, K.C.M.G., M.C., from secondment for military duty to Governor of Fiji and High Commissioner for the Western Pacific (E.13886/5), 650*l.*; Captain The Honourable Sir B. Clifford, K.C.M.G., C.B., M.V.O., Mauritius to Trinidad (E.13886/5), 1,250*l.*

Passage allowance on re-appointment :—

Sir B. Bourdillon, G.G.M.G., K.B.E., Nigeria, 450*l.*

Passage allowance on retirement :—

Sir T. Southorn, K.C.M.G., K.B.E., Gambia, 370*l.*; Sir H. Luke, K.C.M.G., Fiji and Western Pacific, 740*l.*

BUREAU OF HYGIENE AND TROPICAL DISEASES.

ACCOUNT OF RECEIPTS AND EXPENDITURE FOR THE YEAR ENDED 31 MARCH 1943.

RECEIPTS.	£	s.	d.	EXPENDITURE.	£	s.	d.
Balance on 1 April 1942 ..	4,905	6	-	Salaries, Office	3,616	13	4
Parliamentary Grant (Class II, Vote 8, Subhead C.1)	1,000	-	-	War bonus	63	14	-
Contributions by Governments of Dominions ..	900	-	-	Payments to contributors, reviewers, indexer and proof-reader	1,202	9	-
Indian Provincial Governments' contributions ..	180	-	-	Purchase of periodicals and binding	44	7	9
Sudan Government's contribution	200	-	-	Publications (printing, postage, &c.)	2,223	15	9
Iraq Government's contribution	30	-	-	Staff superannuation : Bureau's contributions	324	3	4
Contributions by Governments of Colonies, Protectorates and Mandated Territories	3,762	6	-	Rental, telephone, cleaning, &c.	70	-	-
Indian Research Fund Association grant ..	150	-	-	Stationery	79	15	10
Sales of publications and advertisements	1,452	10	4	Postage and miscellaneous	142	8	2
Interest on deposits ..	68	4	7	Audit fee	15	-	-
	<u>£12,648</u>	<u>6</u>	<u>11</u>	Balance on 31 March 1943 ..	4,865	19	9
					<u>£12,648</u>	<u>6</u>	<u>11</u>

Bureau of Hygiene and Tropical Diseases,
10 May 1943.

Charles Wilcocks,
Acting Director.

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

G. C. Upcott,
Comptroller and Auditor General.

SITE FOR MOSLEM MOSQUE.

ACCOUNT of the sum expended, in the year ended 31 March 1943, compared with the sum granted, for the purchase of a site in connexion with the building of a Mosque and Islamic Cultural Centre in London.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
Site for Moslem Mosque						
<i>Supplementary</i> ..	60,000	56,906 7 3	3,093	12 9	—	
		Surplus to be surrendered ..	£3,093.12 9			

EXPLANATION of the Causes of Variation between Expenditure and Grant.

The cost of acquiring the freehold was 50,000*l.* and the charges arising in connexion with the acquisition of the leasehold interest were 6,906*l.* 7*s.* 3*d.*

29 November 1943.

G. H. Gatey,
Accounting Officer.

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

G. C. Upcott,
Comptroller and Auditor General.

DEVELOPMENT AND WELFARE (COLONIES, &c.).

ACCOUNT of the sum expended, in the year ended 31 March 1943, compared with the sum granted, for the development of the resources of colonies, protectorates, protected states and mandated territories, and the welfare of their peoples; and for certain salaries and expenses.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
A.—West Indian Comptroller and Staff :						
Salaries, &c., and Expenses	27,000	24,639 18 11	2,360	1 1	—	—
DEVELOPMENT AND WELFARE.						
B.—Residual Colonial Development Fund Schemes	180,000	90,895 1 3	89,104	18 9	—	—
C.—Development and Welfare Schemes	1,000,000	373,551 19 5	626,448	— 7	—	—
D.—Research Schemes ..	200,000	13,793 7 2	186,206	12 10	—	—
TOTAL	£1,407,000	502,880 6 9	904,119	13 3	—	—
Surplus to be surrendered			£904,119 13 3			

Receipts payable to Exchequer.

Estimated. Realized.

Repayment of loans under the Colonial Development and Welfare Act, 1940, and interest

£	£	s. d.
2,000	18,581	11 5 (a)

(a) Includes refund by the Government of Trinidad of an over-issue of grant in respect of Scheme No. 273 (11,000*l.*), and premature repayment by the Government of the Tanganyika Territory of all loan issues in respect of Schemes Nos. 297 and 414 (4,820*l.*).

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Saving attributable, in the main, to the non-appointment of the Town Planning Adviser, for whom provision for the full year was made.

B.—Owing to the intensification of the war and the shortage of man-power and materials a considerable retarding of work in connexion with many schemes was experienced. Statements are attached of the actual issues (grants and loans) made to the various Colonies, &c., and of the position at 31 March 1943 of loan issues.

C.—The circumstances mentioned in the note to Subhead B above operated similarly in relation to schemes made or contemplated under the Colonial Development and Welfare Act, 1940. Statements are attached showing the actual issues (grants and loans) made to the various Colonies, &c., and of the position of loan issues at 31 March 1943.

D.—The Colonial Research Committee, which is responsible for making recommendations on the basis of which assistance is granted, was not constituted until the year was well advanced with the result that schemes were not made to the extent that was expected when the estimate was framed.

STATEMENT OF ISSUES FROM DEVELOPMENT AND WELFARE (COLONIES, &c.) VOTE 1942.

Colony, &c.	Schemes approved under Colonial Development Act, 1929 (Subhead B).		Schemes approved under Colonial Development and Welfare Act, 1940.								
			(a) Development and Welfare (Subhead C).		(b) Research (Subhead D).						
	Grants.	Loans.	Grants.	Loans.	Grants.						
	£	s.	d.	£	s.	d.					
Antigua	3,006	18	1	—	11,512	19	5	—	—	—	
Barbados	460	—	—	—	95	—	—	—	—	—	
British Guiana	120	—	—	—	10,000	—	—	—	—	—	
British Honduras	3,339	18	11	—	24,950	—	—	—	—	—	
Cyprus	180	—	—	—	75,150	—	—	—	—	—	
Dominica	—	—	—	—	11,650	—	—	—	—	—	
Fiji	60	—	—	—	—	—	—	—	—	—	
Gambia	35	—	—	—	1,600	—	—	—	—	—	
Gilbert and Ellice Islands	—	—	—	—	1,000	—	—	—	—	—	
Gold Coast	1,660	—	—	—	600	—	—	—	500	—	
Grenada	3,866	9	5	—	15,200	—	—	—	—	—	
Jamaica	8,500	—	—	—	65,100	—	—	19,000	—	—	
Kenya	6,380	—	—	—	—	—	—	—	550	—	
Leeward Islands	500	—	—	—	4,200	—	—	—	—	—	
Malaya	120	—	—	—	—	—	—	—	—	—	
Malta	—	—	—	—	—	—	—	—	—	—	
Mauritius	235	13	9	—	—	—	—	—	—	—	
Montserrat	—	—	—	—	4,150	—	—	—	—	—	
Nigeria	8,560	—	—	—	49,755	—	—	—	—	—	
Northern Rhodesia	120	—	—	—	1,300	—	—	—	—	—	
Nyasaland	6,147	12	4	—	—	—	—	—	—	—	
Palestine	220	—	—	—	—	—	—	—	—	—	
St. Helena	1,890	—	—	—	3,400	—	—	—	—	—	
St. Kitts Nevis	—	—	—	—	7,710	—	—	—	—	—	
St. Lucia	—	—	—	—	8,800	—	—	—	—	—	
St. Vincent	282	2	9	—	13,829	—	—	1,200	—	—	
Seychelles	10	—	—	—	—	—	—	—	—	—	
Sierra Leone	17,750	—	—	—	7,200	—	—	—	—	—	
Tanganyika Territory	22,330	16	4	600	29,400	—	—	—	4,450	—	
Trans-Jordan	890	9	8	—	2,800	—	—	—	—	—	
Trinidad	120	—	—	—	—	—	—	—	6,000	—	
Turks and Caicos Islands	1,950	—	—	—	1,550	—	—	—	—	—	
Uganda	825	—	—	—	—	—	—	—	—	—	
Virgin Islands	450	—	—	—	1,800	—	—	—	—	—	
Zanzibar	85	—	—	—	—	—	—	—	—	—	
Investigation into the bionomics of anopheles Gambiae, West Africa	—	—	—	—	—	—	—	—	1,801	—	
Colonial Products Research Council	—	—	—	—	—	—	—	—	492	7	
Totals	£ 90,295	1	3	600	353,351	19	5	20,200	13,793	7	2

STATEMENT OF LOANS ISSUED FROM DEVELOPMENT AND WELFARE (COLONIES, &c.) VOTE AND OUTSTANDING AT 31 MARCH 1943.

Colony.	No. of Scheme and purpose for which advanced.	Out-standing, 1 April 1942.	Advances in year 1942.	Repay-ments in year 1942.	Out-standing, 31 March 1943.
		£	£	£	£
Antigua ..	579.—Land settlement and development	850	—	—	850 (a)
Jamaica ..	D.167.—Construction of Mona reservoir and ancillary works in connexion with the improvement of Kingston's water supply	—	19,000	—	19,000 (b)
Kenya ..	290.—Road construction in the tea-growing area	61	—	—	61 (c)
do. ..	353B.—Trunk telephone system	83	—	—	83 (d)
do. ..	555.—Development of flax industry	3,750	—	—	3,750 (e)
Malta ..	499.—Improvement of agricultural marketing methods ..	565	—	86	480 (f)
Mauritius ..	571.—Sack factory	29,720	—	1,200	28,520 (g)
Montserrat ..	44.—Concrete houses	875	—	—	875 (h)
St. Helena ..	593.—Repair of cottages	100	—	—	100 (j)
St. Vincent ..	D.20.—Purchase of Union Estate, Bequia, for agricultural plots	—	1,200	—	1,200 (k)
Seychelles ..	381.—Completion of the main framework of the road system	2,280	—	—	2,280 (l)
Tanganyika Territory ..	297.—Water boring	1,920	600	2,520	— (m)
do. ..	414.—Anti-malarial works at Dar-es-Salaam	2,300	—	2,300	— (n)
Zanzibar ..	572.—Cattle industry	870	—	870	— (n)
Totals ..		£ 43,375	20,800	6,976	57,199

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

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

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

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

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

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

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

(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) 25 years. Interest at 3 per cent. Repayable by equal annual instalments of principal, commencing 1st year.

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

(m) Instalments prematurely repaid in December 1942.

(n) Converted to free grant.

29 November 1943.

G. H. Gater,

Accounting Officer.

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

G. C. Upcott,

Comptroller and Auditor General.

COLONIAL DEVELOPMENT ACT, 1929.

STATEMENT OF LOANS OUTSTANDING AT 31 MARCH 1943.

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

Colony, &c.	Outstanding on 1 April 1942.			Repayments in year 1942.			Outstanding on 31 March 1943.		
	£	s.	d.	£	s.	d.	£	s.	d.
Antigua	30,152	1	8	951	16	3	29,200	5	5
Bechuanaland	26,702	8	11	1,335	2	5	25,367	6	6
British Guiana	2,758	4	9	151	10	4	2,606	14	5
British Honduras	26,154	19	10	6,606	3	9	19,548	16	1
Dominica	4,938	1	10	415	5	—	4,522	16	10
Grenada	50,230	9	9	3,230	12	11	46,999	16	10
Kenya	134,075	9	5	2,503	12	5	131,571	17	—
Malay States, Unfederated (Keelantan) ..	1,525	3	7	469	2	11	1,056	—	8
Malta	3,421	9	10	1,140	12	5	2,280	17	5
Montserrat	6,753	19	1	490	15	4	6,263	3	9
Newfoundland	54,596	—	2	15,283	12	10	39,312	7	4
Northern Rhodesia	144,000	—	—	48,000	—	—	96,000	—	—
St. Helena	200	—	—	—	—	—	200	—	—
St. Kitts-Nevis	12,944	18	8	827	10	6	12,117	8	2
St. Lucia	12,487	1	9	1,167	9	2	11,319	12	7
St. Vincent	41,331	10	4	3,295	18	2	38,035	12	2
Seychelles	5,600	—	—	51	19	10	5,548	—	2
Swaziland	51,176	6	—	2,224	18	9	48,951	7	3
Tanganyika	39,852	15	5	39,852	15	5	—	—	—
Trans-Jordan	513	10	2	—	—	—	513	10	2
Trinidad	1,850	16	7	88	5	2	1,762	11	5
Zanzibar	150	—	—	(a) 150	—	—	—	—	—
Total	£ 651,415	7	9	128,237	3	7	523,178	4	2

(a) Converted to grant.

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

R. V. Nind Hopkins,

Accounting Officer

29 November 1943.

DEVELOPMENT AND WELFARE (SOUTH AFRICAN HIGH COMMISSION TERRITORIES, &c.).

ACCOUNT of the sum expended, in the year ended 31 March 1943, 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.	
DEVELOPMENT AND WELFARE.	£	£ s. d.	£	s. d.	£	s. d.
A.—Residual Colonial Development Fund Schemes	5,000	3,178 2 —	1,821	18 —	—	—
B.—Development and Welfare Schemes	23,500	5,746 16 8	17,753	3 4	—	—
C.—Research Schemes	500	—	500	— —	—	—
TOTAL	£ 29,000	8,924 18 8	20,075	1 4	—	—
Surplus to be surrendered			£20,075 1 4			

Receipts payable to Exchequer.	Estimated.	Realized.
	£	£ s. d.
Interest on loan issued in 1941 under a scheme approved under the Colonial Development Act, 1929	—	39 — 6
Refundment of overissues in a prior year	—	892 1 2
Total		£931 1 8

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Saving due to expenditure on certain schemes being less than anticipated, mainly owing to war conditions.

B.—It was not found possible to inaugurate certain schemes owing to difficulty in securing the necessary personnel and equipment (18,890*l.*). Savings occurred on other schemes by reason of delay in commencement (2,590*l.*). These savings were offset by expenditure on schemes for which no provision was made (3,725*l.*).

C.—No research schemes were submitted.

ISSUES FROM DEVELOPMENT AND WELFARE (SOUTH AFRICAN HIGH COMMISSION TERRITORIES, &c.) VOTE, 1942.

Territory.	Schemes approved under Colonial Development Act, 1929 (Subhead A).			Schemes approved under Colonial Development and Welfare Act, 1940 (Subhead B).		
	Grants.			Grants.		
	£	s.	d.	£	s.	d.
Bechuanaland Protectorate	619	5	3	2,860	—	—
Swaziland	2,558	16	4	2,886	16	8
Totals	3,178	2	—	5,746	16	8

Loan outstanding at 31 March 1943 :

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

23 November 1943.

E. G. Machtig,
Accounting Officer.

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

G. C. Upcott,
Comptroller and Auditor General.

INDIA AND BURMA SERVICES.

ACCOUNT of the sum expended, in the year ended 31 March 1943, compared with the sum granted, including an amount allocated from the Vote of Credit, for the salaries and expenses of the Department of His Majesty's Secretary of State for India and His Majesty's Secretary of State for Burma, and a grant in aid of military expenditure from Indian Revenues.

Service.	Grant.		Expenditure.		Expenditure compared with Grant.			
	£	s. d.	£	s. d.	Less than Granted.		More than Granted.	
A.—Salaries, &c.	256,217	— —	259,235	8 9	—	—	3,018	8 9
B.—Travelling and Incidental Expenses	8,500	— —	8,081	5 7	418	14 5	—	—
C.—Telegrams and Telephones	51,500	— —	69,074	10 7	—	—	17,574	10 7
D.—Grant in Aid of Military Expenditure from Indian Revenues	2,000,000	— —	2,000,000	— —	—	—	—	—
GROSS TOTAL	£ 2,316,217	— —	2,336,391	4 11	418	14 5	20,592	19 4
<i>Deduct—</i>			<i>Estimated.</i>	<i>Applied.</i>	<i>Excess of Expenditure over Gross Estimate met from Vote of Credit.</i>			
E.—Appropriations in Aid	110,800	— —	110,800	— —	£20,174 4 11			
NET TOTAL	£ 2,205,417	— —	2,225,591	4 11				
Allocated from Vote of Credit	20,174	4 11	—	—				
	£ 2,225,591	4 11	2,225,591	4 11				

Receipts payable to Exchequer.

Estimated.

Realized.

Receipts authorized to be used as Appropriations in Aid ..	£ 110,800	£ 111,412	s. d. 8 9
Appropriated in aid (Subhead E)	—	110,800	— —
Paid separately to Exchequer	—	£ 612	8 9

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Additional war bonus (4,806*l.*) and additional overtime (5,045*l.*) were entirely due to the war. These increases were offset by savings of 4,811*l.*, representing the net cost of various staff changes arising out of the war, and 2,022*l.* due to other staff changes.

B.—Additional expenditure incurred on travelling and subsistence expenses, including allowances to A.R.P. personnel, &c. (676*l.*), and on uniforms (55*l.*) was offset by savings in incidental expenses (1,150*l.*).

C.—Excess on telegrams, which was entirely due to the war.

Details of Receipts.

	Estimated.	Realized.
Contribution from Indian Revenues towards the salaries and expenses of the India and Burma Office	£ 102,000	£ 102,000
Contribution from Burma Revenues towards the salaries and expenses of the India and Burma Office	8,000	8,000
Miscellaneous fees and recoveries	800	1,412
Total	£ 110,800	111,412

NOTES.

Expenditure of at least 22,615*l.*, for which provision was not made in the Estimates, has been identified as directly arising out of the existence of a state of war, viz. :—Subheads A, 5,040*l.* ; C, 17,575*l.*

This Account includes expenditure of 5,453*l.* in respect of the balance of civil pay issued to staff serving with the Forces.

16 November 1943.

D. T. Monteath,
Accounting Officer.

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

G. C. Upcott,
Comptroller and Auditor General.

IMPERIAL WAR GRAVES COMMISSION.

See also Report of Comptroller and Auditor General.

ACCOUNT of the sum expended, in the year ended 31 March 1943, compared with the sum granted, for certain salaries and expenses of the Imperial War Graves Commission, including purchase of land in the United Kingdom and a grant in aid.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
A.—Salaries (Pensionable Officers)	1,200	1,200 - -	—	—	—	—
B.—Imperial War Graves Commission (Grant in Aid)	8,316	8,316 - -	—	—	—	—
C.—Purchase of Land (United Kingdom)	3,000	2,369 8 2	630 11 10	—	—	—
D.—Maintenance of certain Graves and Cemeteries other than those of the Great War ..	600	568 10 4	31 9 8	—	—	—
E.—Maintenance of Allied and Enemy Graves of the Present War in the United Kingdom ..	1,500	623 1 9	876 18 3	—	—	—
GROSS TOTAL	£ 14,616	13,077 - 3	1,538 19 9	—	—	—
	Estimated.	Applied.				
<i>Deduct—</i>						
F.—Appropriations in Aid ..	1,200	1,200 - -	Surplus to be surrendered.			
NET TOTAL	£ 13,416	11,877 - 3	£ 1,538 19 9			

Receipts payable to Exchequer.

	Estimated.	Realized.
Receipts authorized to be used as Appropriations in Aid	£ 1,200	£ 1,224
Appropriated in aid (Subhead F)	—	1,200
Paid separately to Exchequer	—	£ 24

EXPLANATION of the Causes of Variation between Expenditure and Grant.

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

Details of Receipts.	Estimated.	Realized.
Refund of salary of Assistant Secretary (Subhead A) from Imperial War Graves Endowment Fund income	£ 1,200	£ 1,200
Receipts—Scutari Cemetery	—	24
		<u>1,224</u>

10 November 1943.

Fabian Ware,
Accounting Officer.

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

G. C. Upcott,
Comptroller and Auditor General.

GRANT IN AID ACCOUNT, 1942.

RECEIPTS.	£	s.	d.	PAYMENTS.	£	s.	d.
Balance, 1 April 1942 ..	21,537	18	8	United Kingdom Govern- ment's proportion, viz. 81·53 per cent., of the total expenditure in connexion with graves of the present war, amounting to 26,992 <i>l.</i> 7 <i>s.</i> 6 <i>d.</i> (see page 92)	22,006	17	8
From Vote, 1942, Subhead B	8,316	-	-	Balance, 31 March 1943	7,847	1	-
	<hr/>				<hr/>		
	£29,853	18	8		£29,853	18	8

10 November 1943.

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

IMPERIAL WAR

STATEMENT OF EXPENDITURE ON MAINTENANCE OF WAR
FROM 1 APRIL 1942

	United Kingdom and Headquarters.		Italy.		Egypt and Palestine.	
	£	s. d.	£	s. d.	£	s. d.
1.—Salaries, wages, allowances and superannuation of staff :—						
(a) Administration, records, cemetery registers and inquiries	12,381	16 10	—	—	569	16 3
(b) Architectural and technical	1,954	5 6	—	—	424	18 4
(c) Horticultural	6,575	5 2	1,265	12 1	3,729	12 3
(d) Transport	—	—	—	—	85	5 —
	£	20,911 7 6	1,265 12 1		4,809 11 10	
2.—Maintenance fees and horticultural supplies	10,144	8 2	88	17 5	630	6 7
3.—Materials and local labour for structural maintenance	812	17 1	103	12 11	346	5 3
4.—Travelling expenses	1,904	1 3	226	12 —	310	7 1
5.—Transport, new vehicles and running costs	271	5 —	—	—	303	11 —
6.—Rents, rates, repairs, office expenses, postages, stationery, &c.	2,737	18 7	29	— 11	389	14 3
7.—Remuneration, concession pay and other payments in respect of staff evacuated from France and Belgium	8,441	2 1	—	—	—	—
Gross Totals	£	45,222 19 8	1,713 15 4		6,789 16 —	
<i>Deduct—</i>						
8.—Receipts—						
Proceeds of realization of surplus stores, &c., sale of cemetery registers and annual reports 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.

15 October 1943.

GRAVES COMMISSION.

GRAVES 1914-18 (AFTER DEDUCTION OF MISCELLANEOUS RECEIPTS)
TO 31 MARCH 1943.

Macedonia.	Gallipoli.	Iraq.	Dominions and other Areas.	Total.
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
—	—	—	592 6 1	13,543 19 2
—	—	—	144 — —	2,523 3 10
785 17 7	2,571 — 9	911 7 1	592 6 2	16,431 1 1
—	111 1 1	—	—	196 6 1
785 17 7	2,682 1 10	911 7 1	1,328 12 3	32,694 10 2
23 6 10	37 9 1	247 11 2	1,288 19 7	12,460 18 10
3 19 7	171 11 5	108 13 —	62 11 7	1,609 10 10
48 15 8	134 13 —	33 19 —	79 18 5	2,738 6 5
—	148 4 8	—	—	723 — 8
79 12 9	99 — 8	113 18 5	50 5 6	3,499 11 1
—	—	—	—	8,441 2 1
941 12 5	3,273 — 8	1,415 8 8	2,810 7 4	62,167 — 1
				156 4 9
			Net Total .. £	62,010 15 4

Fabian Ware,
R. Gordon-Finlayson, } Members of the Finance Committee.
John J. Shute,

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 GRAVES COMMISSION.

STATEMENT OF EXPENDITURE ON GRAVES OF THE PRESENT WAR
FROM 1 APRIL 1942 TO 31 MARCH 1943.

	United Kingdom and Headquarters.	Egypt and Palestine.	Dominions and other Areas.	Total.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
1.—Salaries, wages, allowances and superannuation of staff	12,115 7 10	558 9 10	1,019 12 2	13,693 9 10
2.—Payments to contractors, materials for wooden crosses and supply and erection of headstones..	2,550 10 2	3 2 7	6,823 10 11	9,377 3 8
3.—Maintenance of graves	662 19 4	70 - 9	—	733 - 1
4.—Travelling expenses	714 14 7	49 4 8	8 17 7	772 16 10
5.—Transport :— running costs	271 5 -	33 14 7	—	304 19 7
6.—Rent, rates, office expenses, postages, stationery, &c.	1,867 17 2	218 10 1	24 10 3	2,110 17 6
Totals	18,182 14 1	933 2 6	7,876 10 11	26,992 7 6

Fabian Ware,
R. Gordon-Finlayson,
John J. Shute, } Members of the Finance
Committee.

We have examined the above Statement of Expenditure on Graves of the Present War with the books of the Imperial War Graves Commission. Vouchers for payments made in the United Kingdom and returns from the Commission's local officials in respect of payments made abroad have been produced to us. We have checked the returns with the accompanying vouchers. We have obtained all the information and explanations we have required and report that in our opinion the above Statement is a correct summary of the Expenditure on Graves of the Present War.

15 October 1943.

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

CIVIL ACCOUNTS,
1942.

CLASS III.

HOME DEPARTMENT, LAW AND JUSTICE.

CLASS III.
HOME DEPARTMENT, LAW AND JUSTICE.

SUMMARY.

Page.	No. of Vote.	SERVICE.	Estimated Gross Expenditure.	Authorized Appropriations in Aid.	Supply Grant.	Actual Gross Expenditure.	Appropriations in Aid Applied.
			£	£	£	£ s. d.	£ s. d.
96	1	Home Office	1,498,005	14,555	1,483,450	1,282,984 8 3	14,555 - -
100	2	Broadmoor Criminal Lunatic Asylum ..	117,020	2,030	114,990	107,926 8 11	2,030 - -
102	3	Police, England and Wales	13,240,720	1,010	13,239,710	15,204,656 - 9	1,010 - -
112	4	Prisons, England and Wales	2,132,812	559,000	1,573,812	1,994,481 13 9	559,000 - -
117	5	Approved Schools, &c., England and Wales	674,500	20,000	654,500	999,586 10 6	20,000 - -
119	6	Supreme Court of Judicature, &c. .. .	634,148	634,048	100	614,851 - 11	614,851 - 11
122	7	County Courts	882,202	448,885	433,317	753,746 19 8	367,266 15 -
124	8	Land Registry	115,293	55,000	60,293	99,225 14 1	55,000 - -
125	9	Public Trustee	297,715	282,625	15,090	295,283 16 9	282,625 - -
127	10	Law Charges	240,618	38,000	202,618	347,537 16 7	38,000 - -
130	11	Miscellaneous Legal Expenses	50,431	1,400	49,031	41,413 6 1	1,109 16 -
132	12	Police, Scotland	1,337,315	—	1,337,315	1,529,576 8 6	—
133	13	Prisons, Scotland	220,479	58,000	162,479	183,964 4 6	58,000 - -
136	14	Approved Schools, &c., Scotland .. .	95,350	5,600	89,750	94,425 12 6	5,600 - -
138	15	Scottish Land Court	8,058	280	7,778	6,308 12 9	220 16 11
139	16	Law Charges and Courts of Law, Scotland	217,258	150,500	66,758	205,909 16 2	150,500 - -
142	17	Register House, Edinburgh	68,878	35,000	33,878	58,524 2 10	35,000 - -
143	18	Northern Ireland Services	10,536	3,200	7,336	10,718 19 3	3,200 - -
144	19	Supreme Court of Judicature, &c., Northern Ireland	52,291	26,225	26,666	50,400 7 -	26,225 - -
146	20	Irish Land Purchase Services	1,222,415	100	1,222,315	1,222,225 6 9	94 17 8
		Total	23,116,044	2,335,458	20,780,586	25,103,747 6 4	2,234,288 6 6

CLASS III.
HOME DEPARTMENT, LAW AND JUSTICE.

SUMMARY.

No. of Vote	Net Expenditure.	Gross Expenditure compared with Estimate.		Deficiency of Appropriations in Aid.	Allocated from Vote of Credit.	Amount to be surrendered.	Extra Receipts payable to Exchequer.
		Saving.	Excess.				
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
1	1,268,429 8 3	215,020 11 9	—	—	—	215,020 11 9	4,158 19 8
2	105,896 8 11	9,093 11 1	—	—	—	9,093 11 1	656 18 6
3	15,203,646 - 9	—	1,963,936 - 9	—	1,963,936 - 9	—	3,116 9 6
4	1,435,481 13 9	138,330 6 3	—	—	—	138,330 6 3	36,819 5 5
5	979,586 10 6	—	325,086 10 6	—	325,086 10 6	—	27,998 3 11
6	—	19,296 19 1	—	19,196 19 1	—	100 - -	234,509 17 11
7	386,480 4 8	128,455 - 4	—	81,618 5 -	—	46,836 15 4	—
8	44,225 14 1	16,067 5 11	—	—	—	16,067 5 11	51,797 19 3
9	12,658 16 9	2,431 3 3	—	—	—	2,431 3 3	112,648 10 9
10	309,537 16 7	—	106,919 16 7	—	106,919 16 7	—	25,645 5 2
11	40,303 10 1	9,017 13 11	—	290 4 -	—	8,727 9 11	—
12	1,529,576 8 6	—	192,261 8 6	—	192,261 8 6	—	—
13	125,964 4 6	36,514 15 6	—	—	—	36,514 15 6	4,508 6 -
14	88,825 12 6	924 7 6	—	—	—	924 7 6	1,431 14 2
15	6,087 15 10	1,749 7 3	—	59 3 1	—	1,690 4 2	—
16	55,409 16 2	11,348 3 10	—	—	—	11,348 3 10	57,863 3 7
17	23,524 2 10	10,353 17 2	—	—	—	10,353 17 2	16,105 15 3
18	7,518 19 1	—	182 19 1	—	182 19 1	—	1,168 15 3
19	24,175 7 -	1,890 13 -	—	—	—	1,890 13 -	10,438 13 5
20	1,222,130 9 1	189 13 3	—	5 2 4	—	184 10 11	—
	22,869,458 19 10	600,683 9 1	2,588,386 15 5	101,169 13 6	2,588,386 15 5		588,867 17 9
				Total amount to be surrendered	.. £	499,513 15 7	

HOME OFFICE.

ACCOUNT of the sum expended, in the year ended 31 March 1943, compared with the sum granted, for the salaries and expenses of the office of His Majesty's Secretary of State for the Home Department, 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.
GENERAL ADMINISTRATION.							
A. 1.—Salaries, &c.	514,914	577,702	16	5	—	62,788	16 5
A. 2.—Travelling and Incidental Expenses	25,000	29,999	8	3	—	4,999	8 3
A. 3.—Special Services	25,000	38,593	11	2	—	13,593	11 2
A. 4.—Telegrams and Telephones	20,000	28,634	4	8	—	8,634	4 8
INSPECTION OF EXPLOSIVES.							
B. 1.—Salaries, &c.	5,580	6,278	10	—	—	698	10 —
B. 2.—Travelling and Incidental Expenses	1,200	1,272	3	7	—	72	3 7
B. 3.—Chemical Examination of Explosives, &c.	12,000	11,073	11	5	926	8 7	—
INSPECTION UNDER CRUELTY TO ANIMALS ACT, 1876.							
C. 1.—Salaries, &c.	3,316	2,902	4	4	415	15 8	—
C. 2.—Travelling and Incidental Expenses	450	219	1	9	230	18 3	—

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.1.—Excess due to (1) increases in staff, changes of personnel, &c (52,000*l.*), (2) overtime pay (20,000*l.*), (3) increased war bonus (8,000*l.*) as a result of the war; offset by savings in respect of pay of staff in the Forces (17,250*l.*).

Charges to this subhead include amounts of 18*l.* 1*s.* 6*d.*, being unrecovered balances of over-issued civil pay of staff who have died whilst serving in the Forces (two cases), in addition to an amount of 9*l.* 10*s.* 1*d.* in respect of the previous year (T.C.2/42).

A.2.—Excess due to increased expenditure incurred in connexion with evacuated staffs, as a result of the war. Charges to this subhead include 9*l.* 8*s.* in respect of over-issued subsistence allowance (S.50237).

A.3.—Excess due to increased expenditure in detaining and sending to London for interrogation persons arriving in this country from enemy or foreign territory, and is attributable to the war.

A.4.—Due to increased use of telephonic and telegraphic facilities as a result of the war.

B.1 and 2.—Excess mainly due to the employment of an additional temporary Inspector appointed as a result of the war.

B.3.—This estimate is based on figures supplied by the Ministry of Supply.

C.1 and 2.—Due to an unfilled vacancy in the Inspectorate for part of the year.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
WORKMEN'S COMPENSATION ACTS, 1925 TO 1941.						
D. 1.—Fees and Expenses of Medical Referees.. ..	15,000	18,729 19 6	—		3,729 19 6	
D. 2.—Contribution to Medical Expenses Fund for Silicosis and Asbestosis	1,000	1,000 - -	—		—	
ALIENS RESTRICTION ACTS, 1914 AND 1919.						
E. 1.—Salaries, &c.	90,750	90,606 12 3	143 7 9		—	
E. 2.—Travelling and Incidental Expenses	10,000	8,783 11 9	1,216 8 3		—	
E. 3.—Expenses of Deportation Orders	800	384 6 7	415 13 5		—	
PROBATION OF OFFENDERS.						
F.—Contribution towards the Expenses of Probation ..	160,000	159,572 15 11	427 4 1		—	
ANTHRAX PREVENTION ACT, 1919. ANTHRAX DISINFECTING STATION.						
G. 1.—Salaries, &c.	6,360	5,589 19 10	770 - 2		—	
G. 2.—Cost of Materials, &c. ..	2,410	1,335 - 4	1,074 19 8		—	
G. 3.—Mersey Docks and Harbour Board Charges	10	1 5 4	8 14 8		—	
G. 4.—Maintenance of Offices, Laboratory, and Miscel- laneous Expenses	240	314 17 1	—		74 17 1	
G. 5.—Machinery Repairs and Maintenance	2,000	1,773 6 7	226 13 5		—	
H.—Special Constabulary Medal	1,275	290 11 2	984 8 10		—	
J.—Royal Irish Constabulary: Liquidation Expenses ..	50	9 7 2	40 12 10		—	
K.—Fire Service Commission ..	650	350 - -	300 - -		—	

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

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

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

G.1 and 2.—Due to a falling-off as a result of the war in the amount of scheduled material received at the station for disinfection.

G.4.—Excess due to allowances paid for fire-watching as a result of the war.

H.—Due to the war-time limitation of issue of medals and bars and to a restriction in the amount of ribbon supplied to medal recipients.

K.—Due to further curtailment of activities as a result of the war.

(4834)

D

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
L.—Central Committee for Refugees (Grant in Aid)	600,000	297,567 3 2	302,432 16 10			—
GROSS TOTAL	£1,498,005	1,282,984 8 3	309,612 2 5			94,591 10 8
	Estimated.	Applied.				
<i>Deduct—</i>						
M.—Appropriations in Aid ..	14,555	14,555 - -				
NET TOTAL	£1,483,450	1,268,429 8 3				Surplus to be surrendered. £215,020 11 9
Receipts payable to Exchequer.			Estimated.			Realized.
Receipts authorized to be used as Appropriations in Aid ..			£ 14,555			£ s. d. 18,713 19 8
Appropriated in Aid (Subhead M) ..						14,555 - -
Paid separately to Exchequer ..						£4,158 19 8

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

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

Details of Receipts.	Estimated.	Realized.
1. Home Office fees on Royal Licences, Charters, ecclesiastical appointments, &c. ..	£ 50	£ 104
2. Fees under the British Nationality and Status of Aliens Acts, 1914 and 1918 ..	500	1,331
3. Aliens change of name fees ..	100	107
4. Fees for documents of identity (for persons of no nationality or doubtful nationality) ..	300	157
5. Ditto: fees surcharged on certain documents ..	30	2
6. Fees, expenses, &c., under the Explosives Act ..	300	350
7. Fees for chemical examination of samples of explosives ..	150	304
8. Fees under the Petroleum Act, 1928 ..	75	74
9. Fees under the Anthrax Prevention Act, 1919 ..	3,125	3,186
10. Sale of materials from Anthrax Station ..	75	7
11. Burial Removal Licence fees ..	400	336
12. Medical Referees: fees paid by applicants under Workmen's Compensation Act, 1925 ..	6,000	6,518
13. Fees under Dangerous Drugs Act, 1920 ..	2,900	3,129
14. Fees for testing safety devices for use in connexion with acetylene welding plants ..	100	390
15. Fines, England and Wales: fines and forfeitures under the Explosives Act, and moieties of fines under the Dangerous Drugs and Poisons (Amendment) Act, 1923 ..	50	24
16. Miscellaneous receipts ..	400	2,695
Total ..	£14,555	18,714

In all cases the estimate is necessarily conjectural.

NOTES.

This Account includes expenditure of approximately 12,435*l.* in respect of the balance of civil pay issued to staff serving with the Forces.

Exchequer fines received in the year for transfer to the appropriate Departments totalled 264,555*l.* 3*s.* 8*d.* Sums amounting to 8,307*l.* -*s.* 11*d.* have been written off as irrecoverable, viz.:—

	By Treasury (E.25820).			By Secretary of State.		
	£	s.	d.	£	s.	d.
Fines under the Factory Acts	71	15	6	—	—	—
Fines under the Companies Acts	118	16	—	—	—	—
Fines under the Merchants Shipping Act	—	—	—	48	7	—
Fines under the Wireless Act	—	—	—	19	19	—
Fines under the Roads Acts	1,927	13	—	6,099	13	5
Fines under the Post Office Act	—	—	—	3	10	6
Fines under the Coal Mines Act	—	—	—	4	18	—
Fines under the Army Act	—	—	—	12	8	6

29 November 1943.

A. Maxwell,
Accounting Officer.

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

G. C. Upcott,
Comptroller and Auditor General.

BROADMOOR CRIMINAL LUNATIC ASYLUM.

ACCOUNT of the sum expended, in the year ended 31 March 1943, 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.	73,045	69,412 4 8	3,632 15 4	—	—	—
B.—Victualling	13,410	11,916 17 4	1,493 2 8	—	—	—
C.—Uniform, Clothing, Bedding, Furniture, &c.	7,775	7,445 1 9	329 18 3	—	—	—
D.—Medicines, Surgical Instruments, &c.	750	713 11 3	36 8 9	—	—	—
E.—Fuel, Cleaning Articles, Light, Water, &c.	8,470	6,822 9 11	1,647 10 1	—	—	—
F.—Escort and Conveyance of Patients	120	104 16 4	15 3 8	—	—	—
G.—Allowances to Patients and Gratuities on Discharge, &c.	1,530	1,640 11 8	—	—	110 11 8	—
H.—Ordinary Repairs of Buildings, Roads, &c.	11,125	9,123 10 1	2,001 9 11	—	—	—
J.—Incidental Expenses	500	494 13 6	5 6 6	—	—	—
K.—Telegrams and Telephones	290	252 12 5	37 7 7	—	—	—
L.—Farm (Net)	5	—	5 - -	—	—	—
GROSS TOTAL	£ 117,020	107,926 8 11	9,204 2 9	—	110 11 8	—
<i>Deduct—</i>						
M.—Appropriations in Aid	2,030	2,030 - -	—	—	—	—
NET TOTAL	£ 114,990	105,896 8 11	£9,093 11 1	—	—	—

Surplus to be surrendered.

Receipts payable to Exchequer.	Estimated.	Realized.
	£	£ s. d.
(i) Receipts of classes authorized to be used as Appropriations in Aid	2,030	2,617 12 6
(ii) Receipts of other classes	—	69 6 —
Total		<u>£2,686 18 6</u>
Appropriated in aid (Subhead M)		2,030 — —
Paid separately to Exchequer		<u>£656 18 6</u>
Details of Receipts.		
	Estimated.	Realized.
	£	£
(i) Receipts of classes authorized to be used as Appropriations in Aid :—		
Maintenance of patients	1,460	1,803 (a)
Rent of cottages on the estate, sale of old stores, &c., and of articles made by patients, surplus receipts from farm	560	804 (b)
Subscriptions from attendants	10	11
	<u>£2,030</u>	<u>2,618</u>
(ii) Receipts of other classes :—		
One year's rent of Broadmoor School buildings, less war risk insurance	—	<u>£69</u>

(a) Excess due to a larger number of maintenance-paying patients.

(b) Excess due to increased sales of articles made by patients, to increased sale of old stores, and to surplus receipts from farm being greater than estimated.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

Number of criminal lunatics estimated for	790
Daily average number of criminal lunatics actually maintained	785
Number of criminal lunatics not in Broadmoor for whose maintenance contributions were made	9

A.—Saving due to deductions from civil pay of staff serving with the Forces (4,236*l.*) and to vacancies and changes in staff; offset by increase in war bonus (1,060*l.*).

B.—Saving due to increased supplies of tobacco without payment from H.M. Customs (708*l.*) and to shortage of supplies through rationing.

C.—Mainly due to restriction of supplies and to goods on order being outstanding.

E.—Due to embargo on supplies until accumulated stocks were exhausted, and to saving of 200*l.* provided for emergency water supply.

G.—Excess due to increased rates of allowances to patients.

H.—Saving due to deductions from civil pay of staff serving with the Forces (880*l.*) and to curtailment of work through shortage of labour and materials.

L.—The excess of farm receipts (4,766*l.* 3*s.* 5*d.*) over payments (4,508*l.* 7*s.* 5*d.*) was carried to Appropriations in Aid. The surplus approached the average, notwithstanding increased wages of farm hands.

NOTE.

This Account includes expenditure of 1,441*l.* in respect of the balance of civil pay issued to staff serving with the Forces.

24 July 1943.

J. S. Hopwood,
Accounting Officer.

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

G. C. Upcott,
Comptroller and Auditor General.

POLICE, ENGLAND AND WALES.

See also Report of Comptroller and Auditor General.

ACCOUNT of the sum expended, in the year ended 31 March 1943, compared with the sum granted, including an amount allocated from the Vote of Credit, for the salaries of the Commissioner and Assistant Commissioners of the Metropolitan Police, and of the Receiver for the Metropolitan Police District; the contribution towards the expenses of the Metropolitan Police; the salaries and expenses of the Inspectors of Constabulary; the cost of special services, and other grants in respect of Police expenditure, including a grant in aid of the Police Federation, and a contribution towards the expenses of the International Criminal Police Commission.

Service.	Grant.		Expenditure.		Expenditure compared with Grant.			
					Less than Granted.		More than Granted.	
	£	s. d.	£	s. d.	£	s. d.	£	s. d.
METROPOLITAN POLICE.								
A.—Salaries under the Metropolitan Police Act, 1899	6,200	—	6,200	—	—	—	—	—
B.—Contribution under the Police Act, 1909	100,000	—	100,000	—	—	—	—	—
INSPECTORS OF CONSTABULARY.								
C.—Salaries, &c. ..	17,260	—	18,286	7 7	—	—	326	7 7
D.—Travelling and Incidental Expenses ..	5,750	—	4,994	6 9	755	13 3	—	—
E.—Special Services ..	190,000	—	157,902	19 4	32,097	— 8	—	—
GOVERNMENT GRANTS.								
F.—Grants in respect of Police Expenditure	12,900,000	—	14,909,023	16 3	—	—	2,009,023	16 3
G.—Higher Training of Police Officers ..	5	—	—	—	5	—	—	—
H.—Police Federation (including Grant in Aid)	800	—	696	17 9	103	2 3	—	—
I.—International Criminal Police Commission	5	—	—	—	5	—	—	—
J.—Experimental Extension of Road Motor Patrols	20,000	—	7,551	13 1	12,448	6 11	—	—
GROSS TOTAL ..£	13,240,720	—	15,204,656	— 9	45,414	3 1	2,009,350	3 10
<i>Deduct—</i>	<i>Estimated.</i>		<i>Applied.</i>					
K.—Appropriations in Aid	1,010	—	1,010	—	Excess of Expenditure over			
NET TOTAL ..£	13,239,710	—	15,203,646	— 9	Gross Estimate met from			
Allocated from Vote of Credit	1,963,936	— 9	—	—	Vote of Credit.			
					<u>£1,963,936 — 9</u>			
	£ 15,203,646	— 9	£ 15,203,646	— 9				

Receipts payable to Exchequer.	Estimated.	Realized.	
	£	£	s. d.
Receipts authorized to be used as Appropriations in Aid ..	1,010	4,126	9 6
Appropriated in aid (Subhead K)		1,010	- -
		<hr/>	
Paid separately to Exchequer		£3,116	9- 6

EXPLANATION of the Causes of Variation between Expenditure and Grant.

C.—Due to increased payments to local authorities for loaned police staff for liaison duties (779*l.*), offset by savings in Inspectors' salaries due to vacancies, &c. (375*l.*) and in the allowance to Inspectors for clerical assistance (78*l.*).

E.—Mainly due to savings on (1) salaries and maintenance expenses of regional wireless stations which did not come into full operation in the year (28,000*l.*), (2) three wireless stations manned by G.P.O. operators for which no charge was made (9,000*l.*), (3) forensic science laboratories (3,300*l.*), (4) payments to G.P.O. for wireless services (4,400*l.*) and (5) payments in respect of Independent Mobile Police Reserve (1,700*l.*); offset by an increase in the purchase of stores and other miscellaneous expenditure for wireless stations (15,000*l.*). During the year the abatement of grant payable under Subhead F amounted to 43,660*l.*

Charged to this subhead is an amount of 6*l.* 2*s.* 4*d.* for loss incurred as a result of fraudulent cashing of drafts issued for wages (S.13898) and an amount of 4*l.* 17*s.* 3*d.* has been written off with Treasury authority in respect of deficiencies found at stocktaking at a regional wireless station.

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

J.—The expenditure for the final completion of the scheme was less than anticipated.

K.—Due to unanticipated extra receipts in respect of (1) wireless stores (2,333*l.*), (2) court fees received by the staff of forensic science laboratories for giving evidence (371*l.*), (3) the first annual instalment (412*l.*) of a sum of 1,651*l.* debt charges in respect of a police station, repayable by a former Borough Police Authority on amalgamation with the County Police Authority.

NOTE.

Expenditure of at least 2,453,800*l.*, for which provision was not made in the Estimates, has been identified as directly arising out of the existence of a state of war, viz. :—Subheads C, 675*l.*; F, 2,453,125*l.*

29 November 1943.

A. Maxwell,
Accounting Officer.

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

G. C. Upcott,
Comptroller and Auditor General.

METROPOLITAN

See also Report of

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 ..	6,200	6,200 - -	—	—	—	
(2) One half the net expenditure for Police purposes, including pensions ..	5,069,160	5,061,570 1 3	7,589 18 9	—	—	
(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 ..	30,000	28,394 6 -	1,605 14 -	—	—	
(5) For licensing of taxi-cabs, under s. 3 (4) of the Roads Act, 1920 ..	11,000	11,062 - -	—	62 - -	—	
(6) For licensing of drivers and conductors of public service vehicles, under s. 51 (5) of the London Passenger Transport Act, 1933 ..	1,500	1,641 - -	—	141 - -	—	
(7) Towards Probation expenditure ..	32,500	30,474 19 6	2,025 - 6	—	—	
(8) For Police War Reserve ..	2,233,000	1,767,483 16 4	465,516 3 8	—	—	
B.—POLICE RATE : Receipts on rate warrants ..	5,200,000	5,172,238 6 8	27,761 13 4	—	—	
C.—FOR THE SERVICES OF POLICE SPECIALLY EMPLOYED ..	290,500	311,892 - 3	—	21,392 - 3	—	
D.—DEDUCTIONS FROM PAY OF POLICE TOWARDS PENSION	215,000	239,442 4 9	—	24,442 4 9	—	

EXPLANATION of the Causes of Variation between Receipts and Estimate.

A.(8).—Due to a reduction in the average strength.

C.—Additional police were specially employed. Higher charges were also made as a result of increases in supplementary allowances.

D.—The reduction in strength was not as rapid as anticipated.

POLICE FUND.

Comptroller and Auditor General.

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.	595,000	590,745 10 11	4,254 9 1		—	
B.—PAY, ALLOWANCES, CLOTH- ING AND EQUIPMENT OF THE FORCE AND AUXIL- IARIES :						
(1) (a) Pay of the Force and of candidates	4,790,000	4,785,650 4 6	4,349 15 6		—	
(b) Pay, &c., of Pensioner Reserve	280,000	309,748 1 4	—		29,748 1 4	
(c) Pay, &c., of War Reserve	2,230,000	1,780,915 15 10	449,084 4 2		—	
(d) Pay, &c., of full-time Special Constables	365,000	295,457 12 3	69,542 7 9		—	
(2) Rent and other allowances	706,000	734,090 10 1	—		28,090 10 1	
(3) Clothing, &c.	100,000	98,938 15 10	1,061 4 2		—	
(4) Women Police—pay, cloth- ing, &c.	40,000	43,365 18 9	—		3,365 18 9	
C.—MEDICAL, DENTAL AND HOS- PITAL EXPENSES	44,000	43,105 5 2	894 14 10		—	
D.—LAND AND BUILDINGS— PURCHASE, ERECTION AND RECONSTRUCTION :						
(1) Purchase of land, purchase, erection and reconstruc- tion of buildings	12,000	52,764 16 6	—		40,764 16 6	
(2) Professional and legal charges, &c.	8,000	10,187 6 2	—		2,187 6 2	
(3) Furniture	19,000	18,831 5 6	168 14 6		—	
(4) Loan charges	139,200	139,118 5 8	81 14 4		—	
E.—BUILDINGS—IMPROVEMENTS AND MAINTENANCE :						
(1) Alterations, improvements, special works and repairs	148,700	104,313 1 10	44,386 18 2		—	
(2) Rent, insurance, rates and taxes	134,000	132,044 13 —	1,955 7 —		—	
(2) (a) War Damage Contribu- tions, Police buildings	—	26,467 16 10	—		26,467 16 10	
(3) Fuel, light, cleaning and miscellaneous	251,000	236,879 15 4	14,120 4 8		—	
F.—MOTOR VEHICLES, BOATS AND HORSES	200,500	133,749 15 10	66,750 4 2		—	

EXPLANATION of the Causes of Variation between Payments and Estimate.

B.(1) (b).—Due to the grant of additional allowances on the same basis as the Regular Force with effect from 1 January 1942.

B.(1) (c) and (d).—Due to reductions in the average strength. The cost of pay and insurance of Police War Reserve (1,747,268*l.*) is wholly reimbursed from the Exchequer.

B.(2).—Mainly due to an under-estimate of the cost of rent allowances.

B.(4).—Due to the grant of increased supplementary allowances from 1 June 1942.

D.(1) and (2).—Due to unanticipated purchase of a building site and to expenditure postponed in the previous year.

E.(1).—Unforeseen saving on repairs, offset by additional expenditure on the improvement of A.R.P. works.

E.(2) (a).—Due to the designation of freehold property under Section 72 of the War Damage Act, 1943, and the consequent payment of contributions.

F.—Mainly due to savings on replacement of motor vehicles, on maintenance and motor spirit.

METROPOLITAN

Receipts.	Estimate.	Actual.	Receipts compared with Estimate.			
			Less than Estimated.		More than Estimated.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
E.—FEES FOR SERVICE OF SUMMONSES, CERTIFICATES AND LICENCES, REPORTS OF STREET ACCIDENTS, &c.	17,000	13,130 14 8	3,869 5 4	—	—	
F.—INTEREST ON CASH BALANCE	4,000	11,974 12 10	—	7,974 12 10	—	
G.—RENTS RECEIVABLE ..	14,000	16,723 19 9	—	2,723 19 9	—	
H.—SALES OF SURPLUS PROPERTY :						
(1) Land and buildings ..	—	—	—	—	—	
(2) Motor vehicles, boats and horses	500	1,360 6 7	—	860 6 7	—	
(3) Clothing and other articles	7,000	24,972 1 9	—	17,972 1 9	—	
J.—MISCELLANEOUS RECEIPTS	17,000	59,649 6 11	—	42,649 6 11	—	
K.—POLICE PROSECUTIONS : Legal expenses and witnesses' expenses recovered in non-indictable cases..	28,000	27,651 11 10	348 8 2	—	—	
L.—FINES AND FEES AT COURTS OF SUMMARY JURISDICTION	100,000	199,823 4 8	—	99,823 4 8	—	
M.—COSTS IN CRIMINAL CASES ACT, 1908. Witnesses' expenses in indictable cases	3,000	3,499 5 10	—	499 5 10	—	

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

E.—Due to decreased demand for accident reports and various certificates.

F.—The balances available for short term investment were considerably larger than expected.

G.—Due to new lettings.

H.(2) and (3).—These estimates are necessarily provisional.

J.—Due to increased services on behalf of other Departments and an under-estimate of normal receipts.

L.—Due to the receipt of exceptionally large fines under the Defence (General) Regulations.

POLICE FUND—*contd.*

Payments.	Estimate.	Actual.		Payments compared with Estimate.			
				Less than Estimated.		More than Estimated.	
	£	£	s.	d.	£	s.	d.
G.—MISCELLANEOUS EXPENSES :							
(1) Subsistence and refreshment allowances, and miscellaneous expenses incurred by Police ..	52,000	52,400	9	4	—		400 9 4
(2) Expenses incurred by Police in tracing, arresting and conveying offenders, preserving order on special occasions, and sundry expenses ..	55,000	54,947	14	3	52	5	9
(3) Lanterns, traffic signals and miscellaneous ..	10,300	10,359	4	1	—		59 4 1
(4) Under various Acts ..	1,150	772	10	1	377	9	11
(5) Contribution to M.P. Food Service	100,000	91,970	—	—	8,030	—	—
(6) Auxiliaries Relief Fund..	1,000	212	9	—	787	11	—
(7) Air raid warning signals	4,000	2,670	18	7	1,329	1	5
(8) Miscellaneous cash losses	—	4	9	4	—		4 9 4
H.—TELEPHONES AND WIRELESS	112,000	123,522	17	—	—		11,522 17 —
J.—SPECIAL CONSTABULARY EXPENSES	20,000	31,403	3	10	—		11,403 3 10
K.—GRANT TO METROPOLITAN POLICE PROVIDENT ASSOCIATION	33,400	33,050	—	—	350	—	—
L.—PENSIONS, &c., OF RETIRED MEMBERS OF COMMISSIONER'S AND RECEIVER'S OFFICES ..	25,000	25,715	1	11	—		715 1 11
M.—PENSIONS, &c., OF POLICE	2,584,200	2,541,272	4	5	42,927	15	7
N.—POLICE PROSECUTIONS : Legal expenses and witnesses' expenses in non-indictable cases	18,000	16,148	6	4	1,851	13	8
O.—SALARIES AND EXPENSES UNDER PROBATION OF OFFENDERS ACT, 1907, and PART I OF CRIMINAL JUSTICE ACT, 1925	60,000	61,075	12	2	—		1,075 12 2
P.—POLICE COURTS—SALARIES, PENSIONS, &c.	78,700	76,236	—	8	2,463	19	4
Q.—POLICE COURTS—LAND AND BUILDINGS :							
(1) Purchase of land, purchase, erection and reconstruction of buildings	—	—	—	—	—		—
(2) Furniture, &c.	1,000	622	2	6	377	17	6
(3) Professional and legal charges	—	—	—	—	—		—

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

G.(5) and (7).—The estimates are necessarily provisional.

H.—Due to wireless services on behalf of Government Departments for which recoveries are effected.

J.—Due to the grant of refreshment allowances to part-time Special Constables.

N.—The salaries of the staff of the Solicitor's Department (11,088*l.*) are included in Subhead A.

O.—Due to increased expenditure on trainees.

METROPOLITAN

Receipts.	Estimate.	Actual.	Receipts compared with Estimate.			
			Less than Estimated.		More than Estimated.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
	£13,379,360	13,089,183 19 7	508,716 3 9	218,540 3 4		
Balance on 1 April 1942 .. .. .	.. .. .	1,447,058 14 10				
		£14,536,242 14 5				

POLICE FUND—*contd.*

Payments.	Estimate.	Actual.	Payments compared with Estimate			
			Less than Estimated.		More than Estimated.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
R.—POLICE COURTS, IMPROVEMENTS, MAINTENANCE AND MISCELLANEOUS EXPENSES:						
(1) Alterations, improvements and repairs ..	13,400	2,754 18 4	10,645 1 8	—	—	—
(2) Rent, insurance, rates and taxes	9,000	8,124 — 3	875 19 9	—	—	—
(2) (a) War Damage Contributions	—	2,065 — —	—	2,065 — —	—	—
(3) Fuel, light and miscellaneous expenses ..	9,500	9,838 4 11	—	338 4 11	—	—
S.—COSTS IN CRIMINAL CASES ACT, 1908: Witnesses' expenses in indictable cases ..	3,000	3,343 13 9	—	343 13 9	—	—
	£13,253,050	12,684,883 12 1	723,718 13 11	158,552 6 —	—	—
Balance on 31 March 1943 ..	.. ..	1,851,359 2 4				
		£14,533,242 14 5				

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

- R. (1).—Unforeseen savings on repairs.
 (2) (a).—See explanation under E.2 (a).

NOTES.

M.—Includes (a) an extra-statutory pension of 72*l.* 12*s.* 4*d.* per annum granted under the Secretary of State's authority 187860/896 of 3 October 1933, (b) extra-statutory awards in 12 cases amounting to 366*l.* 9*s.* under the Pensions (Increase) Acts, 1920 and 1924.

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

	£	s.	d.
A.—Overpayment of balance of civil pay (829916/115 of 7 Jan. 1943) ..	14	3	—
B.1(a).—Overpayments of balance of police pay (829916/115 of 7 Jan. 1943) ..	101	9	9
B.1(d).—Overpayment to full-time Special Constable (820875/61 of 17 June 1942)	5	12	6
E.(3).—Overpayments of wages to cleaners (569093/59 and 569093/61 of 15 June 1942 and 11 Feb. 1943)	4	19	5
G.(8).—Amount stolen from imprest (199906/38 of 19 May 1942)	4	9	4
N.—Advance of travelling expenses to witness who did not appear (115212/87 of 8 Jan. 1943)	4	10	—
P.—Loss by gaoler at police court (10 <i>l.</i>) and one half of sum lost by usher (3 <i>l.</i> 4 <i>s.</i>) (832473/5 and S Gen/240P of 31 July 1942 and 23 July 1942) ..	13	4	—

Expenditure amounting to 3,405*l.* 15*s.* 9*d.*, mainly in respect of wages of staff, has been included in this account with the special authority of the Secretary of State (156922/34, 1 December 1943), the vouchers having been mislaid after examination in the Department.

F. C. Johnson,

4 December 1943.

Acting Receiver for the Metropolitan Police District.

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

G. C. Upcott,
 Comptroller and Auditor General.

METROPOLITAN

1. STATEMENT OF LOANS AUTHORIZED AND RAISED.

Act authorizing Loan.	Amount authorized.	Amount raised prior to 1 April 1942.	Amount raised during the year to 31 March 1943.	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 1942.	Receipts during the year to 31 March 1943.	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 1942.	Amount paid off during year ended 31 March 1943.	Balance due for repayment.
		£		£ s. d.	£ s. d.	£ s. d.
1st Instalment under Agreement dated 16 June 1936 ..	5	500,000	3½	107,118 19 3	21,600 3 7	371,280 17 2
2nd ditto	6	500,000	3½	96,577 4 5	21,254 15 9	382,167 19 10
1st Instalment under Agreement dated 2 June 1938 ..	7	500,000	3½	63,719 15 2	19,726 8 6	416,553 16 4
2nd ditto	8	500,000	3½	54,119 2 10	19,375 4 11	426,505 12 3
		£ 2,000,000	—	321,535 1 8	81,956 12 9	1,596,508 5 7

POLICE LOAN ACCOUNT FROM 1 APRIL 1935 TO 31 MARCH 1943.

Police (Borrowing Powers) Act, 1935.

Payments.

—	Payments prior to 1 April 1942.	Payments during the year to 31 March 1943.	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,

4 December 1943.

Acting Receiver for the Metropolitan Police District.

PRISONS, ENGLAND AND WALES.

ACCOUNT of the sum expended, in the year ended 31 March 1943, 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. ..	58,673	53,088	7	10	5,584	12	2
B.—Travelling and Incidental Expenses, Telephones, &c. ..	7,790	8,623	12	1	—	833	12 1
PRISONS, &c.							
D.—Pay and Allowances of Officers, including Uniform ..	948,387	829,472	14	7	118,914	5	5
E.—Victualling	131,000	133,199	6	4	—	2,199	6 4
F.—Clothing, Bedding, Equipment, &c., purchased ..	12,500	10,855	18	7	1,644	1	5
G.—Materials and Tools for Manufactures and Farms; and Instruction of Prisoners	681,785	688,723	7	11	—	6,938	7 11
H.—Medicines, &c. ..	5,500	6,571	15	11	—	1,071	15 11
I.—Lighting, Water, Cleaning, &c. ..	41,000	36,547	2	11	4,452	17	1
K.—Rent, &c.	1,800	1,847	10	—	—	47	10 —
L.—Escort and Conveyance	43,500	43,939	18	7	—	439	18 7
M.—Travelling and Removal Expenses of Officers	18,000	19,592	4	9	—	1,592	4 9

EXPLANATION of the Causes of Variation between Expenditure and Grant.

Estimated number of prisoners, 13,000. Actual daily average number of prisoners, 12,640. Daily average number of criminal lunatics maintained in borough and county mental hospitals, 60.

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

B.—Due to expenditure on travelling and telephones, &c., being greater than estimated.

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

F.—Requirements of clothing and bedding were over-estimated.

G.—Includes expenditure of 543,127*l.*, as against provision of 520,000*l.*, for supplies to other Government Departments, &c. The expenditure was offset by receipts amounting to 583,204*l.* shown in Details of Receipts.

H.—Prices were higher than estimated.

I.—Due to restricted use of heating and lighting.

M.—Transfers of officers were under-estimated.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
<i>PRISONS, &c.—contd.</i>						
N.—Incidental Expenses	10,400	9,688 2 8	711 17 4	—	—	—
O.—New Buildings and Alterations, &c. ..	59,375	45,878 10 10	13,496 9 2	—	—	—
P.—Ordinary Repairs of Buildings	50,000	51,843 6 2	—	1,843 6 2	—	—
R.—Maintenance of Prisoners otherwise than in Prisons ..	7,700	7,689 11 9	10 8 3	—	—	—
S.—Grants to Voluntary Bodies	33,502	28,026 4 1	5,475 15 11	—	—	—
T.—Prisoners' Earnings, &c.	14,600	11,332 10 8	3,267 9 4	—	—	—
U.—Telegrams and Telephones	7,300	7,561 8 1	—	261 8 1	—	—
GROSS TOTAL	£ 2,132,812	1,994,481 13 9	153,557 16 1	15,227 9 10	—	—
<i>Deduct—</i>	<i>Estimated.</i>	<i>Applied.</i>				
V.—Appropriations in Aid	559,000	559,000 - -	Surplus to be surrendered.			
NET TOTAL	£ 1,573,812	1,435,481 13 9	£138,330 6 3			

Receipts payable to Exchequer.	Estimated.	Realized.
	£	£ s. d.
(i) Receipts of classes authorized to be used as Appropriations in Aid	559,000	594,984 8 8
(ii) Receipts of other classes	—	834 16 9
Total		£595,819 5 5
Appropriated in aid (Subhead V)		559,000 - -
Paid separately to Exchequer		£36,819 5 5

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

O and P.—Detailed explanation appended.

S.—Due chiefly to the administrative expenses of, and the amount per head spent on after-care by, the Borstal and Central Associations being less than estimated and to the income of the National Association of Discharged Prisoners' Aid Societies proving sufficient to meet not only the cost of its after-care but part of its administrative expenses.

T.—Due to the number of prisoners eligible to earn and the rate of earning being less than estimated.

Details of Receipts.	Estimated.	Realized.
	£	£
(i) Receipts of classes authorized to be used as Appropriations in Aid :—		
Proceeds of manufactures and farms supplied to other Government Departments, &c.	550,000	583,204
Miscellaneous receipts (rents, sale of scrap metal, old stores, kitchen refuse, &c)	8,633	11,377
Maintenance of prisoners from the Colonies, India and the Isle of Man	180	216
Contribution from Prisons, Scotland, Vote towards salaries of the Director of Prison Industries and an Assistant Commissioner and Inspector (Subhead A)	187	187
Total ..	<u>£559,000</u>	<u>594,984</u>
(ii) Receipts of other classes :—		
In respect of claim for loss of services of an officer injured in an accident	—	39
Surrender value of a Borstal Association staff superannuation insurance policy	—	134
Repayment of the salary of a member of the staff of the Borstal Association lent to a Government Department	—	662
		<u>£ 835</u>

NOTES.

F.—Sums were paid as follows :—

5*l.* 10*s.* to a prisoner in respect of clothing lost in prison.

14*l.* 15*s.*, comprising various sums, paid to six prisoners in respect of clothing lost in a prison through the negligence of an officer (S.34399).

N.—Sums were paid as follows :—

52*l.* 10*s.* to two prisoners (30*l.* and 22*l.* 10*s.* respectively) in respect of property lost in prison (S.34399 and S.48248).

17*l.* 10*s.* 8*d.* to two officers (7*l.* 10*s.* 8*d.* and 10*l.* respectively) in respect of property stolen from them by Borstal inmates who absconded.

8*l.* 8*s.* in respect of hospital charges in the case of an officer who had previously been assaulted by prisoners (P/2/95577/2).

T.—Sums of 10*l.* and 40*l.* respectively were paid to two prisoners accidentally injured while in prison (S.35466).

The following sums were written off as irrecoverable or as losses :—

4,787*l.*, the value of stores destroyed (1,987*l.*), and damage to the structure, including loss and damage to plant (2,800*l.*), caused by a fire in a prison laundry attributed to spontaneous combustion due to strong sun rays through glass on newly dried woollen clothing (S.43573).

372*l.* 7*s.* 6*d.*, the value of stores destroyed (132*l.* 7*s.* 6*d.*) and damage to the structure (240*l.*) caused by a fire in a Borstal Institution workshop, the origin of which could not be ascertained (S.43573).

166*l.* 14*s.* 6*d.*, rents due from civilian tenants occupying official quarters at prisons (S.3/834/01).

5*l.* 17*s.* 1*d.*, the value of furniture and tools missing from a prison quarry hut (4*l.* 12*s.* 1*d.*) and the cost of repairing damage to the hut (1*l.* 5*s.*) caused by persons unknown breaking into it (S.43573).

59*l.* 6*s.* 11*d.*, the value of sundry articles and goods lost in transit (53*l.* 6*s.* 11*d.*) and two ricks of straw (6*l.*) destroyed by fire (S.30023).

This Account includes expenditure of approximately 18,080*l.* (Subhead A.—2,757*l.*, Subhead I.—15,323*l.*) in respect of the balance of civil pay issued to staff serving with the Forces.

L. W. Fox,
Accounting Officer.

7 December 1943.

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

G. C. Upcott,
Comptroller and Auditor General.

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

Service.	Estimate.		Expenditure.	
	For 1942.	Total for Work.	In 1942.	Total to 31 March 1943.
O.I.	£	£	£	£
CONSTRUCTING AND IMPROVING PRISONS.				
1. New Borstal Institution: Lowdham Grange (a)	5,000	172,800	3,006	150,269
2. New Borstal Institution: Hollesley Bay (a)	8,000	171,769	7,764	151,232
3. Huttet camp: South of England .. (b)	10	5,000	—	—
4. Brixton: To rebuild reception .. (b)	10	5,200	—	—
5. Winchester (now South of England): Camp for adult first offenders. Purchase of site (b)	10	—	—	—
6. North Sea Camp: Purchase of additional land for reclamation (b)	10	4,500	—	675
7. Dartmoor: Water supply. Contribution to Tavistock R.D.C. scheme (Re-vote) (d)	2,000	2,000	—	—
8. Various prisons (a)	11,545	—	8,119	—
Emergency accommodation (c)	—	—	10,720	13,662
O.II.				
PROVIDING COOKING AND WASHING ACCOMMODATION.				
1. Leeds: Convert laundry for power .. (b)	10	1,300	—	—
2. Parkhurst: New kitchen (b)	800	2,500	—	—
3. Wormwood Scrubs: New kitchen .. (b)	10	3,200	—	—
4. Dartmoor: New kitchen (b)	10	3,000	—	—
5. Holloway: Convert laundry for power .. (a)	2,000	2,000	1,634	1,634
6. Various prisons (a)	5,300	—	3,677	—
O.III.				
PROVIDING AND IMPROVING OFFICERS' QUARTERS.				
1. Various prisons: General improvements to existing quarters (a)	2,200	—	660	—
2. Provision of 94 quarters for subordinate staff at various prisons (a)	2,050	54,000	226	26,207
3. Wandsworth: Quarters for Chief Officer (b)	10	800	—	—
4. Wormwood Scrubs: Two additional quarters for Chief Officers (a)	420	1,500	—	981
5. Demolition of seven and erection of nine superior officers' quarters at various prisons .. (b)	1,000	18,000	—	4,834
6. North Sea Camp: Governor's house .. (b)	10	1,450	—	—
O.IV.				
SANITARY SERVICES AT VARIOUS PRISONS (a)				
	5,950	—	4,049	—

OBSERVATIONS.

- (a) Work retarded owing to war conditions.
 (b) This service is in abeyance.
 (c) Met from savings on other items (S.4867), (S.38638).
 (d) Contribution deferred as Tavistock R.D.C. scheme was not in satisfactory operation.

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

Service.	Estimate.		Expenditure.	
	For 1942.	Total for Work.	In 1942.	Total to 31 March 1943.
	£	£	£	£
O.V.				
PROVIDING AND IMPROVING WORKSHOPS AND STORES.				
1. Nottingham : New workshop (e)	250	1,300	105	1,300
2. Portland : New carpenters' shop .. (a)	1,000	5,000	—	4,094
3. Wandsworth : New manufacturing store (b)	10	2,500	—	—
4. Various prisons (a)	4,300	—	2,568	—
O.VI.				
PROVIDING AND IMPROVING HOSPITALS.				
1. Borstal : New hospital (b)	10	4,500	—	2,447
2. Various prisons (a)	1,900	—	1,014	—
O.VII.				
IMPROVING THE SECURITY OF PRISONS .. (a)	1,800	—	845	—
O.VIII.				
MISCELLANEOUS SERVICES (f)	3,500	—	1,407	—
O.IX.				
INSURANCE.				
National Insurance Schemes: Employer's contributions	250	—	85	—
Total : Subhead O £	59,375		45,879	
Net Saving		£13,496		
P.				
ORDINARY REPAIRS OF BUILDINGS £	50,000		51,843	
Net Excess		£1,843		
TOTAL : SUBHEADS O AND P £	109,375		97,722	

OBSERVATIONS.

- (a) Work retarded owing to war conditions.
 (b) This service is in abeyance.
 (e) Service completed.
 (f) Essential work proved less than was anticipated.

L. W. Fox,
Accounting Officer.

APPROVED SCHOOLS, &c., ENGLAND AND WALES.

ACCOUNT of the sum expended, in the year ended 31 March 1943, compared with the sum granted, including an amount allocated from the Vote of Credit, for grants in respect of the expenses of the managers of approved schools in England and Wales; the expenses of local authorities in respect of children and young persons committed to their care; and the expenses of the councils of counties and county boroughs in respect of remand homes.

Service.	Grant.		Expenditure.		Expenditure compared with Grant.			
					Less than Granted.		More than Granted.	
	£	s. d.	£	s. d.	£	s. d.	£	s. d.
MAINTENANCE GRANTS.								
A.—Approved Schools ..	500,000	- -	762,637	17 8	—		262,637	17 8
B.—Variable Grant	15,000	- -	15,000	- -	—		—	
C.—Local Authorities: Maintenance	75,000	- -	92,688	- 8	—		17,688	- 8
D.—Remand Homes	80,000	- -	124,766	- -	—		44,766	- -
E.—Local Authorities: Parental Contributions	4,500	- -	4,494	12 2	5	7 10	—	
GROSS TOTAL ..	£ 674,500	- -	999,586	10 6	5	7 10	325,091	18 4
<i>Deduct—</i>	<i>Estimated.</i>		<i>Applied.</i>					
F.—Appropriations in Aid ..	20,000	- -	20,000	- -				
NET TOTAL ..	£ 654,500	- -	979,586	10 6				
Allocated from Vote of Credit	325,086	10 6	—				Excess of Expenditure over Gross Estimate met from Vote of Credit, £325,086 10 6	
	£ 979,586	10 6	979,586	10 6				

Receipts payable to Exchequer.

Estimated.

Realized.

	£	s. d.
(i) Receipts of classes authorized to be used as Appropriations in Aid	20,000	47,846 11 11
(ii) Receipts of other classes	—	151 12 -
Total		£47,998 3 11
Appropriated in aid (Subhead F)		20,000 - -
Paid separately to Exchequer		£27,998 3 11

EXPLANATION of the Causes of Variation between Expenditure and Grant.

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

C.—The excess is due to (1) an increase in the weekly rates of allowance for maintenance, &c., and (2) the increased number of children and young persons committed to the care of local authorities on account of war conditions. The excess has been identified as attributable to the war.

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

Details of Receipts.	Estimated.	Realized.
	£	£
(i) Receipts of classes authorized to be used as Appropriations in Aid :—		
Receipts from parents of children maintained in approved schools in England and Wales	20,000	47,846(a)
(ii) Receipts of other classes :—		
Miscellaneous	—	152

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

NOTES.

The number of children under detention in approved schools on 30 September 1942 was 10,203, as compared with 9,572 on 30 September 1941, the latest figures available at the date of the estimate.

Expenditure of at least 325,091*l.*, for which provision was not made in the Estimates, has been identified as directly arising out of the existence of a state of war, viz. :—Subheads A, 262,637*l.* ; C, 17,688*l.* ; D, 44,766*l.*

29 November 1943.

A. Maxwell,
Accounting Officer.

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

G. C. Upcott,
Comptroller and Auditor General.

SUPREME COURT OF JUDICATURE, &c.

ACCOUNT of the sum expended, in the year ended 31 March 1943, compared with the sum granted, for such of the salaries and expenses of the Supreme Court of Judicature and Court of Criminal Appeal as are not charged on the Consolidated Fund, and a grant in aid; and the salaries and expenses of Pensions Appeals Tribunals.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.					
			Less than Granted.		More than Granted.			
	£	£	s.	d.	£	s.	d.	
SUPREME COURT OF JUDICATURE.								
A.—Salaries, &c.	447,906	419,172	8	7	28,733	11	5	
B.—Clerks of Assize	14,324	13,970	10	4	353	9	8	
C.—Shorthand Reporting	3,000	2,405	14	4	594	5	8	
D.—Circuit Allowances and Expenses	21,345	25,695	9	6	—	4,350	9	6
E.—Salaries, &c., District Registries	29,122	26,414	13	4	2,707	6	8	
F.—Salaries, &c., District Probate Registries	69,664	68,149	10	—	1,514	10	—	
G.—Official Solicitor's Disbursements	7,000	6,688	4	11	311	15	1	
H.—Travelling Expenses, &c.	4,125	3,336	18	8	788	1	4	
I.—Incidental Expenses	9,940	18,244	15	8	—	8,304	15	8
J.—Telegrams and Telephones	3,550	3,736	15	5	—	186	15	5

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Saving due to the balance of civil pay issued to men serving in the Forces being reduced by rising service emoluments, partly offset by increased bonus.

D.—More winter circuit accounts came to hand within the financial year than was thought probable when the estimate was framed having regard to the date of Easter.

E.—Saving chiefly due to the staff costs of the Liverpool Registry being borne on the County Courts Vote consequent on its amalgamation with the local county court.

I.—Excess mainly due to meeting the cost since the outbreak of war of the advertisement of prize writs by the Admiralty Registrar (8,012*l.*). No provision was possible in the estimate as the decision to meet these expenses from this subhead was not finally taken until early in 1943 (S.23745).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
SUPREME COURT OF JUDICATURE— <i>contd.</i>						
K.—Trial of Election Petitions	10	—	10	—	—	—
L.—Fees to Commissioners of Assize	10	1,050	—	—	1,040	—
M.—Grant in Aid of the Expenses of administering the Poor Persons' Rules ..	10,000	10,000	—	—	—	—
COURT OF CRIMINAL APPEAL.						
N.—Salaries, &c.	10,843	12,287 10 3	—	—	1,444 10 3	—
O.—Travelling Expenses, &c.	1,450	1,983 11 2	—	—	533 11 2	—
PENSIONS APPEALS TRIBUNALS.						
P.—Salaries, &c.	1,459	1,316 3 5	142 16 7	—	—	—
Q.—Travelling and Incidental Expenses	400	212 5 4	187 14 8	—	—	—
S.—Losses	—	186 10 —	—	—	186 10 —	—
GROSS TOTAL .. £	634,148	614,851 — 11	35,343 11 1	—	16,046 12 —	—
			Surplus of Gross Estimate over Expenditure. £19,296 19 1			
<i>Deduct—</i>						
Estimated.			Applied.			
R.—Appropriations in Aid	634,048	614,851 — 11	Difference between Estimated and Applied Appropriations in Aid. £19,196 19 1			
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			780,950	849,360	18	10
Amount authorized to be appropriated in aid (Subhead R)			634,048	614,851	—	11
Paid separately to Exchequer			£146,902	234,509	17	11

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

N.—Excess due to the increased fee earnings of shorthand writers (854*l.*) and increased transcript costs (574*l.*).

S.—7*l.* 12*s.* was refunded to a plaintiff who had incurred abortive expenses to this amount owing to the failure of an official to notify the defendant of his rights under the Courts Emergency Powers Acts (E.45214). 145*l.* was paid to a firm in respect of losses incurred in connexion with 47 bales of kapoc damaged whilst in the custody of the Admiralty Marshal (S.45616). 33*l.* 18*s.* was paid to the estate of a patient for whom the Official Solicitor was receiver, and who had suffered loss owing to official delay in directing payment into Court of the proceeds of sale of his property (E.44423).

Details of Receipts.	Estimated.	Realized.
	£	£
Official Solicitor's costs	40,750	38,763
Fees received by District Registrars	30,000	24,557
Fees of taxation on bills of costs payable out of Funds in Court ..	1,000	451
Prize Court : Fees on proceedings	15,000	45,324
Percentage, under Lunacy Act, 1890, and amending Acts, in cash, payable out of Funds in Court	25,000	28,975
Brokerage, &c., fees	10,000	11,350
Crown Office : Fees in connexion with warrants and letters patent ..	100	196
Royal Courts of Justice : Fees for arbitration rooms and courts, &c. ..	500	464
Miscellaneous	600	603
Probate Registry : Fees in respect of notification of charitable bequests	3,000	4,063
Fees received by District Probate Registrars	225,000	246,032
Judicature fee stamps	430,000	448,583
Total	<u>£780,950</u>	<u>849,361</u>

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

NOTES.

Sums of 5*l.* 7*s.* and 25*l.* 10*s.* due for Lunacy percentage have been written off as irrecoverable. In the first case the income died with the patient and there was no estate ; in the second case no estate survived protracted negotiations with the executor, which included legal process that had to be abandoned (E.25699).

This Account includes expenditure of approximately 18,759*l.* in respect of the balance of civil pay issued to staff serving with the Forces.

22 November 1943.

Claud Schuster,
Accounting Officer.

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

G. C. Upcott,
Comptroller and Auditor General.

COUNTY COURTS.

ACCOUNT of the sum expended, in the year ended 31 March 1943, compared with the sum granted, for the salaries and expenses in connexion with the County Courts and the Liabilities Adjustment Offices.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
A.—County Court Department, Salaries, &c. . .	22,207	20,158 17 5	2,048 2 7	—	—	
B.—County Court Officers, &c., Salaries, &c. . .	744,889	616,915 1 1	127,973 18 11	—	—	
C.—Travelling and Subsistence	37,422	41,842 3 7	—	4,420 3 7	—	
D.—Expenses of holding possession of Goods	2,400	1,132 14 9	1,267 5 3	—	—	
E.—Postage for the Courts	30,000	29,302 1 4	697 18 8	—	—	
F.—Telegrams and Telephones	4,310	4,214 11 10	95 8 2	—	—	
G.—Conveyance of Persons committed to Prison	300	203 3 5	96 16 7	—	—	
H.—Incidental Expenses. .	1,910	1,913 10 —	—	3 10 —	—	
I.—Remuneration of Assessors under the Landlord and Tenant (War Damage) Act, 1939	1,500	4 4 —	1,495 16 —	—	—	
LIABILITIES ADJUSTMENT OFFICES.						
J.—Salaries, &c. . . .	35,764	34,955 — —	809 — —	—	—	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Reduction of staff and saving on service pay of officers serving with the Forces, partly offset by the increased war bonus.

B.—Reduction of staff and saving on service pay of officers serving with the Forces, partly offset by the increased war bonus.

C.—Due to the grant of motor car allowances and to increased bicycle allowances for County Court Bailiffs.

D.—Decrease in number of executions against goods due to the war.

E.—Reduction of business due to the war.

H.—Includes (1) a sum of 6*l.* 6*s.* paid on the advice of the Treasury Solicitor in settlement of a claim for damages against the Registrar of a County Court in connexion with a warrant of execution (E.41843) and (2) a sum of 15*l.* 19*s.* 11*d.* misappropriated by the Senior Clerk in charge of a County Court. The clerk absented himself from duty and all efforts have, so far, failed to discover his whereabouts. Treasury authority to write off the amount was obtained (E.41843).

I.—The employment of Assessors has been less than was anticipated.

J.—Due to the amalgamation of offices with consequent reduction in the number of Liabilities Adjustment Officers and Chief Clerks, offset by the increased war bonus.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
LIABILITIES ADJUSTMENT OFFICES— <i>contd.</i>						
K.—Travelling and Incidental Expenses ..	1,500	3,105 12 3	—		1,605 12 3	
GROSS TOTAL .. £	882,202	753,746 19 8	134,484 6 2		6,029 5 10	
			Surplus of Gross Estimate over Expenditure. £128,455 — 4			
	Estimated.	Realized.	Deficiency of Appropriations in Aid realized. £81,618 5 —			
Deduct—			Net surplus to be surrendered. £46,836 15 4			
Z.—Appropriations in Aid	448,885	367,266 15 —				
NET TOTAL	£ 433,317	386,480 4 8				

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

K.—Due to the postage being greater than was anticipated.

Details of Receipts.	Estimated.	Realized.
	£	£
Fees payable by suitors, fines and other receipts	424,885	342,217
Fees for searches in the Registry of Judgments	1,500	1,411
Fees under the Landlord and Tenant (War Damage) Act, 1939..	15	38
Fees under the Liabilities (War-Time Adjustment) Act, 1941 ..	100	1,216
Amount recovered from the Vote for Supreme Court of Judicature, &c., in respect of expenditure from this Vote attributable to District Registries and District Probate Registries of the High Court, including 650 <i>l.</i> in respect of the audit of the accounts of those Registries by County Court Auditors	22,385	22,385
Total	£448,885	367,267

The scale of fees is largely *ad valorem*.

NOTES.

This Account includes expenditure of approximately 30,361*l.* in respect of the balance of civil pay issued to staff serving with the Forces.

The statutory salaries of County Court Judges are borne on the Consolidated Fund.

The following sums were collected by Registrars during the year ended 31 March 1943 :— 24,556*l.* 16*s.* 8*d.*, District Registry fees, transferred to the Vote for the Supreme Court of Judicature ; 3,484*l.* 7*s.*, fees for Medical Referees, transferred to the Vote for the Home Office ; 43*l.* 5*s.*, fees under the Silicosis and Asbestosis (Medical Arrangements) Scheme, 1931, transferred to the Silicosis, &c., Medical Expenses Fund ; 119*l.* 7*s.* 3*d.*, fees for Companies (Winding-up) business and 5,776*l.* Bankruptcy fees, transferred to the Treasury (General Deposit) Account.

Claud Schuster,

Accounting Officer.

10 November 1943.

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

G. C. Upcott,
Comptroller and Auditor General.

LAND REGISTRY.

ACCOUNT of the sum expended, in the year ended 31 March 1943, compared with the sum granted, for the salaries and expenses of the office of Land Registry.

Service.	Grant.	Expenditure.		Expenditure compared with Grant.			
				Less than Granted.		More than Granted.	
	£	£	s.	d.	£	s.	d.
A.—Salaries, &c.	107,303	39,237	9	1	18,065	10	11
B.—Travelling and Incidental Expenses	3,950	6,301	8	10	—	2,351	8 10
C.—Postage, Telegrams and Telephones	3,540	3,589	14	2	—	49	14 2
D.—Legal, &c., Costs	500	97	2	—	402	18	—
GROSS TOTAL	£ 115,293	99,225	14	1	18,468	8 11	2,401 3 -
	Estimated.	Applied.					
<i>Deduct—</i> E.—Appropriations in Aid	55,000	55,000	—	—	Surplus to be surrendered.		
NET TOTAL	£ 60,293	44,225	14	1	£16,067	5	11

Receipts payable to Exchequer.	Estimated.	Realized.
	£	£ s. d.
Receipts authorized to be used as Appropriations in Aid (Fees, &c.)	55,000	106,797 19 3
Appropriated in aid (Subhead E)		55,000 — —
Paid separately to Exchequer		£51,797 19 3

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Savings due to officers absent on service with the Forces (19,725*l.*), loan of staff to other Departments and retirements (1,150*l.*) and reduced payments to Ordnance Survey (355*l.*): less excess expenditure on overtime (2,790*l.*) and war bonus (375*l.*).

B.—Excess due to expenditure on removals, &c. (2,413*l.*), in connexion with the Department's return to London, offset by miscellaneous savings (62*l.*).

D.—For the major part of the year it was found possible to conduct the investigation of title of the increasing number of applications for first registration without reference to Counsel.

E.—Receipts.—The increased fee revenue was due to the unexpected expansion in the work of the Department.

NOTE.

This Account includes expenditure of approximately 10,569*l.* in respect of the balance of civil pay issued to staff serving with the Forces.

3 September 1943.

R. M. Lowe,
Accounting Officer.

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

G. C. Upcott,
Comptroller and Auditor General.

PUBLIC TRUSTEE.

See also Report of Comptroller and Auditor General.

ACCOUNT of the sum expended, in the year ended 31 March 1943, compared with the sum granted, for the salaries and expenses of the office of Public Trustee.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
A.—Salaries, &c.	277,639	274,221 7 10	3,417 12 2	—	—	—
B.—Travelling and Incidental Expenses	9,331	11,056 6 6	—	1,725 6 6	—	—
C.—Postages, Telephones, &c.	10,745	10,006 2 5	738 17 7	—	—	—
GROSS TOTAL	297,715	295,283 16 9	4,156 9 9	1,725 6 6	—	—
<i>Deduct—</i>	<i>Estimated.</i>	<i>Applied.</i>				
D.—Appropriations in Aid	282,625	282,625 — —	Surplus to be surrendered.			
NET TOTAL	15,090	12,658 16 9	£2,431 3 3			

Receipts payable to Exchequer.	Estimated.	Realized.
Receipts authorized to be used as Appropriations in Aid	£ 282,625	£ s. d. 395,273 10 9
Appropriated in aid (Subhead D)		282,625 — —
Paid separately to Exchequer..		£112,648 10 9

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Saving due to deductions from civil pay of staff serving with the Forces (8,118*l.*), and changes in personnel and lapsed posts (2,104*l.*); offset by excess expenditure on war bonus (4,548*l.*), on new posts, allowances, &c. (1,442*l.*), overtime (735*l.*) and national insurance schemes, &c. (80*l.*).

B.—Excess due to Department's return to London (2,277*l.*), offset by savings on fire watchers' subsistence, fares and carriage, and laundry (552*l.*).

C.—Saving on postages, due to suspension of many acknowledgment postcards and circular letters (499*l.*), and stamps on cheques and receipts (299*l.*); offset by excess on telephones (59*l.*).

Details of Receipts.	Estimated.	Realized.
Fees, &c.	£ 281,350	£ 394,998
Miscellaneous recoverable services	1,275	276
	£282,625	395,274

Fees include 110,311*l.* retained by the Custodian of Enemy Property, England and Wales, under Article 7 of the Custodian Order (S.R. & O. 1198 of 1939). These fees were estimated at 33,500*l.* for the year.

The Public Trustee's receipts from fees, &c., and miscellaneous recoverable services amount to 284,960*l.*, an increase of 35,835*l.* as compared with the estimate, due to an increase in all except acceptance fees, which are 3,957*l.* short of the estimated figure.

NOTE.

This Account includes expenditure of approximately 5,507*l.* in respect of the balance of civil pay issued to staff serving with the Forces, and 35,347*l.* 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.

Ernest Fass,
Accounting Officer.

11 November 1943.

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

G. C. Upcott,
Comptroller and Auditor General.

LAW CHARGES.

ACCOUNT of the sum expended, in the year ended 31 March 1943, compared with the sum granted, including an amount allocated from the Vote of Credit, for the salaries and expenses of the Law Officers' Department; the salaries and expenses of the Departments of His Majesty's Procurator-General and Solicitor for the Affairs of His Majesty's Treasury, and of the Department of the Director of Public Prosecutions; the costs of prosecutions, of other legal proceedings, and of Parliamentary Agency.

Service.	Grant.		Expenditure.		Expenditure compared with Grant.			
					Less than Granted.		More than Granted.	
	£	s. d.	£	s. d.	£	s. d.	£	s. d.
LAW OFFICERS' DEPARTMENT.								
A. — Salaries, &c.	12,564	— —	12,084	1 10	479	18 2	—	—
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	144,230	— —	142,323	14 —	1,906	6 —	—	—
B.2.—Salaries, &c., Department of the Director of Public Prosecutions. . .	29,124	— —	28,250	11 2	873	8 10	—	—
C. — Incidental Expenses . .	1,800	— —	1,992	6 6	—	—	192	6 6
D. — Telegrams and Tele- phones	3,500	— —	3,452	5 10	47	14 2	—	—
LEGAL PROCEEDINGS.								
E. — Civil	22,000	— —	119,272	17 —	—	—	97,272	17 —

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Due mainly to deduction of an officer's military service pay.

B.1.—Due mainly to deductions of military service pay (5,220*l.*), savings resulting from changes in clerical, typing and minor grades (1,538*l.*) and a reduction in copying by law stationers (1,109*l.*), offset mainly by increased cost of professional staff (4,613*l.*) and of overtime (1,323*l.*).

B.2.—Due mainly to deduction of military service pay (1,282*l.*), offset by extra cost of bonus (158*l.*) and excess cost of temporary copying staff (235*l.*).

C.—Due mainly to cost of increased A.R.P. personnel, &c., and increased expenses following removal of office to fresh locality in evacuation centre.

E.—Due to increase in the references from Departments resulting from war conditions. Provision under this subhead was based on normal expenditure in pre-war years.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.					
			Less than Granted.			More than Granted.		
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
LEGAL PROCEEDINGS— <i>contd.</i>								
F. — Criminal	23,000 - -	36,067 19 4	—			13,067 19 4		
G. — Divorce Interventions ..	4,000 - -	3,893 1 10	106 18 2			—		
H. — Parliamentary Agency ..	400 - -	200 19 1	199 - 11			—		
GROSS TOTAL	£ 240,618 - -	347,537 16 7	3,613 6 3			110,533 2 10		
<i>Deduct—</i>	<i>Estimated.</i>	<i>Applied.</i>						
I. — Appropriations in Aid ..	38,000 - -	38,000 - -						
NET TOTAL	£ 202,618 - -	309,537 16 7						
Allocated from Vote of Credit	106,919 16 7	—						
	£ 309,537 16 7	309,537 16 7						
			Excess of Expenditure over Gross Estimate met from Vote of Credit.					
			£106,919 16 7					

Receipts payable to Exchequer.

	Estimated.	Realized.
	£	£ s. d.
Receipts authorized to be used as Appropriations in Aid	38,000	63,645 5 2
Appropriated in aid (Subhead I)		38,000 - -
Paid separately to Exchequer		£25,645 5 2

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

F.—Due to increased number of prosecutions arising from war conditions. Provision under this subhead was based on normal expenditure in pre-war years.

G.—The cost of inquiries, which have been restricted during the state of war, was less than anticipated.

H.—One account was paid during the year—re Sugar Industry Bill, 1942 (E.25686/3).

Details of Receipts.	Estimated.	Realized.
	£	£
Civil proceedings, costs recovered	8,000	20,056
Criminal prosecutions, do.	23,000	35,997
Interventions by King's Proctor, do.	2,000	3,831
Crown's Nominee costs	4,000	2,900
Forestry Commission—contribution in respect of expenses incurred	300	300
Miscellaneous costs, fees, &c.	700	561
	£38,000	63,645

Costs recoverable from civil proceedings cannot be closely gauged. Receipts from litigation arising from sea transport proved more than anticipated, and the costs recovered in numerous cases dealt with by the Treasury Solicitor's Prosecutions Branch which was set up during the year were not foreshadowed in the Estimates. The increase in the costs recovered in respect of criminal prosecutions arises from the increase in the number of prosecutions undertaken. Recoveries of King's Proctor's costs were more than anticipated, due mainly to the large increase in the number of expedition cases owing to war conditions. Both Crown's Nominee and miscellaneous costs were below the average.

NOTES.

Expenditure of at least 110,534*l.*, for which provision was not made in the Estimates, has been identified as directly arising out of the existence of a state of war, viz. :—Subheads C, 193*l.* ; E, 97,273*l.* ; F, 13,068*l.*

This Account includes expenditure of approximately 2,554*l.* in respect of the balance of civil pay issued to staff serving with the Forces.

Costs of the Treasury Solicitor in seven cases amounting to 996*l.* 14*s.* 4*d.*, and costs of the King's Proctor in one case amounting to 82*l.* 12*s.* 9*d.*, were written off with Treasury authority (E.36064, E.37963, E.21595).

Costs of the Treasury Solicitor in 24 cases amounting to 364*l.* 11*s.* 10*d.*, costs of the King's Proctor in 12 cases amounting to 601*l.* 16*s.* 2*d.*, and costs of the Director of Public Prosecutions in nine cases amounting to 105*l.* 17*s.*, were written off under the general authority given to the Treasury Solicitor and the Director of Public Prosecutions (E.21595).

17 November 1943.

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.

G. C. Upcott,
Comptroller and Auditor General.

FEES PAID TO THE LAW OFFICERS DURING YEAR ENDED 31 MARCH 1943.

Department.	<i>Rt. Hon.</i> <i>Sir D. B. Somervell,</i> <i>K.C., M.P.,</i> <i>as Attorney-</i> <i>General.</i>			<i>Rt. Hon.</i> <i>Sir Wm. A. Jowitt,</i> <i>K.C., M.P.,</i> <i>as Solicitor-</i> <i>General.</i>			<i>Sir D. Maxwell</i> <i>Fyfe, K.C., M.P.,</i> <i>as Solicitor-</i> <i>General.</i>		
	£	s.	d.	£	s.	d.	£	s.	d.
Treasury Solicitor	1,735	6	11	459	5	—	646	17	—
Procurator General (Prize)	418	6	—	—	—	—	—	—	—
King's Proctor	77	—	—	—	—	—	—	—	—
Ministry of Agriculture and Fisheries	215	10	6	—	—	—	149	8	—
Ministry of Health	—	—	—	34	17	—	34	17	—
Ministry of Labour and National Service	390	14	—	284	4	6	284	4	6
Commissioners of Crown Lands	2	3	4	—	—	—	—	—	—
General Post Office	—	—	—	—	—	—	10	4	—
Inland Revenue	3,435	4	2	1,400	17	6	2,126	2	—
	<u>£6,272</u>	<u>4</u>	<u>11</u>	<u>2,179</u>	<u>4</u>	<u>—</u>	<u>3,251</u>	<u>12</u>	<u>6</u>

MISCELLANEOUS LEGAL EXPENSES.

ACCOUNT of the sum expended, in the year ended 31 March 1943, 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.
SHERIFFS' EXPENSES.				
A.—Repayments to Sheriffs	28,150	25,470 18 1	2,679 1 11	—
FUGITIVE OFFENDERS.				
B.—Expenses incurred under various Treaties with Foreign Powers, and under the Fugitive Offenders Act, 1881	100	—	100 — —	—
RAILWAY AND CANAL COMMISSION.				
C.—Salaries, &c.	7,094	7,125 3 10	—	31 3 10
D.—Travelling and Incidental Expenses	50	— 8 —	49 12 —	—
	£ 7,144	7,125 11 10	49 12 —	31 3 10
WRECK INQUIRIES.				
E.—Fees to Commissioners, Stipendiary Magistrates, Assessors, &c.	100	119 14 —	—	19 14 —
F.—Travelling and Incidental Expenses	50	66 14 —	—	16 14 —
G.—Shorthand Writers	50	35 7 7	14 12 5	—
	£ 200	221 15 7	14 12 5	36 8 —
LAW SOCIETY.				
H.—Grant in Aid of the Law Society	2,500	2,500 — —	—	—
SOLICITORS' DISCIPLINE (SCOTLAND) COMMITTEE.				
I.—Grant in Aid of the Solicitors' Discipline (Scotland) Committee	150	150 — —	—	—

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Expenditure is mainly dependent on the duration of the Assizes and the estimate is necessarily conjectural.

B.—The estimate under this subhead is 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.
ACQUISITION OF LAND (ASSESSMENT OF COMPENSATION) ACT, 1919, AND OTHER ACTS.						
J.—Salaries, &c.	5,225	3,341 8 -	1,883 12 -			
K.—Travelling and Incidental Expenses	150	69 19 10	80 - 2			
	£ 5,375	3,411 7 10	1,963 12 2			
EXPENSES OF SHIPPING AND GENERAL CLAIMS TRIBUNALS ESTABLISHED UNDER THE COMPENSATION (DEFENCE) ACT, 1939.						
L.—Salaries, &c.	5,837	2,313 2 5	3,523 17 7			
M.—Travelling and Incidental Expenses	600	220 10 4	379 9 8			
N.—Shorthand Writing	375	—	375 - -			
	£ 6,812	2,533 12 9	4,278 7 3			
GROSS TOTAL	£ 50,431	41,413. 6 1	9,085 5 9		67 11 10	
	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £9,017 13 11			
<i>Deduct—</i>	—	—	Deficiency of Appropriations in Aid realized. £290 4 -			
O.—Appropriations in Aid	1,400	1,109 16 -	Net Surplus to be surrendered. £8,727 9 11			
NET TOTAL	£ 49,031	40,303 10 1				

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

J.—Saving mainly due to the re-appointment, within the year, of the Arbitrators for England and Wales at a lower rate of remuneration (1,321*l.*) and to the provision for part-time Arbitrators for Scotland not being required (500*l.*).

K.—The expenses of the Arbitrators were less than anticipated.

L, M and N.—The Shipping and Valuation Tribunals held no sittings during the year and the General Tribunal was only called upon to sit on 23 days. The number of appeals adjudicated upon was considerably less than anticipated as many cases were settled without hearing.

Details of Receipts.	Estimated.		Realized.	
	£	£	£	£
Railway and Canal Commission fee stamps	400		65	(a)
Fees (stamps) charged under Acquisition of Land, &c., Act, 1919, Law of Property Act, 1925, and Civil Defence Act, 1939	1,000		1,045	
Total	£1,400		1,110	

(a) Certain fees which were not anticipated to accrue until 1942 were actually received in 1941.

20 November 1943.

W. Eady,
Accounting Officer

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

G. C. Uppott,
Comptroller and Auditor General.

POLICE, SCOTLAND.

See also Report of Comptroller and Auditor General.

ACCOUNT of the sum expended, in the year ended 31 March 1943, compared with the sum granted, including an amount allocated from the Vote of Credit, for the salaries and expenses of the Inspectors of Constabulary; the cost of special services, grants in respect of Police expenditure and a grant in aid of the Police Federation in Scotland.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
INSPECTORS OF CONSTABULARY.						
A.—Salaries	3,500 - -	2,517 11 6	982 8 6			—
B.—Travelling and Incidental Expenses ..	495 - -	517 11 5	—			22 11 5
GOVERNMENT GRANTS.						
C.—Grants in respect of Police Expenditure..	1,333,000 - -	1,526,421 5 7	—			193,421 5 7
D.—Police Federation (Grant in Aid) ..	120 - -	120 - -	—			—
E.—Special Services ..	200 - -	—	200 - -			—
TOTAL	£ 1,337,315 - -	1,529,576 8 6	1,182 8 6			193,443 17 -
Allocated from Vote of Credit	192,261 8 6					£ 192,261 8 6
	£ 1,529,576 8 6	1,529,576 8 6				

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Repayments to local authorities for police liaison officers were less than anticipated.

C.—The excess is due to police expenditure identified as attributable to the war, and has been met from the Vote of Credit.

E.—Owing to technical difficulties the proposed radio experiments had to be postponed until 1943.

NOTE.

Expenditure of at least 228,239*l.*, chargeable to Subhead C, for which provision was not made in the Estimates, has been identified as directly arising out of the existence of a state of war.

19 July 1943.

David Milne,
Accounting Officer.

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

G. C. Upcott,
Comptroller and Auditor General.

PRISONS; SCOTLAND.

ACCOUNT of the sum expended, in the year ended 31 March 1943, compared with the sum granted, for salaries and expenses in connexion with the administration of Scottish prisons, including the maintenance of criminal lunatics, defectives, and inmates of the State Inebriate Reformatory, and the preparation of judicial statistics.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
HEADQUARTERS OFFICE.						
A.—Salaries, &c.	10,056	8,771 8 5	1,284 11 7	—	—	
B.—Travelling	180	220 14 2	—	40 14 2	—	
PRISONS, &c.						
C.—Pay and Allowances of Officers	118,137	105,697 10 —	12,439 10 —	—	—	
D.—Victualling	15,000	12,659 10 10	2,340 9 2	—	—	
E.—Clothing, Bedding, Equipment, &c., purchased ..	1,385	1,127 6 2	257 13 10	—	—	
F.—Materials and Tools for Manufactures and Farms; and Instruction of Prisoners	57,666	38,429 8 11	19,236 11 1	—	—	
G.—Medicines, &c.	1,030	835 12 3	194 7 9	—	—	
H.—Lighting, Water, Cleaning, &c.	3,855	3,898 11 10	—	43 11 10	—	
I.—Rents, &c.	1,750	1,751 7 7	—	1 7 7	—	
K.—Escort and Conveyance ..	1,400	1,845 19 2	—	445 19 2	—	
L.—Travelling and Removal Expenses of Officers ..	700	653 13 5	46 6 7	—	—	
M.—Incidental Expenses ..	1,400	1,743 18 2	—	343 18 2	—	
N.—New Buildings and Alterations, &c.	1,395	818 13 1	576 6 11	—	—	
O.—Ordinary Repairs of Buildings, &c.	3,500	2,243 16 10	1,256 3 2	—	—	
P.—Maintenance of Prisoners and Defectives otherwise than in Prisons	1,125	1,435 13 —	—	310 13 —	—	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

The estimated average number of prisoners, &c., during the year (including those in legalized police cells) was 1,400. The actual average number was 1,559.

A.—Savings on civil pay of officers serving with the Forces (550*l.*) and on vacancies left unfilled (781*l.*), offset by increased war bonus (47*l.*).

C.—Saving on civil pay of officers serving with the Forces.

D and E.—Savings due to prices being lower than estimated and to restricted supplies.

F.—Provision was made for payment of materials supplied by other Departments and the saving largely arose as the result of the arrangement authorized in the course of the year to discontinue financial adjustments between Departments in such cases. In addition prices were lower than anticipated.

K.—This expenditure cannot be closely estimated.

M.—Excess due to increased cost of authorized issues of tobacco supplied to criminal lunatics and to the cost of postage at outstations being more than anticipated.

N.—See separate statement.

O.—Maintenance work was curtailed.

P.—Due to the average number of prisoners being higher than estimated.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
PRISONS, &c.— <i>contd.</i>	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
Q.—Gratuities to Prisoners, &c.	1,050	890 10 4	159 9 8	—	—	
R.—Prisoners' Earnings ..	400	503 18 11	—	103 18 11	—	
S.—Telegrams and Telephones	450	436 11 5	13 8 7	—	—	
GROSS TOTAL .. £	220,479	183,964 4 6	37,804 18 4	1,290 2 10		
<i>Deduct—</i>	Estimated.	Applied.				
Z.—Appropriations in Aid	58,000	58,000 — —	Surplus to be surrendered.			
NET TOTAL .. £	162,479	125,964 4 6	£36,514 15 6			

Receipts payable to Exchequer.

Estimated.

Realized.

Receipts authorized to be used as Appropriations in Aid	£	£ s. d.
Appropriated in aid (Subhead Z)	58,000	62,508 6 —
		58,000 — —
Paid separately to Exchequer		£4,508 6 —

Details of Receipts.

Estimated. Realized.

Proceeds of manufactures and farms	£	£
Miscellaneous receipts (rents, old stores, &c.)	54,000	56,488(a)
	4,000	6,020(b)
Total	£58,000	62,508

(a) In consequence of the decision to discontinue certain inter-departmental financial adjustments (see Subhead F) receipts would have been 15,000*l.* less than anticipated, but this was offset by receipts of 17,000*l.* for hammocks made from materials bought in the previous year.

(b) Receipts for maintenance of prisoners committed from Allied Service and Maritime Courts were higher than anticipated.

NOTE.

This Account includes expenditure of approximately 1,317*l.* in respect of the balance of civil pay issued to staff serving with the Forces.

11 October 1943.

David Milne,
Accounting Officer.

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

G. C. Upcott,
Comptroller and Auditor General.

STATEMENT OF EXPENDITURE ON NEW BUILDINGS AND ALTERATIONS, &c.

Service.	Estimate.		Expenditure.	
	For 1942.	Total for work.	In 1942.	Total to 31 March 1943.
	£	£	£	£
1. New Criminal Lunatic Asylum and State Institution for Defectives	1,100	172,621	284	172,714
2. New Borstal Institution for Males	10	120,000	—	7,000
3. New Prison for Females	10	—	—	4,154
4. Barlinnie — Provision of new warders' quarters	—	40,760	390	38,034
5. Peterhead—Installation of electric light in prison	25	1,200	1	274
6. Various prisons—Miscellaneous works	250	—	144	—
Total, Subhead N	£ 1,395		819	
Net Saving.. .. .		£576		

David Milne,
Accounting Officer.

APPROVED SCHOOLS, &c., SCOTLAND.

ACCOUNT of the sum expended, in the year ended 31 March 1943, 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.	
MAINTENANCE GRANTS.	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
A.—Approved Schools	76,300	74,771 17 4	1,528 2 8	—	—	
B.—Variable Grant to Schools	3,000	3,000 - -	—	—	—	
C.—Education Authorities : Maintenance Grants ..	14,750	14,565 8 1	184 11 11	—	—	
D.—Education Authorities : Parental Contributions..	1,300	2,088 7 1	—	788 7 1	—	
GROSS TOTAL	£ 95,350	94,425 12 6	1,712 14 7	788 7 1		
	Estimated.	Applied.				
<i>Deduct—</i>						
E.—Appropriations in Aid ..	5,600	5,600 - -	Surplus to be surrendered.			
NET TOTAL	£ 89,750	88,825 12 6	£924 7 6			

Receipts payable to Exchequer.	Estimated.	Realized.
Receipts authorized to be used as Appropriations in Aid	£ 5,600	£ s. d. 7,031 14 2
Appropriated in aid (Subhead E)		5,600 - -
Paid separately to Exchequer		£1,431 14 2

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Of the savings shown, 1,077*l.* was in respect of balances for the year 1941 and 451*l.* in respect of instalments for 1942. The savings (on balances) were due mainly to school receipts exceeding anticipations.

D.—Grants are based on (1) receipts from parents (see note (a) on next page), (2) the amount of children's allowances normally paid to parents by the Service Departments but withheld in case of children committed to the care of Education Authorities. The rates of these allowances were increased during the year.

Details of Receipts.	Estimated.	Realized.
	<u>£</u>	<u>£</u>
Parental contributions in respect of children and young persons committed to approved schools or to the care of Education Authorities, less the prescribed deductions in respect of the cost of collection by Education Authorities	2,500	3,678(a)
Orphans' pensions in respect of children and young persons committed to approved schools	3,100	3,353
Total	<u>£5,600</u>	<u>7,031</u>

(a) The increase in the contributions from parents was due partly to the increased number of children and young persons in the schools and under the care of Education Authorities, and partly to an increase in the average rate of contribution.

NOTE.

Provision for the cost of departmental administration is included with the Scottish Education Department, Class IV, Vote 13.

8 November 1943.

J. Mackay Thomson,
Accounting Officer.

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

G. C. Upcott,
Comptroller and Auditor General.

SCOTTISH LAND COURT.

ACCOUNT of the sum expended, in the year ended 31 March 1943, 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.	5,913	4,929 7 9	983 12 3			
B.—Travelling Expenses ..	1,600	1,065 10 5	534 9 7			
C.—Incidental Expenses ..	545	313 14 7	231 5 5			
GROSS TOTAL .. £	8,058	6,308 12 9	1,749 7 3			
			Surplus of Gross Estimate over Expenditure. £1,749 7 3			
<i>Deduct—</i>	Estimated.	Realized.	Deficiency of Appropriations in Aid realized. £59 3 1			
D.—Appropriations in Aid ..	280	220 16 11				
NET TOTAL .. £	7,778	6,087 15 10	Net Surplus to be surrendered. £1,690 4 2			

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Savings due to staff serving with the Forces (895*l.*) and miscellaneous causes (145*l.*), offset by war bonus, &c. (56*l.*).

B and C.—The Members of Court and staff were not employed away from Edinburgh to the extent anticipated.

Details of Receipts.		Estimated.	Realized.
		£	£
Fees collected by means of stamps		280	216
Minor receipts		—	5
Total			£221

NOTE.

This Account includes expenditure of approximately 71*l.* in respect of the balance of civil pay issued to staff serving with the Forces.

1 June 1943.

G. R. Lamb,
Accounting Officer.

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

G. C. Upcott,
Comptroller and Auditor General.

LAW CHARGES AND COURTS OF LAW, SCOTLAND.

ACCOUNT of the sum expended, in the year ended 31 March 1943, 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 Appeals Tribunals in Scotland.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
LAW CHARGES.	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
A.—Salaries, &c.: Lord Advocate's Department..	17,980	17,650 13 4	329 6 8	—	—	
B.—Telegrams and Telephones	200	188 11 7	11 8 5	—	—	
C.—Criminal Prosecutions, &c.	26,500	23,159 13 8	3,340 6 4	—	—	
D.—Procurators Fiscal: Salaries, &c... ..	49,238	49,215 3 9	22 16 3	—	—	
E.—Legal Expenses	11,000	7,154 6 1	3,845 13 11	—	—	
	£ 104,918	97,368 8 5	7,549 11 7	—	—	
COURTS OF LAW AND JUSTICE.						
F.—Salaries, &c. (Court of Session)	20,754	18,699 6 1	2,054 13 11	—	—	
G.—Salaries (Court of Justiciary)	1,998	2,025 5 8	—	27 5 8	—	
H.—Circuit Expenses ..	500	418 5 11	81 14 1	—	—	
I.—Salaries, &c. (Accountant of Court's Office) ..	6,559	6,637 2 11	—	78 2 11	—	
J.—Travelling and Incidental Expenses	1235	1,328 10 10	—	93 10 10	—	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Due mainly to savings on Extra Advocate Depute (53*l.*), incidental expenses (124*l.*), deduction of military, &c., pay (166*l.*); offset by war bonus (67*l.*).

C.—Expenditure variable and uncertain.

E.—Expenditure uncertain. The total is made up as follows:—Admiralty, 1,642*l.*; Air Ministry, 838*l.*; Board of Control, 200*l.*; Commissioners of Crown Lands, 264*l.*; Ministry of Food, 94*l.*; Lord Advocate's Department, 21*l.*; Scottish Home Department, 3*l.*; Ministry of Supply, 560*l.*; War Department, 2,235*l.*; Ministry of Works and Buildings, 609*l.*; Ministry of War Transport, 469*l.*; Ministry of Aircraft Production, 170*l.*; Ministry of Home Security, 49*l.*

F.—Savings chiefly due to vacancies, changes of personnel, &c. (998*l.*), deduction of military pay, &c. (1,289*l.*); offset by war bonus (231*l.*).

H.—Expenditure variable and uncertain.

J.—Expenditure variable and uncertain. Excess mainly due to cost of window-cleaning of Parliament House Buildings, a charge formerly met by Ministry of Works and Buildings (87*l.*).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
SHERIFF COURTS.						
K.—Salaries, &c.	75,843	73,126 - 4	2,716 19 8	—	—	
L.—Incidental Expenses ..	3,170	4,106 8 -	—	936 8 -	—	
M.—Telegrams and Telephones	2,080	2,107 18 5	—	27 18 5	—	
MISCELLANEOUS.						
N.—Election Petitions ..	5	—	5 - -	—	—	
	£ 112,144	108,448 18 2	4,858 7 8	1,163 5 10	—	
PENSIONS APPEALS TRIBUNALS.						
O.—Salaries, &c.	146	86 3 -	59 17 -	—	—	
P.—Travelling and Incidental Expenses	50	6 6 7	43 13 5	—	—	
	£ 196	92 9 7	103 10 5	—	—	
GROSS TOTAL	£ 217,258	205,909 16 2	12,511 9 8	1,163 5 10	—	
	Estimated.	Applied.				
<i>Deduct—</i> Q.—Appropriations in Aid ..	150,500	150,500 - -	Surplus to be surrendered.			
NET TOTAL	£ 66,758	55,409 16 2	£11,348 3 10			

Receipts payable to Exchequer.	Estimated.	Realized.
	£	£ s. d.
Receipts authorized to be used as Appropriations in Aid	150,500	208,363 3 7
Appropriated in aid (Subhead Q)		150,500 - -
Paid separately to Exchequer ..		£57,863 3 7

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

K.—Savings chiefly due to deduction of military pay, &c. (3,805*l.*), temporary Sheriffs Substitute (340*l.*); offset by war bonus (1,244*l.*) and proficiency allowances to typists, &c. (196*l.*).

L.—Expenditure variable and uncertain. The cost of removal expenses was more than anticipated.

O.—Fewer sittings of the Court, offset by payment of a gratuity of 20*l.* for the secretarial work.

Details of Receipts.	Estimated. Realized.	
	£	£
Fees of Sheriff Clerk of Chancery	500	587
Fees of Sheriff Clerks—Commissary business	82,000	93,042(a)
Fees of Sheriff Clerks—Sheriff Court business	38,000	26,914(a)
Fees collected by means of Law Court stamps	15,000	15,189
Miscellaneous receipts	1,000	807
Fines and forfeitures	14,000	71,586(b)
Fees of Custodian of Enemy Property, Scotland .. .	—	238(c)
Total	<u>£150,500</u>	<u>208,363</u>

(a) Due mainly to circumstances arising out of the war ; there has been an increase in Commissary business and a reduction in Sheriff Court business.

(b) Excess is mainly due to fines under the Emergency Powers (Defence) Act, 1939, which amounted to 47,403*l.*

Fines amounting to 1,119*l.* 3*s.* have been written off as irrecoverable (E.18873/2).

Fines and forfeited bail bonds amounting to 130*l.* were remitted by the Secretary of State for Scotland.

(c) Applied as Appropriations in Aid in accordance with Treasury Minute of 21 December 1939 (F 9141) during the first quarter of the year. Thereafter fees have been credited to a suspense account pending adjustments which may be necessary in terms of new regulations waiving fees in certain cases. Expenditure in connexion with the Custodian's duties amounting to approximately 800*l.* is borne on the Vote.

NOTE.

This Account includes expenditure of approximately 3,500*l.* in respect of the balance of civil pay issued to staff serving with the Forces.

15 September 1943.

P. J. Rose,
Accounting Officer.

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

G. C. Upcott,
Comptroller and Auditor General.

REGISTER HOUSE, EDINBURGH.

ACCOUNT of the sum expended, in the year ended 31 March 1943, 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.	£ 67,538	£ s. d. 56,531 6 5	£ s. d. 11,006 13 7	£ s. d. —
B.—Travelling and Incidental Expenses	670	1,329 2 —	—	659 2 —
C.—Telegrams and Telephones ..	570	572 19 5	—	2 19 5
D.—Publication of Historical Records	100	75 — —	25 — —	—
DD.—Purchase of Historical Records	—	15 15 —	—	15 15 —
GROSS TOTAL £	68,878	58,524 2 10	11,031 13 7	677 16 5
	Estimated.	Applied.		
<i>Deduct—</i> E.—Appropriations in Aid ..	35,000	35,000 — —		Surplus to be surrendered.
NET TOTAL .. £	33,878	23,524 2 10	£10,353 17 2	
	Receipts payable to Exchequer.	Estimated.	Realized.	
		£	£ s. d.	
	Receipts authorized to be used as Appropriations in Aid	35,000	51,105 15 3	
	Appropriated in aid (Subhead E)		35,000 — —	
	Paid separately to Exchequer		£16,105 15 3	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Savings from staff changes and unfilled vacancies (8,625*l.*) and absence of certain officers on military service (5,127*l.*), offset by increased cost of war bonus (821*l.*), cost of overtime, &c. (1,510*l.*) and return of loaned officer (414*l.*).

B.—Excess due chiefly to additional travelling expenses in connexion with national records, cost of fire watching and expenditure not anticipated.

Details of Receipts.	Estimated.	Realized.
Fees collected by stamps	£ 35,000	£ 51,085
Miscellaneous	—	21
Total		£51,106

NOTE.

This Account includes expenditure of approximately 2,851*l.* in respect of the balance of civil pay issued to staff serving with the Forces.

2 July 1943.

Wm. Angus,
Accounting Officer.

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

G. C. Upcott,
Comptroller and Auditor General.

NORTHERN IRELAND SERVICES.

ACCOUNT of the sum expended, in the year ended 31 March 1943, compared with the sum granted, including an amount allocated from the Vote of Credit, for the cost of certain Northern Ireland services, including expenditure in connexion with ex-service officers and men in Northern Ireland.

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.	6,334	- -	6,524	12 -	-	-	190	12 -
A.2.—Travelling and Incidental Expenses	40	- -	34	2 4	5	17 8	-	-
COUNTY COURTS.								
B.1.—Salaries, &c.	1,417	- -	1,451	13 -	-	-	34	13 -
B.2.—Proportion of Cost of Clerical Staff, &c.	2,600	- -	2,600	- -	-	-	-	-
PENSIONS APPEALS TRIBUNALS.								
C.1.—Salaries, &c.	125	- -	101	16 4	23	3 8	-	-
C.2.—Travelling and Incidental Expenses	20	- -	6	15 5	13	4 7	-	-
GROSS TOTAL	£10,536	- -	10,718	19 1	42 5 11		225 5 -	
<i>Deduct—</i>	<i>Estimated.</i>		<i>Applied.</i>					
D.—Appropriations in Aid (Registry of Deeds Fees)	3,200	- -	3,200	- -	Excess of Expenditure over Gross Estimate met from Vote of Credit. <u>£182 19 1</u>			
NET TOTAL	£7,336	- -	7,518	19 1				
Allocated from Vote of Credit	182	19 1	-	-				
	£7,518	19 1	7,518	19 1				

Receipts payable to Exchequer.

Estimated.

Realized.

Receipts authorized to be used as Appropriations in Aid	£3,200	£4,368	15	3
Appropriated in aid (Subhead D)		3,200	-	-

Paid separately to Exchequer		£1,168	15	3
------------------------------------	--	--------	----	---

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.1.—Mainly due to increased war bonus (88*l.*) and contributions towards the wages of fire-watchers (86*l.*).

D.—Due to an unanticipated increase in fees received in the Registry of Deeds in connexion with the sale of house property.

NOTE.

Expenditure of at least 190*l.* (Subhead A.1), for which provision was not made in the Estimates, has been identified as directly arising out of the existence of a state of war.

29 November 1943.

A. Maxwell,
Accounting Officer.

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

G. C. Upcott,
Comptroller and Auditor General.

SUPREME COURT OF JUDICATURE, &c., NORTHERN IRELAND.

ACCOUNT of the sum expended, in the year ended 31 March 1943, 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).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.					
			Less than Granted.			More than Granted.		
	£	£ s. d.	£	s.	d.	£	s.	d.
A.—Salaries, &c.	50,130	48,584 12 11	1,545	7	1	—	—	—
B.—Assize Expenses	920	681 8 11	238	11	1	—	—	—
C.—Incidental Expenses ..	410	323 19 6	86	—	6	—	—	—
D.—Bankruptcy (King's Bench Division): Costs of Official Assignee ..	100	65 17 10	34	2	2	—	—	—
E.—Telegrams and Telephones	420	490 6 7	—	—	—	70	6	7
EXPENSES IN CONNEXION WITH REMANET DUTIES OF LAND PURCHASE IN NORTHERN IRELAND.								
F.1.—Salaries, &c.	257	254 1 3	2	18	9	—	—	—
F.2.—Legal and other Expenses	30	—	30	—	—	—	—	—
F.3.—Contributions to Landlords on Remission of Rent	14	—	14	—	—	—	—	—

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Savings due to retirements and resignations (1,180*l.*), staff serving with the Forces (1,040*l.*), sick leave deductions (58*l.*), part provision for Registrar at Winter Assizes, Deputy Taxing Master and national insurance schemes (71*l.*); offset by war bonus (516*l.*), increase of pay and allowances (243*l.*), fees to shorthand writers and night watching (46*l.*).

B.—High Sheriffs' expenses vary with duration of Assizes (189*l.*); provision for Judges' lodgings at Winter Assizes not required (50*l.*).

C.—Savings in uniforms (54*l.*), Land Registry maps (42*l.*), towels and dusters (10*l.*); offset by increase in miscellaneous expenses (20*l.*).

D.—The legal costs are occasional.

F.2, F.3, and F.4.—No claims during the year under these three subheads.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
F.4.—Payments to Tenants and in respect of Sinking Fund	£ 10	£ s. d. —	£ s. d. 10 - -	£ s. d. —
GROSS TOTAL	£ 52,291	50,400 7 -	1,960 19 7	70 6 7
<i>Deduct—</i>	Estimated.	Applied.		
G.—Appropriations in Aid	26,225	26,225 - -	Surplus to be surrendered.	
NET TOTAL	£ 26,066	24,175 7 -	£1,890 13 -	

Receipts payable to Exchequer.

	Estimated.	Realized.
	£	£ s. d.
(i) Receipts authorized to be used as Appropriations in Aid	26,225	36,618 18 1
(ii) Receipts of other classes	—	44 15 4
Total		£36,663 13 5
Appropriated in aid (Subhead G)		26,225 - -
Paid separately to Exchequer		£10,438 13 5

Details of Receipts.

	Estimated.	Realized.
	£	£
(i) Receipts of classes authorized to be used as Appropriations in Aid :—		
Fee stamp receipts—		
Judicature	17,626	21,255
Land Registry	6,224	13,288
Bankruptcy	995	197
Judgments Registry	155	51
Custodian of Enemy Property—Fees	500	1,403
Bankruptcy—Percentages	400	294
District Probate Registry—Agency fees	280	301
Miscellaneous receipts	45	44
		£36,833
<i>Deduct—</i> Adjustment of an over-credit of Judgments Registry fee stamp receipts in the prior year		214
Total	£26,225	36,619
(ii) Receipts of other classes :—		
Moiety of fees for use of consulting rooms in the Courts		36
Surplus postages, District Probate Registry, Londonderry		3
Refund of excess standing deposit, excepted persons state insurance		6
Total		£45

NOTES.

This Account includes expenditure of approximately 99% 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.

11 October 1943.

Wm. T. Barry,
Accounting Officer.

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

G. C. Upcott,
Comptroller and Auditor General.

IRISH LAND PURCHASE SERVICES.

ACCOUNT of the sum expended, in the year ended 31 March 1943, 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	953,605	953,452 6 10	152 13 2	—	—	—
B.—Excess Stock, &c. ..	129,225	129,221 2 —	3 18 —	—	—	—
C.—Land Purchase Aid Fund	114,330	114,325 11 8	4 8 4	—	—	—
D.—Management of Guaranteed Stocks and Bonds	25,155	25,132 7 9	22 12 3	—	—	—
E.—Improvement Annuities	100	93 18 6	6 1 6	—	—	—
GROSS TOTAL .. £	1,222,415	1,222,225 6 9	189 13 3	—	—	—
	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £189 13 3			
<i>Deduct—</i>	—	—	Deficiency of Appropriations in Aid, realized. £5 2 4			
F.—Appropriations in Aid	100	94 17 8	Net Surplus to be surrendered. £184 10 11			
NET TOTAL .. £	1,222,315	1,222,130 9 1				

28 September 1943.

H. W. S. Francis,
Accounting Officer.

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

G. C. Upcott,
Comptroller and Auditor General.

CIVIL ACCOUNTS,
1942.

CLASS IV.

EDUCATION AND BROADCASTING.

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CLASS IV.
EDUCATION AND BROADCASTING.

SUMMARY.

Page.	No. of Vote.	SERVICE.	Estimated Gross Expenditure.	Authorized Appropriations in Aid.	Supply Grant.	Actual Gross Expenditure.	Appropriations in Aid Applied.
			£	£	£	£ s. d.	£ s.
151	1	Board of Education	63,478,118	5,715,000	57,763,118	62,584,406 16 9	5,715,000 -
162	2	British Museum	185,314	16,069	169,245	164,817 17 9	16,069 -
164	3	British Museum (Natural History)	103,862	1,150	102,712	83,203 16 -	1,150 -
166	4	Imperial War Museum	12,234	50	12,184	10,901 16 6	50 -
168	5	London Museum	4,292	—	4,292	3,298 6 7	—
169	6	National Gallery	34,006	124	33,882	27,994 13 -	124 -
170	7	National Maritime Museum	11,008	—	11,008	7,383 15 3	—
171	8	National Portrait Gallery	9,111	135	8,976	8,638 7 3	135 -
173	9	Wallace Collection	12,170	100	12,070	11,611 17 9	100 -
174	10	Scientific Investigation, &c.	367,098	—	367,098	365,976 11 4	—
177	11	Universities and Colleges, Great Britain	2,149,000	—	2,149,000	2,149,000 - -	—
178	12	Broadcasting	10,000,000	—	10,000,000	8,400,000 - -	—
179	13	Public Education, Scotland	9,621,592	788,178	8,833,414	9,658,515 10 11	788,178 -
184	14	National Galleries, Scotland	13,249	10	13,239	11,527 - 2	10 -
186	15	National Library, Scotland	7,696	5,017	2,679	5,720 18 9	5,016 17 9
		Total	£ 86,008,750	6,525,833	79,482,917	83,492,997 8 -	6,525,832 17 9

CLASS IV.

EDUCATION AND BROADCASTING.

SUMMARY.

No. of Vote	Net Expenditure.		Gross Expenditure compared with Estimate.			Deficiency of Appropriations in Aid.	Allocated from Vote of Credit.	Amount to be surrendered.		Extra Receipts payable to Exchequer.
	£	s. d.	£	s. d.	£			s. d.	£	
1	54,869,406	16 9	893,711	3 3	—	—	—	893,711	3 3	452,879 11 11
2	148,748	17 9	20,496	2 3	—	—	—	20,496	2 3	2,458 8 1
3	82,053	16 —	20,658	4 —	—	—	—	20,658	4 —	290 14 8
4	10,851	16 6	1,332	3 6	—	—	—	1,332	3 6	54 7 —
5	3,298	6 7	993	13 5	—	—	—	993	13 5	201 16 1
6	27,870	13 —	6,011	7 —	—	—	—	6,011	7 —	770 4 —
7	7,383	15 3	3,624	4 9	—	—	—	3,624	4 9	27 18 11
8	8,593	7 3	472	12 9	—	—	—	472	12 9	239 14 2
9	11,511	17 9	558	2 3	—	—	—	558	2 3	394 10 4
10	365,976	11 4	1,121	8 8	—	—	—	1,121	8 8	734 19 9
11	2,149,000	— —	—	—	—	—	—	—	—	—
12	8,400,000	— —	1,600,000	— —	—	—	—	1,600,000	— —	—
13	8,870,337	10 11	—	—	36,923	10 11	—	36,923	10 11	195 9 3
14	11,517	— 2	1,721	19 10	—	—	—	1,721	19 10	2 3 7
15	704	1 7	1,975	1 3	—	— 2 10	—	1,974	18 5	—
	76,967,164	10 10	2,552,676	2 11	36,923	10 11	— 2 10	36,923	10 11	458,249 17 9
Total amount to be surrendered								£	2,552,676	— 1

BOARD OF EDUCATION.

ACCOUNT of the sum expended, in the year ended 31 March 1943, compared with the sum granted, for the salaries and expenses of the Board 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.
A.—Administration	305,548	316,342	6	2	—		10,794 6 2
B.—Inspection and Examination	334,389	329,724	5	8	4,664	14	4
C.—Grants for Elementary Education	41,078,000	40,100,062	4	11	977,937	15	1
D.—Grants for Higher Education	12,443,820	12,249,980	4	—	193,839	16	—
E.—Pensions to Teachers	8,968,680	8,744,025	12	10	224,654	7	2
F.—Aid to Students	175,600	156,441	3	9	19,158	16	3
G.—Royal College of Art ..	16,869	15,612	17	5	1,256	2	7
H.—Victoria and Albert Museum	82,814	67,475	18	5	15,338	1	7
I.—Science Museum	58,167	45,257	6	1	12,909	13	11
K.—Bethnal Green Museum	5,631	4,327	15	10	1,303	4	2
L.—Grants for Physical Training, &c.	8,600	8,544	17	3	55	2	9
LL.—Losses	—	112	13	4	—		112 13 4
Z.—Miscellaneous War Services	—	546,499	11	1	—		546,499 11 1
GROSS TOTAL .. £	63,478,118	62,584,406	16	9	1,451,117	13	10
	Estimated.	Applied.					
<i>Deduct—</i> M.—Appropriations in Aid ..	5,715,000	5,715,000	—	—			Surplus to be surrendered.
NET TOTAL .. £	57,763,118	56,869,406	16	9	£893,711	3	3

Receipts payable to Exchequer.	Estimated.	Realized.	
	£	£	s. d.
Receipts authorized to be used as Appropriations in Aid	5,715,000	6,167,879	11 11
Appropriated in aid (Subhead M)		5,715,000	- -
Paid separately to Exchequer ..		£452,879 11 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.
ADMINISTRATION.						
A.1.—Salaries, &c. ..	288,463	289,741 4 5	—		1,278	4 5
A.2.—Travelling and Incidental Expenses	12,515	18,911 14 11	—		6,396	14 11
A.3.—Miscellaneous Inquiries, &c. ..	610	2,838 4 6	—		2,228	4 6
A.4.—Telegrams and Telephones	3,960	4,851 2 4	—		891	2 4
INSPECTION AND EXAMINATION.						
B.1.—Salaries, &c. ..	254,533	249,508 15 -	5,024	5 -	—	
B.2.—Medical Department	25,026	22,839 17 6	2,186	2 6	—	
B.3.—Travelling and Incidental Expenses	52,000	53,957 - 8	—		1,957	- 8
B.4.—Carriage and Expenses incidental to Examinations..	200	269 7 6	—		69	7 6
B.5.—Telegrams and Telephones	2,630	3,149 5 -	—		519	5 -

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

A.1.—Excess due to increase in number of staff, increased war bonus and additional overtime; partly offset by deductions of service pay of staff serving with the Forces.

A.2.—Excess mainly due to the cost of travelling and allowances in connexion with the return of the Board's offices to London and to the cost of a film dealing with indoor activities of youth organizations (1,113*l.*).

A.3.—Excess due to the costs of new committees set up during the year and to additional meetings of the Secondary Schools Examinations Council.

A.4.—Excess due to the cost of additional telephones and warning bells at the Kingsway offices and to expenditure on trunk calls being greater than had been expected.

B.1.—Saving due to deductions of service pay of staff serving with the Forces; partly offset by increase in number of staff and in cost of war bonus.

B.2.—Saving mainly due to deductions of service pay of staff serving with the Forces.

B.3.—Excess mainly due to an increase in the number of inspectors travelling on the Board's service and an increase in the number qualifying for lodging allowances through inability to find unfurnished accommodation on transfer to a new district.

B.4.—Excess due to the payment of two years' accounts for materials for art examinations.

B.5.—Excess due to increased use of these services.

DETAILED ACCOUNT OF EXPENDITURE COMPARED WITH GRANT—*contd.* **227**

Service.	Grant.	Expenditure.	Expenditure compared with Grant.				
			Less than Granted.		More than Granted.		
	£	£	s.	d.	£	s.	d.
GRANTS FOR ELEMENTARY EDUCATION.							
C.1.—Grants to Local Education Authorities	41,037,000	40,063,794	—	—	973,206	—	—
C.2.—Grants to Bodies other than Local Education Authorities	41,000	36,268	4	11	4,731	15	1

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

C.1.—The estimate and expenditure were :—	Estimate.	Expenditure.	Saving.	Excess.
	£	£	£	£
Balances of grant for previous years	3,983,000	2,773,234	1,209,766	—
Instalments for 1942	37,054,000	37,290,560	—	236,560
Total	£41,037,000	40,063,794	1,209,766	236,560
			Net saving ..	£973,206

The saving on balances for previous years was due partly to the expenditure of Local Education Authorities in 1941 being less than the estimates to which the instalments were related, and partly to the non-receipt from some Authorities of returns on which further payments would normally have been made during the year.

The instalments of grant paid in 1942 were related to the Local Education Authorities' revised estimates, which indicated a recognizable expenditure of 79,730,000*l.*, compared with 79,110,000*l.* against which the Board had made provision. During the year a further increase in the war bonus payable by Local Authorities to teachers was approved by the Board. Complete returns of the expenditure of Local Education Authorities for the year are not yet to hand.

The following table shows the payment of grant in 1942 to Local Education Authorities for Elementary Education, and the amounts remaining unpaid on 31 March 1943, so far as ascertainable, according to the year to which they relate :—

Grant for	Paid in 1942.	Estimated as outstanding on 31 March 1943.	Net Total Grant for the year.	Board's Grant to L.E.A. expenditure. Per cent.
	£	£	£	
1940 and previous years	372,091	92,684	—	—
1941	2,401,143	800,587	38,439,713	50.9
1942	37,290,560	4,135,000	41,425,560	51.2
Total	£40,063,794	5,028,271		

C.2.—The estimate and expenditure were :—

	Estimate.	Expenditure.	Saving.	Excess.
	£	£	£	£
(1) Substantive grant to public elementary schools not maintained by the Local Education Authority (Section 25 of the Education Act, 1921)	7,000	5,948	1,052	—
(2) Special schools	22,800	23,839	—	1,039
(3) Play centres	1,200	1,289	—	89
(4) Nursery schools	9,300	4,170	4,830	—
(5) Grants in respect of pension contributions payable by employers	1,000	1,022	—	22
Total	£41,000	36,268	5,882	1,150
			Net saving ..	£4,732

(1) Saving due to the closure of part of one school and to the average attendance of the others falling below what was expected.

(2) Excess due to an increase in number of pupils sent to these schools by private persons or voluntary bodies.

(4) Saving due to the change over of some nursery schools from voluntary to Local Education Authority management and to the discontinuance of payment by the Board to Local Education Authorities in respect of expenditure incurred by them in maintaining evacuated voluntary nursery schools. The latter expenditure is now being reimbursed by the Ministry of Health.

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

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
GRANTS FOR HIGHER EDUCATION.	£	£ s. d.	£	s. d.	£	s. d.
D.1.—Grants to Local Education Authorities ..	10,583,000	10,488,936 14 7	94,063	5 5	—	—

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

D.1.—The estimate and expenditure were :—				Estimate.	Expenditure.	Saving.
				£	£	£
(1) Grant for Higher Education .. ..	..	..	..	10,554,000	10,459,980	94,020
(2) Intermediate Education, Wales .. ..	..	..	..	29,000	28,957	43
Total .. ..	..	..	..	£10,583,000	10,488,937	94,063

(1) Grant for Higher Education :—				Estimate.	Expenditure.	Saving.	Excess.
				£	£	£	£
Balances of grant for previous years .. ..	..	..	..	1,059,000	495,110	563,890	—
Instalments for 1942 .. ..	..	..	..	9,495,000	9,964,870	—	469,870
Total .. ..	..	..	..	£10,554,000	10,459,980	563,890	469,870
				Net saving		£94,020	

The saving on balances of grant for previous years was due partly to the expenditure of Local Education Authorities in 1941 being less than the estimates to which the instalments were related, and partly to the non-receipt from some Authorities of returns on which further payments would normally have been made during the year.

The instalments of grant paid in 1942 were related to the Local Education Authorities' revised estimates, which indicated a recognizable expenditure of 22,077,000*l.*, compared with 21,000,000*l.* against which the Board had made provision. During the year a further increase in the rate of the war bonus payable by Local Education Authorities to teachers was approved by the Board.

The following table shows the payment of grant to Local Education Authorities in 1942 and the amounts remaining unpaid on 31 March 1943, so far as ascertainable, according to the years to which they relate :—

Grant for	Paid in 1942.	Estimated outstanding on 31 March 1943.	Total Grant for the year.
	£	£	£
1940 and previous years ..	96,197	43,395	—
1941	398,913	354,877	10,495,819
1942	9,964,870	1,102,000	11,066,870
Total	£10,459,980	1,500,272	

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

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
GRANTS FOR HIGHER EDUCATION— <i>contd.</i>						
D.2.—Grants to Bodies other than Local Education Authorities (including Grants in Aid)	1,860,820	1,761,043 9 5	99,776	10 7	—	—

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

D.2.—The estimate and expenditure were :—

	Estimate.	Expenditure.	Saving.	Excess.
	£	£	£	£
(1) Training of teachers ..	560,200	530,145	30,055	—
(2) Secondary schools ..	764,800	749,309	15,491	—
(3) Technical schools, &c. ..	136,820	138,392	—	1,572
(4) Grants in respect of pension contributions payable by employers	42,500	42,067	433	—
(5) Central Welsh Board ..	6,500	6,382	118	—
(6) Youth welfare (social and physical training) ..	250,000	194,748	55,252	—
(7) Grant in aid to the Council for the Encouragement of Music and the Arts.. ..	100,000	100,000	—	—
Total	£1,860,820	1,761,043	101,349	1,572

Net saving .. £99,777

	Estimate.	Expenditure.	Saving.
	£	£	£
(1) Training of teachers (non-L.E.A.).			
(a) Grants for training of teachers ..	553,200	525,180	28,020
(b) Short courses for teachers ..	7,000	4,965	2,035
Total	£560,200	530,145	30,055

(1) (a) Saving due to a reduction in the number of students owing to withdrawals for war service and an overestimate of the amount required for supplementary grants to training colleges and for grants for air raid precautions.

(1) (b) Fewer short courses were held than expected.

(2) Saving was mainly on the meals grant for which a smaller number of schools qualified than had been expected.

(3) Technical schools, &c. (non-L.E.A.)	Estimate.	Expenditure.	Saving.	Excess.
	£	£	£	£
(a) Colleges, &c.	32,500	30,634	1,866	—
(b) Art schools, &c.	6,500	6,750	—	250
(c) Junior technical schools, &c. ..	70	70	—	—
(d) Schools of nautical training, &c. ..	12,100	11,794	306	—
(e) University tutorial classes and other forms of adult education	77,000	81,068	—	4,068
(f) Evening institutes and day continuation schools	5,500	4,875	625	—
(g) Technical teaching in institutions for blind, &c., students	3,000	3,051	—	51
(h) Chelsea Physic Garden (Grant in aid)	150	150	—	—
Total	£136,820	138,392	2,797	4,369

Net excess .. £ 1,572

(3) (a) The volume and cost of the work were less than expected.

(3) (d) With Treasury approval a grant of 250*l.*, not covered by Regulations, was made towards the cost of administering a scheme of training of officers for the Mercantile Marine (S.41572).

(3) (e) The number of classes was greater than expected.

(3) (f) There was a falling off in the volume of work in one institute.

(6) The increased provision to meet the needs arising from the registration of young people was not wholly required.

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

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
PENSIONS TO TEACHERS.	£	£ s. d.	£	s.	d.	£ s. d.
E.1.—Pensions, &c., to Teachers	8,793,680	8,594,814 3 2	198,865	16	10	—

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

E.1.—The estimate and expenditure were :—	Estimate.	Expenditure.	Saving.
	£	£	£
(1) Code pensions, elementary teachers	80	42 (including increase under (3) below)	} 297
(2) Superannuation and disablement allowances under the Acts 61 and 62 Vict., c. 57, and 2 and 3 Geo. 5, c. 12	21,000	29,341 (including increase under (3) below)	
(3) Increase of pensions payable under the Acts 10 and 11 Geo. 5, c. 36, and 14 and 15 Geo. 5, c. 32	8,600	(included above)	
(4) Superannuation allowances and gratuities under the Acts 8 and 9 Geo. 5, c. 55, 15 and 16 Geo. 5, c. 59, 25 and 26 Geo. 5, c. 35, 1 Edw. 8 and 1 Geo. 6, c. 47 and 2 and 3 Geo. 6, c. 95	8,764,000	8,565,431	198,569
Total for Pensions	£8,793,680	8,594,814	198,866

Numbers of Pensioners.

Code	Nos. at 1 April 1942.	New awards during year.	Nos. expired during year.	Nos. at 31 March 1943.
Code	1	—	1	—
Acts of 1898 and 1912	706	—	85	621
Acts of 1918 to 1939 {	Age awards	2,966	1,664	42,140
	Infirmity awards..	9,287	588	9,539

The Pensions (Increase) Acts are applicable only to the first two of these three classes of pensions. At the end of the year 416 pensions carried such increases.

Extra-statutory awards of pensions increase were made in three cases to married pensioners, living apart from husband or wife, who have been treated as unmarried for the purpose of the Pensions (Increase) Acts (P.15979/6).

(4) The saving is mainly due to fewer new awards than had been expected and to the re-employment of a number of pensioners.

Of the 2,966 teachers to whom pensions were awarded during the year on grounds of age, 201 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 41 beneficiaries were in receipt of pensions under the allocation scheme.

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.
PENSIONS TO TEACHERS— <i>contd.</i>								
E.2.—Refund to Teachers of Balance of Con- tributions, and Pay- ment of Compensa- tion Awards under the Teachers (Superannuation) Acts, 1922 and 1925	175,000	149,211 9 8	25,788	10	4	—		
AID TO STUDENTS.								
F.—Scholarships and Maintenance Allow- ances granted by the Board	175,600	156,441 3 9	19,158	16	3	—		
ROYAL COLLEGE OF ART.								
G.1.—Salaries, &c. ..	13,368	13,021 10 1	346	9	11	—		
G.2.—Incidental Expenses	3,501	2,591 7 4	909	12	8	—		

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

E.2.—The claims paid in 1942 numbered 2,158 of which 446 were in respect of women claiming on account of marriage. These payments relieve the Vote from liability for future payments under Subhead E.1. The saving is due to the number of applications being less than expected.

F.—The estimate and expenditure were:—

	Estimate.	Expenditure.	Saving.
	£	£	£
(1) State Scholarships (tenable at Universities)	125,900	111,164	14,736
(2) Studentships for teachers in advanced courses	—	—	—
(3) For students at training colleges	39,100	37,223	1,877
(4) For science (tenable at the Im- perial College of Science and Technology)	6,500	6,133	367
(5) For art	4,100	1,921	2,179
Total	<u>£175,600</u>	<u>156,441</u>	<u>19,159</u>

There were fewer students than expected and the courses of many students were interrupted by national service.

G.2.—Saving mainly due to economy in the use of materials and the employment of fewer models.

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.	
VICTORIA AND ALBERT MUSEUM.						
H.1.—Salaries, &c. ..	79,024	63,651 5 3	15,372 14 9		—	
H.2.—Travelling and Incidental Expenses..	2,400	2,409 2 —	—		9 2 —	
H.3.—Printing Catalogues, &c.	25	7 15 6	17 4 6		—	
H.4.—Carriage, &c. ..	100	73 5 10	26 14 2		—	
H.5.—Apparatus, Materials, &c.	300	290 4 8	9 15 4		—	
H.6.—Purchase Grant (Grant in Aid) ..	10	10 — —	—		—	
H.7.—Local Museums (Grants in Aid) ..	100	100 — —	—		—	
H.8.—Telegrams and Telephones ..	855	934 5 2	—		79 5 2	
SCIENCE MUSEUM.						
I.1.—Salaries, &c. ..	55,898	43,056 6 1	12,841 13 11		—	
I.2.—Apparatus, Materials, &c.	335	244 15 1	90 4 11		—	
I.3.—Travelling and Incidental Expenses	1,335	1,328 15 6	6 4 6		—	

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

H.1 — Saving due to deductions of service pay of staff serving with the Forces and to extra duty being less than expected ; partly offset by increased war bonus.

H.6 and H.7. — See Grant in Aid Accounts appended.

H.8.—Excess due to additional cost of operators' services and greater use of the telephone.

I.1.— Saving due to reduction in staff, deductions of service pay of staff serving with the Forces and to extra duty being less than expected , partly offset by increased war bonus.

I.2.—The amount of materials required was less than expected.

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

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
SCIENCE MUSEUM— <i>contd.</i>	£	£ s. d.	£ s. d.	£ s. d.
I.4.—Purchase Grant (Grant in Aid)	10	10 - -	—	—
I.5.—Telegrams and Telephones	589	617 9 5	—	28 9 5
BETHNAL GREEN MUSEUM.				
K.1.—Salaries, &c.	5,498	4,211 9 11	1,286 10 1	—
K.2.—Apparatus, Materials, &c.	133	116 5 11	16 14 1	—
<hr/>				
L.—Grants for Physical Training, &c.	8,600	8,544 17 3	55 2 9	—
LL.—Losses	—	112 13 4	—	112 13 4
Z.—Miscellaneous War Services	—	546,499 11 1	—	546,499 11 1
	Estimated.	Applied.		
M.—Appropriations in Aid ..	5,715,000	5,715,000 - -	—	—

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

I.4.—See Grant in Aid Accounts appended.

I.5.—Excess due to additional cost of operators' services and greater use of the telephone.

K.1.—Saving mainly due to deductions of service pay of staff serving with the Forces ; partly offset by increased war bonus.

LL.—The 31*l.* overpayment to a state scholar shown in the note to the Appropriation Account, 1941 (page 155), was written off.

With Treasury sanction the Board waived the recovery of an overpayment of 33*l.* 6*s.* 8*d.* to a state scholar (T.L. 21.6.43) and an overpayment of 15*l.* to a youth club (S.41704).

A loss of 33*l.* 6*s.* 8*d.* resulting from the miscarriage of a payable order was written off (S.41704) but 16*l.* 9*s.* 6*d.* has since been recovered and will be included in next year's account.

Z.—New subhead opened with Treasury authority (S.47005). The expenditure includes the cost of state bursaries in science (411,529*l.*), intensive training courses in engineering (65,481*l.*), engineering cadetships (36,122*l.*) and other training schemes, pensions to teachers in respect of service in the Channel Islands, &c.

With Treasury sanction the sum of 7*l.* 16*s.*, being the fees for an examination taken a second time by a state bursar, was written off (T.L. 27.4.43).

Details of Receipts.	Estimated.	Realized.
(1) Pension contributions :—		
Teachers	£ 2,840,000	£ 2,892,961
Employers	2,840,000	2,870,451
(2) Receipts from local authorities towards the cost of pensions to educational organizers and to teachers in poor-law schools	8,500	8,550
(3) Victoria and Albert Museum :—		
Sale of photographs, illustrated catalogues, &c. ..	330	793
(4) Science Museum :—		
Sale of photographs, postcards, &c.	55	108
(5) Repayment by ex-students of training colleges of cost of training	2,000	2,391
(6) Repayment of grants, &c., overpaid in previous years	16,500	384,473
(7) Fees for examinations	580	665
(8) Fees for tuition at the Royal College of Art	1,600	1,378
(9) Repayment by the Government of Northern Ireland of grants made in respect of teachers in training in England	345	—
(10) Fees for examination of educational cinematograph films	35	17
(11) Reimbursement of salaries of seconded officers ..	150	45
(12) Receipts from physical training films	100	69
(13) Miscellaneous	4,805	5,978
Total	<u>£5,715,000</u>	<u>6,167,879</u>

(6) The recoveries here brought to account are :—

Grants to Local Education Authorities :—	£	£
Elementary Education	279,932	
Higher Education	103,090	
Grants to bodies other than Local Education Authorities	682	383,704
Salaries		145
Pensions, &c., to teachers		609
Miscellaneous		15
Total		<u>£384,473</u>

It is not possible to make an accurate estimate of receipts under this head. The grants which were recovered from Local Education Authorities were based on estimates supplied by them which, mainly owing to war conditions, proved to be excessive.

(9) The amount due (220*l.*) was received too late to be included in this year's account.

NOTES.

Loans, for the provision of alternative accommodation to replace war damage, outstanding on 31 March 1943 amounted to 395*l.*

This Account includes expenditure amounting to approximately 19,700*l.* in respect of the balance of civil pay issued to staff serving with the Forces.

24 November 1943.

M. G. Holmes,
Accounting Officer.

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

G. C. Upcott,
Comptroller and Auditor General.

GRANT IN AID ACCOUNTS, 1942.

	Victoria and Albert Museum. Purchase Grant.			Local Museums. Grants in Aid.			Science Museum. Purchase Grant.		
	£	s.	d.	£	s.	d.	£	s.	d.
Balances on 1 April 1942	7,382	16	10	700	-	1	1,043	2	2
Grants in Aid, 1942, Subheads H.6, H.7 and I.4	10	-	-	100	-	-	10	-	-
Donations	240	4	4	-	-	-	-	-	-
Totals	£7,633	1	2	800	-	1	1,053	2	2
<i>Deduct—</i>									
Expenditure, 1942	1,841	3	6	354	5	-	174	18	8
Balances on 31 March 1943	£5,791	17	8	445	15	1	878	3	6

M. G. Holmes,
Accounting Officer.

TRUST FUNDS ADMINISTERED BY THE BOARD OF EDUCATION.

Title of Fund and Security.	Amount of Stock at 31 March 1943.		
	£	s.	d.
Murray Legacy, London County Consolidated 4½ per cent. Stock, 1945-85	25,781	1	7
Murray Legacy, London County Consolidated 3½ per cent. Stock, 1958-68	17,500	-	-
Murray Legacy, Victoria 5 per cent. Inscribed Stock, 1945-75	107	13	11
Murray Legacy, London, Midland and Scottish Railway Company 4 per cent. Debenture Stock	4,999	-	-
Murray Legacy, London and North Eastern Railway Company 3 per cent. Debenture Stock	3,999	-	-
Murray Legacy, 2½ per cent. National War Bonds, 1945-47	2,000	-	-
Murray Legacy, 3 per cent. Savings Bonds, 1955-65	2,000	-	-
Murray Legacy, 3 per cent. Savings Bonds, 1960-70	1,700	-	-
Bryan Legacy, 3½ per cent. Conversion Stock, 1961	1,424	19	6
Bryan Legacy, 3 per cent. Savings Bonds, 1960-70	10,446	15	3
Alexandra Scholarships, 3 per cent. Savings Bonds, 1960-70	1,805	16	4
Whitworth Scholarships, 3½ per cent. Conversion Stock, 1961	20,245	9	3
Whitworth Scholarships, 4 per cent. Funding Stock, 1960-90	14,876	2	5
Whitworth Scholarships, 3 per cent. Savings Bonds, 1955-65	2,000	-	-
Whitworth Scholarships, 3 per cent. Savings Bonds, 1960-70	108,885	15	11
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	20	-	-
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	580	6	6
Gulland Fund, 3 per cent. Savings Bonds, 1955-65	150	-	-
Gulland Fund, 3 per cent. Savings Bonds, 1960-70	1,060	5	4
Lloyd Scholarship, 3 per cent. Savings Bonds, 1955-65	150	-	-
Lloyd Scholarship, 3 per cent. Savings Bonds, 1960-70	2,327	16	7
Henriques Scholarship, 3 per cent. Savings Bonds, 1960-70	501	4	1

FUND ADMINISTERED BY TRUSTEES OF WHOM A MAJORITY ARE APPOINTED BY THE BOARD OF EDUCATION.

Title of Fund and Security.	Amount of Stock at 31 March 1943.		
	£	s.	d.
John Webb Trust Fund, New South Wales 5 per cent. Stock, 1945-65	5,000	-	-
John Webb Trust Fund, 3½ per cent. War Stock	5,078	3	3
John Webb Trust Fund, 3 per cent. Defence Bonds	900	-	-
John Webb Trust Fund, 3 per cent. Savings Bonds, 1960-70	705	4	1

F

BRITISH MUSEUM.

ACCOUNT of the sum expended, in the year ended 31 March 1943, compared with the sum granted, for the salaries and expenses of the British Museum, including a grant in aid.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, &c.	150,461	131,803 - 8	18,657	19 4	—	—
B.—Purchases and Acquisitions (Grant in Aid)	12,000	12,000 - -	—	—	—	—
C.—Mounting, Preparing, &c. ..	350	171 2 -	178	18 -	—	—
D.—Printing, Photography, &c. ..	9,270	7,791 2 11	1,478	17 1	—	—
E.—Incidental Expenses	3,000	2,985 1 7	14	18 5	—	—
F.—Telephones	800	772 - 5	27	19 7	—	—
G.—Annuity in respect of Loan for Purchase of Land (British Museum (Purchase of Land) Act, 1894) and Expenses of the Property	9,433	9,295 10 2	137	9 10	—	—
GROSS TOTAL	£ 185,314	164,817 17 9	20,496 2 3		—	
	Estimated.	Applied.				
Deduct—						
H.—Appropriations in Aid	16,069	16,069 - -				
NET TOTAL	£ 169,245	148,748 17 9	Surplus to be surrendered. £20,496 2 3			

Receipts payable to Exchequer.	Estimated.	Realized.
	£	£ s. d.
Receipts authorized to be used as Appropriations in Aid	16,069	18,527 8 1
Appropriated in aid (Subhead H) .. .. .	.. .. .	16,069 - -
Paid separately to Exchequer .. .. .	.. .. .	<u>£2,458 8 1</u>

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Saving due to unforeseen retirements and deduction of service emoluments from civil pay of members of the staff serving with the Forces.

C.—Saving due to the partial closing of the Museum on account of the war.

D.—Saving due to slowing down in the production of publications.

G.—Saving on expenses connected with the property.

H.—Surplus due chiefly to unexpectedly large sales of Museum publications.

Details of Receipts.	Estimated.	Realized.
	£	£
Receipts in respect of the General Catalogue of Printed Books :		
From subscribers	2,953	2,352
From Vote for Scientific Investigation, &c. (Class IV. Vote 10)	116	136
Proportion of dividends on 30,000 <i>l.</i> Consols	500	500
Receipts from the sale of Museum publications, old material, &c.	200	1,125
Receipts from the sale of pictorial postcards and reproductions	100	1,279
Receipts from the sale of photographs and negatives and for the use of the photographic studio	200	856
Rents from houses, &c.	12,000	12,279
Total	£16,069	18,527

NOTE.

This Account includes expenditure of approximately 9,107*l.* in respect of the balance of civil pay issued to staff serving with the Forces.

GRANT IN AID ACCOUNT (PURCHASES AND ACQUISITIONS).

Receipts.			Payments.		
	£	s. d.		£	s. d.
Balance, 1 April 1942	7,088	8 1	Expenditure, 1942	15,298	13 10
Grant in Aid, 1942 (Subhead B)	12,000	- -	Balance, 31 March 1943	5,180	9 -
Donations	1,137	14 9			
Proceeds of sales of duplicates..	253	- -			
	£20,479	2 10		£20,479	2 10

E. J. Forsdyke,
Accounting Officer.

7 September 1943.

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

G. C. Upcott,
Comptroller and Auditor General.

BRITISH MUSEUM (NATURAL HISTORY).

ACCOUNT of the sum expended, in the year ended 31 March 1943, 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.	96,112	75,921	16	1	20,190	3	11
B.—Purchases and Acquisitions (Grant in Aid).. . . .	1,000	1,000	—	—	—	—	—
C.—Preparing, Bookbinding, &c.	2,350	1,406	7	7	943	12	5
D.—Printing Catalogues, Contributions to Scientific Periodicals, &c.	1,500	1,472	4	4	27	15	8
E.—Incidental Expenses	2,050	2,488	2	5	—	438	2 5
F.—Telegrams and Telephones	850	915	5	7	—	65	5 7
GROSS TOTAL	£103,862	83,203	16	—	21,161	12	—
	Estimated.	Applied.					
Deduct—							
G.—Appropriations in Aid	1,150	1,150	—	—	Surplus to be surrendered.		
NET TOTAL	£102,712	82,053	16	—	£20,658	4	—
					Estimated.	Realized.	
					£	£ s. d.	
Receipts payable to Exchequer.					1,150	1,440 14 8	
Receipts authorized to be used as Appropriations in Aid						1,150 — —	
Appropriated in aid (Subhead G)							
Paid separately to Exchequer						£290 14 8	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Savings due to vacancies and deduction of service emoluments from civil pay of members of the staff serving with the Forces.

C.—Saving due to curtailment of Museum activities.

D.—Small saving due to delay in completing the printing of publications.

E.—Excess due to increased travelling and subsistence.

F.—Excess due to increased cost of telephone services.

Details of Receipts.	Estimated.	Realized.
	£	£
Sale of Museum publications, old material, &c.	400	575
Sale of pictorial postcards and reproductions	100	113
Proportion of dividends on 30,000 $\frac{1}{2}$ Consols	250	250
Contribution from Rothschild Trust	400	400
Refund of Estate Duty (Tring Museum)	—	102
Total	£1,150	1,440

NOTE.

This Account includes expenditure of approximately 5,950*l.* in respect of the balance of civil pay issued to staff serving with the Forces.

GRANT IN AID ACCOUNT (PURCHASES AND ACQUISITIONS).

Receipts.				Payments:			
	<i>£</i>	<i>s.</i>	<i>d.</i>		<i>£</i>	<i>s.</i>	<i>d.</i>
Balance, 1 April 1942	5,930	12	6	Expenditure, 1942'	679	6	2
Grant in Aid, 1942 (Subhead B)	1,000	-	-	Balance, 31 March 1943 ..	6,268	12	4
Miscellaneous receipts	17	6	-				
	<hr/>				<hr/>		
	<i>£</i> 6,947	18	6		<i>£</i> 6,947	18	6
	<hr/>				<hr/>		

16 July 1943.

C. Forster Cooper,
Accounting Officer.

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

G. C. Upcott,
Comptroller and Auditor General.

IMPERIAL WAR MUSEUM.

ACCOUNT of the sum expended, in the year ended 31 March 1943, 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.	
A.—Salaries, &c.	£ 11,894	£ s. d. 10,637 15 9	£ 1,256	s. 4	d. 3	—
B.—Travelling and Incidental Expenses	140	80 14 9	59	5	3	—
C.—Telegrams and Telephones	55	52 15 1	2	4	11	—
D.—Bookbinding, Preparing Exhibits, Catalogues, &c.	45	30 10 11	14	9	1	—
E.—Purchases and Acquisitions (Grant in Aid)	100	100 — —	—	—	—	—
GROSS TOTAL	£ 12,234	10,901 16 6	1,332 3 6		—	
<i>Deduct—</i>	Estimated.	Applied.				
F.—Appropriations in Aid	50	50 — —	Surplus to be surrendered.			
NET TOTAL	£ 12,184	10,851 16 6	£ 1,332 3 6			

Receipts payable to Exchequer.	Estimated.	Realized.
Receipts authorized to be used as Appropriations in Aid Appropriated in aid (Subhead F)	£ 50	£ s. d. 104 7 — 50 — —
Paid separately to Exchequer		£ 54 7 —

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Saving due to sickness (76*l.*), staff serving with the Forces and the Civil Defence Services (1,093*l.*) and vacancies unfilled owing to the war (364*l.*); partly offset by increase in war bonus (263*l.*) and extra amount required for Sunday pay (14*l.*).

B.—Saving on transport, incidental expenses and uniforms (24*l.*) and subsistence allowances not claimed in full (35*l.*).

D.—Saving due to the amount for repairs, framing, &c., not being fully required (24*l.*); partly offset by additional expenditure on photographic materials (10*l.*).

Details of Receipts.							Estimated.	Realized.
							£	£
Sale of photographs, &c.	..	..	..	..	..	..	25	56
Reproduction fees	..	..	..	..	..	..	25	35
Miscellaneous receipts	..	..	..	..	..	..	—	13
Total	..	..	..	..	..	..	<u>£50</u>	<u>104</u>

Excess due chiefly to unexpected receipts from reproduction fees and the sale of photographs and ship models.

NOTES.

This Account includes a sum of approximately 116*l.* in respect of the balance of civil pay issued to staff serving with the Forces.

36,346 postcards of Museum exhibits, &c., were sent to the Schools Advisory Committee of the National Savings Committee for use as cards for savings stamps for school children (E.43145).

GRANT IN AID ACCOUNT (PURCHASES AND ACQUISITIONS).

Receipts.			Payments.		
	£	s. d.		£	s. d.
Balance, 1 April 1942	..	..	Expended, 1942	..	..
Grant in Aid, 1942 (Subhead E)	100	- -	Balance, 31 March 1943	..	..
	<u>£211</u>	<u>18 11</u>		<u>83 8 4</u>	<u>128 10 7</u>
				<u>£211</u>	<u>18 11</u>

24 September 1943.

L. R. Bradley,
Accounting Officer.

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

G. C. Upcott,
Comptroller and Auditor General.

LONDON MUSEUM.

ACCOUNT of the sum expended, in the year ended 31 March 1943, compared with the sum granted, for the salaries and expenses of the London Museum, Lancaster House.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, &c.	2,685	1,641 3 8	1,043 16 4	—
B.—Police Pensioners	1,357	1,421 14 4	—	64 14 4
D.—Incidental Expenses	250	235 8 7	14 11 5	—
TOTAL	4,292	3,298 6 7	1,058 7 9	64 14 4
Surplus to be surrendered ..			£993 13 5	

Receipts payable to Exchequer.	Estimated.	Realized.
	£	£ s. d.
Sale of catalogues, postcards, photographs, &c.	—	201 16 1

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—Saving due to staff serving with the Forces and on loan to other Departments.
 B.—The excess is due to payment of war bonus.

NOTE.

This Account includes expenditure of approximately 438*l.* in respect of the balance of civil pay issued to staff serving with the Forces.

GRANT IN AID ACCOUNT (PURCHASES AND ACQUISITIONS).

Receipts.		Payments.	
Balance, 1 April 1942	£ s. d. 133 18 6	Expended on exhibits	£ s. d. 33 15 —
		Balance, 31 March 1943	100 3 6
	<u>£133 18 6</u>		<u>£133 18 6</u>

28 October 1943.

A. W. Clapham,
Accounting Officer.

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

G. C. Upcott,
Comptroller and Auditor General.

NATIONAL GALLERY.

ACCOUNT of the sum expended, in the year ended 31 March 1943, compared with the sum granted, for the salaries and expenses of the National Gallery and of the Tate Gallery, Millbank.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.					
			Less than Granted.			More than Granted.		
	£	£ s. d.	£	s.	d.	£	s.	d.
A.—Salaries, &c.	28,801	23,905 2 6	4,895	17	6	—	—	—
C.—Incidental Expenses	5,205	4,089 10 6	1,115	9	6	—	—	—
GROSS TOTAL	£ 34,006	27,994 13 —	6,011	7	—	—		
<i>Deduct—</i>	Estimated.	Realized.						
D.—Appropriations in Aid	124	124 — —						
NET TOTAL	£ 33,882	27,870 13 —	Surplus to be surrendered.					
			Estimated.			Realized.		
			£	£	s.	d.		
Receipts payable to Exchequer			—	770	4	—		

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Savings due to staff on loan to other Departments, vacancies, staff changes, sickness, &c. (1,681*l.*) and to staff serving with the Forces (3,989*l.*); offset by war bonus (560*l.*), allowances to certain attendants (163*l.*) (E.101/2, E.6818/2) and overtime (51*l.*).

C.—Savings due to restoration work (276*l.*) and billeting costs (368*l.*) being less than anticipated, and to reductions in A.R.P. allowances, travelling and miscellaneous items (523*l.*) and telephone costs (122*l.*); offset by expenditure in connexion with the Tate Gallery Exhibition of War-time Acquisitions (174*l.*).

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 accountancy	124	124
(ii) Receipts of other classes :—		
Tate Gallery Exhibition of War-time Acquisitions : entrance fees —	—	756
Miscellaneous	—	14
		£770

NOTE.

This Account includes expenditure of approximately 602*l.* in respect of the balance of civil pay issued to staff serving with the Forces.

GRANT IN AID ACCOUNT (PURCHASE OF PICTURES).

Receipts.			Payments.		
	£	s. d.		£	s. d.
Balance, 1 April 1942	2,535	1 9	Purchase of pictures	2,515	— —
			Balance, 31 March 1943	20	1 9
	£2,535	1 9		£2,535	1 9

25 November 1943.

Kenneth M. Clark,
Accounting Officer.

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

G. C. Upcott,
Comptroller and Auditor General.

NATIONAL MARITIME MUSEUM.

ACCOUNT of the sum expended, in the year ended 31 March 1943, compared with the sum granted, for the salaries and expenses of the National Maritime Museum, including a grant in aid.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, &c.	10,623	7,138 2 10	3,484 17 2	—	—	—
B.—Incidental Expenses	345	219 16 7	125 3 5	—	—	—
C.—Preparing, Bookbinding, &c.	30	15 15 10	14 4 2	—	—	—
D.—Purchases and Acquisitions (Grant in Aid)	10	10 — —	—	—	—	—
TOTAL	£ 11,008	7,383 15 3	3,624 4 9	—	—	—
Surplus to be surrendered			£3,624 4 9			

Receipts payable to Exchequer.	Estimated.	Realized.
	£	£ s. d.
Sale of photographs	—	27 18 11

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Savings due to vacancies (185*l.*), sickness (97*l.*) and staff serving with the Forces (3,462*l.*); offset by increase in war bonus (25*l.*).

B.—Savings on billeting allowances due to change in evacuation plans (100*l.*), uniforms (20*l.*) and telephones (22*l.*); offset by increases in travelling, &c. (14*l.*).

C.—Savings on photographic equipment (7*l.*) and repair of exhibits (7*l.*).

NOTE.

This Account includes expenditure of approximately 522*l.* 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 1942	224 14 8	Purchases	—
Grant in Aid, 1942 (Subhead D)	10 — —	Balance, 31 March 1943	234 14 8
	<u>£234 14 8</u>		<u>£234 14 8</u>

27 August 1943.

Geoffrey Callender,
Accounting Officer.

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

G. C. Upcott,
Comptroller and Auditor General.

NATIONAL PORTRAIT GALLERY.

ACCOUNT of the sum expended, in the year ended 31 March 1943, 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.	8,068	7,341 17 5	726 2 7	—
B.—Purchase of Portraits (Grant in Aid)	268	268 — —	—	—
C.—Incidental Expenses	775	1,028 9 10	—	253 9 10
GROSS TOTAL	9,111	8,638 7 3	726 2 7	253 9 10
<i>Deduct—</i>	<i>Estimated.</i>	<i>Applied.</i>		
D.—Appropriations in Aid	135	135 — —		
NET TOTAL	8,976	8,503 7 3	Surplus to be surrendered.	
			£472 12 9	

Receipts payable to Exchequer.	Estimated.	Realized.
	£	£ s. d.
Receipts authorized to be used as Appropriations in Aid	135	374 14 2
Appropriated in aid (Subhead D)		135 — —
Paid separately to Exchequer		£239 14 2

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Savings due to staff serving with the Forces (914*l.*), sickness and vacancies (104*l.*); offset by war bonus (127*l.*), higher cost of night watching (61*l.*) and temporary professional assistance (104*l.*) (E.3272).

C.—Excess due to frames and tablets required when three rooms were opened to the public (150*l.*) and to postcards and photographs required to meet an increased demand (103*l.*).

Details of Receipts.	Estimated.	Realized.
	£	£
Proceeds of sale of picture postcards and photographs	70	265
Commission on sale of photographs and copyright fees	60	106
Miscellaneous	5	3
Total	£135	374

NOTE.

This Account includes expenditure of approximately 324*l.* in respect of the balance of civil pay issued to staff serving with the Forces.

GRANT IN AID ACCOUNT (PURCHASE OF PORTRAITS).

Receipts.			Payments.		
	£	s. d.		£	s. d.
Balance, 1 April 1942	3,961	14 3	Purchase of portraits	1,194	3 -
Grant in Aid, 1942 (Subhead B)	268	- -	Balance, 31 March 1943	3,035	11 3
	<hr/>			<hr/>	
	£4,229	14 3		£4,229	14 3
	<hr/>			<hr/>	

20 November 1943.

H. M. Hake,
Accounting Officer.

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

G. C. Upcott,
Comptroller and Auditor General.

WALLACE COLLECTION.

ACCOUNT of the sum expended, in the year ended 31 March 1943, 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.	10,370	9,821 10 6	548 9 6	—	—	—
B.—Publications	280	375 1 7	—	—	95 1 7	—
C.—Incidental Expenses	1,520	1,415 5 8	104 14 4	—	—	—
GROSS TOTAL	£ 12,170	11,611 17 9	653 3 10	—	95 1 7	—
	Estimated	Applied.				
<i>Deduct—</i> D.—Appropriations in Aid	100	100 — —	Surplus to be surrendered.			
NET TOTAL	£ 12,070	11,511 17 9	£ 558 2 3			

Receipts payable to Exchequer.

Estimated. Realized.

	£	£ s. d.
Receipts authorized to be used as Appropriations in Aid	100	494 10 4
Appropriated in aid (Subhead D).. ..	—	100 — —
Paid separately to Exchequer	—	£ 394 10 4

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Savings due to staff serving with the Forces (535*l.*), unfilled vacancies, &c. (223*l.*); offset by increased war bonus (189*l.*) and increased rate of pay to acting Head Attendant (26*l.*) (E.12771).

B.—Excess due to trade increase in the costs of printing of "Catalogue of Arms and Armour, Part III."

C.—Savings on billeting expenses (160*l.*); offset by increased cost of telephone service (14*l.*), uniforms (27*l.*) and miscellaneous items (15*l.*).

Details of Receipts.

Estimated. Realized.

	£	£
Sale of catalogues, photographs, picture postcards and coloured prints ..	100	292
Refund of wages of staff on duty at Aid to Russia Exhibition at Hertford House	—	202
Total	—	£ 494

NOTES.

This Account includes expenditure of approximately 178*l.* in respect of the balance of civil pay issued to staff serving with the Forces.

Post cards made available for pulping in response to a Treasury request for waste paper and for the use of the Schools Advisory Committee of the National Savings Committee, to the value, at cost price, of 13*l.* and 24*l.* respectively, have been written off (E.43145).

23 July 1943.

J. G. Mann,
Accounting Officer.

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

G. C. Upcott,
Comptroller and Auditor General.

SCIENTIFIC INVESTIGATION, &c.

See also Report of Comptroller and Auditor General.

ACCOUNT of the sum expended, in the year ended 31 March 1943, 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.	£ s. d.	£ s. d.
GRANTS IN AID.						
A.—Royal Society	3,200	2,367 19 10	832	—	2	—
B.—Royal Geographical Society ..	1,250	1,250 — —	—	—	—	—
C.—Royal Society of Edinburgh ..	800	800 — —	—	—	—	—
D.—British School at Athens ..	100	100 — —	—	—	—	—
E.—British School at Rome ..	100	100 — —	—	—	—	—
F.—Royal Scottish Geographical Society	150	150 — —	—	—	—	—
G.—National Library of Wales ..	14,000	14,000 — —	—	—	—	—
H.—National Museum of Wales ..	15,000	15,000 — —	—	—	—	—
I.—Solar Physics Observatory ..	3,000	3,000 — —	—	—	—	—
J.—Royal College of Music ..	500	500 — —	—	—	—	—
K.—British Academy	1,000	1,000 — —	—	—	—	—
L.—National Central Library ..	4,500	4,500 — —	—	—	—	—
M.—Medical Research Council ..	195,000	195,000 — —	—	—	—	—
N.—Agricultural Research Council	125,000	125,000 — —	—	—	—	—
OTHER GRANTS.						
O.—Edinburgh Observatory ..	3,382	3,072 6 6	309	13	6	—
P.—British Museum General Catalogue of Printed Books ..	116	136 5 —	—	—	—	20 5 —
TOTAL	£ 367,098	365,976 11 4	1,141	13	8	20 5 —

Surplus to be surrendered .. £1 121 8 8

Receipts payable to Exchequer.	Estimated.	Realized.
	£	£ s. d.
Royal Society—Refund of accumulated balance of Treasury grants	—	733 16 3
Edinburgh Observatory—Fees for services rendered and private telephone calls	—	1 3 6
Total		<u>£734 19 9</u>

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Grant abated in respect of certain surplus funds accumulated by the Society as a result of war conditions.

O.—Savings on the pay of an officer with the Forces (179*l.*), instruments, tools, materials, &c. (92*l.*), telephones, &c. (80*l.*), and on the wages of temporary staff (28*l.*) were partially offset by miscellaneous items of a minor character (69*l.*).

P.—The number of volumes supplied was greater than anticipated.

NOTE.

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

W. Eady,
Accounting Officer.

20 September 1943.

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

G. C. Upcott,
Comptroller and Auditor General.

AGRICULTURAL RESEARCH COUNCIL.

ACCOUNT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31 MARCH 1943.

See also Report of Comptroller and Auditor General.

Receipts.			Payments.			
	£	s. d.	£	s. d.	£	s. d.
Balance, 1 April 1942	25,924	1 2	<i>Research Expenditure :—</i>			
Grant in Aid	125,000	- -	Unit of Animal Physiology	2,182 19 4		
Sales of livestock, produce, &c. (including sales of reports)	23,457	12 5	Unit of Soil Enzyme Chemistry	4,527 1 1		
Miscellaneous receipts	628	5 3	Unit of Insect Physiology	285 17 6		
			Research officers, salaries, fees, &c.	5,973 4 5	12,969	2 4
			Grants to institutions ..	53,742 2 6		
			Personal and training grants	1,623 8 6	55,365	11 -
			<i>Field Station, Compton :—</i>			
			Capital expenditure		3,269	2 10
			Maintenance expenses ..	41,204 15 5		
			Equipment	4,451 2 8		
			Livestock	302 3 4	45,958	1 5
			<i>Administrative Expenses :—</i>			
			Honoraria to Council members	1,291 6 1		
			Salaries, fees, &c.	13,298 7 2		
			Travelling and incidental expenses	2,203 12 8	16,793	5 11
			Balance, 31 March 1943		40,654	15 4
	<u>£175,009</u>	<u>18 10</u>			<u>£175,009</u>	<u>18 10</u>

Note.—In addition to providing grants, the Agricultural Research Council advise on, and co-ordinate, agricultural research work undertaken in state-aided institutions by means of the much larger provision made on the Votes of the Ministry of Agriculture and Fisheries and the Department of Agriculture for Scotland mainly with appropriations in aid from the Development Fund. During the year ended 31 March 1943 expenditure on agricultural research amounting in all to 548,436*l.* was borne on the Votes of the Ministry of Agriculture and Fisheries and the Department of Agriculture for Scotland.

6 January 1944.

W. W. C. Topley,
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.

G. C. Upcott,
Comptroller and Auditor General.

UNIVERSITIES AND COLLEGES, GREAT BRITAIN.

ACCOUNT of the sum expended, in the year ended 31 March 1943, compared with the sum granted, for grants in aid of the expenses of certain Universities, Colleges, Medical Schools, &c., in Great Britain.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£	£	£
Universities and Colleges, Great Britain (Grant in Aid)	2,149,000	2,149,000	—	—

UNIVERSITY COLLEGES GRANTS DEPOSIT ACCOUNT, 1942.

Receipts.				Payments.			
	£	s.	d.		£	s.	d.
Balance, 1 April 1942 ..	158,838	11	8	Payments as per Schedule below	2,123,267	—	—
Grant in Aid	2,149,000	—	—	Balance, 31 March 1943 ..	184,571	11	8
	<u>£2,307,838</u>	<u>11</u>	<u>8</u>		<u>£2,307,838</u>	<u>11</u>	<u>8</u>

GRANTS TO UNIVERSITIES AND COLLEGES.

Birmingham University	86,500
Bristol University, including Faculty of Engineering at Bristol Merchant Venturers' Technical College	65,750
Cambridge University	118,500
Durham University, including the Durham Division and the Newcastle Division	85,850
Exeter University College	19,000
Leeds University	82,000
Liverpool University	98,000
London University, including constituent colleges and schools	660,917
Manchester University	93,500
Manchester College of Technology	15,500
Nottingham University College	31,500
Oxford University	196,000
Reading University	42,000
Sheffield University	58,500
Southampton University College	20,000
University of Wales, including Aberystwyth, Bangor, Cardiff and Swansea University Colleges and the Welsh National School of Medicine	163,000
Aberdeen University	68,000
Edinburgh University	117,300
Glasgow University	109,700
Glasgow Royal Technical College	17,750
St. Andrew's University, including Dundee University College	64,000
	<u>£2,123,267</u>

20 September 1943.

W. Eady,
Accounting Officer.

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

G. C. Upcott,
Comptroller and Auditor General.

BROADCASTING.

ACCOUNT of the sum expended, in the year ended 31 March 1943, compared with the sum granted, for a grant in aid of the British Broadcasting Corporation.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£	£	£
British Broadcasting Corporation (Grant in Aid) ..	10,000,000	8,400,000	1,600,000	—
			£1,600,000	
		Surplus to be surrendered	£1,600,000	

EXPLANATION of the Cause of Variation between Expenditure and Grant.

Under Section 2 of the Agreement of 14 February 1940 (Cmd. 6177) the Minister of Information is required as from 1 April 1940 to pay to the British Broadcasting Corporation such annual sum as the Treasury, on representations made by the Corporation to the Minister, shall approve as sufficient for the adequate conduct of the services provided by the Corporation. The amount of 8,400,000*l.* so approved had regard to the Corporation's net expenditure during the year 1942.

Payments by the Corporation during the year were well below the amount provided in the estimate, partly because progress on works for the development of the overseas services unavoidably fell behind programme and partly because commitments in general did not mature for payment within the year to the extent allowed for in the estimate. The issue from the grant in aid was restricted accordingly.

NOTES.

Expenditure of 50,960*l.* is attributable to Northern Ireland and has been reported to the Treasury with a view to deduction from the Northern Ireland share of reserved taxes.

Expenditure of 2,076*l.* in respect of rates and contributions in lieu of rates of properties requisitioned for the use of the British Broadcasting Corporation is charged to the Vote for Rates on Government Property (Class VII, Vote 12).

21 December 1943.

C. J. Radcliffe,
Accounting Officer.

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

G. C. Upcott,
Comptroller and Auditor General.

PUBLIC EDUCATION, SCOTLAND.

ACCOUNT of the sum expended, in the year ended 31 March 1943, compared with the sum granted, including an amount allocated from the Vote of Credit, for public education in Scotland, including grants in aid of the Education (Scotland) Fund; for the Royal Scottish Museum, Edinburgh; and for grants to approved associations and other expenses in connexion with youth welfare.

Service.	Grant.		Expenditure.		Expenditure compared with Grant.					
					Less than Granted.		More than Granted.			
	£	s.	d.	£	s.	d.	£	s.	d.	
ADMINISTRATION.										
A.1.—Salaries, &c. ..	61,325	—	—	57,501	15	7	3,823	4	5	—
A.2.—Travelling and Incidental Expenses	1,138	—	—	1,249	4	10	—	—	—	111 4 10
A.3.—Telegrams and Telephones	1,812	—	—	1,828	7	10	—	—	—	16 7 10
A.4.—Advisory Council	130	—	—	65	19	10	64	—	2	—
INSPECTION.										
B.1.—Salaries, &c. ..	52,176	—	—	50,949	12	—	1,226	8	—	—
B.2.—Travelling and Incidental Expenses	10,400	—	—	9,907	16	6	492	3	6	—
GRANTS IN AID OF THE EDUCATION (SCOTLAND) FUND.										
C.—General Aid Grant	8,237,842	—	—	8,233,105	—	—	4,737	—	—	—
D.—Superrannuation of Teachers	1,200,000	—	—	1,199,087	—	—	913	—	—	—
THE ROYAL SCOTTISH MUSEUM, EDINBURGH.										
E.1.—Salaries, &c. ..	14,341	—	—	11,788	14	9	2,552	5	3	—
E.2.—Patrols	2,378	—	—	2,207	6	7	170	13	5	—
E.3.—Apparatus, Materials, &c. ..	250	—	—	161	7	8	88	12	4	—
E.4.—Travelling and Incidental Expenses	1,300	—	—	1,029	14	5	270	5	7	—

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.1.—Savings (4,393*l.*) mainly on staff serving with the Forces (1,512*l.*), overtime (1,764*l.*) and changes of personnel (770*l.*); offset by excesses (570*l.*) on war bonus and national insurance contributions.

A.2.—Mainly due to increased travelling (301*l.*), offset by savings on removals (179*l.*).

A.4.—No secretarial allowance was paid during the year.

B.1.—Savings (1,318*l.*) mainly due to staff changes and reemployment of pensioners at abated rates of salary, offset by excesses (92*l.*) on war bonus and national insurance contributions.

C and D.—Expenditure represents final calculation of amounts payable in the year under Section 21(1) of the Education (Scotland) Act, 1918. These payments are made to the Education (Scotland) Fund—see Account appended.

E.1.—Saving due to staff serving with the Forces.

E.2.—Saving on staff serving with the Forces (241*l.*), offset by increased war bonus (70*l.*).

E.3.—Restriction of supplies during war-time.

E.4.—Saving on subsistence payable to officers on fire prevention duties.

Service.	Grant.		Expenditure.		Expenditure compared with Grant.					
					Less than Granted.		More than Granted.			
	£	s.	d.	£	s.	d.	£	s.	d.	
F.—Youth Welfare ..	34,000	-	-	19,813	4	6	14,186	15	6	—
G.—Grants in respect of War Damage Contributions..	4,500	-	-	3,990	-	-	510	-	-	—
WAR SERVICES.										
Y.1.—State Bursaries in Science ..	—			44,843	8	9	—	44,843	8	9
Y.2.—Miscellaneous..	—			20,986	17	8	—	20,986	17	8
GROSS TOTAL	£9,621,592	-	-	9,658,515	10	11	29,034	8	2	65,957 19 1
	Estimated.		Applied.							
<i>Deduct—</i>										
Z.—Appropriations in Aid ..	788,178	-	-	788,178	-	-				
NET TOTAL	£8,833,414	-	-	8,870,337	10	11	Excess of Expenditure over Gross Estimate met from Vote of Credit.			
Allocated from Vote of Credit ..	36,923	10	11	—	£36,923 10 11					
	£8,870,337	10	11	8,870,337	10	11				

Receipts payable to Exchequer.	Estimated.	Realized.
	£	£ s. d.
Receipts authorized to be used as Appropriations in Aid ..	788,178	788,373 9 3
Appropriated in aid (Subhead Z)		788,178 - -
Paid separately to Exchequer		£195 9 3

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

F.—The additional assistance required by voluntary organizations as the result of youth registration was less than expected, owing mainly to the development of the pre-service Training Corps connected with H.M. Forces.

G.—This payment was made to the Education (Scotland) Fund—see Account appended. The expenditure of Education Authorities was less than anticipated.

Y.1 and Y.2.—New subheads opened with Treasury authority (F.12096/42).

Y.2.—Consists of :—Further education of ex-service personnel, 299£; State scholarships in oriental languages, 2,191£; Intensive training scheme (engineering), 7,056£; Grants in respect of children evacuated from England and Wales, 8,893£. (paid to the Education (Scotland) Fund—see Account appended); State scholarships in Balkan languages, 1,063£; Engineering cadetships, 1,485£.

Details of Receipts.	Estimated.	Realized.
Pension contributions (payment from the Education (Scotland) Fund—see Account appended) :—	£	£
Teachers	393,853	393,853
Employers	392,805	392,805
Educational Endowments (Scotland) Act, 1928 :—		
(a) Repayment of cost of advertisements	5	5
(b) Fees for audit of accounts	920	938
(c) Fees for inspection and repayment of travelling and other expenses	35	31
Fees for inspection under Section 19 of the Education (Scotland) Act, 1878	200	208
Reimbursement of salary of seconded officer	228	228
Miscellaneous	132	305
Total	£788,178	788,373

NOTES.

Expenditure of at least 65,830*l.* (Subheads Y.1 and Y.2), for which provision was not made in the Estimates, has been identified as directly arising out of the existence of a state of war.

This Account includes expenditure of approximately 2,510*l.* in respect of the balance of civil pay issued to staff serving with the Forces.

30 November 1943.

J. Mackay Thomson,
Accounting Officer.

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

G. C. Upcott,
Comptroller and Auditor General.

GRANT IN AID ACCOUNT, ROYAL SCOTTISH MUSEUM.
(PURCHASE OF SPECIMENS, BOOKS, &c.)

Balance, 1 April 1942	£ 736 - 8	Expenditure, 1942	£ 45 14 10
		Balance, 31 March 1943	690 5 10
	£736 - 8		£736 - 8

30 November 1943.

J. Mackay Thomson,
Accounting Officer.

TRUST FUNDS ADMINISTERED BY THE SECRETARY OF STATE FOR SCOTLAND
(ROYAL SCOTTISH MUSEUM).

Title of Fund and Security.	Nominal Amount.
	£ s. d.
(a) Lindsay-Carnegie Bequest.	
London and North Eastern Railway 3 per cent. Debenture Stock ..	2,490 - -
The Fund also includes 15 <i>l.</i> 9 <i>s.</i> 10 <i>d.</i> placed on deposit.	
Note.—The original bequest amounted to 2,000 <i>l.</i> This was invested in North British Railway 3 per cent. Debenture Stock which was later changed to London and North Eastern Railway 3 per cent. Debenture Stock. On 31 March 1943 the market value of the stock was 2,104 <i>l.</i> 1 <i>s.</i>	
(b) James Railton's Trust Fund.	
War Stock, 3½ per cent.	1,453 10 3
Conversion Stock, 3½ per cent.	1,431 1 4
Conversion Stock, 1944-64, 5 per cent.	600 - -
London County Consolidated Stock, 1945-85, 4½ per cent.	300 - -
National War Bonds, 2½ per cent., 1945-47	400 - -
National War Bonds, 2½ per cent., 1946-48	500 - -
National War Bonds, 2½ per cent., 1949-51	100 - -
Savings Bonds, 3 per cent., 1955-65	544 16 6
Savings Bonds, 3 per cent., 1960-70	400 - -

Note.—On 31 March 1943 the market value of these securities was 5,941*l.* 14*s.* 8*d.*

ACCOUNT OF THE INCOME OF THE EDUCATION (SCOTLAND) FUND IN

RECEIPTS.		£	s.	d.
Balance on 1 April 1942		46,613	15	1
Grants from Vote of Parliament, 1942 (Class IV, Vote 13) :—				
Education (Scotland) Act, 1918, Section 21 (1) :—				
Subhead C		7,646,263		
Local Government (Scotland) Act, 1929, Section 52 (3) :—				
Subhead C		586,842		
Education (Scotland) (Superannuation) Acts, 1919 (Section 6), and 1925 (Section 6 (2)) :—				
Subhead D		1,199,087		
War damage contributions :—				
Subhead G		3,990		
Grants in respect of children evacuated from England and Wales :—				
Subhead Y.2		8,893	3	
Superannuation Contributions :—				
Education (Scotland) (Superannuation) Act, 1925, Section 2 :—				
Teachers' contributions		455,034	9	10
Managers' contributions		453,034	3	5
Other Receipts :—				
Interest on Scottish Teachers' Superannuation Fund, applicable in reduction of charge on Education (Scotland) Fund under Section 16(1)(e), Act of 1908 (Article 17 of Superannuation Scheme, 1919)		60,662	9	9
		£10,460,420	1	1

SECURITIES HELD AT 31 MARCH 1943 FOR THE SCOTTISH TEACHERS' SUPERANNUATION FUND.

	Nominal Amount.	Cost.	Market Value, 31 March 1943.
	£ s. d.	£ s. d.	£ s. d.
War Stock, 3½ per cent.	356,250 14 11	343,665 7 7	377,625 15 9
Local Loans, 3 per cent. Stock.	451,058 18 4	439,929 5 11	435,553 15 3
Conversion Stock, 1943-45, 2 per cent.	1,900 10 5	1,751 1 1	1,911 4 2
Consolidated Stock, 4 per cent.	314,815 3 9	254,923 17 -	352,986 10 6
Conversion Stock, 3½ per cent.	576,462 12 10	439,260 3 7	612,491 11 1
	£ 1,700,488 - 3	1,479,529 15 2	1,780,568 16 9

THE YEAR ENDED 31 MARCH 1943, AND OF THE EXPENDITURE THEREOF.

PAYMENTS.		£	s.	d.
Education (Scotland) Act, 1908, Sections 16 (1) (a) to (f) :—				
Expenses in connexion with Senior Leaving Certificate	.. .. .	3,713	1	9
Grants to Universities	.. .. .	43,000	—	—
Grants to central institutions	.. .. .	137,134	4	9
Grants for training of teachers	.. .. .	35,191	13	4
Pensions to teachers, Education (Scotland) Act, 1908 (Section 13) and Education (Scotland) (Superannuation) Acts, 1919 to 1937 (including refund of contributions under the Acts of 1922 and 1925)	.. .. .	*1,230,158	12	4
Other educational expenditure	.. .. .	481	14	11
Education (Scotland) Act, 1918, Section 21 (2) (a) :—				
Grants to voluntary schools, &c., under Education (Scotland) Miscellaneous Grants Regulations, 1936	.. .. .	126,957	16	4
Grants under Education (Scotland) Teachers' Superannuation Grant Regulations, 1928	.. .. .	11,739	19	5
Grants to Education Authorities under the following annual Grant Regulations :—				
Education Authorities (Scotland) Grant Regulations, 1939, 1940, 1941 and 1942 :—				
		£	s.	d.
1939	.. .. .	2,553	—	—
1940	.. .. .	2,096	2	1
1941	.. .. .	909,100	3	9†
1942	.. .. .	7,147,960	9	4‡
		8,061,709	15	2
Education (Scotland) (Superannuation) Act, 1925, Section 6 (1) :—				
Payment to Class IV, Vote 13, 1942, Subhead Z in respect of :—				
Teachers' superannuation contributions	.. .. .	393,853	—	—
Managers' superannuation contributions	.. .. .	392,805	—	—
Balance on 31 March 1943	.. .. .	23,675	3	1
		£10,460,420	1	1

* A payment of 180*l.* 15*s.* 9*d.* made to the Treasury in respect of sums voluntarily surrendered by pensioners is included in this amount which is net, after crediting 635*l.* 1*s.* 4*d.* received for annuities (Elementary School Teachers (Superannuation) Act, 1898), accrued in the year ended 31 December 1942, to grantees of disablement allowances who had attained the age of 65.

† Includes grant of 8,893*l.* 3*s.* to Education Authorities in respect of children evacuated from England and Wales (see under Receipts contra).

‡ Includes grant of 3,990*l.* to Education Authorities on account of contributions payable under Part I of the War Damage Act, 1941, in respect of transferred schools (see under Receipts contra).

An overpayment of disablement allowance amounting to 55*l.* 12*s.* 11*d.* resulting from incorrect declaration of means has been written off (P/3/766).

J. Mackay Thomson,
Accounting Officer.

30 November 1943.

NATIONAL GALLERIES, SCOTLAND.

ACCOUNT of the sum expended, in the year ended 31 March 1943, compared with the sum granted, for the salaries and expenses of the National Gallery, Scotland, the Scottish National Portrait Gallery, and the Museum of Antiquities.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, &c.	11,465	9,904 - 7	1,560 19 5	—	—	—
B.—Travelling, &c.	414	197 9 6	216 10 6	—	—	—
C.—Incidental Expenses ..	1,370	1,425 10 1	—	—	55 10 1	—
GROSS TOTAL	£ 13,249	11,527 - 2	1,777 9 11	—	55 10 1	—
	Estimated.	Applied.				
D.—Appropriations in Aid ..	10	10 - -	Surplus to be surrendered.			
NET TOTAL	£ 13,239	11,517 - 2	£ 1,721 19 10			

Receipts payable to Exchequer.	Estimated.	Realized.
	£	£ s. d.
Receipts authorized to be used as Appropriations in Aid	10	12 3 7
Appropriated in aid (Subhead D).. .. .		10 - -
Paid separately to Exchequer		£ 2 3 7

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Savings due (a) to the war, i.e. staff serving in the Forces (1,589*l.*) and (b) to other causes, i.e. staff vacancies and absences (557*l.*), which were partly offset by extension of war bonus (275*l.*) and re-instatement of Assistant's post (310*l.*).

B.—Curtailement of travelling.

C.—Excess of 129*l.* on A.R.P. subsistence allowances, offset by savings on miscellaneous expenses at Portrait Gallery (57*l.*) and Museum of Antiquities (17*l.*).

Details of Receipts.	Estimated.	Realized.
	£	£
Proceeds of sale of catalogues, guides, photographs and publications	10	12

NOTE.

This Account includes expenditure of approximately 848*l.* in respect of the balance of civil pay issued to staff serving with the Forces.

GRANT IN AID ACCOUNTS.

					Purchase of Pictures (National Gallery).		Purchase of Portraits (Scottish National Por- trait Gallery).
					£	s.	d.
Balances on 1 April 1942	..	..	..	..	209	4	7
Interest .. .. .	..	..	..	..	-	8	9
				Totals	£209	13	4
<i>Deduct—</i>							
Expenditure, 1942	..	..	..	..	178	-	-
Balances on 31 March 1943	..	..	..	..	£31	13	4

The Society of Antiquaries of Scotland received no grant this year but had a balance of 165*l.* 9*s.* 2*d.* at the end of the previous year. 19*l.* 12*s.* 10*d.* was spent on the purchase of objects, &c., during the year, leaving a balance of 145*l.* 16*s.* 4*d.* in hand at 31 March 1943.

2 October 1943.

Kenneth Sanderson,
Accounting Officer.

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

G. C. Upcott,
Comptroller and Auditor General.

NATIONAL LIBRARY, SCOTLAND.

ACCOUNT of the sum expended, in the year ended 31 March 1943, 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.	6,618	4,644 17 7	1,973 2 5	—
B.—Purchase of Books (Grant in Aid)	75	75 - -	—	—
C.—Incidental Expenses ..	593	603 9 6	—	10 9 6
D.—Expenses of Copyright Agency	410	397 11 8	12 8 4	—
GROSS TOTAL	7,696	5,720 18 9	1,985 10 9	10 9 6
			Surplus of Gross Estimate over Expenditure. <u>£1,975 1 3</u>	
<i>Deduct—</i> E.—Appropriations in Aid ..	Estimated. — 5,017	Realized. — 5,016 17 2	Deficiency of Appropriations in Aid realized. <u>£- 2 10</u>	
NET TOTAL	2,679	704 1 7	£1,974 18 5	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Savings mainly owing to deduction of service pay (1,933*l.*).

Receipts.—These consist of income from the investment of the Endowment Fund of the Library.

NOTE.

This Account includes expenditure of approximately 860*l.* 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 1942 ..	8 9 -	Expenditure, 1942	80 14 7
Grant in Aid, 1942 (Subhead B)	75 - -	Balance, 31 March 1943	2 14 5
	<u>£83 9 -</u>		<u>£83 9 -</u>

7 July 1943.

Henry W. Meikle,
Accounting Officer.

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

G. C. Upcott,
Comptroller and Auditor General.

CIVIL ACCOUNTS,
1942.

CLASS V.

HEALTH, LABOUR AND INSURANCE.

(64834)-V

CLASS V.

HEALTH, LABOUR AND INSURANCE.

SUMMARY.

Page.	No. of Vote.	SERVICE.	Estimated Gross Expenditure.	Authorized Appropriations in Aid.	Supply Grant.	Actual Gross Expenditure.	Appropriations in Aid Applied.
			£	£	£	£ s. d.	£ s. d.
190	1	Ministry of Health	27,297,671	1,394,900	25,902,771	27,205,252 10 4	1,334,273 14 2
197	2	Board of Control	241,437	12,942	228,495	212,938 9 -	12,942 - -
199	3	Registrar-General's Office	238,652	33,930	249,722	649,834 11 6	38,830 - -
201	4	National Insurance Audit Department ..	153,520	4,250	149,270	142,696 - 10	3,710 - -
202	5	Friendly Societies Registry	46,860	2,800	44,060	42,114 8 3	2,603 - 8
203	6	Old Age Pensions	52,266,000	16,000	52,250,000	52,213,488 14 5	16,000 - -
205	7	Widows', Orphans' and Old Age Contributory Pensions	22,525,000	—	22,525,000	22,525,000 - -	—
206	8	Ministry of Labour and National Service ..	37,166,000	2,236,000	34,930,000	37,777,349 12 11	2,074,916 15 8
212	9	Grants in respect of Employment Schemes	2,200,000	—	2,200,000	2,172,444 11 2	—
213	10	Commissioner for Special Areas (England and Wales)	750,100	750,000	100	727,504 14 10	727,504 14 10
217	11	Assistance Board	8,697,000	27,000	8,670,000	5,825,305 17 11	21,095 - 6
220	12	Special Areas Fund	900,000	—	900,000	570,000 - -	—
221	13	Financial Assistance in Special and other Areas	100,800	—	100,800	9,410 6 -	—
222	14	Supplementary Pensions	37,500,000	40,000	37,460,000	37,563,200 4 7	40,000 - -
223	15	Department of Health for Scotland ..	4,728,556	162,500	4,566,056	4,639,803 15 4	162,500 - -
228	16	Board of Control for Scotland	21,544	400	21,144	20,224 5 8	365 10 -
229	17	Registrar-General's Office, Scotland ..	43,816	2,490	41,326	81,439 15 4	2,490 - -
231	18	Commissioner for Special Areas (Scotland)	280,740	280,640	100	127,262 5 10	127,262 5 10
		Total	195,207,696	4,968,852	190,238,844	192,505,270 3 11	4,564,593 1 8

CLASS V.
HEALTH, LABOUR AND INSURANCE.

SUMMARY.

No. of Vote	Net Expenditure.	Gross Expenditure compared with Estimate.		Deficiency of Appropriations in Aid.	Allocated from Vote of Credit.	Amount to be surrendered.	Extra Receipts payable to Exchequer.
		Saving.	Excess.				
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
1	25,870,978 16 2	92,418 9 8	—	60,626 5 10	—	31,792 3 10	447,712 17 3
2	199,996 9 —	28,498 11 —	—	—	—	28,498 11 —	1,491 6 6
3	610,904 11 6	—	361,182 11 6	—	361,182 11 6	—	38,309 5 7
4	138,986 — 10	10,823 19 2	—	540 — —	—	10,283 19 2	—
5	39,511 7 7	4,745 11 9	—	196 19 4	—	4,548 12 5	—
6	52,197,488 14 5	52,511 5 7	—	—	—	52,511 5 7	467 11 —
7	22,525,000 — —	—	—	—	—	—	—
8	35,702,432 17 3	—	611,349 12 11	161,083 4 4	772,432 17 3	—	—
9	2,172,444 11 2	27,555 8 10	—	—	—	27,555 8 10	—
10	—	22,595 5 2	—	22,495 5 2	—	100 — —	—
11	5,804,210 17 5	2,871,694 2 1	—	5,904 19 6	—	2,865,789 2 7	—
12	570,000 — —	330,000 — —	—	—	—	330,000 — —	—
13	9,410 6 —	91,389 14 —	—	—	—	91,389 14 —	56,113 15 6
14	37,523,200 4 7	—	63,200 4 7*	—	—	—	40,471 19 1
15	4,477,303 15 4	88,752 4 8	—	—	—	88,752 4 8	61,552 6 6
16	19,858 15 8	1,319 14 4	—	34 10 —	—	1,285 4 4	—
17	78,949 15 4	—	37,623 15 4	—	37,623 15 4	—	4,904 18 5
18	—	153,477 14 2	—	153,377 14 2	—	100 — —	—
	187,940,677 2 3	3,775,782 — 5	1,073,356 4 4	404,258 18 4	1,171,239 4 1		651,023 19 10
Total amount to be surrendered ..						£	3,532,606 6 5

* Parliamentary authority will be sought to apply the Extra Receipts of 40,471l. 19s. 1d. towards meeting this excess, and to an Excess Vote for the balance, 22,728l. 5s. 6d. (see Report of Comptroller and Auditor General, paragraph 30).

MINISTRY OF HEALTH.

ACCOUNT of the sum expended, in the year ended 31 March 1943, compared with the sum granted, for the salaries and expenses of the Ministry of Health, including grants and other expenses in connexion with housing, certain grants to local authorities, &c., a grant in aid to the National Radium Trust, grants in aid in respect of national health insurance benefits, &c., certain expenses in connexion with widows', orphans' and old age contributory pensions; a grant in aid of the Civil Service Sports Council; and other services.

SUMMARY.

Service.	Grant.	Expenditure.		Expenditure compared with Grant.			
				Less than Granted.		More than Granted.	
MINISTRY OF HEALTH.	£	£	s.	d.	£	s.	d.
A-E.—Administration	2,955,247	2,887,136	16	7	68,110	3	5
F.—Housing Grants ..	14,479,000	14,477,713	2	2	1,286	17	10
G.—Miscellaneous Grants, Grants in Aid, &c... ..	598,370	616,928	13	3	—	18,558	13 3
H.—Grants in respect of Benefits, &c., in England under the National Health Insurance Acts, 1936 to 1941 (Grants in Aid)	7,765,000	7,765,000	—	—	—	—	—
WELSH BOARD OF HEALTH.							
L-P.—Administration	168,654	159,609	18	9	9,044	1	3
Q.—Housing Grants ..	817,500	795,140	11	11	359	8	1
R.—Miscellaneous Grants	84,900	74,647	9	9	10,252	10	3
S.—Grants in respect of Benefits, &c., in Wales under the National Health Insurance Acts, 1936 to 1941 (Grants in Aid) ..	429,000	429,000	—	—	—	—	—
T.—Losses	—	75	17	11	—	75	17 11
GROSS TOTAL	£ 27,297,671	27,205,252	10	4	111,053	— 10	18,634 11 2
	Estimated.	Realized.		Surplus of Gross Estimate over Expenditure. £92,418 9 8			
Deduct—				Deficiency of Appropriations in Aid realized. £60,626 5 10			
Z.—Appropriations in Aid	1,394,900	1,334,273	14	2	Net Surplus to be surrendered. £31,792 3 10		
NET TOTAL	£ 25,902,771	25,870,978	16	2			
		Estimated.		Realized.			
Receipts payable to Exchequer		£	381,850		£	s. d. 447,712 17 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.	
MINISTRY OF HEALTH.								
ADMINISTRATION.								
A.1.—Salaries, &c. ..	2,599,377	2,553,359	6	10	46,017	13	2	
B.—Travelling, &c. ..	175,650	125,333	6	5	50,316	13	7	
C.1.—Special Inquiries and Services ..	21,200	18,265	16	1	2,934	3	11	
C.2.—Medical and Dental Referee Services —Fees for Nurses, &c. ..	320	268	16	2	51	3	10	
D.—Incidental Expenses	106,900	124,752	13	5	—	17,852	13	5
E.—Telegrams and Telephones ..	51,800	65,156	17	8	—	13,356	17	8
HOUSING GRANTS.								
F.1.—Grants towards Housing Expenses	14,478,000	14,477,262	3	11	737	16	1	
F.2.—Losses on Repayment before the due dates of Housing Loans made by the Public Works Loan Commissioners in respect of the Sale of Houses erected by Housing Associations	1,000	450	18	3	549	1	9	
MISCELLANEOUS GRANTS, &c.								
G.1.—Grants for the Training of Midwives and Health Visitors ..	40,000	34,015	4	6	5,984	15	6	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.1.—Saving due to deductions in respect of service pay of staff serving with the Forces (82,000*l.*) and reduction of staff (39,000*l.*); partly offset by increased war bonus as a result of new awards (42,500*l.*) and overtime (32,500*l.*).

B.—Saving due to a general restriction in travelling.

C.1.—Saving due mainly to a decrease in the payments to Approved Societies for certificates of insurance for pensions purposes (2,624*l.*), lower expenditure than anticipated on special inquiries into diseases (1,349*l.*) and to fewer appeals under the Contributory Pensions Acts (592*l.*); partly offset by increased expenditure of additional Departmental Committees (1,747*l.*).

D.—Excess due mainly to the adjustment of the claim by the Post Office for the previous year (8,690*l.*), to increased requirements for subsistence allowances payable to A.R.P., &c., personnel (4,489*l.*), increased production of lymph to combat smallpox (1,871*l.*) and an increase in miscellaneous expenditure (3,139*l.*).

This subhead includes a payment of 200*l.* to an authority in consideration of legal expenses incurred in connexion with a scheme under Section 63 of the Local Government Act, 1929, for treatment of infectious diseases (S.46608).

E.—Excess is wholly attributable to the war.

F.2.—Payment was made to the Public Works Loan Commissioners in respect of one sale effected during the year. The estimate is necessarily conjectural.

G.1.—The number of pupil midwives qualifying for grant was less than anticipated.

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

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
MINISTRY OF HEALTH — <i>contd.</i>						
MISCELLANEOUS GRANTS, &c.— <i>contd.</i>						
G.2.—Grants to Authorities under the Midwives Act, 1936 ..	451,000	501,628 4 1	—		50,628 4 1	
G.3.—Grants to Voluntary Hospitals in respect of Spirit Duty ..	1,900	1,596 13 —	303 7 —			
G.4.—Grants to Port Health Authorities, &c. . . .	41,500	40,438 2 1	1,061 17 11			
G.5.—Compensation to Air Raid Victims 1914-1918 ..	1,120	968 12 6	151 7 6			
G.6.—Annuities payable to certain Local Authorities under Section 114(1) (c) of the Local Government Act, 1929	5,850	5,849 8 1	— 11 11			
G.7.—Grants under the Rural Water Supplies Act, 1934, towards the Expenses incurred by Local Authorities in providing or improving Rural Water Supplies (Re-vote) ..	25,000	21,450 — —	3,550 — —			
G.8.—Grants under the Cancer Act, 1939, to Local Authorities for Cancer Treatment ..	10,000	—	10,000 — —			
G.9.—Grant in Aid of the National Radium Trust under the Cancer Act, 1939 (Re-vote 10,000 <i>l.</i>) ..	20,000	8,982 9 —	11,017 11 —			
G.10.—Grant in Aid of the Civil Service Sports Council ..	2,000	2,000 — —	—			

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

G.2.—Excess due to the rising cost to local authorities of maintaining a domiciliary midwifery service (53,700*l.*); partly offset by a saving on the provision for compensation to midwives who surrendered certificates (3,100*l.*).

G.3.—The number of claims for grant was less than anticipated.

G.5.—Saving due mainly to the deaths of pensioners.

G.7.—Saving due to slow progress of schemes.

G.8.—It was anticipated that claims for grant in respect of approved schemes would be received and paid before the close of the year. No claims were however received.

G.9.—Saving due mainly to delay in the supply of apparatus for deep X-ray therapy.

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>						
GRANTS IN RESPECT OF BENEFITS, &c., IN ENGLAND UNDER THE NATIONAL HEALTH INSURANCE ACTS, 1936 TO 1941.						
H.1.—Sums payable to the National Health Insurance Fund (England) (Grant in Aid)	7,300,000	7,300,000 - -	—	—	—	—
H.2.—Contribution to the Unemployment Arrears Fund (Grant in Aid) ..	465,000	465,000 - -	—	—	—	—
WELSH BOARD OF HEALTH.						
ADMINISTRATION.						
L.1.—Salaries, &c. ..	158,719	151,385 10 10	7,333	9 2	—	—
M. — Travelling, &c. ..	5,440	4,017 1 -	1,422	19 -	—	—
N.1.—Special Inquiries and Services ..	100	74 2 9	25	17 3	—	—
N.2.—Medical and Dental Referee Services—Fees for Nurses, &c. ..	70	48 11 2	21	8 10	—	—
O.—Incidental Expenses	1,815	1,685 14 9	129	5 3	—	—
P.—Telegrams and Telephones ..	2,510	2,398 18 3	111	1 9	—	—
HOUSING GRANTS.						
Q.1.—Grants towards Housing Expenses	817,300	795,140 11 11	22,159	8 1	—	—

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

L.1.—Saving due to deductions in respect of service pay of staff serving with the Forces (1,082*l.*) and changes in personnel (823*l.*); partly offset by additional cost of war bonus (2,572*l.*).

M.—See explanation under Subhead B.

Q.1.—Saving mainly due to reduction of interest on loans raised under the Housing, &c., Act, 1919, and to grants under the Housing Act, 1936, being less than expected; partly offset by an unforeseen increase in payments in respect of grants under Sections 1 and 2 of the Housing (Financial Provisions) Act, 1938.

(64834)

G

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.
WELSH BOARD OF HEALTH— <i>contd.</i>							
HOUSING GRANTS— <i>contd.</i>							
Q.2.—Losses on Repayment before the due dates of Housing Loans made by the Public Works Loan Commissioners in respect of the Sale of Houses erected by Housing Associations ..	200	—			200	—	—
MISCELLANEOUS GRANTS.							
R.1.—Grants for the Training of Midwives and Health Visitors	1,600	1,465	—	—	135	—	—
R.2.—Grants to Authorities under the Midwives Act, 1936 ..	70,300	70,295	9	9	4	10	3
R.3.—Grants under the Rural Water Supplies Act, 1934, towards the Expenses incurred by Local Authorities in providing or improving Rural Water Supplies ..	13,000	2,887	—	—	10,113	—	—
GRANTS IN RESPECT OF BENEFITS, &C., IN WALES UNDER THE NATIONAL HEALTH INSURANCE ACTS, 1936 TO 1941.							
S.1.—Sums payable to the National Health Insurance Fund (Wales) (Grant in Aid)	400,000	400,000	—	—	—	—	—
S.2.—Contribution to the Unemployment Arrears Fund (Grant in Aid) ..	29,000	29,000	—	—	—	—	—

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

Q.2.—No houses were sold by housing associations during the year. The estimate is necessarily conjectural.

R.1.—A number of students did not complete the period of training.

R.3.—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.
T.—Losses	—	75 17 11	—		75 17 11	
Z.—Appropriations in Aid	Estimated. 1,394,900	Realized. 1,334,273 14 2	—		Deficit. 60,626 5 10	

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

T.—Losses.		£	s.	d.
Overpayment of balance of civil pay to two officers who died on service ..		59	15	8
Payment of salary at the London rate to a woman clerical officer after voluntary transfer to a provincial office. The total amount involved was 43 <i>l.</i> 8 <i>s.</i> 11 <i>d.</i> , of which 27 <i>l.</i> 6 <i>s.</i> 8 <i>d.</i> related to previous years. Recovery would have involved undue hardship (E.28831)		16	2	3
Total		£75	17	11

Details of Receipts.

(i) Receipts of classes authorized to be used as Appropriations in Aid :—	Estimated.	Realized.
	£	£
Widows', Orphans' and Old Age Contributory Pensions Acts, 1936 to 1941 :—		
Repayment of cost of services in connexion with administration	707,000	631,340 (a)
National Health Insurance Acts, 1936 to 1941 :—		
Repayments in respect of expenses of administration—		
Benefits of Deposit Contributors Fund, Juvenile Deposit Contributors Fund, and Deposit Contributors Insurance Section	115,200	110,049 (b)
Navy, Army and Air Force Insurance Fund	40,000	41,400 (c)
Medical benefit to exempt persons	1,540	1,435
Approved Societies (Officers) Guarantee Funds	715	716
Central Index Register of Insured Persons	41,000	43,812 (d)
Dental Referee Service	18,700	19,293 (e)
Collection and allocation of contributions of seamen ..	4,400	4,330
Repayment of cost of services in connexion with Unemployment Insurance	165,600	165,600
Repayment from Redemption Annuities Account of cost of staff employed on work arising from the Tithe Act, 1936	450	450

(a) Deficiency due mainly to a decrease in salary costs consequent upon a considerable reduction during the year in staff employed on pensions work.

(b) Deficiency due mainly to reduced postage charges and to the adjustment of an over-recovery in respect of the previous year.

(c) Surplus due to the adjustment of an under-recovery in respect of the previous year, partly offset by a saving in the cost of salaries and in postage charges.

(d) Surplus due to increased salary costs, partly offset by the adjustment of an over-recovery in respect of the previous year.

(e) Surplus due mainly to the adjustment of an under-recovery in the previous year.

Details of Receipts— <i>contd.</i>	Estimated.	Realized.
(i) Receipts of classes authorized to be used as Appropriations in Aid— <i>contd.</i>	£	£
Repayment by Admiralty, War Office, Air Ministry, &c., of cost of vaccine lymph supplied	11,500	21,168 (f)
Audit fee stamps, under the Audit Stamp Duty Order, 1938, made under Section 221 of the Local Government Act, 1933 ..	285,000	289,145
Cost of official inquiries recovered under the Public Health and other Acts	750	867
Cost of prosecutions recovered	500	343*
Miscellaneous receipts	2,545	4,326
Total	<u>£1,394,900</u>	<u>1,334,274</u>
(ii) Receipts of other classes :—		
Loans to local authorities in England and Wales :—		
Repayment of principal	340,850	406,545 (g)
Loans to National Camps Corporation, Ltd., under the Camps Act, 1939 :—		
Repayment of principal and interest	41,000	40,993 (h)
Part refund of capital grant for expenditure in connexion with sanatoria	—	175
Total	<u>£381,850</u>	<u>447,713</u>

(f) Surplus due to increased requirements of the Service Departments and to the issue of lymph in connexion with an outbreak of smallpox in Scotland.

(g) Receipts were as under :—

County and County Borough Councils—instalments payable under Section 114(1)(b) of the Local Government Act, 1929—	Principal.		
	£	s.	d.
Barnsley County Borough Council	2,829	10	8
Barrow-in-Furness County Borough Council	12,055	19	3
Brecon County Council	5,089	18	8
Derby County Council	866	18	8
Durham County Council	98,551	7	5
East Ham County Borough Council	20,238	—	4
Essex County Council	49,285	18	4
Gateshead County Borough Council	4,244	1	4
Glamorgan County Council	35,313	7	9
London County Council	16,700	—	—
Merthyr Tydfil County Borough Council	7,324	—	—
Monmouth County Council	40,525	10	7
Sheffield County Borough Council	60,809	1	6
South Shields County Borough Council	3,175	18	8
West Ham County Borough Council	41,371	19	1
West Riding of Yorkshire County Council	8,163	16	—
	<u>£406,545</u>	<u>8</u>	<u>3</u>

Surplus due to premature repayment by Durham County Council of outstanding instalment due in March 1944 and 1945.

The amounts of the loans owing to the Exchequer at 31 March 1943 were 615,987*l.* 19*s.* 6*d.*

(h) Receipts were as under :—

	£	s.	d.
Principal	19,781	—	10
Interest	21,211	8	2
	<u>£40,992</u>	<u>9</u>	<u>—</u>

The amounts of the loans owing to the Exchequer at 31 March 1943 was 515,400*l.* 9*s.* 4*d.*

NOTE.

This Account includes expenditure of approximately 76,800*l.* in respect of the balance of civil pay issued to staff serving with the Forces.

E. J. Maude,
Accounting Officer.

5 November 1943.

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

G. C. Upcott,
Comptroller and Auditor General.

* Irrecoverable costs amounting to 14*l.* have been written off and costs amounting to 6*l.* 5*s.* 10*d.* which have been written off as irrecoverable in previous years were recovered and are included in this figure (S.15495).

BOARD OF CONTROL.

ACCOUNT of the sum expended, in the year ended 31 March 1943, compared with the sum granted, for the salaries and expenses of the Board of Control and grants in respect of the maintenance of certain ex-service mental patients.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
ADMINISTRATION.						
A.—Salaries, &c.	56,112	49,207 5 10	6,904 14 2	—	—	—
B.—Travelling, &c.	6,250	5,930 10 10	319 9 2	—	—	—
C.—Telegrams and Telephones ..	850	856 1 11	—	6 1 11	—	—
D.—Incidental Expenses	372	290 9 7	81 10 5	—	—	—
GRANTS.						
E.—Grants in respect of the Maintenance of certain ex-service Mental Patients ..	26,550	25,132 12 1	1,417 7 11	—	—	—
STATE INSTITUTIONS.						
F.1.—Pay and Allowances	107,952	92,267 1 7	15,684 18 5	—	—	—
F.2.—Maintenance of Patients and Staff	42,919	38,795 4 2	4,123 15 10	—	—	—
F.3.—Travelling and Conveyance of Patients and Staff	422	428 1 9	—	6 1 9	—	—

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Savings on staff serving with the Forces (5,257*l.*), overtime (1,307*l.*) and changes in personnel (741*l.*), offset by additional cost of war bonus (400*l.*).

B.—Saving on normal travelling expenses (193*l.*), free and part-free railway tickets issued to staff (121*l.*) and removal expenses of evacuated staff (25*l.*), offset by increased payments in lieu of billeting (20*l.*).

D.—Savings on fire prevention arrangements (80*l.*).

E.—Numbers maintained were less and the average maintenance rate was lower than estimated.

F.1.—Delay in opening new villas (4,573*l.*), savings on staff serving with the Forces (6,582*l.*) and vacancies and changes in personnel (6,866*l.*), offset by additional cost of war bonus (2,336*l.*). Expenditure was as follows :—Rampton, 71,568*l.*; Moss Side, 20,699*l.*

F.2.—As there were fewer staff and patients than estimated there were savings on food (3,348*l.*), medicines (368*l.*) and incidental expenses (698*l.*), offset by increased allowances to patients (290*l.*). Expenditure was as follows :—Rampton, 30,103*l.*; Moss Side, 8,692*l.*. Average daily number of patients estimated, 1,630; actual, 1,538.

F.3.—Expenditure was as follows :—Rampton, 282*l.*; Moss Side, 146*l.*

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted	More than Granted.
STATE INSTITUTIONS.— <i>contd.</i>	£	£ s. d.	£ s. d.	£ s. d.
F.4.—Farms and Gardens (Net) ..	10	—	10 — —	—
FF.—Losses	—	31 1 3	—	31 1 3
GROSS TOTAL ..	£ 241,437	212,938 9 —	28,541 15 11	43 4 11
	Estimated.	Applied.		
<i>Deduct—</i>				
G.—Appropriations in Aid ..	12,942	12,942 — —	Surplus to be surrendered.	
NET TOTAL ..	£ 228,495	199,996 9 —	£ 28 498 11 —	
Receipts payable to Exchequer.			Estimated.	Realized.
			£	£ s. d.
Receipts authorized to be used as Appropriations in Aid ..			12,942	14,433 6 6
Appropriated in aid (Subhead G) .. .. .			.. ..	12,942 — —
				£ 1,491 6 6
			Estimated.	Realized.
			£	£
Lunacy Act, 1890 : fees for licences			648	648
Mental Deficiency Act, 1913 : fees for certificates and approvals			392	372
Fees for supply of copies of reception, &c., documents			120	155
Miscellaneous receipts on account of State institutions, &c. :—				
Rampton :—staff rations (3,548 <i>l.</i>) ; other receipts (3,546 <i>l.</i>) ..			6,173	7,094
Moss Side :—staff rations (1,764 <i>l.</i>) ; other receipts (516 <i>l.</i>) ..			2,609	2,280
Maintenance of patients			3,000	3,864
Other miscellaneous receipts			—	20
			£ 12,942	14,433

On the Farms and Gardens Accounts the surplus for supplies to institutions and sales (3,089*l.*) over debits for purchase of stock, &c. (2,385*l.*) was 704*l.*

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

F.4.—There was a surplus of receipts over payments (see note under Receipts).

FF.—The expenditure arose from the continued occupation of an official residence by an officer after termination of his service. An amount of 23*l.* 6*s.* 11*d.* due to him in respect of salary was withheld (E.7234).

NOTES.

This Account includes expenditure of 4,013*l.* in respect of the balance of civil pay issued to staff serving with the Forces. It also includes 77*l.* 4*s.* 1*d.* in respect of the cost of maintenance in the Rampton State Institution of a mental defective chargeable to the States of Guernsey.

An *ex gratia* payment of 23*l.* 5*s.* was made to a person who was injured by a patient from Rampton State Institution (E.44988).

L. G. Brock,

Accounting Officer.

22 November 1943.

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

G. C. Upcott,
Comptroller and Auditor General

REGISTRAR-GENERAL'S OFFICE, ENGLAND.

ACCOUNT of the sum expended, in the year ended 31 March 1943, compared with the sum granted, including an amount allocated from the Vote of Credit, for the salaries and expenses of the Department of the Registrar-General of Births, &c.

Service.	Grant.		Expenditure.		Expenditure compared with Grant.			
					Less than Granted.		More than Granted.	
	£	s. d.	£	s. d.	£	s. d.	£	s. d.
A.—Salaries, &c.	266,392	- -	283,404	5 10	—	—	17,012	5 10
B.—Travelling, &c.	6,630	- -	6,431	8 11	198	11 1	—	—
C.—Fees and Expenses of Superintendent Registrars, &c.	9,480	- -	22,245	2 3	—	—	12,765	2 3
D.—Incidental Expenses	3,350	- -	4,697	8 11	—	—	1,347	8 11
E.—Telegrams and Telephones	2,800	- -	2,581	- 4	218	19 8	—	—
NATIONAL REGISTRATION.								
G.—Payments to Local Officers	—	—	330,475	5 3	—	—	330,475	5 3
GROSS TOTAL	£ 288,652	- -	£ 649,834	11 6	417	10 9	361,600	2 3
		Estimated.	Applied.					
<i>Deduct—</i>								
F.—Appropriations in Aid	38,930	- -	38,930	- -				
NET TOTAL	£ 249,722	- -	£ 610,904	11 6	Excess of Expenditure over Gross Estimate met from Vote of Credit.			
Allocated from Vote of Credit	361,182	11 6	—	—	£ 361,182 11 6			
	£ 610,904	11 6	£ 610,904	11 6				

Receipts payable to Exchequer.	Estimated.	Realized.
	£	£ s. d.
(i) Receipts of classes authorized to be used as Appropriations in Aid	38,930	43,876 - 1
(ii) Receipts of other classes	—	33,363 5 6
Total		£ 77,239 5 7
Appropriated in aid (Subhead F)		38,930 - -
Paid separately to Exchequer		£ 38,309 5 7

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Excess due to the war and attributable to the cost of additional staff mainly at the Central National Registration Office (5,754*l.*), increased cost of war bonus and additional overtime (12,217*l.*) and cost of Northern Ireland National Registration headquarters staff (13,222*l.*); offset by savings due to deductions of military pay (9,187*l.*) and staff changes (4,994*l.*).

C.—Excess due to the war and caused by (1) payments to local Registrars in connexion with the recovery of identity cards of deceased persons and with the issue of forms for National Register purposes in the case of births, and (2) cost of payments to Registrars in connexion with the recovery of ration and clothing books of deceased persons (E.38775).

D.—Excess due to the war and attributable to the increase in the amount of A.R.P. subsistence claims. The sum of 42*l.* 14*s.* 10*d.*, representing accumulated losses on birth, death and marriage certificates sent by post, has been written off (S.8555).

G.—The cost of National Register local services in 1942 was borne on the Vote of Credit and no provision was made in the Departmental Estimates.

Details of Receipts.	Estimated.	Realized.
(i) Receipts of classes authorized to be used as Appropriations in Aid :—	£	£
Searches and certified copies	22,000	28,914
Repayments by local authorities and others for statistical and census returns	200	278
Repayment of cost of services in connexion with the administration of the Widows', Orphans' and Old Age Contributory Pensions Acts, 1936 to 1941	16,650	14,250
Repayment from the Unemployment Fund of cost of services in connexion with Unemployment Insurance	80	50
Unclaimed deposits by applicants for certified copies	—	150
Miscellaneous	—	234
Total ..	<u>£38,930</u>	<u>43,876</u>
(ii) Receipts of other classes :—		
Fees for issue of duplicate identity cards (National Registration Act, 1939, Section 6 (3))	—	<u>£33,363</u>

NOTES.

Expenditure of at least 363,695*l.*, for which provision was not made in the Estimates, has been identified as directly arising out of the existence of a state of war, viz. : Subheads A, 17,012*l.*; C, 14,861*l.*; D, 1,347*l.*; G, 330,475*l.*

This Account includes expenditure of 4,327*l.* in respect of the balance of civil pay issued to staff serving with the Forces.

The amount of fees authorized to be waived in connexion with the replacement of lost identity cards was 1,740*l.* 10*s.* 6*d.* for England and Wales and 65*l.* 18*s.* 6*d.* for Northern Ireland (S.4557).

Losses incurred in certain local National Registration offices amounting to 26*l.* 5*s.* 11*d.* have been written off (S.48967).

Losses incurred in Registration Service (Births, Deaths and Marriages) amounting to 9*l.* 4*s.* 10*d.* have been written off (S.48967).

10 November 1943.

S. P. Vivian,
Accounting Officer.

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

G. C. Upcott,
Comptroller and Auditor General.

NATIONAL INSURANCE AUDIT DEPARTMENT.

ACCOUNT of the sum expended, in the year ended 31 March 1943, 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.
A.—Salaries, &c.	143,000	133,196 17 11	9,803 2 1	—
B.—Travelling, &c., Expenses	7,500	7,157 1 11	342 18 1	—
C.—Incidental Expenses . .	2,450	1,711 1 6	738 18 6	—
D.—Telegrams and Telephones	570	630 19 6	—	60 19 6
GROSS TOTAL	£ 153,520	142,696 - 10	10,884 18 8	60 19 6
			Surplus of Gross Estimate over Expenditure. £10,823 19 2	
<i>Deduct—</i>	Estimated.	Realized.	Deficiency of Appropriations in Aid realized. £540	
E.—Appropriations in Aid. .	4,250	3,710 - -	Net Surplus to be surrendered. £10,283 19 2	
NET TOTAL	£ 149,270	138,986 - 10		

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Saving due to staff releases for service in other Departments and to other changes in personnel (6,650*l.*) and staff serving with the Forces (4,100*l.*); offset by increases in the war bonus (470*l.*), overtime (300*l.*), cleaning charges (120*l.*) and national insurance (60*l.*).

C. The saving was mainly under the head of allowances to A.R.P. personnel following the introduction of joint arrangements between co-occupiers of business premises and partly under postage through increased use of "Official Paid" envelopes and labels.

D.—Excess due to additional installations and more trunk calls by staff evacuated from London.

Details of Receipts.		Estimated.	Realized.
Northern Ireland agency service	.. .. .	£ 4,230	£ 3,675 (a)
Miscellaneous	.. .. .	20	35
Total	.. .. .	£4,250	3,710

(a) Reduced receipts due to a decrease in the number of staff engaged on the work in Belfast and to the general savings on Vote expenditure reflected in the overhead charges for this agency service.

NOTE.

This Account includes expenditure of approximately 3,100*l.* in respect of the balance of civil pay issued to staff serving with the Forces.

H. W. Magrath,
Accounting Officer.

22 July 1943.

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

G. C. Upcott,
Comptroller and Auditor General.

FRIENDLY SOCIETIES REGISTRY.

ACCOUNT of the sum expended, in the year ended 31 March 1943, 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)	41,330	36,938 15 2	4,391 4 10	—	—	
B.—Salaries, &c. (Scotland) ..	1,930	1,894 — —	36 — —	—	—	
C.—Travelling and Incidental Expenses	2,500	2,128 9 5	371 10 7	—	—	
D.—Telegrams and Telephones ..	1,100	1,103 18 2	—	3 18 2	—	
F.—Losses	—	49 5 6	—	49 5 6	—	
GROSS TOTAL	46,860	42,114 8 3	4,798 15 5	53 3 8		
			Surplus of Gross Estimate over Expenditure. £4,745 11 9			
<i>Deduct—</i>	<i>Estimated.</i>	<i>Realized.</i>	<i>Deficiency of Appropriations in Aid realized.</i>			
E.—Appropriations in Aid ..	2,800	2,603 — 8	£196 19 4			
NET TOTAL	44,060	39,511 7 7	Net Surplus to be surrendered. £4,548 12 5			

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—Savings in respect of staff serving with the Forces (2,670*l.*) and staff changes (2,721*l.*); offset by extra cost of overtime (925*l.*) and war bonus (75*l.*).
 B.—Saving due to smaller number of Savings Bank awards than anticipated.
 C.—Savings in respect of travelling and subsistence and miscellaneous expenses.
 F.—Losses in connexion with National Savings Investment Funds of Friendly Societies, &c.
 3*l.* 5*s.* (F.16070/013) and overissue of balance of civil pay written off (46*l.* —*s.* 6*d.*).

Details of Receipts.	Estimated.	Realized.
Fees under sundry Acts	2,750	2,399
Prosecutions, costs recovered	50	178
Miscellaneous	—	26
Total	£2,800	2,603(a)

(a) These receipts cannot be closely estimated.

NOTES.

This Account includes expenditure of approximately 1,960*l.* in respect of the balance of civil pay issued to staff serving with the Forces.

The sum of 50*l.* 8*s.* in respect of prosecution costs irrecoverable has been written off (E.37928).

John Fox,
Accounting Officer.

30 November 1943.

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

G. C. Upcott,
Comptroller and Auditor General.

OLD AGE PENSIONS.

See also Report of Comptroller and Auditor General.

ACCOUNT of the sum expended, in the year ended 31 March 1943, compared with the sum granted, for Old Age Pensions, 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						
Original	51,636,000					
Supplementary	600,000					
	52,236,000	52,182,218 7 5	53,781 12 7	—		
B.—Expenses of Pension Committees	30,000	29,328 15 2	671 4 10	—		
D.—Sums Irrecoverable	—	438 13 4	—	438 13 4		
E.—Extra-statutory Grants	—	1,502 18 6	—	1,502 18 6		
GROSS TOTAL						
Original	51,666,000					
Supplementary	600,000					
	£52,266,000	52,213,488 14 5	54,452 17 5	1,941 11 10		
<i>Deduct—</i>	<i>Estimated.</i>	<i>Applied.</i>				
C.—Appropriations in Aid	16,000	16,000 - -				
NET TOTAL						
Original	51,650,000					
Supplementary	600,000					
	£52,250,000	52,197,488 14 5	Surplus to be surrendered.			
			£52,511 5 7			

Receipts payable to Exchequer.

Estimated. R. alized.

	£	£ s. d.
Receipts authorized to be used as Appropriations in Aid .. (Recoveries in cash)	16,000	16,467 11 -
Appropriated in aid (Subhead C)		16,000 - -
Paid separately to Exchequer		£ 467 11 -

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The increase in the number of pensioners realized in the first three quarters of the year was not fully maintained in the fourth quarter.

D.—Payments made in error, or owing to the fact that notice of revocation or reduction of the pension by a pension committee or central pension authority did not reach the pension officer in time for payment to be stopped. In some cases the extreme poverty of the recipients rendered recovery impracticable, in others there was satisfactory evidence that orders were cashed in good faith.

Payments in error arose in eight cases in connexion with Section 25 (4) of the Widows', Orphans' and Old Age Contributory Pensions Act, 1936. In most of these cases this was due to certain blind pensioners being paid after the recipients had reached the age of 70 and were already in receipt of contributory pensions.

E.—Grants made on grounds of equity where, owing to causes beyond the pensioners' control, grant of pension was delayed or payment of pension was impracticable within the statutory period.

Expenditure of an unascertained amount, which is quite small, is included under this subhead in respect of pensions at the 1s. rate which were put in payment extra-statutorily to avoid the withdrawal of supplementary pensions in cases where a pensioner has become disentitled to a non-contributory pension but would have been regarded as being in need of a supplementary pension if he had a pension to supplement. In every case the sanction of the Treasury has been obtained (S.32332/10, S.32373/10, S.23677/11, 4873/12 533a/12, S.32768/28, S.33300/31, S.32924/05/4).

A sum of 221l. 19s. is also included in respect of 12 contributory pensions which have been awarded on grounds of equity, although the requirements of the National Health Insurance and Contributory Pensions Acts were not strictly fulfilled (S.33383, E.40805).

NOTES.

Identifiable old age pension orders aggregating 890l. 12s. were lost after payment. In addition, 2,128l. 1s. 6d., being the agreed proportion of the value of unidentifiable pension orders lost after payment, is chargeable to this Vote (S.36714, S.48024). To this extent the expenditure is unvouched.

In addition to the cash recoveries brought to account as Appropriations in Aid, the sum of 2,013l. 12s. 4d. was recovered under Section 11 (4) of the Old Age Pensions Act, 1936, and Section 37 (4) of the Widows', Orphans' and Old Age Contributory Pensions Act, 1936, by withholding payment of pension subsequently accruing. In some cases part pension only has been withheld.

A total of 7,001l. 17s. 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, was 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	2,089	11	11
Cases in which there was fraud or concealment, but where recovery was impracticable by reason of the pensioner's death, extreme poverty, &c.	3,791	3	1
Other cases of overpayment	1,121	2	—

Where an overpayment, or any charge under Subhead D of the Vote, was due to the mistake of any public servant, suitable disciplinary notice has been taken of the occurrence, and in all cases the authority of the Treasury was obtained before the amounts were written off as irrecoverable (S.32537/20, S.32917/5).

The sum of 2,321l. 13s. was surrendered by 109 pensioners as a contribution to the national finances in the present emergency.

A certain number of payments in error in previous years amounting to 183l. 17s. came to notice during 1942. Of this amount 81l. 19s. 6d. was accounted for in the year, 4l. 7s. 6d. being recovered in cash, 15l. 2s. being recovered by withholding pension, 10s. being credited by the Post Office, and 62l. being written off. The balance of 101l. 17s. 6d. outstanding will be accounted for in the Appropriation Account, 1943. Of the 94l. outstanding from 1940 and the 359l. 5s. outstanding from 1941 shown in the Appropriation Account, 1941 (page 202), 381l. 15s. has been accounted for in the year, 45l. 15s. being recovered in cash, 43l. being recovered by withholding pension, and 293l. being written off. The balance of 71l. 10s. outstanding will be accounted for in the Appropriation Account, 1943.

R. H. A. Carter,
Accounting Officer.

29 November 1943.

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

G. C. Upcott,
Comptroller and Auditor General.

WIDOWS', ORPHANS' AND OLD AGE CONTRIBUTORY PENSIONS.

ACCOUNT of the sum expended, in the year ended 31 March 1943, compared with the sum granted, for the sums payable to the Treasury Pensions Account and to the Treasury Special Pensions Account in respect of Widows', Orphans' and Old Age Contributory Pensions.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£	£	£
A.—Payment to Treasury Pensions Account under the Widows', Orphans' and Old Age Contributory Pensions Act, 1936 ..	21,000,000	21,000,000	—	—
B.—Payment to Treasury Special Pensions Account under the Widows', Orphans' and Old Age Contributory Pensions (Voluntary Contributors) Act, 1937 ..	1,525,000	1,525,000	—	—
TOTAL	£ 22,525,000	£ 22,525,000	—	—

20 September 1943.

W. Eady,
Accounting Officer.

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

G. C. Upcott,
Comptroller and Auditor General.

MINISTRY OF LABOUR AND NATIONAL SERVICE.

See also Report of Comptroller and Auditor General.

ACCOUNT of the sum expended, in the year ended 31 March 1943, compared with the sum granted, including an amount allocated from the Vote of Credit, for the salaries and expenses of the Ministry of Labour and National Service, including sums payable by the Exchequer to the Unemployment Fund, grants to local authorities, associations and other bodies in respect of unemployment insurance, employment exchange and other services; expenses of transfer and resettlement; expenses of training; contribution towards the expenses of the International Labour Organization (League of Nations); expenses of the Industrial Court; and sundry services.

SUMMARY.

Service.	Grant.		Expenditure.		Expenditure compared with Grant.			
					Less than Granted.		More than Granted.	
	£	s. d.	£	s. d.	£	s. d.	£	s. d.
A-F.—Administration	9,932,000	- -	11,356,294	11 11	—		1,424,294	11 11
G-I.—Unemployment Insurance	26,534,400	- -	25,750,590	16 9	783,809	3 3	—	
J-M.—Employment and Training ..	327,100	- -	287,948	19 6	39,151	- 6	—	
N.—Inspection of Factories	294,000	- -	315,264	3 11	—		21,264	3 11
O-P.—Other Services	78,500	- -	63,555	2 9	14,944	17 3	—	
PP.—Losses and Compensation ..	—		3,695	18 1	—		3,695	18 1
GROSS TOTAL	£37,166,000	- -	37,777,349	12 11	837,905	1 -	1,449,254	13 11
	Estimated.		Realized.		Excess of Expenditure over Gross Estimate. £611,349 12 11			
<i>Deduct—</i> Q.—Appropriations in Aid	2,236,000	- -	2,074,916	15 8	Deficiency of Appropriations in Aid realized. £161,083 4 4			
NET TOTAL Allocated from Vote of Credit	£34,930,000	- -	35,702,432	17 3	Total Deficiency met from Vote of Credit. <u>£772,432 17 3</u>			
	£35,702,432	17 3	35,702,432	17 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.—							
(i) Headquarters ..	1,000,000	1,081,203	1	11	—	81,203	1 11
(ii) Claims and Record Office	352,000	375,692	10	—	—	23,692	10 —
(iii) Outstations	7,960,000	9,124,485	13	—	—	1,164,485	13 —
Total for Subhead A	£ 9,312,000	10,581,381	4	11	—	1,269,381	4 11
B.—Travelling, &c., Expenses	230,000	271,627	19	6	—	41,627	19 6
C.—Incidental Expenses ..	190,000	150,777	17	—	39,222	3	—
D.—Telegrams and Telephones	180,000	310,686	—	7	—	130,686	— 7
E.—Law Charges	8,000	26,486	8	7	—	18,486	8 7
F.—Committees—Fees, Travelling, &c., Expenses	12,000	15,335	1	4	—	3,335	1 4
UNEMPLOYMENT INSURANCE.							
G.—Contribution to the Unemployment Fund	26,500,000	25,729,706	16	—	770,293	4	—
H.—Grants to Associations in respect of Cost of Administration	3,000	1,237	12	5	1,762	7	7
I.1.—Office of the Umpire	10,200	9,169	7	7	1,030	12	5
I.2.—Courts of Referees, &c.	20,000	9,417	4	9	10,582	15	3
I.3.—Unemployment Insurance Statutory Committee	1,200	1,059	16	—	140	4	—

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A (i) and A (ii).—Excess due to increase in work mainly connected with war-time activities.
- A (iii).—Excess due to increased staff of the regional organization to deal with labour supply, de-reservation and other war-time activities.
- B.—Excess due to intensification of war-time activities.
- C.—Saving due to less expenditure than anticipated on allowances to departmental fire guards.
- D.—Excess due to increased use of telephone facilities to meet war-time needs.
- E.—The expenditure is governed largely by the number of cases in which it is necessary to employ local agents; it relates, in the main, to prosecutions under war-time Acts and Regulations.
- F.—Excess due to the cost of national conferences on war-time labour problems.
- G.—The amount of contributions paid under the Unemployment Insurance Acts upon which the Exchequer contribution depends was less than anticipated.
- H.—The volume of benefit paid through associations was less than anticipated.
- I.1.—The number of cases referred to the Umpire was less than anticipated.
- I.2.—The number of cases dealt with by the Courts was less than anticipated.

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

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
EMPLOYMENT AND TRAINING.						
J.—Loans and Grants to facilitate the Removal and Resettlement of Workers and their Dependants ..	81,000	94,335 1 3	—		13,335	1 3
K.—Grants to Authorities and Associations for Employment Exchange Services ..	3,100	3,100 - -	—		—	
L.1.—Grants to Local Education Authorities in respect of Schemes of Choice of Employment and Transference and Administration of Unemployment Insurance and Unemployment Assistance for Juveniles ..	155,000	150,905 13 6	4,094	6 6	—	
L.2.—Courses of Instruction and Occupation for Unemployed Juveniles	85,000	37,491 18 2	47,508	1 10	—	
M.—Training and Resettlement of Disabled Ex-Service (1914–1918) Personnel	3,000	2,116 6 7	883	13 5	—	

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

J.—Excess due to the number of workers transferred under loan arrangements being higher than anticipated. Loans during the year amounted to 93,471*l.* (estimate 80,000*l.*) and the total loans outstanding on 31 March 1943 were 22,532*l.*

L.1.—The claims falling for payment during the year were less than anticipated.

L.2.—The few remaining junior instruction centres were closed during the year and claims for current and previous years were less than anticipated.

Included under this subhead are grants to local authorities amounting to (a) approximately 14,580*l.* in respect of continuing liabilities for rent and loan charges relating to closed centres, and (b) approximately 3,000*l.* in respect of preliminary expenditure incurred in connexion with the acquisition of land or buildings, &c., for seven junior instruction centres with which it was ultimately decided not to proceed owing to the reduction, in the areas concerned, of the number of unemployed juveniles or difficulties arising from war conditions. Receipts amounting to approximately 2,070*l.* in connexion with closed centres and to 570*l.* in respect of abandoned centres are included in item (7) of Receipts on page 210. As regards (a) some of the premises are being used for civil defence purposes; as the cost of this service is ultimately borne by the Exchequer no financial adjustment with the local authorities concerned has been considered necessary.

M.—The number of men requiring assistance under the scheme was less than anticipated.

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

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
INSPECTION OF FACTORIES.	£	£ s. d.	£ s. d.	£ s. d.
N.1.—Salaries, &c. . .	269,500	284,765 - 6	—	15,265 - 6
N.2.—Travelling and Incidental Expenses . .	23,000	29,646 9 -	—	6,646 9 -
N.3.—Fees to Surgeons, &c.	700	629 15 6	70 4 6	—
N.4.—Costs of Prosecutions, Inquiries and Arbitrations	500	—	500 - -	—
N.5.—Industrial Museum . .	300	222 18 11	77 1 1	—
OTHER SERVICES.*				
O.1.—Contribution towards the Expenses of the International Labour Organization (League of Nations) . .	66,500	53,273 3 11	13,226 16 1	—
O.2.—Travelling and Incidental Expenses in relation to the work of the International Labour Organization	500	514 6 11	—	14 6 11
P.—Expenses of the Industrial Court	11,500	9,767 11 11	1,732 8 1	—
PP.—Losses and Compensation	—	3,695 18 1	—	3,695 18 1
	Estimated.	Realized.		Deficit.
Q.—Appropriations in Aid	2,236,000	2,074,916 15 8	—	161,083 4 4

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

N.1 and N.2.—Excesses due to increase in work connected with war-time activities.

N.4.—No public inquiries were held during the year.

N.5.—The provision for erection and maintenance of exhibits was not required.

O.1.—The request for payment of Great Britain's contribution to special work in connexion with post-war reconstruction was not made by the League before the end of the year.

P.—Fewer cases were referred to the Court 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 3.

Details of Receipts.	Estimated.	Realized.
(1) Amount received in respect of the cost of administration of unemployment insurance borne on this Vote recovered from the Unemployment Fund	£ 2,025,000	£ 1,859,452
(2) Repayment (84,408 <i>l.</i>) of loans, and contribution (15,000 <i>l.</i>) from the Unemployment Fund towards loans and grants, made to facilitate the removal and resettlement of workers and their dependants (Subhead J)	90,000	99,408
(3) Receipts from employers for services rendered under Sections 13 and 100 of the Unemployment Insurance Act, 1935	50,000	62,780
(4) Grant from the Unemployment Fund towards expenses of authorized courses of instruction for juveniles (Subhead L.2)	42,000	16,000
(5) Fines collected in England and Wales under Factories Act, 1937 (Subhead N)	5,000	7,877
(6) Repayment of cost of services in connexion with the administration of the Widows', Orphans' and Old Age Contributory Pensions Acts, 1936 to 1941	3,300	117
(7) Miscellaneous	20,700	29,283
Total	<u>£2,236,000</u>	<u>2,074,917</u>

(1) The sum brought to account represents the cost (borne on this Vote) of administration of unemployment insurance as provisionally determined for 1942, after allowing for a small adjustment in respect of the final charges for 1941. The deficiency is due to the lower cost consequent upon decreased unemployment.

(2) These receipts are mainly dependent on the total advances made in the current and prior years; see Subhead J.

(3) Increased receipts due to greater volume of work in connexion with the Merseyside Docks Scheme.

(4) The decrease in receipts is due to the reduction in expenditure on the courses; see Subhead L.2.

(6) The decrease in receipts is due to a reduction in the volume of the relevant services and an adjustment (1,918*l.*) in respect of 1941.

(5) and (7) These receipts cannot be closely estimated.

LOSSES AND COMPENSATION.

Each case included in the following summary was made the subject of careful investigation. In appropriate cases disciplinary action was taken with regard to officers of the Ministry whose default was responsible for, or contributed to, the loss. Similarly, in proper cases, criminal proceedings were taken.

1. Amounts charged to Subhead PP (3,695*l.* 18*s.* 1*d.*) :—

(a) Cases covered individually by Treasury sanction :—

(i) Theft, misappropriation, fraud, &c. :—

£	s.	d.	
10	10	—	(S.37194/3).
23	5	6	(S.37194/3).
51	11	—	Salary, &c., amounting to 10 <i>l.</i> 14 <i>s.</i> 1 <i>d.</i> has been withheld (S.48453).
88	7	6	(S.37194/3).
154	6	6	Remuneration amounting to 25 <i>l.</i> 7 <i>s.</i> 10 <i>d.</i> has been withheld and recovery of a sum of 96 <i>l.</i> — <i>s.</i> 8 <i>d.</i> is being effected from pension (S.37194/3).
467	9	7	Gross loss 473 <i>l.</i> 10 <i>s.</i> 1 <i>d.</i> of which 6 <i>l.</i> — <i>s.</i> 6 <i>d.</i> was charged to Unclassified Services, Vote 10, Subhead A, in 1941. Salary, &c., amounting to 7 <i>l.</i> 10 <i>s.</i> 7 <i>d.</i> has been withheld (S.37194/3).
661	14	2	Salary, &c., amounting to 9 <i>l.</i> 13 <i>s.</i> 4 <i>d.</i> has been withheld (S.37194/3).
			(ii) Other cases :—
3	10	—	<i>Ex gratia</i> payment to a representative of the Dutch Government in respect of private property stolen from his room on official premises (E.45092).
38	3	7	<i>Ex gratia</i> payments to 14 officers in respect of medical, &c., expenses (including damage to personal property) arising out of accidents while on duty (P.3/1075, E.44455, E.29147, P.2/98265, P.3/1319, P.2/99083, P.3/530, P.2/95901, E.34777, P.2/80881, P.68569 <i>D.</i>). (Amounts paid in previous years 441 <i>l.</i> 4 <i>s.</i> 3 <i>d.</i> (P.68569 <i>D.</i>)).
1,002	10	—	<i>Ex gratia</i> payment to a member of the public arising out of injuries received as a result of an accident involving an official car, and reimbursement of a police fine to the driver (E.43870).

£2,501 7 10

(b) Miscellaneous losses written off departmentally under general Treasury authority (41520/19, S.3562, S.40413) :—

<i>£</i>	<i>s.</i>	<i>d.</i>	
745	9	3	3,256 cash shortages at local offices in connexion with payments of benefit, allowances, &c., amounting to approximately 16,900,000 <i>l.</i> A sum of 378 <i>l.</i> 5 <i>s.</i> 3 <i>d.</i> in respect of cash surpluses at local offices is included in item (7) of Receipts on page 210.
121	2	5	68 payments for compensation for loss of, or damage to, property, &c.
327	18	7	405 miscellaneous overpayments, &c., found to be irrecoverable.
<hr/>			
£1,194	10	3	

2. Amounts charged in previous years since ascertained to have been losses :—

<i>£</i>	<i>s.</i>	<i>d.</i>	
40	7	—	Overpayment of billeting allowances to an officer on war-time transfer. Gross overpayment 65 <i>l.</i> 2 <i>s.</i> of which 24 <i>l.</i> 15 <i>s.</i> was repaid (E.39351/19).
44	19	5	18 miscellaneous items (41520/19, S.40413). Salary, &c., amounting to 18 <i>l.</i> 7 <i>s.</i> 9 <i>d.</i> has been withheld.

3. Claims waived :—

<i>£</i>	<i>s.</i>	<i>d.</i>	
3,083	9	10	Loans to facilitate the removal of workers and their dependants, not wholly recovered (4,689 cases) (41520/19, S.32791, S.33229).
20	4	1	56 miscellaneous items (41520/19, S.40413).

NOTES.

Expenditure of at least 1,250,000*l.* (Sub-head A), for which provision was not made in the Estimates, has been identified as directly arising out of the existence of a state of war.

This Account includes sums amounting to 14,927*l.* 16*s.* 7*d.* in respect of which the supporting vouchers were lost in transit. There is sufficient evidence that the sums were paid, and were properly issuable (S.49730).

This Account includes expenditure of approximately 171,000*l.* in respect of the balance of civil pay issued to staff serving with the Forces.

23 November 1943.

T. W. Phillips,
Accounting Officer.

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

G. C. Upcott,
Comptroller and Auditor General.

GRANTS IN RESPECT OF EMPLOYMENT SCHEMES.

ACCOUNT of the sum expended, in the year ended 31 March 1943, 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	2,200,000	2,172,444 11 2	27,555 8 10	—		
			Surplus to be surrendered £27,555 8 10			

EXPLANATION of the Cause of Variation between Expenditure and Grant.

Claims received during the year were less than anticipated.

1 September 1943.

T. W. Phillips,
Accounting Officer.

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

G. C. Upcott,
Comptroller and Auditor General.

COMMISSIONER FOR SPECIAL AREAS (ENGLAND AND WALES).

See also Report of Comptroller and Auditor General.

ACCOUNT of the sum expended, in the year ended 31 March 1943, compared with the sum granted, for the salaries and expenses of the Office of the Commissioner for Special Areas (England and Wales), and the expenses of the Commissioner.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, &c.	5,950	5,496 14 6	453 5 6	—
B.—Travelling and Incidental Expenses	50	42 9 10	7 10 2	—
C.—General Expenses of the Commissioner	744,100	721,965 10 6	22,134 9 6	—
GROSS TOTAL .. £	750,100	727,504 14 10	22,595 5 2	—
			Surplus of Gross Estimate over Expenditure. £22,595 5 2	
<i>Deduct—</i>	Estimated.	Realized.	Deficiency of Appropriations in Aid realized.	
D.—Appropriations in Aid ..	750,000	727,504 14 10	£22,495 5 2	
NET TOTAL £	100	—	Net Surplus to be surrendered. £100	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—Saving due to regrading and reduction of staff.
D.—The sum brought to account represents the amount appropriated from the Special Areas Fund to meet expenditure on Subheads A to C.

NOTES.

Subhead C includes expenditure amounting to 30,300*l.* 1*s.* 7*d.* on the acquisition of land for industrial sites and grants to local authorities, amounting to 408*l.* 8*s.* 2*d.*, towards preliminary expenditure incurred on five schemes approved by the Commissioner but not proceeded with owing to the war (S.39853/6).

T. W. Phillips,
Accounting Officer,

23 November 1943.

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

G. C. Upcott,
Comptroller and Auditor General.

Repayment of working capital issued to settlers	28,447 19 -		(3) Public Health :—		
		52,300 18 10	(a) Hospitals, maternity and child welfare centres	246,324 19 8	
National Council of Social Service (Incorporated) :—			(b) Sewage and sewerage works	70,449 - 3	
Sale of surplus school camp equipment		1,353 6 1	(c) Water supply	17,163 8 10	
Welsh Land Settlement Society, Ltd. :—			(d) Street works	1,723 16 11	
Rent of property leased to the Society by the Commissioner.. ..	601 15 5		(e) Miscellaneous	95 10 10	
Surplus receipts payable to the Commissioner	4,185 13 11				335,756 16 6
County Councils and other Bodies :—		4,787 9 4	Payment to Minister of Labour and National Service of receipts for transfer to Special Areas Fund		727,504 14 10
Repayment of working capital issued to settlers		3,268 19 7	Balance, 31 March 1943 (receipts to be paid to Minister of Labour and National Service for transfer to Special Areas Fund) ..		205,784 17 -
Miscellaneous		7 9 10			53,536 19 5
		<u>£986,826 11 3</u>			<u>£986,826 11 3</u>

This Account (which covers expenditure under the Special Areas (Development and Improvement) Act, 1934, and the Special Areas (Amendment) Act, 1937) includes :—

- (i) Grants to local authorities totalling 323,599*l.* 3*s.* 9*d.* (Industrial development (site clearance, &c.), 7,934*l.* 16*s.* 5*d.*; Agriculture, 9,073*l.* -*s.* 3*d.*; Public health, 306,591*l.* 7*s.* 1*d.*).
- (ii) The following expenditure on the acquisition of land or property vested in the Commissioner :— Industrial sites, 30,300*l.* 1*s.* 7*d.*
- (iii) Advances on loan as follows :— Industrial development, 233,481*l.*; Agriculture, 1,602*l.* 15*s.* 11*d.* The total amount of loans outstanding on 31 March 1943 was 5,243,492*l.* 18*s.*

The Account also includes certain expenditure on land or property vested in grant-aided bodies.

J. F. G. Price,

Commissioner for the Special Areas in England and Wales.

16 November 1943.

B.—SPECIAL AREAS FUND.
 (Special Areas (Development and Improvement) Act, 1934)
 ACCOUNT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31 MARCH 1943.

Receipts.	£	s.	d.	Payments.	£	s.	d.
Balance, 1 April 1942	143,529	8	4	Sums required under Section 3 (4) of the Act to meet the expenses of the Commissioners:—			
Grant in Aid, transferred from the Vote for Special Areas Fund (Class V, Vote 12)	570,000	—	—	England and Wales	727,504	14	10
Receipts paid over by the Commissioners under Section 3 (3) of the Act:—				Scotland	127,262	5	10
England and Wales	205,784	17	—	Balance, 31 March 1943	131,297	4	8
Scotland	66,750	—	—				
	£986,064	5	4		£986,064	5	4

26 November 1943.

W. Eady,
Accounting Officer.

I have examined the foregoing Accounts A and B. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion these Accounts are correct.

G. C. Upcott,
Comptroller and Auditor General.

ASSISTANCE BOARD.

See also Report of Comptroller and Auditor General.

ACCOUNT of the sum expended, in the year ended 31 March 1943, compared with the sum granted, for the salaries and expenses of the Department of the Assistance Board and of certain Appeal Tribunals; sums payable to applicants for assistance, &c.; expenses of training, work centres, &c.; and a grant in aid.

Service.	Grant.	Expenditure.		Expenditure compared with Grant.						
				Less than Granted.		More than Granted.				
	£	£	s.	d.	£	s.	d.	£	s.	d.
A.—Salaries, &c.	3,295,000	3,081,760	9	1	213,239	10	11	—	—	—
B.—Travelling and Incidental Expenses	255,000	219,002	4	4	35,997	15	8	—	—	—
C.—Telegrams and Telephones	40,000	33,363	2	9	6,636	17	3	—	—	—
D.—Appeal Tribunals	20,000	5,625	1	1	14,374	18	11	—	—	—
E.—Agency Payments to Local Authorities	20,000	19,381	15	10	618	4	2	—	—	—
F.—Allowances to Applicants, &c., and Provision for Training and Work Centres, &c.	5,000,000	2,403,870	3	2	2,596,129	16	10	—	—	—
FF.—Emergency Payments arising from Enemy Action	—	5,749	7	10	—	—	—	5,749	7	10

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Saving due to the smaller numbers employed.

B.—Saving due mainly to reductions in removal expenses and travelling and subsistence allowances of staff.

C.—The expenditure on telephone calls was less than anticipated.

D.—The number of sittings was much less than anticipated.

F.—Saving due to the number of applicants being much less than anticipated, partially offset by an increase in the scale of allowances.

Sums amounting to 24,055*l.* 2*s.* 4*d.* have been included in this subhead in respect of payments made in error (S.40018/01/2).

Included under this subhead are extra-statutory payments (a) amounting to 22*l.* 19*s.* 2*d.* in cases where unemployment allowances were discontinued following erroneous decisions that applicants had reached the age of 65 years and, in consequence, relief was granted by and refunded to Public Assistance Authorities (S.40918), (b) 7*l.* 5*s.* 6*d.* in reimbursement of relief granted in cases which were technically outside the provisions of the Eighth Schedule of the Act (S.46112/04), (c) 2,361*l.* 7*s.* 3*d.* by way of assistance to persons engaged for work in national factories where a system of deferred payment of wages operates, (d) in respect of allowances under the scheme for the prevention and relief of distress amounting to 233*l.* 12*s.* 9*d.* to survivors from disasters at sea (S.46406), (e) 207*l.* 18*s.* to widows or other dependants of deceased members of the Forces pending settlement of their claims to pension, (f) approximately 11,000*l.* to dependants of aliens removed for internment outside the United Kingdom, (g) 967*l.* 9*s.* 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, and had not qualified for full sickness benefit under the National Health Insurance Acts (S.47291).

FF.—These payments were made with Treasury approval (E.43421, S.41727/01/3) to, or in respect of, persons ineligible for allowances under the schemes of unemployment assistance, prevention and relief of distress, supplementary pensions, &c. No provision for the expenditure was made in Estimates.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
G.—Grant in Aid of the National Council of Social Service	67,000	55,700 - -	11,300 - -	—
GG.—Losses and Compensation	—	853 13 10	—	853 13 10
GROSS TOTAL .. £	8,697,000	5,825,305 17 11	2,878,297 3 9	6,603 1 8
			Surplus of Gross Estimate over Expenditure. £2,871,694 2 1	
Deduct— H.—Appropriations in Aid	Estimated 27,000	Realized. 21,095 - 6	Deficiency of Appropriations in Aid realized. £5,904 19 6	
NET TOTAL .. £	8,670,000	5,804,210 17 5	Net Surplus to be surrendered. £2,865,789 2 7	

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

G.—The amounts required by the National Council for issue out of the grant in aid were less than anticipated.

GG.—Losses and Compensation :—

40 cases of shortage of official cash, &c. (S.39916)	£ s. d.
	41 13 4
(Surpluses in official cash amounting to 24l. 15s. 8d. are included in receipts under Subhead H)	

Four cases of misappropriation of public funds by officers of the Board. The gross loss was 1,157l. 16s. 3d. of which 475l. 16s. 3d. was charged in accounts for previous years. In three cases the officers concerned were convicted and in one case the officer, who had left the Board's service, was bound over. Salaries amounting in aggregate to 15l. 12s. 6d. were withheld (S.48024) ..

682 - -

23 cases of overpayment of wages or expenses of staff (S.39916)

62 18 2

41 *ex gratia* payments to members of the staff for loss of, or damage to, personal property, injury whilst on duty and medical expenses, one *ex gratia* payment towards legal costs incurred by an officer, and one *ex gratia* payment to an applicant (E.31608, E.42633, P/2/98396, P/2/73490/3, P/2/45887, P/2/98444, P/2/99685, E.44658, S.39916)

67 2 4

£853 13 10

A sum of 108l. 17s. 6d. charged in accounts for previous years in respect of balance of civil pay issued to an officer serving with the Civil Nursing Reserve has since been ascertained to have been irregularly paid ; 17l. 3s. 6d. has been recovered and the balance of 91l. 14s. has been written off (E.5913/023).

Details of Receipts.

	Estimated.	Realized.
	£	£
Refunds of overpayments of allowances to applicants, recovery of overpaid allowances from arrears of old age and widows' pensions, voluntary refunds and miscellaneous receipts ..	27,000	21,095

These receipts cannot be closely estimated.

NOTES.

This Account includes expenditure of approximately 103,610*l.* in respect of the balance of civil pay issued to staff serving with the Forces.

This Account includes payment for the staff and expenses required (a) 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), (b) for services on behalf of the Ministry of Pensions in connexion with the payment of injury allowances under the Personal Injuries (Emergency Provisions) Act, 1939, and (c) for services on behalf of the Board of Trade in connexion with the scheme of compensation under the War Damage Act, 1941, the replacement of lost clothing coupons and the issue of permits for the purchase of utility furniture.

25 November 1943.

G. T. Reid,
Accounting Officer.

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

G. C. Upcott,
Comptroller and Auditor General.

SPECIAL AREAS FUND.

ACCOUNT of the sum expended, in the year ended 31 March 1943, compared with the sum granted, for a grant in aid of the Special Areas Fund.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£	£	£
Grant in Aid of the Special Areas Fund under the Special Areas (Development and Improvement) Act, 1934 ..	900,000	570,000	330,000	—
		Surplus to be surrendered		<u>£330,000</u>

EXPLANATION of the Cause of Variation between Expenditure and Grant.

Issues to the Deposit Fund were restricted to an amount which, together with the balance in the Fund on 31 March 1942 and estimated receipts within the year, would suffice to meet, approximately, the known requirements during the year.

26 November 1943.

W. Eady,
Accounting Officer.

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

G. C. Upcott,
Comptroller and Auditor General.

FINANCIAL ASSISTANCE IN SPECIAL AND OTHER AREAS.

ACCOUNT of the sum expended, in the year ended 31 March 1943, compared with the sum granted, for financial assistance to new industrial undertakings in the Special and Other Areas.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Expenses of Administration	800	410 6 -	389 14 -	—
B.—Loans to new industrial Undertakings in the Special and Other Areas	100,000	9,000 - -	91,000 - -	—
TOTAL	100,800	9,410 6 -	91,389 14 -	—
Surplus to be surrendered.. .. .			£91,389 14 -	

	Estimated.	Realized.
	£	£ s. d.
Receipts payable to Exchequer	5,000	56,113 15 6

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—It is not possible to forecast with accuracy the number or cost of the special inquiries which may be necessary.

B.—Provision for demands under existing commitments and to meet contingencies arising out of war difficulties proved largely to exceed actual requirements.

Details of Receipts.	Estimated.	Realized.
	£	£
Repayment of principal and interest on loans to new industrial undertakings in the Special and other Areas :—		
Principal	5,000	29,948
Interest .. .. .			26,166
Total		£56,114

It was not possible to make a close estimate of the receipts in view of the uncertainties caused by the war and a minimum figure was accordingly inserted.

STATEMENT of LOANS OUTSTANDING and INVESTMENTS HELD AT 31 MARCH 1943.

SPECIAL AREAS (AMENDMENT) ACT, 1937.	Amount of loans outstanding.	Interest in arrear.
	£ s. d.	£ s. d.
Loans to industrial undertakings under Sec. 6	893,351 13 4	22,625 5 3
Investments held (subscription to share capital of a site-company under Sec. 5) 64,166 ordinary shares of 1l. each —1s. paid up	3,208 6 -	—

16 November 1943.

W. Eady,
Accounting Officer.

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

G. C. Upcott,
Comptroller and Auditor General.

SUPPLEMENTARY PENSIONS.

See also Report of Comptroller and Auditor General.

ACCOUNT of the sum expended, in the year ended 31 March 1943, 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.
A.—Supplementary Pensions						
Original .. 30,500,000 <i>l.</i>						
Supplementary 7,000,000 <i>l.</i>						
	37,500,000	37,563,200 4 7	—		63,200 4 7	
	Estimated.	Applied.				
Deduct—						
B.—Appropriations in Aid	40,000	40,000 — —				
NET TOTAL						
Original .. 30,460,000 <i>l.</i>			Excess of Expenditure over Gross Estimate.			
Supplementary 7,000,000 <i>l.</i>			£63,200 4 7			
	£ 37,460,000	37,523,200 4 7				

Receipts payable to Exchequer.

Estimated. Realized.

	£	£	s.	d.
Receipts authorized to be used as Appropriations in Aid ..	40,000	80,471	19	1
Appropriated in aid (Subhead B)		40,000	—	—
Surplus, payable to Exchequer, available for Excess Vote ..		£40,471	19	1

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Excess due to the average rate of payment being slightly more than anticipated.

Sums amounting to 194,199*l.* 10*s.* 3*d.* have been included in this subhead in respect of payments made in error (S.40018). Sums amounting to 2,755*l.* —*s.* 8*d.* have been charged to this subhead in respect of which the usual vouchers cannot be produced. There is sufficient evidence that the sums were paid and were properly issuable (S.48024).

This account includes extra-statutory payments (a) amounting to 31*l.* 4*s.* 10*d.* in reimbursement of relief given to persons entitled to supplementary pensions (S.46112/04), (b) amounting to approximately 700*l.* in cases where increased superannuation payments paid by a miners' trade union were disregarded in assessing supplementary pensions (S.46112/04) and (c) amounting to 40*l.* 8*s.* in cases where payments to pensioners had been reduced owing to misunderstanding regarding the nature of certain capital assets (S.40279).

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 and widows' pensions, &c. ..	40,000	80,472

Excess mainly due to an increase in the amounts recovered on account of overpayments of supplementary pensions.

11 November 1943.

G. T. Reid,
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.

G. C. Upcott,
Comptroller and Auditor General.

DEPARTMENT OF HEALTH FOR SCOTLAND.

ACCOUNT of the sum expended, in the year ended 31 March 1943, compared with the sum granted, for the salaries and expenses of the Department of Health for Scotland; including grants and other expenses in connexion with housing, certain grants to local authorities, &c., a grant in aid of the Highlands and Islands medical service, grants in aid in respect of national health insurance benefits, &c.; certain expenses in connexion with widows', orphans' and old age contributory pensions; and other services.

SUMMARY.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
A-E.—Administration ..	470,088	455,117 - 6	14,970 19 6	—	—	—
F.—Housing Grants	3,196,016	3,162,984 15 -	33,031 5 -	—	—	—
G.—Miscellaneous Grants, &c.	192,452	151,701 19 10	40,750 - 2	—	—	—
H.—Grants in respect of Benefits, &c., in Scotland under the National Health Insurance Acts, 1936 to 1941. (Grants in Aid)	870,000	870,000 - -	—	—	—	—
GROSS TOTAL	£ 4,728,556	4,639,803 15 4	88,752 4 8	—		
<i>Deduct—</i>	<i>Estimated.</i>	<i>Applied.</i>				
I.—Appropriations in Aid	162,500	162,500 - -	Surplus to be surrendered.			
NET TOTAL	£ 4,566,056	4,477,303 15 4	£88,752 4 8			

Receipts payable to Exchequer

	Estimated.	Realized.
	£	£ s. d.
(i) Receipts of classes authorized to be used as Appropriations in Aid	162,500	167,417 13 10
(ii) Receipts of other classes	56 588	56,634 12 8
TOTAL	£219,088	224,052 6 6
Appropriated in aid (Subhead I)		162,500 - -
Paid separately to Exchequer		£61,552 6 6

DETAILED ACCOUNT OF EXPENDITURE COMPARED WITH GRANT.

Service.	Grant.	Expenditure.		Expenditure compared with Grant.			
				Less than Granted.		More than Granted.	
	£	£	s.	d.	£	s.	d.
ADMINISTRATION.							
A.1.—Salaries, &c.	417,532	400,097	8	1	17,434	11	11
A.2.—Part-time Medical and Dental Staff	2,000	2,853	7	6	—	853	7 6
B.—Travelling, &c.	23,000	22,348	2	9	651	17	3
C.1.—Special Inquiries and Services	1,200	1,481	18	8	—	281	18 8
C.2.—Medical and Dental Referee Services—Cost of Nurses, &c.	600	523	3	—	76	17	—
D.—Certain Expenses of Administration of Contributory Pensions	4,000	3,598	13	1	401	6	11
E.1.—Incidental Expenses	10,256	7,611	12	7	2,644	7	5
E.2.—Telegrams and Telephones	11,500	12,592	14	10	—	1,092	14 10
E.3.—Purchase of Vaccine Lymph	—	4,010	—	—	—	4,010	—
HOUSING GRANTS.							
F.1.—Grants towards Housing Expenses	3,095,000	3,061,992	17	10	33,007	2	2
F.2.—Annuities under Housing Act, 1914	75,016	75,015	4	—	—	16	—
F.3.—Rosyth Housing Scheme	26,000	25,976	13	2	23	6	10
MISCELLANEOUS GRANTS, &c.							
G.1.—Grants for the Training of Midwives and Health Visitors	9,000	8,995	1	—	4	19	—
G.2.—Grants to Local Authorities under the Maternity Services (Scotland) Act, 1937..	60,000	28,869	17	5	31,130	2	7

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.1.—The saving is due to deductions in respect of service pay of staff serving with the Forces and to a decrease in overtime, partly offset by an increase in war bonus.

A.2.—The excess is due to (a) the extension to the whole industrial population of Scotland of the scheme for supervising the health of war workers, (b) increases in references to Regional Medical Officers and Regional Dental Officers, and (c) the use of part-time dental officers in place of a full-time dental officer who was called up for service with the Forces.

C.1.—The excess was due to increased activity on the part of certain departmental committees.

E.1.—The saving is due to a decrease in pension postal charges and to an adjustment of these charges in respect of 1941.

E.2.—The excess represents a balance of expenditure due for the year 1941.

E.3.—Special subhead opened for expenditure in connexion with the purchase and distribution to local authorities of vaccine lymph required to meet an outbreak of smallpox in Scotland (S.493)

F.1.—The saving is mainly due to a reduction in loan charges under the 1919 Scheme, caused by the cessation of certain street loans and by a large but non-recurring adjustment of interest by Lanark County Council on the inception of a Consolidated Loans Fund.

G.2.—The amount of the provision was based on local authorities' estimates which proved to be overstated in relation to the number of women coming under the grant-aided schemes. Moreover, when the estimate was framed it was expected that schemes would be submitted by certain local authorities, but these schemes were not in fact received.

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.
MISCELLANEOUS GRANTS, &c. — <i>contd.</i>							
G.3.—Grants to Voluntary Hospitals in respect of Duty on Spirits ..	383	382	19	8	—	—	—
G.4.—Grants to Port Sanitary Authorities	6,000	5,328	15	4	671	4	8
G.5.—Grant in Aid under the Highlands and Islands (Medical Service) Grant Acts, 1913 and 1929 ..	97,000	90,000	—	—	7,000	—	—
G.6.—Annuities payable to certain Local Authorities under Section 24 (I) (c) of the Local Government (Scotland) Act, 1929	17,869	17,868	10	5	—	9	7
G.7.—Grants under the Rural Water Supplies Act, 1934, towards the Expenses incurred by Local Authorities in providing or improving Rural Water Supplies	700	256	16	—	443	4	—
G.8.—Grants under the Cancer Act, 1939, to Local Authorities for Cancer Treatment ...	1,500	—	—	—	1,500	—	—
GRANTS IN RESPECT OF BENEFITS, &c., IN SCOTLAND UNDER THE NATIONAL HEALTH INSURANCE ACTS, 1936 TO 1941.							
H.1.—Sums payable to the National Health Insurance Fund (Scotland) (Grant in Aid)	820,000	820,000	—	—	—	—	—
H.2.—Contribution to the Unemployment Arrears Fund (Grant in Aid)	50,000	50,000	—	—	—	—	—
	Estimated.	Applied.					
I.—Appropriations in Aid ..	162,500	162,500	—	—	—	—	—

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

G.5.—The saving is mainly due (a) to the provision for arrears of supplementary war-time grants to doctors from 1 July 1941 being rendered unnecessary, since that expenditure was actually met out of other savings in the corresponding subhead of the 1941 Account, and (b) to anticipated increases in district nurses' salaries, in respect of which increased grant provision had been made, not having materialized in the year of account.

G.7.—Expenditure of about 400*l.* provided for in the Vote for 1942 was met from the Vote for the preceding year.

G.8.—The original estimate was framed in the expectation of the receipt and approval of interim schemes during the year: No scheme has yet been approved.

Details of Receipts.	Estimated.	Realized.
(i) Receipts of classes authorized to be used as Appropriations in Aid :—	£	£
Payments by Approved Societies, &c., in respect of the medical and dental referee services and recovery from the Dental Benefit Council of expenditure incurred on its behalf	9,500	8,474 (a)
Repayment of cost of services in connexion with Unemployment Insurance	18,220	18,220
Repayment in respect of cost of administering :—		
Widows', Orphans' and Old Age Contributory Pensions Acts	75,600	74,461 (b)
Deposit Contributors Funds	7,400	7,564
Deposit Contributors Insurance Section	490	554
Exempt Persons Fund	250	147 (c)
Approved Societies (Officers) Guarantee Fund (Scotland) ..	40	46
Repayment from Vote for Department of Agriculture for Scotland of salaries and expenses of Inspectors, Insurance Department, engaged on work in connexion with administration of the Agricultural Wages (Regulation) (Scotland) Act, 1937	2,500	2,500
Receipts in connexion with Rosyth Housing Scheme :—		
Interest and repayment of principal in respect of advances under the Housing Act, 1914, feu duties in respect of land held by the Scottish National Housing Company, Ltd., interest, less income tax, on shares held by the Department in that company, grazing rents, &c.	44,500	44,982
Receipts from Second Scottish National Housing Company (Housing Trust), Ltd., to account of reduction of advances from the Department	3,700	9,895 (d)
Miscellaneous	300	575
Total	<u>£162,500</u>	<u>167,418</u>
(ii) Receipts of other classes :—		
Repayment of loans to local authorities under Section 24 (1) (b) of the Local Government (Scotland) Act, 1929 ..	50,488	50,489
Repayment of loans and payment of interest on loans made to the Scottish Special Housing Association, Ltd., under the Camps Act, 1939	6,100	6,146
Total	<u>£56,588</u>	<u>56,635</u>

The following loans were outstanding on 31 March 1943 :—

	£
Scottish National Housing Company, Ltd. (Housing Act, 1914)	862,058
Second Scottish National Housing Company (Housing Trust), Ltd. ..	1,008,920
Local authorities under Section 24(1)(b) Local Government (Scotland) Act, 1929	151,466
Scottish Special Housing Association, Ltd., in respect of loans under the Camps Act, 1939	78,432

(a), (b) and (c).—There was an adjustment of an over-recovery for the previous year.

(d) When the estimate was framed in November 1941 the company under-estimated the free income which would be available for repayment of advances.

NOTES.

This Account includes expenditure of approximately 17,540*l.* in respect of the balance of civil pay issued to staff serving with the Forces.

Subhead F.1 includes a payment of 6*l.* 1*s.* 1*d.* to a local authority, being annual contribution under the Housing (Rural Workers) Acts, 1926 to 1942, towards grants made by the authority for the reconstruction or improvement of houses to provide accommodation for agricultural workers and for persons whose economic condition is substantially the same as that of such workers. The authority had no legal warrant for making the grants. Sanction was given to the payment of such contributions, amounting to 6*l.* 1*s.* 1*d.* per annum for twenty years, as would have been payable had the requirements of the Acts been fulfilled (S.31056/01).

6 November 1943.

G. H. Henderson,
Accounting Officer.

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

G. C. Upcott,
Comptroller and Auditor General.

HIGHLANDS AND ISLANDS (MEDICAL SERVICE) FUND.
ACCOUNT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31 MARCH 1943.

Receipts.			Payments.		
	£	s. d.		£	s. d.
Balance on 1 April 1942	..	526 2 7	Medical services	.. ..	52,393 4 6
Grant in Aid—Subhead G.5	..	90,000 — —	Nursing services	.. ..	22,786 16 8
Scottish National Health Insurance Fund	.. ..	.. 10,000 — —	Hospital and ambulance services—		
			(1) Capital expenditure	.. ..	11,500 — —
			(2) Maintenance	.. ..	1,012 18 3
			Provision and improvement of houses—		
			(1) For doctors	.. ..	415 — —
			(2) For nurses	.. ..	1,006 1 7
			(3) Annual charges on doctors' and nurses' houses..		16 7 10
			Specialist services	.. ..	4,607 16 4
			Extensions of telegraphs and telephones	.. ..	411 6 6
			Special tuberculosis scheme	.. ..	3,992 17 5
			Suspense account	.. ..	64 6 10
			Total payments for medical services, &c.	.. ..	98,206 15 11
			Balance of Fund on 31 March 1943	.. ..	2,319 6 8
					<u>£100,526 2 7</u>
					<u>£100,526 2 7</u>

6 November 1943.

G. H. Henderson,
Accounting Officer.

BOARD OF CONTROL FOR SCOTLAND.

ACCOUNT of the sum expended, in the year ended 31 March 1943, compared with the sum granted, for the salaries and expenses of the Board of Control for Scotland, and grants in respect of the maintenance of certain ex-service mental patients.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
A.—Salaries, &c.	£ 15,999	£ 15,371 14 2	£ 627 5 10		£ —	
B.—Travelling Expenses ..	2,000	1,392 7 1	607 12 11		—	
C.—Incidental Expenses ..	240	273 13 9	—		33 13 9	
D.—Grants in respect of the Maintenance of certain ex - service Mental Patients	3,305	3,186 10 8	118 9 4		—	
GROSS TOTAL .. £	21,544	20,224 5 8	1,353 8 1		33 13 9	
			Surplus of Gross Estimate over Expenditure. £1,319 14 4			
<i>Deduct—</i>	Estimated.	Realized.	Deficiency of Appropriations in Aid realized.			
E.—Appropriations in Aid ..	400	365 10 —	£34 10 —			
NET TOTAL.. .. £	21,144	19,858 15 8	Net Surplus to be surrendered. £1,285 4 4			

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Due to saving on overtime (410*l.*), deductions for army pay and allowances (175*l.*), savings on fees to medical men (82*l.*), cleaners' wages (64*l.*) and sick leave pay, &c. (46*l.*); offset by increased war bonus (150*l.*).

B.—Inspection of institutions and of patients in private dwellings had to be curtailed owing to war conditions.

C.—Due mainly to the transfer to this Vote of the cost of window-cleaning and chimney-sweeping formerly undertaken by the Ministry of Works and Buildings.

D.—Due to a smaller increase than was anticipated in the rates charged for the maintenance of these patients.

E.—Receipts consist of payments for licences of private asylums, orders of admission by Sheriffs, &c.

NOTE.

This Account includes expenditure of approximately 270*l.* in respect of the balance of civil pay issued to staff serving with the Forces.

13 August 1943.

John Jeffrey,
Accounting Officer.

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

G. C. Upcott,
Comptroller and Auditor General.

REGISTRAR-GENERAL'S OFFICE, SCOTLAND.

ACCOUNT of the sum expended, in the year ended 31 March 1943, compared with the sum granted, including an amount allocated from the Vote of Credit, for the salaries and expenses of the Department of the Registrar-General of Births, &c., in Scotland.

Service.	Grant.		Expenditure.		Expenditure compared with Grant.			
	£	s. d.	£	s. d.	Less than Granted.		More than Granted.	
A.—Salaries, &c.	41,056	— —	42,597	11 4	—	—	1,541	11 4
B.—Travelling Expenses	1,500	— —	1,338	9 3	161	10 9	—	—
C.—Incidental Expenses	1,260	— —	964	15 8	295	4 4	—	—
NATIONAL REGISTRATION.								
E.—Payments to Local Officers	—	—	36,538	19 1	—	—	36,538	19 1
GROSS TOTAL .. £	43,816	— —	81,439	15 4	456	15	138,080	10 5
		Estimated.		Applied.				
Deduct—								
D.—Appropriations in Aid	2,490	— —	2,490	— —	Excess of Expenditure over Gross Estimate met from Vote of Credit.			
NET TOTAL .. £	41,326	— —	78,949	15 4				
Allocated from Vote of Credit	37,623	15 4	—	—	£37,623 15 4			
	£	78,949	15 4	78,949	15 4			

Receipts payable to Exchequer.		Estimated.	Realized.
		£	£ s. d.
(i) Receipts of classes authorized to be used as Appropriations in Aid .. .. .	.. .. .	2,490	2,638 11 11
(ii) Receipts of other classes .. .. .	.. .. .	—	4,756 6 6
Total			£7,394 18 5
Appropriated in aid (Subhead D) .. .. .	.. .. .		2,490 — —
Paid separately to Exchequer			£4,904 18 5

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Excess due to increase of staff in Central National Registration Office (1,502*l.*), additional overtime (1,341*l.*) and increased war bonus (952*l.*); offset by savings on salaries of staff on military service (1,036*l.*) and on staff changes, &c. (1,217*l.*).

B.—Travelling to London and on National Registration business was less than anticipated. Volunteer Car Pool hires, for which payment was not made from the Vote, caused a saving of 50*l.*

C.—Saving mainly due to transfer of cost of fire-watching in the Central National Registration Office to the Authority in control of the building in which that office is housed.

D.—The whole of this expenditure, for which no provision was made in the Departmental Estimates, is due to the war, and chargeable to the Vote of Credit.

Details of Receipts.	Estimated.	Realized.
	—	—
(i) Receipts of classes authorized to be used as Appropriations in Aid :—		
Fees for searches and extracts	£ 1,800	£ 2,002
Repayment of cost of services in connexion with the administration of the Widows', Orphans' and Old Age Contributory Pensions Acts, 1936 to 1940	690	637
Total	£2490	2,639
(ii) Receipts of other classes :—		
Fees received for replacement of lost or damaged identity cards (National Registration Act, 1939, Section 6 (3)) ..	—	£4,756

NOTES.

Expenditure of at least 39,298*l.*, for which provision was not made in the Estimates, has been identified as directly arising out of the existence of a state of war, viz. :—Subheads A, 2,759*l.*; E, 36,539*l.*

The amount of fees authorized to be waived in connexion with the replacement of lost identity cards was 178*l.* 18*s.* (S.45571).

This Account includes expenditure of approximately 648*l.* in respect of the balance of civil pay issued to staff serving with the Forces.

21 September 1943.

J. G. Kyd,
Accounting Officer.

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

G. C. Upcott,
Comptroller and Auditor General.

COMMISSIONER FOR SPECIAL AREAS (SCOTLAND).

See also Report of Comptroller and Auditor General.

ACCOUNT of the sum expended, in the year ended 31 March 1943, compared with the sum granted, for the salaries and expenses of the Office of the Commissioner for Special Areas (Scotland), and the expenses of the Commissioner.

Service.	Grant.	Expenditure.		Expenditure compared with Grant.			
				Less than Granted.		More than Granted.	
	£	£	s.	d.	£	s.	d.
A.—Salaries, &c.	2,700	2,570	9	11	129	10	1
B.—Travelling, &c., Expenses ..	180		9	12	170	7	2
C.—Incidental Expenses ..	60		42	—	18	—	—
D.—General Expenses of the Commissioner	277,800	124,640	3	1	153,159	16	11
GROSS TOTAL .. £	280,740	127,262	5	10	153,477	14	2
					Surplus of Gross Estimate over Expenditure. £153,477 14 2		
<i>Deduct—</i>	<i>Estimated</i>	<i>Realized.</i>					
E.—Appropriations in Aid ..	280,640	127,262	5	10			
					Deficiency of Appropriations in Aid realized. £153,377 14 2		
NET TOTAL £	100	—			Net Surplus to be surrendered. £100		

EXPLANATION of the Causes of Variation between Expenditure and Grant.

D.—Savings on industrial estates (74,000*l.*), public works (68,000*l.*), assistance to new undertakings (6,000*l.*) and housing (5,000*l.*). Progress on public works and the provision necessary for industrial estates in present circumstances cannot be closely estimated.

E.—The sum brought to account represents the amount appropriated from the Special Areas Fund to meet expenditure on Subheads A to D.

NOTES.

(a) Losses amounting to 50*l.* 2*s.* 5*d.* in connexion with the sale of Calderwood Estate have been written off (S.39640/02).

(b) Arrears of rent totalling 37*l.* 6*s.* 8*d.* on a scheme for rehousing squatters have been written off as irrecoverable (S.42016).

(c) The balance of loan (78*l.* 19*s.* 2*d.*) due from a smallholder who vacated his holding has been written off as irrecoverable (S.39640/02/2).

David Milne,
Accounting Officer.

11 September 1943.

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

G. C. Upcott,
Comptroller and Auditor General.

ACCOUNT SHOWING RECEIPTS AND PAYMENTS OF THE COMMISSIONER FOR THE
MENT AND IMPROVEMENT) ACT, 1934, FOR THE YEAR ENDED 31 MARCH 1943, as

Receipts.

	£	s.	d.
Balance, 1 April 1942 (receipts to be paid to Minister)	13,208	19	6
Vote for the Commissioner for the Special Areas (Scotland)	127,262	5	10
Other Receipts :—			
Rents—			
Industrial site and factory	1,365	—	—
Scottish Special Housing Association, Limited	2,521	9	11
Second Scottish National Housing Company (Housing Trust), Limited ..	1,358	7	5
Interest on, and Repayment of, Loans—			
Lanarkshire Industrial Estates, Limited	2,441	15	8
Scottish Industrial Estates, Limited	15,534	16	3
Scottish Special Housing Association, Limited	26,364	5	3
Smallholdings	437	5	3
Sales—			
Farming experiments, produce, &c.	4,367	9	5
“ “ , Calderwood Estate	501	11	1
Social centre—Equipment	114	—	3
Miscellaneous	35	14	2

£195,513 — —

This Account includes :—

	£	s.	d.
(a) Grants to local authorities totalling	52,292	6	6
(b) Advances on loan as follows :—			
(1) Industrial development	10,445	3	1
(2) Housing	1,050	—	—

The total amount of loans outstanding at 31 March 1943 was 1,717,255*l.* 17*s.* 10*d.*

SPECIAL AREAS IN SCOTLAND APPOINTED UNDER THE SPECIAL AREAS (DEVELOP-
required under Section 3 (5) of the Act.

Payments.		£	s.	d.	£	s.	d.
Salaries and Allowances of Officers and Servants of the Commissioner :—							
Permanent staff (on loan from other Government Departments)		1,767	10	8			
Temporary staff		802	19	3			
					2,570	9	11
Travelling, &c., Expenses						9	12
Incidental Expenses						42	—
General Expenses of the Commissioner :—							
(1) Industrial Development—							
(a) Trading estates		12,720	2	6			
(b) Assistance to new undertakings		8,110	3	6			
					20,830	6	—
(2) Agriculture—Farming experiments					3,396	13	2
(3) Public Health—							
(a) Sewerage and sewage works		36,654	—	7			
(b) Water supply works		15,513	16	11			
(c) Welfare centres		124	9	—			
					52,292	6	6
(4) Housing—							
(a) Scottish Special Housing Association, Limited		46,867	6	1			
(b) Second Scottish National Housing Company (Housing Trust), Limited		1,162	10	10			
					48,029	16	11
(5) Rates, &c., on property owned by Commissioner					91	—	6
Payment to Minister of receipts for transfer to Special Areas Fund					66,750	—	—
Balance, 31 March 1943 (receipts to be paid to Minister)					1,500	14	2
					£195,513	—	—

Robert Bryce Walker,

8 September 1943.

Commissioner for the Special Areas in Scotland.

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

G. C. Upcott,
Comptroller and Auditor General.

CIVIL ACCOUNTS,
1942.

CLASS VI.

TRADE, INDUSTRY AND TRANSPORT.

(64834)-VI

CLASS VI.

TRADE, INDUSTRY AND TRANSPORT.

SUMMARY.

Page.	No. of Vote.	SERVICE.	Estimated	Authorized	Supply	Actual Gross		Appropriations	
			Gross Expendi- ture.	Appro- priations in Aid.	Grant.	Expenditure.	in Aid	Applied	
			£	£	£	£	s. d.	£	s. d.
238	1	Board of Trade	1,848,669	364,086	1,484,593	2,132,537	10 7	335,551	10 -
244	2	Mercantile Marine Services	1,455,464	162,850	1,292,614	2,034,778	16 11	162,850	- -
248	3	Department of Overseas Trade	341,816	2,743	339,073	297,837	14 8	2,116	15 4
251	4	Export Credits	778,533	482,800	295,733	1,023,614	19 5	482,800	- -
254	5	Mines Department of the Board of Trade ..	118,000	—	118,000	—	—	—	—
255	6	Office of Commissioners of Crown Lands ..	38,099	—	38,099	37,389	4 11	—	—
256	7	Ministry of Agriculture and Fisheries ..	5,643,781	601,229	5,042,552	5,343,610	18 5	557,651	5 9
272	8	Surveys of Great Britain	721,345	45,850	675,495	874,672	9 2	45,850	- -
274	9	Forestry Commission	625,000	—	625,000	625,000	- -	—	—
276	10	Roads, &c.	7,534,500	220,000	7,364,500	16,374,592	8 4	220,000	- -
278	11	Miscellaneous Transport Services	46,183	16,450	29,733	58,813	16 11	16,450	- -
284	12	Development Fund	611,000	—	611,000	611,000	- -	—	—
285	13	Development Grants	505,000	—	505,000	497,151	19 11	—	—
286	14	Department of Scientific and Industrial Research	1,147,923	469,327	678,596	1,119,686	9 10	469,327	- -
289	15	State Management Districts	1,141,900	1,141,790	110	1,113,931	17 6	1,113,931	17 6
291	16	Clearing Offices	33,525	33,425	100	28,644	15 11	28,644	15 11
292	17	Department of Agriculture, Scotland ..	726,247	128,046	598,201	716,968	18 4	128,046	9 11
302	18	Fisheries, Scotland	44,727	12,898	31,829	39,762	2 11	12,898	- -
305	19	Herring Industry	345	10	335	260	- -	—	—
		Total	£ 23,412,057	3,681,504	19,730,553	32,928,234	3 0	3,573,688	14 5

CLASS VI.

TRADE, INDUSTRY AND TRANSPORT.

SUMMARY.

No. of Vote.	Net Expenditure.	Gross Expenditure compared with Estimate.		Deficiency of Appropriations in Aid.	Allocated from Vote of Credit.	Amount to be surrendered.	Extra Receipts payable to Exchequer.
		Saving.	Excess.				
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
1	1,796,986 - 7	—	283,868 10 7	28,534 10 -	312,403 - 7	—	437,132 16 2
2	1,871,928 16 11	—	579,314 16 11	—	579,314 16 11	—	307,774 11 8
3	295,720 19 4	43,978 5 4	—	626 4 8	—	43,352 - 8	—
4	540,814 19 5	—	245,081 19 5	—	245,081 19 5	—	8,655 18 9
5	—	118,000 - -	—	—	—	118,000 - -	—
6	37,389 4 11	709 15 1	—	—	—	709 15 1	127 9 10
7	4,785,959 12 8	300,170 1 7	—	43,577 14 3	—	256,592 7 4	1,300 8 7
8	828,822 9 2	—	153,327 9 2	—	153,327 9 2	—	4,140 6 11
9	325,000 - -	—	—	—	—	—	—
10	16,154,592 8 4	—	8,790,092 8 4	—	8,790,092 8 4	—	19,100 14 10
11	40,363 16 11	—	10,630 16 11	—	10,630 16 11	—	6,622 5 5
12	611,000 - -	—	—	—	—	—	—
13	497,151 19 11	7,848 - 1	—	—	—	7,848 - 1	—
14	650,339 9 19	28,253 10 2	—	—	—	28,256 10 2	50,686 9 5
15	—	27,968 2 6	—	27,858 2 6	—	110 - -	293,618 11 -
16	—	4,880 4 1	—	4,780 4 1	—	100 - -	53,885 1 4
17	591,311 8 5	9,278 1 8	—	2,418 10 1	—	6,859 11 7	—
18	26,864 2 11	4,964 17 1	—	—	—	4,964 17 1	1,698 15 4
19	261 - -	85 - -	—	10 - -	—	75 - -	8,313 14 10
	29,354,535 9 4	546,138 17 7	10,062,316 1 4	107,805 5 7	10,090,850 11 4		1,193,057 4 1
Total amount to be surrendered						£	406,868 2 -

BOARD OF TRADE.

ACCOUNT of the sum expended, in the year ended 31 March 1943, compared with the sum granted, including an amount allocated from the Vote of Credit, for the salaries and expenses of the office of the Committee of Privy Council for Trade, and subordinate departments.

SUMMARY.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
A.—General Administration	1,195,536 --	1,431,555 19 --	—	—	236,019 19 --	—
B.—Solicitor's Department	31,339 --	40,889 15 --	—	—	9,550 15 --	—
C.—Insurance and Companies Department	206,128 --	237,524 13 10	—	—	31,396 13 10	—
D.—Industrial Property Department, including Patent Office ..	209,934 --	189,745 15 8	20,188 4 4	—	—	—
E.—Bankruptcy Department	106,298 --	86,609 3 10	19,688 16 2	—	—	—
F.—Expenses under the Goods and Services (Price Control) Acts, 1939 and 1941 ..	46,609 --	76,898 3 10	—	—	30,289 3 10	—
G.—Expenses under the Trading with the Enemy Act, 1939 ..	52,825 --	69,210 4 5	—	—	16,385 4 5	—
I.—Losses	—	103 15 --	—	—	103 15 --	—
GROSS TOTAL	£ 1,848,669 --	2,132,537 10 7	39,877 -- 6	—	323,745 11 1	—
			Excess of Expenditure over Gross Estimate. £283,868 10 7			
	Estimated.	Applied.	Difference between Estimated and Applied Appropriations in Aid.			
<i>Deduct—</i>						
H.—Appropriations in Aid	364,086 --	335,551 10 --			£28,534 10 --	
NET TOTAL	£ 1,484,583 --	1,796,986 -- 7	Total Deficiency met from Vote of Credit.			
Allocated from Vote of Credit	312,403 -- 7	—	£312,403 -- 7			
	£ 1,796,986 -- 7	1,796,986 -- 7				

	Receipts payable to Exchequer.		Estimated.	Realized.
	£	s. d.	£	£ s. d.
(i) Receipts of classes authorized to be used as Appropriations in Aid	696,078		696,078	772,431 7 11
(ii) Receipts of other classes	1,223		1,223	252 18 3
Total	£697,301		£697,301	772,684 6 2
Amount authorized to be appropriated in aid (Subhead H)	364,086		364,086	335,551 10 --
Paid separately to Exchequer	£333,215		£333,215	437,132 16 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. ..	1,094,481	1,241,385	2	2	—	146,904	2 2
A.2.—Special Services ..	13,800	40,883	12	9	—	27,083	12 9
A.3.—Travelling and Incidental Expenses..	55,000	96,301	6	1	—	41,301	6 1
A.4.—Telegrams and Telephones	30,000	50,907	10	6	—	20,907	10 6
A.5.—Expenses in connexion with the Control of Imported Dyestuffs ..	2,255	2,078	7	6	176	12	6
SOLICITOR'S DEPARTMENT.							
B.1.—Salaries, &c. ..	23,239	28,108	17	1	—	4,869	17 1
B.2.—Travelling and Incidental Expenses	600	1,189	15	6	—	589	15 6
B.3.—Law Charges ..	7,500	11,591	2	5	—	4,091	2 5

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.1.—Excess mainly due to the continued expansion of the Board's activities, particularly in connexion with concentration of production, the control of the manufacture and distribution of consumer goods, and post-war planning. The sum of 92,500*l.* was included for this subhead in the Statement of Services to be provided for in Votes of Credit 1942-43 (Cmd. 6363).

A.2.—Excess due to expenditure in connexion with inquiries into clothing coupon expenditure and certain other consumer goods in short supply for which no provision was made in the estimate though 10,200*l.* was included for the purpose in the Statement of Services to be provided for in Votes of Credit 1942-43 (Cmd. 6363).

A.3 and 4.—Excess due to expansion of activities referred to in the note to Subhead A.1. The sum of 25,500*l.* was included for Subhead A.3 in the Statement of Services to be provided for in Votes of Credit 1942-43 (Cmd. 6363).

B.1 to 3.—The net excess (9,550*l.*) on the total grant for the Solicitor's Department is due to increase of work under war-time enactments and is reflected in the amount of law costs recovered (see details of receipts under Appropriations in Aid). The Board's Solicitor also acts as Solicitor to the Ministry of Fuel and Power set up in June 1942.

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.	
INSURANCE AND COMPANIES DEPARTMENT.						
(i) INSURANCE						
C.1.—Salaries &c. ..	162,811	204,278 6 9	—		41,467 6 9	
C.2.—Travelling and Incidental Expenses	5,000	6,996 11 10	—		1,996 11 10	
C.3.—Telegrams and Telephones ..	2,500	3,818 16 10	—		1,318 16 10	
(ii) COMPANIES						
C.4.—Salaries, &c. ..	7,357	6,639 12 —	717 8 —		—	
C.5.—Salaried Official Receivers (High Court) ..	26,560	15,054 11 7	11,505 8 5		—	
C.6.—Country Receivers paid by Fees and Commission ..	400	74 — —	326 — —		—	
C.7.—Contingencies, Travelling and other Miscellaneous Expenses ..	1,400	655 18 10	744 1 2		—	
C.8.—Law Charges ..	100	6 16 —	93 4 —		—	
INDUSTRIAL PROPERTY DEPARTMENT, INCLUDING PATENT OFFICE.						
D.1.—Salaries, &c. ..	203,959	184,493 5 5	19,465 14 7		—	
D.2.—Law Reporting ..	1,350	1,366 5 6	—		16 5 6	
D.3.—International Bureaux ..	535	—	535 — —		—	
D.4.—Travelling and Incidental Expenses	3,000	2,604 17 7	395 2 5		—	
D.5.—Telegrams and Telephones ..	1,090	1,281 7 2	—		191 7 2	

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

C.1 to 3.—The Insurance Branch of this Department was set up consequent on the passing of the War Damage Act, 1941, and the volume of work arising out of the Act could not be accurately foreseen.

The excess under Subhead C.2 is mainly due to the transfer from London of a large section of the Branch.

C.4 to 8.—The total net saving (13,386*l.*) under these subheads is due to the continued decline in the number of compulsory liquidations, with consequent transfer of staff to other Departments, and to deductions from pay of staff on active service.

Subhead C.7 includes the sum of 122*l.* 17*s.* 9*d.*, expenses properly chargeable to companies in liquidation whose assets were insufficient to meet them (S.7914).

D.1.—Savings mainly due to deductions from pay of staff on active service and to vacancies remaining unfilled; offset partly by extra cost of overtime and war bonus.

D.3.—No accounts have been received from His Majesty's Minister at Berne (through whom payment is normally effected) since the German occupation of the whole of France in November, 1942.

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.
BANKRUPTCY DEPARTMENT.								
E.1.—Inspector General's Office	15,759	15,415 3 10	343	16	2	—	—	—
E.2.—Salaried Official Receivers (High Court)	18,359	16,412 17 4	1,946	2	8	—	—	—
E.3.—Salaried Official Receivers (County Courts)	51,680	38,580 17 8	13,099	2	4	—	—	—
E.4.—Country Receivers paid by Fees and Commission ..	13,700	11,158 5 3	2,541	14	9	—	—	—
E.5.—Postages	1,200	775 7 3	424	12	9	—	—	—
E.6.—Telegrams and Telephones ..	1,250	1,014 7 7	235	12	5	—	—	—
E.7.—Travelling and Incidental Expenses	4,000	2,956 4 11	1,043	15	1	—	—	—
E.8.—Law Charges ..	250	273 8 —	—	—	—	23	8	—
E.9.—Rent of Rooms for Meetings ..	100	22 12 —	77	8	—	—	—	—
EXPENSES UNDER THE GOODS AND SERVICES (PRICE CONTROL) ACTS, 1939 AND 1941.								
F.1.—Salaries, &c. ..	36,459	66,324 11 10	—	—	—	29,865	11	10
F.2.—Travelling and Incidental Expenses ..	8,350	8,933 1 8	—	—	—	583	1	8
F.3.—Expenses of Northern Ireland Government	1,800	1,640 10 4	159	9	8	—	—	—

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

F 1 to 9.—The net saving (19,688*l.*) on the total grant for Bankruptcy Department is mainly due to the continued decline in the number of new cases of bankruptcy, with the consequent transfer of staff to other Departments, and to deductions from the pay of staff on active service.

Under E.4, the number of receiving orders during 1942, was 68 against the estimate of 120.

F 7 includes the sum of 222*l.* 5*s.* 3*d.* written off, being charges against certain bankrupts' estates, where the assets were insufficient to meet the expenses, a saving of 377*l.* on the estimate (S.3658/2)

F 1 — Provision was based on the staff actually employed at the time the estimate was prepared and consequently did not include the cost of the bulk of the staff found to be required for work arising out of the Act of 1941 (22 July 1941).

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.
EXPENSES UNDER THE TRADING WITH THE ENEMY ACT, 1939.						
G.1.—Salaries, &c. ..	51,375	66,995 15 9	—		15,620 15 9	
G.2.—Travelling and Incidental Expenses ..	1,450	2,214 8 8	—		764 8 8	
I.—Losses	—	103 15 —	—		103 15 —	
	Estimated.	Applied.			Deficit.	
H.—Appropriations in Aid	364,086	335,551 10 —	—		28,534 10 —	

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

G.1 and 2.—Excess due to reorganization of the Department, and to its having taken over work formerly carried out by other Departments of the Board, together with the appropriate staff.

I.—Losses (S.17094) :—

	£	s.	d.
Overissue of pay, 12 cases	70	16	7
Cash lost in course of payment of wages	21	10	7
Other minor losses	11	7	10
	£103	15	—

Details of Receipts.

(i) Receipts of classes authorized to be used as Appropriations in Aid :—

	Estimated	Realized.
	£	£
Board of Trade :		
Law costs recovered	4,200	11,305(a)
Gas Fund : contribution to Board of Trade for staff expenses, &c. . .	6,400	1,638(b)
Fees for registration of films and for licences issued under Cinematograph Films Act, 1938	8,000	9,000
Fees for information service to traders regarding consumer rationing	—	2,995(c)
Miscellaneous receipts	500	2,245
Standards Department :		
Fees under Weights and Measures Acts, 1878-1936, Petroleum Acts, 1871-1926, and Fees (Increase) Act, 1923	2,500	3,563
Patent Office :		
Revenue from stamps and copies of documents and law costs recovered	531,300	627,874(d)
Reimbursement of salary of officer seconded abroad (Subhead D.1)	292	587
Sums issued from the Bankruptcy and Companies Winding-up Fees Account under Part V of the Economy (Miscellaneous Provisions) Act, 1926, in respect of salaries and expenses borne on the Board of Trade Vote—		
Bankruptcy proceedings	105,972	88,725(e)
Companies (winding-up) proceedings	36,914	24,499(e)
	£696,078	772,431

Details of Receipts— <i>contd.</i>	Estimated.	Realized.
(ii) Receipts of other classes :—	£	£
Gas Fund : recovery in respect of allied services	1,000	— (f)
Interest on loan to a glassware company	223	223
Interest on loan to a building company	—	28
Miscellaneous	—	2
	<u>£1,223</u>	<u>253</u>

(a) Reflection of increase in expenditure under Subhead B.3. Costs in eight cases amounting to 170*l.* 2*s.* were abandoned (S.17094). In 33 cases cash and postal orders amounting to 102*l.* 12*s.* 9*d.* are believed to have been stolen by an officer of the Board now deceased (S.49141).

(b) Deficiency due to transfer of functions when the Ministry of Fuel and Power was set up in June 1942.

(c) This service was not begun until after the Estimates were framed.

(d) The increase is mainly due to the unexpectedly large number of cases of renewals of patents. Of this amount 190,993*l.* 16*s.* 4*d.*, the net expenditure borne on this Vote in respect of the Patent Office (including the cost of headquarters services), was appropriated in aid and the balance paid separately to the Exchequer.

(e) These two amounts represent the cost to the Board of Trade of the work of their staff in connexion with Bankruptcy and Companies (winding-up) proceedings. The deficiency is due to the continued decline in the number of new cases and the consequent transfer of staff to other work (see notes to Subheads C.4 to 8 and E.1 to 9).

(f) This recovery was left to the Ministry of Fuel and Power to whom the Board's functions as regards gas were transferred when that Ministry was set up in June 1942.

STATEMENT OF THE AMOUNT OF LOANS FROM VOTED MONEYS MADE, OR TAKEN OVER, BY THE
BOARD OF TRADE, OUTSTANDING AT 31 MARCH 1943.

Loan to a glassware company	4,465 <i>l.</i>
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NOTES.

Expenditure of at least 326,800*l.*, for which provision was not made in the Estimates, has been identified as directly arising out of the existence of a state of war viz. :—Subheads A.1, 146,000*l.* ; A.2, 27,000*l.* ; A.3, 41,300*l.* ; A.4, 20,900*l.* ; B.1, 4,800*l.* ; B.3, 4,000*l.* ; C.1, 41,400*l.* ; C.2, 1,900*l.* ; C.3, 1,300*l.* ; F.1, 29,800*l.* ; G.1, 8,400*l.*

This Account includes expenditure of approximately 19,000*l.* in respect of the balance of civil pay issued to staff serving with the Forces.

Patent Office Publications.—During the year the sum of 19,937*l.* 5*s.* was received at the Patent Office from the sale of Patent Office publications, &c., and this amount has been paid to the Stationery Office.

Essential Commodities Reserves Fund :—The balance of this Fund, amounting to 973,041*l.* 14*s.* 6*d.*, as shown in the account to 31 March 1940 (see p. 283 of the Civil Appropriation Accounts, 1939) remains with the Paymaster General, pending legislation as to its disposal.

A. E. Overton,
Accounting Officer.

24 November 1943.

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

G. C. Upcott,
Comptroller and Auditor General.

MERCANTILE MARINE SERVICES.

ACCOUNT of the sum expended, in the year ended 31 March 1943, compared with the sum granted, including an amount allocated from the Vote of Credit, for the salaries and expenses of certain Mercantile Marine services, including the expenses of the Coastguard and the General Register and Record Office of Shipping and Seamen.

SUMMARY.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
A.—Mercantile Marine Department	100 - -	—	100 - -	—	—	—
B.—Mercantile Marine Offices, &c.	123,019 - -	136,740 15 5	—	13,721 15 5	—	—
C.—Surveyors, &c.	241,798 - -	255,304 4 8	—	13,506 4 8	—	—
D.—Coastguard	879,403 - -	1,056,956 3 -	—	177,553 3 -	—	—
E.—General Register and Record Office of Shipping and Seamen	78,187 - -	88,039 19 2	—	9,852 19 2	—	—
F.—British Seamen Abroad	103,250 - -	490,277 18 7	—	387,027 18 7	—	—
G.—Miscellaneous Services..	29,707 - -	7,372 9 7	22,334 10 5	—	—	—
GG.—Losses	—	87 6 6	—	87 6 6	—	—
GROSS TOTAL	£ 1,455,464 - -	2,034,778 16 11	22,434 10 5	601,749 7 4	—	—
<i>Deduct—</i>	<i>Estimated.</i>	<i>Applied.</i>	Excess of Expenditure over Gross Estimate met from Vote of Credit.			
H.—Appropriations in Aid..	162,850 - -	162,850 - -				
NET TOTAL	£ 1,292,614 - -	1,871,928 16 11				
Allocated from Vote of Credit	579,314 16 11	—	£579,314 16 11			
	£ 1,871,928 16 11	1,871,928 16 11				

Receipts payable to Exchequer.	Estimated.	Realized.
	£	£ s. d.
(i) Receipts of classes authorized to be used as Appropriations in Aid	162,850	432,212 12 5
(ii) Receipts of other classes	24,000	38,411 19 3
Total	£186,850	470,624 11 8
Appropriated in aid (Subhead H)	—	162,850 - -
Paid separately to Exchequer	—	£307,774 11 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.	£ s. d.	£ s. d.
A.—Mercantile Marine Department	100	—	100	—	—	—
MERCANTILE MARINE OFFICES, &c.						
B.1.—Salaries, &c.	112,509	121,637 2 5	—	—	9,128 2 5	—
B.2.—Travelling and Incidental Expenses	7,510	10,373 - 9	—	—	2,863 - 9	—
B.3.—Telegrams and Telephones	3,000	4,730 12 3	—	—	1,730 12 3	—
SURVEYORS, &c.						
C.1.—Salaries, &c.	222,398	229,424 - 10	—	—	7,026 - 10	—
C.2.—Travelling Expenses of Surveyors, &c.	10,500	16,236 19 1	—	—	5,736 19 1	—
C.3.—Incidental Expenses of Surveyors, &c.	1,550	1,566 19 5	—	—	16 19 5	—
C.4.—Travelling and Incidental Expenses of Inspectors of Ships' Provisions	550	551 9 10	—	—	1 9 10	—
C.5.—Maintenance, &c., of Launches and Boats..	300	190 13 11	109 6 1	—	—	—
C.6.—Telegrams and Telephones	6,500	7,334 1 7	—	—	834 1 7	—
COASTGUARD.						
D.1.—Salaries, &c.	793,933	968,569 1 8	—	—	174,636 1 8	—
D.2.—Travelling Expenses..	18,000	27,528 10 4	—	—	9,528 10 4	—
D.3.—Incidental Expenses..	9,470	6,320 18 4	3,149 1 8	—	—	—
D.4.—Remuneration of Auxiliary Personnel, Cost of Apparatus, Stores, &c.	13,000	7,939 12 11	5,060 7 1	—	—	—
D.5.—Telegrams and Telephones	45,000	46,597 19 9	—	—	1,597 19 9	—

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Saving due to all expenditure formerly falling under this subhead being charged to Ministry of War Transport Vote (Class X, Vote 14).

B.1.—Excess due to increase of staff war bonus, overtime and grant of war-time allowances.

B.2, B.3, C.2, C.6 and D.5.—Excess due to war.

C.5.—Hired launches not used to the extent anticipated and some saving on maintenance of the Ministry's own craft.

D.1.—Excess due to increased numbers of coastguardmen and grant of war-time allowances.

D.2.—Excess due to additional travelling and removals necessitated by war requirements.

D.3.—Savings on haulage and incidentals due to fewer exercises and smaller expenditure than was anticipated on uniforms owing to provision by Ministry of Supply of certain clothing without repayment.

D.4.—Savings on remuneration of watch-keepers owing to employment of more full-time auxiliary personnel, and on the purchase of stores as provision for the purchase of rockets was not required.

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

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
GENERAL REGISTER AND RECORD OFFICE OF SHIPPING AND SEAMEN.						
E.1.—Salaries, &c.	72,687	82,418 6 8	—		9,731 6 8	
E.2.—Travelling and Incidental Expenses	3,500	3,252 5 6	247 14 6		—	
E.3.—Telegrams and Telephones	2,000	2,369 7 —	—		369 7 —	
BRITISH SEAMEN ABROAD.						
F.1.—Relief and Repatriation of British Seamen Abroad	100,000	483,087 13 11	—		383,087 13 11	
F.2.—Wages and Expenses of Seamen left Abroad ..	3,250	7,190 4 8	—		3,940 4 8	
MISCELLANEOUS SERVICES.						
G.1.—Wrecks and Casualties	650	670 11 11	—		20 11 11	
G.2.—North Atlantic Ice Patrol	20,000	—	20,000 — —		—	
G.3.—Lighthouses in the Red Sea	9,000	6,597 19 2	2,402 — 10		—	
G.4.—Miscellaneous Expenses	57	1 3 18 6	—		46 18 6	
GG.—Losses	—	87 6 6	—		87 6 6	
	Estimated.	Applied.				
H.—Appropriations in Aid	162,850	162,850 — —	—		—	

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

E.1.—Excess due to increase of staff on account of the war and increase of war bonus.

F.1.—Owing to increased range of the war there was a large increase in the number of seamen to be relieved and repatriated. On the other hand the relative receipts under Subhead H considerably exceeded the estimate.

F.2.—Wages and expenses of seamen left abroad cannot be closely estimated in war conditions.

G.2.—No expenditure under this head due to suspension of the patrol.

G.3.—Provision for maintenance of two additional lights taken over from the Italians was not required in the year.

GG.—The expenditure on this subhead was as follows :—

Overpayments to seamen, &c. (36*l.* 11*s.*), through clerical or other errors or misapprehension of instructions, written off (S.46725). In one case the overpayment amounted to 9*l.* 10*s.*, of which 4*l.* 15*s.* was charged in the previous year's account.

Grant of compensation (37*l.* 6*s.* 6*d.*) in respect of articles missing from effects of deceased seamen (S.46725).

Reimbursement in respect of theft of army stores (7*l.* 2*s.* 6*d.*) and loss by fraud (6*l.* 6*s.* 6*d.*), in which case the man concerned was prosecuted and sentenced to imprisonment (S.46725).

Details of Receipts.	Estimated.	Realized.
(i) Receipts of classes authorized to be used as Appropriations in Aid :—	£	£
Mercantile Marine Offices' fees, &c.	10,000	9,842
Surveyors' fees, &c.	38,000	45,261 (a)
General Register and Record Office of Shipping and Seamen— fees, &c.	2,500	2,410
Inspection of ships' provisions—fees	3,500	3,672
Wrecks and casualties—fees and commission	1,800	1,953
Proceeds of sale of coastguard stores, &c.	550	194 (b)
Recovery of sums expended under Subhead F.1 in the relief and repatriation of British seamen	80,000	295,703 (c)
Wages of seamen left abroad received under Section 28 of the Merchant Shipping Act, 1906	23,000	45,473 (d)
Unclaimed wages of living seamen	100	11,874 (e)
Unclaimed wages and effects of deceased seamen	100	856 (f)
Unclaimed wreck and salvage	1,000	13,308 (e)
Recovery of cost of maintenance of Red Sea lighthouses	1,000	559 (g)
Miscellaneous	1,300	1,107 (h)
Total	£162,850	432,212
(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	22,858
Fines and forfeitures received under the Merchant Shipping Acts	4,000	15,547
Miscellaneous	—	7
Total	£24,000	38,412

(a) Passenger certificate and tonnage surveys yielded more than was anticipated owing to improved conditions at certain ports. The increased provision of life-saving appliances caused a higher yield for L.S.A. surveys.

(b) Sales to Colonial Governments cannot be closely estimated.

(c) See note to Subhead F.1. Recovery from a shipowner of expenditure amounting to *l.* 12s. 6d. has been abandoned (S.46725).

(d) Owing to war conditions, increases in rates of pay, and in the number of seamen left behind abroad, the amount of wages received was greater than anticipated.

(e) Unclaimed balances relating to year 1940.

(f) Unclaimed balances relating to year 1936.

(g) An expected increase in traffic using the lights and paying dues did not materialize.

(h) Includes 795*l.*, repayment for private telephone calls.

NOTES.

Expenditure of at least 590,837*l.*, for which provision was not made in the Estimates, has been identified as directly arising out of the existence of a state of war, viz. :—Subheads B, 12,367*l.*; C, 8,066*l.*; D, 177,554*l.*; E, 8,283*l.* and F, 387,028*l.*; offset by savings due to the war on Subheads A, 100*l.* and G, 2,361*l.*

This Account includes expenditure of 2,904*l.* in respect of the balance of civil pay issued to staff serving with the Forces.

18 November 1943.

Cyril Hurcomb,
Accounting Officer.

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

G. C. Upcott,
Comptroller and Auditor General.

DEPARTMENT OF OVERSEAS TRADE.

ACCOUNT of the sum expended, in the year ended 31 March 1943, compared with the sum granted, for the salaries and expenses of the Department of Overseas Trade, including grants in aid of the Imperial Institute and the Travel and Industrial Development Association of Great Britain and Ireland.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
A.1.—Salaries, &c.	98,764	61,882 9 4	36,881 10 8	—	—	
A.2.—Travelling and Incidental Expenses, Head Office ..	3,420	3,218 4 11	201 15 1	—	—	
A.3.—Telephones and Home and Foreign Telegrams ..	5,420	5,016 7 5	403 12 7	—	—	
	£ 107,604	70,117 1 8	37,486 18 4	—	—	
COMMERCIAL DIPLOMATIC SERVICE.						
B.1.—Salaries and Allowances ..	75,805	81,945 18 9	—	6,140 18 9	—	
B.2.—Office Expenses	27,519	26,699 14 6	819 5 6	—	—	
B.3.—Travelling	5,611	8,335 16 2	—	2,724 16 2	—	
	£ 108,935	116,981 9 5	819 5 6	8,865 14 11	—	
H.M. TRADE COMMISSIONER SERVICE.						
C.1.—Salaries and Allowances ..	56,238	48,980 18 9	7,257 1 3	—	—	
C.2.—Office Expenses	22,604	19,352 6 11	3,251 13 1	—	—	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.1.—Savings on reduction in staff and posts not filled (37,325*l.*), offset by increases in war bonus (443*l.*).

A.2.—Net saving on travelling and other expenses due to return from evacuation of certain sections of the Department.

A.3.—Saving on the provision for telegraphic charges.

B.1.—Due mainly to strengthening of certain posts (7,806*l.*) and increase in bonus (1,096*l.*), offset by the closing of the post of Special Representative of the Industrial and Export Council at New York (2,921*l.*).

B.2.—Savings on certain posts closed owing to the war (1,650*l.*) and closing of post of Special Representative of the Industrial and Export Council at New York (2,729*l.*), offset by increased office expenditure at other posts arising from the war (3,305*l.*) and the opening of a post in Syria (255*l.*).

B.3.—Excess due to cost of repatriation of officers from posts closed (975*l.*) and additional appointments to strengthen other posts (3,643*l.*), offset by savings on local travelling generally (1,893*l.*).

C.1.—Mainly due to reduction in staff and posts not filled (7,906*l.*), offset by increases in cost of living bonus (716*l.*).

C.2.—Savings on closing of post at Singapore (765*l.*) and in office expenses at posts generally (2,487*l.*).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
H.M. TRADE COMMISSIONER SERVICE— <i>contd.</i>						
C.3.—Travelling	6,725	3,249 18 5	3,475 1 7	—	—	
	£ 85,567	71,583 4 1	13,983 15 11	—	—	
D.—British Industries Fair ..	15,600	15,602 18 8	—	2 18 8	—	
E.—Exhibitions, &c.	4,200	3,401 17 6	798 2 6	—	—	
F.—Grant in Aid of the Travel and Industrial Development Association of Great Britain and Ireland ..	2,500	1,825 10 1	674 9 11	—	—	
G.—Imperial Institute (Grant in Aid)	17,410	17,410 - -	—	—	—	
GG.—South American Mission ..	—	915 13 3	—	915 13 3	—	
GROSS TOTAL	£ 341,816	297,837 14 8	53,762 12 2	9,784 6 10	—	
			Surplus of Gross Estimate over Expenditure. £43,978 5 4			
	Estimated.	Realized.	Deficiency of Appropriations in Aid realized. £626 4 8			
Deduct—			Net Surplus to be surrendered. £43,352 - 8			
H.—Appropriations in Aid ..	2,743	2,116 15 4				
NET TOTAL	£ 339,073	295,720 19 4				

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

C.3.—Savings on local travelling allowances generally (1,417*l.*) and on restriction of visits to the United Kingdom of Trade Commissioners and Assistants on leave and duty (2,058*l.*).

D.—Expenditure consisted of final payment of rent due under agreement (15,600*l.*) and stationery charges in respect of the abandoned fair of 1940.

E.—Proposed participation by the Department in minor exhibitions did not materialize (saving 2,798*l.*). This was offset by expenditure unavoidably deferred from prior year on London Fashion Displays in South America (2,028*l.*).

F.—Receipts from other sources of the Travel and Industrial Development Association of Great Britain and Ireland were insufficient to qualify for payment in full of the Government grant.

GG.—This subhead was opened to meet expenditure carried over from 1940 on the British Economic Mission to South America (S.34759/42).

Details of Receipts.	Estimated.	Realized.
	£	£
Refund of salary of officers loaned to Imperial Institute and to British Broadcasting Corporation	443	541
Ministry of Information: refund of estimated cost of services rendered by officers of the Department in connexion with exhibitions, &c.	2,000	391 (a)
Miscellaneous	300	1,185 (b)
Total	£2,743	2,117

(a) Receipts less than estimated owing to the cessation of the charges to the Ministry of Information for the services of officers of the Department.

(b) Receipts in respect of (1) London Fashion Displays in South America (213*l.*), (2) South American Mission (139*l.*), (3) British Industries Fair (7*l.*), (4) telegram, telephone and passage rebates (435*l.*), (5) departmental overhead charges (43*l.*); (6) miscellaneous refunds (348*l.*).

NOTES.

Subhead B.2 includes 250*l.* 1*s.* 6*d.* in respect of a gratuity to the widow of an unestablished Senior Clerk at Buenos Aires, being the amount to which she would have been entitled under Argentine law had that been applicable (P.2/99980).

Subhead E includes an *ex gratia* payment of 200*l.* for damage caused to an exhibit loaned for display at the New York World's Fair 1940 (S.49925).

This Account includes 2,369*l.* in respect of the balance of civil pay issued to staff serving with the Forces.

30 November 1943.

Arthur Mullins,
Accounting Officer.

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

G. C. Upcott,
Comptroller and Auditor General.

EXPORT CREDITS.

ACCOUNT of the sum expended, in the year ended 31 March 1943, compared with the sum granted, including an amount allocated from the Vote of Credit, 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.	£	s. d.
A.—Salaries, &c. ..	96,433	- -	76,418	15 1	20,014	4 11	—	—
B.—Travelling, Commission and Incidental Expenses..	30,000	- -	25,444	10 2	4,555	9 10	—	—
C.—Payments under Guarantees ..	650,000	- -	920,977	- 7	—	—	270,977	- 7
D.—Recovery and Inquiry Charges ..	2,100	- -	774	13 7	1,325	6 5	—	—
GROSS TOTAL	£ 778,533	- -	1,023,614	19 5	25,895	1 2	270,977	- 7
Deduct—	Estimated.		Applied.		Excess of Expenditure over Gross Estimate met from Vote of Credit.			
E.—Appropriations in Aid	482,800	- -	482,800	- -				
NET TOTAL	£ 295,733	- -	540,814	19 5	£245 081 19 5			
Allocated from Vote of Credit	245,081	19 5	—					
	£ 540,814	19 5	540,814	19 5				

Receipts payable to Exchequer.				Estimated.	Realized.
(i) Receipts of classes authorized to be used as Appropriations in Aid .. ..	.. ..	.. ..	.. ..	£	£ s. d.
(i) Receipts of classes authorized to be used as Appropriations in Aid .. ..	.. ..	.. ..	.. ..	482,800	491,418 9 -
(ii) Receipts of other classes .. ..	.. ..	.. ..	.. ..	—	37 9 9
Appropriated in aid (Subhead E)					£491,455 18 9
Paid separately to Exchequer ..					482,800 - -
					£8,655 18 9

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—Due to reduction of staff during the year.
- B.—Savings on travelling (857*l.*), telegrams (125*l.*), telephones (827*l.*), commission, legal and other expenses (2,746*l.*).
- C.—Due to large payments on claims resulting from the extension of the war area since the date of the estimate.
- D.—Saving on cable and other charges incurred in making inquiries regarding the status of importers and financial institutions overseas (1,30*l.*), offset by excess expenditure on cable, legal and other charges in connexion with guarantees implemented or due to be implemented (35*l.*).

Details of Receipts.	Estimated.	Realized.
(i) Receipts of classes authorized to be used as Appropriations in Aid :—	£	£
Premiums, &c.	461,000	455,751
Recoveries in respect of payments made under guarantees	19,000	34,000
Recoveries in respect of expenditure for cable, legal, bank and other charges in connexion with guarantees implemented (or due to be implemented)	100	86
Recoveries in respect of cable and other charges incurred in making inquiries regarding the standing of importers and financial institutions overseas	2,000	593
Miscellaneous receipts	700	988
Total	<u>£482,800</u>	<u>491,418</u>
(ii) Receipts of other classes :—		
Interest		15
Recoveries of guarantees, &c., previously written off		12
Premium in respect of guarantees given under the Overseas Trade Guarantees Act, 1939		10
Total		<u>£37</u>

NOTES.

Expenditure of at least 245,082*l.*, for which provision was not made in the Estimates, has been identified as directly arising out of the existence of a state of war.

This Account includes expenditure of approximately 7,672*l.* in respect of the balance of civil pay issued to staff serving with the Forces.

The following amounts have been written off by the Executive Committee :—Guarantees, 4,598*l.* 13*s.* 9*d.*; Recovery charges, 4*l.* 2*s.*

These losses related to 81 policies spread over 37 countries in respect of 109 individual cases.

8 November 1943.

Frank H. Nixon,
Accounting Officer.

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

G. C. Upcott,
Comptroller and Auditor General.

ACQUISITION OF GUARANTEED SECURITIES FUND.

(OVERSEAS TRADE GUARANTEES ACT, 1939)

ACCOUNT FOR THE YEAR ENDED 31 MARCH 1943.

Receipts.			Payments.		
	£	s. d.		£	s. d.
Advances from the Consolidated Fund	1,164,000	- -	Acquisition of securities ..	1,164,000	- -
Interest on securities held	386,465	7 4	Interest on Consolidated Fund advances ..	250,439	7 3
Securities redeemed ..	232,200	- -	Repayment of Consolidated Fund advances ..	232,200	- -
			Excess receipts :—		
			(a) Paid to the Exchequer	77,091	16 2
			(b) Appropriated in aid of the Vote for Export Credits	58,934	3 11
	<u>£1,782,665</u>	<u>7 4</u>		<u>£1,782,665</u>	<u>7 4</u>

The total amount of securities held by the Fund on 31 March 1943 was 8,602,700*l.*

- (a) In respect of guarantees under the Overseas Trade Guarantees Act, 1939.
 (b) In respect of guarantees under Section 1 of the Export Guarantees Act, 1939.

15 November 1943.

Frank H. Nixon,
Accounting Officer.

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

G. C. Upcott,
Comptroller and Auditor General.

MINES DEPARTMENT OF THE BOARD OF TRADE.

ACCOUNT of the sum expended, in the year ended 31 March 1943, compared with the sum granted, for the salaries and expenses of the Mines Department of the Board of Trade.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£	£	£
Salaries and Expenses of the Mines Department of the Board of Trade	118,000	—	118,000	—
Surplus to be surrendered			£118,000	

EXPLANATION of the Cause of Variation between Expenditure and Grant.

No expenditure was incurred under this Vote in 1942 as provision was made for the service under the Ministry of Fuel and Power. (Class X, Vote 10A) in Supplementary Estimate (H.C.99 of 1941-42).

30 November 1943.

F. N. Tribe,
Accounting Officer.

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

G. C. Upcott,
Comptroller and Auditor General.

OFFICE OF COMMISSIONERS OF CROWN LANDS.

ACCOUNT of the sum expended, in the year ended 31 March 1943, compared with the sum granted, for the salaries and expenses of the office of Commissioners of Crown Lands.

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.	35,569	34,907 12 8	661 7 4	—	—	—
B.—Travelling and Incidental Expenses	1,460	1,672 - 2	—	—	212 - 2	—
C.—Telegrams and Telephones	520	514 18 2	5 1 10	—	—	—
LEGAL BRANCH.						
D.—Fees to Counsel	100	13 3 4	86 16 8	—	—	—
E.—Law Stationers' Bills, &c.	450	281 10 7	168 9 5	—	—	—
TOTAL	£ 38,099	37,389 4 11	921 15 3	—	212 - 2	—

Surplus to be surrendered.. .. . £709 15 1

Receipts payable to Exchequer.	Estimated.	Realized.
	£	£ s. d.
Refund of overissue of balance of civil pay	—	40 18 -
Miscellaneous	—	8 11 10
Total	—	<u>£127 9 10</u>

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Saving due chiefly to staff serving with the Forces (2,489*l.*); offset by increased expenditure on surveying staff (788*l.*), overtime (663*l.*), war bonus (290*l.*) and variations in establishment (92*l.*).

B.—Excess due to the war: travelling expenses of officers between London office and evacuation centre and allowances to staff on fire protection duty.

D.—Expenditure depends on litigation, which cannot be closely estimated.

E.—Expenditure, mainly the cost of engrossing legal documents, cannot be closely estimated during the war.

NOTE.

This Account includes expenditure of 1,746*l.* in respect of the balance of civil pay issued to staff serving with the Forces.

27 September 1943.

O. S. Cleverly,
Accounting Officer.

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

G. C. Upcott,
Comptroller and Auditor General.

MINISTRY OF AGRICULTURE AND FISHERIES.

See also Report of Comptroller and Auditor General.

ACCOUNT of the sum expended, in the year ended 31 March 1943, compared with the sum granted, for the salaries and expenses of the Ministry of Agriculture and Fisheries, and of the Royal Botanic Gardens, Kew, including grants, grants in aid and expenses in respect of agricultural education and research, eradication of diseases of animals, and improvement of breeding, &c., of live stock, land settlement, improvement of cultivation, drainage, &c., regulation of agricultural wages, agricultural credits, and marketing; fishery organization, research and development, control of diseases of fish, &c.; and sundry other services including certain remanet subsidy payments.

SUMMARY.

Service.	Grant.	Expenditure.		Expenditure compared with Grant.			
				Less than Granted.		More than Granted.	
	£	£	s.	d.	£	s.	d.
A-F.—General Services							
Original ..	1,368,023 <i>l.</i>						
Supplementary	50,000 <i>l.</i>						
	1,418,023	1,420,982	9	—	—	2,959	9 —
G.—Agricultural Education and Research							
Original ..	831,170 <i>l.</i>						
Less Supplementary	77,000 <i>l.</i>						
	754,170	694,494	8	5	59,675	11	7 —
H.—Live Stock							
Original ..	790,120 <i>l.</i>						
Supplementary	1,011,000 <i>l.</i>						
	1,801,120	1,586,305	4	10	214,814	15	2 —
J.—Land Settlement, &c. ..	1,435,370	1,422,788	4	2	12,581	15	10 —
K.—Agricultural Wages (Regulation) Act, 1924 ..	13,940	14,985	8	9	—	1,045	8 9
L.—Agricultural Credits							
Original ..	85,000 <i>l.</i>						
Supplementary	5,000 <i>l.</i>						
	90,000	86,026	11	5	3,973	8	7 —
M.—Agricultural Marketing	20	6	4	1	13	15	11 —
N.—Royal Botanic Gardens, Kew	66,691	60,331	14	6	6,359	5	6 —
O.—Miscellaneous Services	5,925	11,505	8	4	—	5,580	8 4

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
P.—Fisheries Department ..	58,522	46,185 4 11	12,336 15 1	—		
GROSS TOTAL						
Original ..	4,654,781l.					
Supplementary	989,000l.					
	<u>£5,643,781</u>	5,343,610 18 5	309,755 7 8	9,585 6 1		
	Esti- mated.	Realized.	Surplus of Gross Estimate over Expenditure. £300,170 1 7			
<i>Deduct—</i>						
Z.—Appropriations in Aid			Deficiency of Appropriations in Aid realized. £43,577 14 3			
Original ..	622,229l.					
Less Supplementary	21,000l.					
	<u>601,229</u>	557,651 5 9				
NET TOTAL						
Original ..	4,032,552l.					
Supplementary	1,010,000l.					
	<u>£5,042,552</u>	4,785,959 12 8			Net Surplus to be surrendered. £256,592 7 4	

Estimated. Realized.

Receipts payable to Exchequer	£	£ s. d.
	505	1,300 8 7

DETAILED ACCOUNT OF EXPENDITURE COMPARED WITH GRANT.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
GENERAL SERVICES.						
A.—Salaries, &c.						
Original ..	1,094,038l.					
Supplementary	26,000l.					
	<u>1,120,038</u>	1,110,899 19 3	9,138 - 9	—		
B. Travelling and Removal Expenses						
Original ..	162,450l.					
Supplementary	24,000l.					
	<u>186,450</u>	182,596 13 2	3,853 6 10	—		

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Expenditure charged to this subhead in 1941 and 1942 includes overpayments of wages of 9l. 6s. 2d. and 15l. 12s. respectively to two temporary officers. Recovery, which would have given rise to hardship, was waived (E.46128).

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

Service.	Grant.	Expenditure.		Expenditure compared with Grant.			
				Less than Granted.		More than Granted.	
GENERAL SERVICES— <i>contd.</i>	£	£	s.	d.	£	s.	d.
C.1.—Legal and Incidental Expenses	7,900	15,240	10	3	—	7,340	10 3
C.2.—Telegrams and Tele- phones	33,500	41,071	1	10	—	7,571	1 10
D.—Special Services	26,185	27,191	19	—	—	1,006	19 —
E.—Collection of Agricultural Statistics	41,450	42,310	11	6	—	860	11 6
F.—County Agricultural Committees: Adminis- tration	2,500	1,671	14	—	828	6	—
AGRICULTURAL EDUCATION AND RESEARCH.							
G.1.—Agricultural Education: Expenses	5,650	4,492	17	5	1,157	2	7
G.2.—Agricultural Education: Grants							
Original	176,450 <i>l.</i>						
Less Supplementary	36,000 <i>l.</i>						
	140,450	143,259	2	11	—	2,809	2 11
G.3.—Agricultural Education: Grants in Aid							
Original	77,250 <i>l.</i>						
Less Supplementary	16,000 <i>l.</i>						
	61,250	59,552	18	8	1,697	1	4

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

C.1.—An excess of 7,337*l.* arose on the provision for incidental expenses due to war emergency expenditure. The expenditure charged to this subhead includes *ex gratia* payments totalling 33*l.* 17*s.* 6*d.* to five Livestock Officers (P/2/40321/3, P/2/95550, P/2/40321/2, P/2/85663/2, P/3/2030), two Veterinary Inspectors (P/3/2147, P/3/3068) and one shorthand typist (P/2/98727), in reimbursement of medical expenses incurred by them as a direct result of injuries sustained, or infection contracted, on duty and an *ex gratia* payment of 52*l.* 1*s.* 6*d.* in respect of medical and funeral expenses of a Veterinary Inspector who died from an illness contracted in the course of his official duties (P/2/96980/4 and 5). A charge of 8*l.* 19*s.* 6*d.* is also included in respect of imprest monies lost in one of the Ministry's offices owing to the sudden illness of the officer responsible for its custody (S.34683).

C.2.—Excess arose on the provision for telephones owing to extended use under war conditions.

F.—Claims from Committees in respect of destruction of weeds were fewer than expected owing to more of the work being transferred to County War Agricultural Executive Committees, whose expenses were charged to the Ministry's War Services Vote.

G.1.—The provision of 950*l.* for scholarships for agricultural teachers, &c., was not required.

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

Service.	Grant.	Expenditure.		Expenditure compared with Grant.			
				Less than Granted.		More than Granted.	
	£	£	s.	d.	£	s.	d.
AGRICULTURAL EDUCATION AND RESEARCH— <i>contd.</i>							
G.4.—Agricultural Research: Expenses	50,700	43,279	1	—	7,420	19	—
G.5.—Agricultural Research: Grants	268,000	236,860	8	11	31,139	11	1
G.6.—Agricultural Research: Grants in Aid							
Original .. 253,120 <i>l.</i>							
Less Supplementary 25,000 <i>l.</i>							
	228,120	207,049	19	6	21,070	—	6
LIVE STOCK (ERADICATION OF DISEASE, IMPROVEMENT OF BREEDING, &c.).							
H.1.—Diseases of Animals: Grants							
Original .. 741,510 <i>l.</i>							
Supplementary 1,011,000 <i>l.</i>							
	1,752,510	1,551,694	9	2	200,815	10	10
H.2.—Licensing of Stallions and Bulls	3,350	4,051	10	3	—	—	701 10 3
H.3.—National Stud (Net)	4,200	—	—	—	4,200	—	—

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

G.4.—A saving of 5,961*l.* arose on the provision for the expenses of the Special Research Committee (Foot and Mouth Disease), due mainly to the slow progress made with a building scheme owing to the war. There was also a saving of 1,033*l.* on the provision for research scholarships, due to the resignation of two scholars during the year and to no new awards being made.

G.5.—Saving arose on the provision for advisory and local investigation work, due to the expansion of the veterinary service proceeding more slowly than expected and to delays in introducing new scales of pay and in filling vacancies. An excess on the provision for capital expenditure was offset by a saving on the provision for special investigations and researches.

G.6.—A considerable saving, which could not be foreseen when the Supplementary Estimate was presented, arose on the provision for the maintenance of one institution. There were also smaller savings at other institutions due to vacant posts remaining unfilled and to delay in applying new scales of pay to certain classes.

H.1.—Saving due mainly to the reduced incidence of foot and mouth disease towards the end of the year.

H.2.—Excess due mainly to the number of appeals against refusals to grant bull licences being greater than expected.

H.3.—Net excess receipts amounted to 3,573*l.*, due to the Ministry's share of stakes won by horses leased for racing and to prices realized from sales of bloodstock and cattle being greater than expected (see Appropriations in Aid).

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.
LIVE STOCK—<i>contd.</i>						
H.4.—Improvement of Live Stock	39,500	29,298 9 1	10,201	10 11	—	—
H.5.—Importation of Animals	825	523 14 6	301	5 6	—	—
H.6.—Exportation of Pedigree Stock	735	737 1 10	—	—	2	1 10
LAND SETTLEMENT, CULTIVATION, DRAINAGE, &C.						
J.1.—Small Holdings and Allotments Account: Grant in Aid ..	830,000	818,000 — —	12,000	— —	—	—
J.2.—Bosbury Trust Estate	10	—	10	— —	—	—
J.3.—Improvement of Cultivation of Land ..	60	2 18 5	57	1 7	—	—
J.4.—Land Drainage: Expenses	300	272 18 —	27	2 —	—	—
J.5.—Land Drainage: Grants	605,000	604,512 7 9	487	12 3	—	—
AGRICULTURAL WAGES (REGULATION) ACT, 1924.						
K.1.—Salaries, &c.	7,740	8,776 17 4	—	—	1,036	17 4
K.2.—Travelling Expenses ..	2,500	2,797 11 6	—	—	297	11 6
K.3.—Special Services, Legal and Incidental Expenses	3,700	3,410 19 11	289	— 1	—	—

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

H.4.—Owing to conditions arising out of the war, the numbers of premium bulls and boar-qualifying for grant were lower than expected.

J.3.—Saving arose mainly on the provision for an expiring service which was not required.

K.1.—Excess due mainly to payments for war bonus, gratuities in lieu of overtime and clerical assistance.

Note.—The total cost of the proceedings under the Agricultural Wages (Regulation) Act for the year was 50,450*l.* 11*s.* 11*d.*, viz. :—

Expenditure (Subheads K.1 to 3)	£	s.	d.
Less Legal expenses recovered (included in Appropriations in Aid)	14,985	8	9
	118	15	11
	<hr/>		
	£14,866	12	10
Salaries, wages and travelling expenses of the headquarters staff of the Ministry engaged upon duties under the Act	30,570	5	6
Cost of office accommodation (buildings, furniture, fuel and light, &c.), rates, stationery and printing, postages, maps, &c., borne on Votes of the respective Departments	5,013	13	7
	<hr/>		
Total	£50,450	11	11

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

Service.	Grant.	Expenditure.		Expenditure compared with Grant.				
				Less than Granted.		More than Granted.		
	£	£	s.	d.	£	s.	d.	
AGRICULTURAL CREDITS.								
L.1.—Contribution to the Agricultural Mortgage Corporation, Ltd., formed for the purposes of Part I of the Agricultural Credits Act, 1928								
Original ..	25,000/.							
Supplementary ..	35,000/.							
	60,000	60,000	-	-	-	-	-	
L.2.—Losses on Repayment before the due dates of Loans made by the Public Works Loan Commissioners under Section 1 of the Agricultural Credits Act, 1923								
Original ..	60,000/.							
Less Supplementary	30,000/.							
	30,000	26,026	11	5	3,973	8	7	
AGRICULTURAL MARKETING.								
M.1.—Improvement of Marketing of Agricultural Produce	10	6	4	1	3	15	11	
M.2.—Agricultural Marketing Fund: Grant in Aid (Agricultural Marketing Act, 1931) ..	10	-	-	-	10	-	-	
ROYAL BOTANIC GARDENS, KEW.								
N.1.—Salaries, &c.	20,864	18,547	4	7	2,316	15	5	
N.2.—Police and Patrols ..	9,435	8,288	5	-	1,146	15	-	
N.3.—Maintenance	34,942	31,909	18	5	3,032	1	7	
N.4.—Travelling Expenses, Special Services, and Incidental Expenses..	1,450	1,545	6	9	-	95	6	9
N.5.—Losses Irrecoverable ..	-	40	19	9	-	40	19	9

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

L.2.—Expenditure depends upon the number of premature repayments made by borrowers and the price of Local Loans Stock at the time of premature repayment.

N.1 to N.3.—Savings due mainly to the deductions made from civil pay in the case of staff serving with the Forces and (in the case of N.1) to delay in filling the vacant post of Director.

N.5.—Overissues of wages to certain of the industrial staff resulting from a misinterpretation of the regulations relating to the special pay arrangements for Good Friday. Similar overissues amounting to 38*l.* 10*s.* 1*d.* were made in 1943 (E.1814/4).

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.	
MISCELLANEOUS SERVICES.						
O.1.—Contributions to International Institutions, &c.	15	—	15 — —	—	—	
O.2.—Destructive Insects and Pests	5,410	9,323 9 8	—	3,913 9 8	—	
O.3.—Expenses Repayable	40	— 12 —	39 8 —	—	—	
O.4.—Remanet-Subsidy Payments	460	2,181 6 8	—	1,721 6 8	—	
TOTAL FOR AGRICULTURAL AND GENERAL SERVICES	£5,585,259	5,297,425 13 6	315,230 15 9	27,397 9 3		
FISHERIES DEPARTMENT.						
P.1.—Salaries, &c.	52,512	40,913 8 1	11,598 11 11	—	—	
P.2.—Travelling and Removal Expenses	3,550	2,999 15 7	550 4 5	—	—	
P.3.—Special Services, Legal and Incidental Expenses	330	573 8 3	—	243 8 3	—	
P.4.—Telegrams and Telephones	1,000	1,006 1 7	—	6 1 7	—	
P.5.—Fishery Research: General	400	133 15 10	266 4 2	—	—	
P.6.—Shell-fish Research and Development	730	558 15 7	171 4 5	—	—	
TOTAL FOR FISHERIES SERVICES	£ 58,522	46,185 4 11	12,586 4 11	249 9 10		
Z.—Appropriations in Aid	Estimated.	Realized.		Deficit.		
<i>Original</i> 622,229 <i>l.</i>	—	—		—		
<i>Less Supplementary</i> 21,000 <i>l.</i>	—	—		—		
	601,229	557,651 5 9	—	43,577 14 3		

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

O.2.—Excess due to the cost of emergency spraying operations consequent upon the discovery of colorado beetle infestations in the summer of 1942.

O.4.—Excess due principally to remanet payments in connexion with the basic slag subsidy an expired service, for which only token provision was made.

P.1.—Saving due to reductions in staff and to deductions from civil pay of officers serving with the Forces.

P.3.—Excess due to war emergency expenditure.

P.5.—Saving arose mainly on the provision for miscellaneous researches and investigations

Details of Receipts.	Estimated. Realized.	
	£	£
(i) Receipts of classes authorized to be used as Appropriations in Aid :—		
Agricultural and General Services.		
Repayments of services rendered by the Ministry (inclusive of recoveries in respect of seconded staff) :—		
Redemption Annuities Account under Sec. 25, Tithe Act, 1936 ..	4,450	4,132
Miscellaneous	2,095	2,072
Fees under the Importation of Animals Act, 1922	16,500	10,475 (a)
Veterinary Laboratory—Sales of Vaccines (abortion in cattle and fowl pox) and fees for diagnosis of poultry diseases	1,850	7,755 (b)
Miscellaneous receipts, research in animal pathology	400	1,440 (c)
Fees for services of Ministry's Veterinary Inspectors to local authorities under Section 19 (3), Agriculture Act, 1937	1,000	734
Contribution from Land Fertility (Research) Fund towards cost of advisory and local investigation work	16,000	17,981 (d)
Fees for issue of licences and permits and appeal fees—stallions and bulls National Stud—Net excess receipts.	—	3,573 (f)
Fees in respect of animals detained at Quarantine Station (exportation of pedigree stock)	1,450	880 (g)
Expenses recovered under the Land Drainage Act, 1930	300	153
Sales of materials, &c., land drainage schemes (Ministry's quota)		
Original	25,000 <i>l.</i>	
Supplementary	4,000 <i>l.</i>	
	29,000	29,111
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	4,950	4,603
Admission fees and other miscellaneous receipts, Royal Botanic Gardens, Kew	4,000	6,495 (h)
Grants from the Development Fund		
Original	519,470 <i>l.</i>	
Less Supplementary	25,000 <i>l.</i>	
	494,470	439,142 (j)
Grants from the Agricultural Research Council	2,800	5,389 (k)
Miscellaneous receipts	3,750	5,642 (l)

(a) The number of animals landed during the year was less than expected.

(b) The demand for vaccine (abortion in cattle) was much greater than expected, following upon a reduction in price and the introduction of a scheme for the control of the disease.

(c) Receipts depend upon the number of animals sold at the conclusion of experiments and cannot be closely forecast.

(d) The balance in the Fund available for allocation was greater than expected.

(e) The numbers of applications for bull licences, and of unsuccessful appeals, were greater than expected.

(f) See Subhead H.3.

(g) The number of animals passing through the station was less than expected under war conditions.

(h) The increase in the number of visitors under war conditions was greater than expected.

(i) Expenditure on Development Fund (Agricultural) services was 55,328*l.* less than estimated. The net reduction (which could not be foreseen when the Supplementary Estimate was presented) arose on a number of services—see explanations under relative subheads.

(j) Additional work on behalf of the Council was undertaken during the year.

(k) These receipts are of a varied character and their amount in any year cannot be closely forecast.

Details of Receipts— <i>contd.</i>	Estimated.	Realized.
	<u>£</u>	<u>£</u>
(i) Receipts of classes authorized to be used as Appropriations in Aid— <i>contd.</i>		
Fisheries Services.		
Receipts in connexion with oyster breeding experiments and mussel cleansing services	75	81
Miscellaneous receipts on Development Fund schemes	—	5
Grants from the Development Fund	5,539	4,020 (<i>m</i>)
Miscellaneous receipts	100	115
Total ..	<u>£601,229</u>	<u>557,651</u>
(ii) Receipts of other classes :—		
Bosbury Trust Estate—Insurance premiums	20	19
Bosbury Trust Estate—Repayment on account of Exchequer loan ..	275	730 (<i>n</i>)
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.	45	40
Agricultural Credits Act, 1923, Sec. 2—Repayment of advances and interest	10	288 (<i>o</i>)
Repayments of, and interest on, loans to co-operative marketing societies	100	155
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	—
Government of Northern Ireland—Interest earned on advance made for payment of oats and barley subsidy in that country	—	2
Milk Acts, 1934 to 1938, and Milk Industry Act, 1939—Repayments by Milk Marketing Board	10	8
Repayments of, and interest on, loans for purchase of herring drift nets ..	5	38 (<i>p</i>)
Total ..	<u>£ 505</u>	<u>1,300</u>

(*m*) Decreased grant due to a further reduction in the portion of the cost of the scientific staff recoverable from the Fund.

(*n*) Capital and maintenance expenditure in connexion with the estate were both lower than expected, thereby releasing a larger sum for loan repayments.

(*o*) Increased receipts due to acceptance of sums from members in full settlement on the winding up of a society.

(*p*) The balance outstanding on one loan was repaid in full during the year.

AMOUNTS WRITTEN OFF AS IRRECOVERABLE.

	£	s.	d.
Balance of loans made to an agricultural credit society under Section 2 of the Agricultural Credits Act, 1923. A Receiver was appointed to collect sums due to the society. When it was clear that no further sums could be collected the society was wound up (S.41527)	1,153	2	10
Balance of war bonus overissued (in closed years) to a temporary clerk who was in receipt of a pension (E.46128)	13	2	5
Balances of civil pay overissued to two officers killed on active service (T.C.2/42)	22	6	10
Miscellaneous sums written off departmentally under general Treasury authority (S.34683)	2	8	8

STATEMENT OF THE AMOUNT OF LOANS OUTSTANDING AT 31 MARCH 1943.

(1) Loans made by the Ministry from voted moneys :—

	£	s.	d.
(i) Agriculture :—			
Bosbury Trust Estate, under the Sailors and Soldiers (Gifts for Land Settlement) Act, 1916	38,147	11	9
Co-operative marketing societies	569	15	3
(ii) Fisheries :—			
Loans for the purchase of herring drift nets		63	16 3
	<u>£38,781</u>	<u>3</u>	<u>3</u>

(2) Loans from the Consolidated Fund :—

Agricultural Mortgage Corporation, Ltd. (Section 1(1), Agricultural Credits Act, 1928)	£650,000	—	—
---	----------	---	---

(3) Loan from Agricultural Marketing Fund :—

Milk Products Marketing Board (Section 13, Agricultural Marketing Act, 1931)	£264	9	9
---	------	---	---

NOTE.

This Account includes expenditure of approximately 32,281*l.* in respect of the balance of civil pay issued to staff serving with the Forces.

Agricultural Marketing Fund:—The balance of this Fund, amounting to 155,235*l.* 10*s.* 3*d.*, as shown in the account to 31 March 1942 (see p. 280 of the Civil Appropriation Accounts, 1941) remains with the Paymaster General, all schemes having been suspended during the war.

23 December 1943.

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.

G. C. Upcott,
Comptroller and Auditor General.

(A)
CATTLE FUND.

ACCOUNT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31 MARCH 1943,
rendered in pursuance of Section 41, Livestock Industry Act, 1937.

Receipts.	£	s.	d.	Payments.	£	s.	d.
Balance, 1 April 1942 ..	21,859	11	8	Payment to a producer in re- spect of live animals		11	17 6
				Balance, 31 March 1943..	21,847	14	2
	£21,859	11	8		£21,859	11	8

Note.—Under Regulation 12 of the Defence (Agriculture and Fisheries) Regulations, 1939, (S.R. & O.1303/1939) the Livestock Commission was dissolved and the Cattle Subsidy Scheme ceased to have effect on 15 January 1940. The payment shown above was of a remanet character.

8 December 1943.

Donald Fergusson,
Accounting Officer.

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

G. C. Upcott,
Comptroller and Auditor General.

(B)

ACCOUNT OF THE PAYMENTS AND RECEIPTS ON DEVELOPMENT FUND
SCHEMES IN THE YEAR ENDED 31 MARCH 1943.

(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 1942 ..	37,381	5 7	Total expenditure (net) (for details see statement following) ..	443,161	9 11
Issues from Development Fund	456,000	- -	Balance, 31 March 1943	50,219	15 8
	<u>£493,381</u>	<u>5 7</u>		<u>£493,381</u>	<u>5 7</u>

DETAILS OF EXPENDITURE ON DEVELOPMENT FUND SCHEMES.

(1) Agricultural Services.

	£	s. d.	£	s. d.	£	s. d.
AGRICULTURAL EDUCATION :—						
Grants to colleges and institutions :—						
Capital expenditure—major items (Subhead G.2)					150	- -
AGRICULTURAL RESEARCH :—						
Expenses of Special Research Committee appointed to conduct and supervise investigations into the causation, prevention and cure of foot and mouth disease (Subhead G.4) ..					26,039	- 6
Research scholarships, studentships and fellowships (Subhead G.4)					966	18 11
Grants to colleges, institutions, &c. :—						
Capital expenditure (Subhead G.5) ..			10,710	16 1		
Advisory and local investigation work (Subhead G.5)	211,336	6 1				
Less Contribution from Land Fertility (Research) Fund towards cost of advisory services (Subhead Z)	17,981	- -				
			<u>193,355</u>	<u>6 1</u>		
Special investigations and researches, &c. (Subhead G.5)			4,169	9 5		
					<u>208,235</u>	<u>11 7</u>
Grants in aid of annual expenditure of colleges, institutions, &c. (Subhead G.6)					203,749	19 6
Total :—Agricultural Services					<u>£439,141</u>	<u>10 6</u>

(B)—*contd.*DETAILS OF EXPENDITURE ON DEVELOPMENT FUND SCHEMES—*contd.*

(2) Fisheries Services.

	£	s.	d.	£	s.	d.	£	s.	d.
FISHERY RESEARCH (GENERAL) :—									
Proportion of salaries and wages and travelling expenses of scientific staff (Subheads P.1 and P.2)				2,049	—	7			
Miscellaneous researches, &c. (Subhead P.5).. ..					8	11			
Maintenance of laboratory buildings, Lowestoft (Subhead P.5).. .. .				19	7	6			
				<hr/>			2,068	17	—
SHELLFISH RESEARCH AND DEVELOPMENT :—									
Salaries and expenses of technical staff (Subheads P.1 and P.2)	1,068	12	10						
Proportion of salaries and wages and travelling expenses of scientific staff (Subheads P.1 and P.2)	409	16	1						
Oyster breeding experiments (Subhead P.6).. ..	262	5	9						
Cleansing of mussels, Conway—Maintenance of tanks (Subhead P.6).. .. .	84	3	—						
Maintenance of laboratory, Conway, and minor experiments (Subhead P.6).. .. .	212	6	10						
	<hr/>			2,037	4	6			
Less Receipts from oyster breeding experiments (8 <i>l.</i> 3 <i>s.</i> 7 <i>d.</i>) and miscellaneous receipts (4 <i>l.</i> 18 <i>s.</i> 6 <i>d.</i>) (Subhead Z)				86	2	1			
				<hr/>			1,951	2	5
Total :—Fisheries Services				<hr/>			£4,019	19	5
GRAND TOTAL				<hr/>			£443,161	9	11
				<hr/>					

	Estimated Appropriations in Aid. (Anticipated expenditure to be recovered from Development Fund Grants)	Realized Appropriations In Aid. (Actual expenditure recovered from Development Fund Grants)
	£	£ s. d.
Agricultural Services	494,470	439,141 10 6
Fisheries Services.. .. .	5,539	4,019 19 5
	<hr/>	<hr/>
	£500,009	443,161 9 11
	<hr/>	<hr/>

Donald Fergusson,
Accounting Officer.

23 December 1943.

(D)

SMALL HOLDINGS AND

ACCOUNT OF RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31 MARCH 1943, rendered

	Receipts.		£	s.	d.
Balance, 1 April 1942	3,199	10	-
Parliamentary Grant (Class VI, Vote 7, Subhead J.1)	818,000	-	-
Receipts in connexion with farm settlements established under the Small Holding Colonies Acts, 1916 and 1918 (see statement below)	32,868	1	8

£854,067 11 8

STATEMENT OF RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31 MARCH 1943, IN CONNEXION

Receipts.

	Acton Park	Amesbury	Holbeach	Rolleston	Sutton Bridge	Total
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
CAPITAL:—						
Sales of property, &c.	—	4 1 —	—	—	—	4 1 —
Miscellaneous ..	—	- 3 5	—	31 16 3	—	31 19 8
Total £	—	4 4 5	—	31 16 3	—	36 — 8
REVENUE:—						
Rents	590 5 2	1,975 1 5	4,482 2 4	1,843 9 9	22,068 8 11	30,959 7 7
Interest on purchase money ..	—	22 13 7	—	—	—	22 13 7
Rates, &c., recovered from tenants ..	150 10 —	27 15 3	479 8 11	—	863 2 7	1,520 16 9
Miscellaneous ..	3 — 3	48 19 5	23 14 4	84 10 10	168 18 3	329 3 1
Total £	743 15 5	2,074 9 8	4,985 5 7	1,928 — 7	23,100 9 9	32,832 1 —
GRAND TOTAL £	743 15 5	2,078 14 1	4,985 5 7	1,959 16 10	23,100 9 9	32,868 1 8

23 December 1943.

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	777,638	13	7
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	41,202	14	6 (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)	203	7	-
Payments in connexion with farm settlements established under the Small Holding Colonies Acts, 1916 and 1918 (see statement below)	32,747	10	2 (b)
Balance, 31 March 1943	2,275	6	5
				£354,067	11	8

(a) This sum represents the loss incurred in the provision or equipment of 2,255 small holdings. Of this number 53 exceeded the statutory limit of 50 acres laid down in Section 61 of the Small Holdings and Allotments Act, 1908, as amended by Section 16 of the Small Holdings and Allotments Act, 1926, by an average of 4.6 acres, owing to the impossibility of otherwise sub-dividing the land consistently with economy and good estate management. Authority was given to this course by Treasury letter of 28 September 1931 (S.36609).

(b) Includes an *ex gratia* payment of 260*l.* 4*s.* 4*d.* made to the Trustees of the Acton Park Settlement in refundment of amounts received by the Ministry from sales of sand and timber in 1920 and 1921. The Trustees claimed that the right to work and sell the sand was vested in them and that they were also entitled to any proceeds from the sale of timber (S. 4464).

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.	—	—	60 1 1	200 7 7	304 15 2	565 3 10	
Tithe annuities (sinking fund portion)	—	31 15 2	—	37 8 8	156 12 —	225 15 10	
Miscellaneous	260 4 4	—	—	—	—	260 4 4	
Total	£ 260 4 4	31 15 2	60 1 1	237 16 3	461 7 2	1,051 4 —	
REVENUE :-							
Rents (including rent charges)	—	1,366 7 7	1,616 — —	2 — —	18,638 16 6	21,623 4 1	
Rates and Land Tax	112 15 3	9 6 —	890 17 4	120 18 8	2,851 — 10	3,984 18 1	
Tithe annuities (interest portion)	—	175 9 9	—	249 10 9	1,043 19 4	1,468 19 10	
Repairs	165 15 10	214 11 2	424 5 6	692 18 11	1,926 11 5	3,424 2 10	
Salaries	—	—	267 7 5	—	649 6 3	916 13 8	
Travelling and miscellaneous	11 17 4	56 15 9	73 9 6	3 10 9	132 14 4	278 7 8	
Total	£ 290 8 5	1,822 10 3	3,271 19 9	1,068 19 1	25,242 8 8	31,696 6 2	
GRAND TOTAL	£ 550 12 9	1,854 5 5	3,332 — 10	1,306 15 4	25,703 15 10	32,747 10 2	

Donald Fergusson,
Accounting Officer.

I have examined the foregoing Accounts (B), (C) and (D). I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion these Accounts are correct.

G. C. Upcott,
Comptroller and Auditor General.

SURVEYS OF GREAT BRITAIN.

ACCOUNT of the sum expended, in the year ended 31 March 1943, compared with the sum granted, including an amount allocated from the Vote of Credit, for the expenses of the survey of Great Britain and of minor services connected therewith.

Service.	Grant.		Expenditure.		Expenditure compared with Grant.			
	£	s. d.	£	s. d.	Less than Granted.		More than Granted.	
A.—Pay and Allowances to Staff	11,920	— —	15,133	1 8	—	—	3,213	1 8
B.—Pay of, and Allowances to, Warrant Officers, Non-commissioned Officers, Sappers and Apprentice Tradesmen ..	33,860	— —	35,012	11 1	—	—	1,152	11 1
C.—Pay, &c., of Civil Assistants, &c.	640,730	— —	580,587	14 6	60,142	5 6	—	—
D.—Travelling Expenses ..	9,700	— —	15,993	1 11	—	—	6,293	1 11
E.—Stores, &c.	15,395	— —	124,895	12 5	—	—	109,500	12 5
F.—Incidental Expenses ..	8,300	— —	9,226	8 —	—	—	926	8 —
G.—Map Printing—Contract Work	10	— —	91,483	5 —	—	—	91,473	5 —
H.—Telegrams and Telephones	1,430	— —	2,340	14 7	—	—	910	14 7
GROSS TOTAL	£ 721,345	— —	£ 874,672	9 2	60,142	5 6	213,469	14 8
<i>Deduct—</i>			<i>Estimated.</i>	<i>Applied.</i>				
Z.—Appropriations in Aid ..	45,850	— —	45,850	— —				
NET TOTAL	£ 675,495	— —	£ 828,822	9 2	Excess of Expenditure over Gross Estimate met from Vote of Credit.			
Allocated from Vote of Credit	153,327	9 2	—	—	£ 153,327 9 2			
	£ 828,822	9 2	£ 828,822	9 2				
	Receipts payable to Exchequer.			Estimated.	Realized.			
	Receipts authorized to be used as Appropriations in Aid ..			£ 45,850	£ 49,990 6 11			
	Appropriated in aid (Subhead Z)				45,850 — —			
	Paid separately to Exchequer				£ 4,140 6 11			

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Due to the posting of one additional Colonel and one Captain to the military staff of the Ordnance Survey, to the promotion of a Major to the rank of Lieut.-Colonel and to the employment of a retired officer to take charge of the new drawing and reproduction unit. Also two temporary civilian officers received increases in salary.

B.—The number of Royal Engineers borne on this Vote to 30 September 1942 was approximately double that originally estimated.

C.—Due to the deduction of service emoluments of staff serving with the Forces.

D.—Due to the dispersal of the Department.

E.—Due to the purchase of general printing stores required for war services for the War Office and the Air Ministry.

F.—Savings arose on medical bills (21*l.*), advertisements (117*l.*) and rent of rooms (60*l.*), but expenditure on carriage of stores (333*l.*) and contingencies (582*l.*) was higher than anticipated owing to the dispersal of the Department and to war conditions. In addition, payment to A.R.P. personnel, &c., amounted to 4,700*l.* Expenditure under this subhead also includes a payment as compensation for damage to roof amounting to 1*l.* 5*s.* 6*d.*

G.—Due to the necessity of placing orders for map printing work with private printing establishments.

H.—Due to the dispersal of the Department and to war services.

Details of Receipts.	Estimated.	Realized.
	£	£
Sale of maps, &c.	25,000	22,837
Royalty payments and other miscellaneous receipts	8,000	16,262
Services in respect of which repayment is made by Public Departments, local authorities, &c. :—		
Geological Survey	3,000	1,669
Land Registry	3,000	2,645
Ministry of Finance, Northern Ireland	1,500	2,435
Stationery Office	3,000	1,322
Tithe Redemption Commission	1,350	932
Local authorities, &c.	1,000	1,888
	<u>£45,850</u>	<u>49,990</u>

The proceeds of the sale of geological memoirs, &c., realized a sum of 90*l.* 9*s.* 2*d.*, which was paid over to the Stationery Office.

The proceeds of the sale of Geological Survey maps and sections realized a sum of 178*l.* 16*s.* 8*d.* which was paid over to the Department of Scientific and Industrial Research.

NOTES.

Expenditure of at least 200,973*l.*, for which provision was not made in the Estimates, has been identified as directly arising out of the existence of a state of war, viz. :—Subheads E, 109,500*l.* ; G, 91,473*l.*

This Account includes expenditure of approximately 74,760*l.* in respect of the balance of civil pay issued to staff serving with the Forces.

A loss of a postal draft for 8*l.* has been written off (S.48706).

Losses of 101*l.* 2*s.* 2*d.* occurred through overpayments of balance of civil pay in respect of deceased civil servants and the amounts have been written off.

Losses of 676*l.* 5*s.* 7*d.* occurred through the insolvency of debtors and the amounts have been written off as irrecoverable (S.2200/2). Under the authority of the Director General losses amounting to 4*l.* 16*s.* 4*d.* have also been written off (S.2200).

G. Chegtham,
Major-General,
Accounting Officer.

19 November 1943.

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

G. C. Upcott,
Comptroller and Auditor General.

FORESTRY COMMISSION.

ACCOUNT of the sum expended, in the year ended 31 March 1943, 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)	625,000	625,000	—	—

FORESTRY FUND (GRANT IN AID) DEPOSIT ACCOUNT.

Receipts.				Payments.			
	£	s.	d.		£	s.	d.
Balance on 1 April 1942* ..	92,228	8	—	A.—Salaries, &c. (Estimate 252,000 <i>l.</i>)	239,388	10	2
Grant in Aid transferred from Vote for Forestry Commission	625,000	—	—	B.—Travelling and subsistence (Estimate 17,000 <i>l.</i>)	17,168	3	2
Z.—Receipts:—Rents, forest produce, &c. (Estimate 595,000 <i>l.</i>)	684,757	17	6	C.—Office charges and incidentals (Estimate 14,000 <i>l.</i>)	10,088	4	—
				D.—Acquisition of land, buildings and timber (Estimate 50,000 <i>l.</i>)	33,719	—	—
				E.—Forestry operations (Estimate 892,000 <i>l.</i>)	908,260	14	9
				F.—Holdings for forest workers (Estimate 17,500 <i>l.</i>)	11,121	19	8
				G.—Advances for afforestation purposes (Estimate 11,000 <i>l.</i>)	20,457	1	—
				H.—Forestry education and research (Estimate 16,500 <i>l.</i>)	16,038	4	3
				Balance on 31 March 1943†	145,744	8	6
	<u>£1,401,986</u>	<u>5</u>	<u>6</u>		<u>£1,401,986</u>	<u>5</u>	<u>6</u>

* In previous accounts opening and closing balances were confined to cash in hand, but it has now been decided to include balances on suspense and to discontinue the items "Sundry suspense accounts". The balance on 1 April 1942 shown above differs therefore from the balance on 31 March 1942 appearing in the previous account as it now includes 25,547*l.* 17*s.* 8*d.*, balance on suspense at the latter date (S.34929/41).

† The closing balance of 145,744*l.* 8*s.* 6*d.* includes 9,912*l.* 6*s.* 5*d.*, balance on suspense.

NOTES.

A.—Underspending of 12,611*l.* 9*s.* 10*d.* Due mainly to deductions from civil pay of officers serving with the Forces and also to unfilled vacancies.

B.—Overspending of 168*l.* 3*s.* 2*d.* Due to revised subsistence allowances authorized after the Estimates were prepared.

D.—Underspending of 16,281*l.* Acquisition work was curtailed owing to shortage of staff.

E.—Overspending of 16,260*l.* 14*s.* 9*d.* Due mainly to preparation of produce on a larger scale than was expected.

F.—Underspending of 6,378*l.* —*s.* 4*d.* Due to conditions in the building trade.

G.—Overspending of 9,457*l.* 1*s.* Due to a special payment in respect of a proceeds-sharing scheme (S.13787).

Z.—Excess of 89,757*l.* 17*s.* 6*d.* Due to the sale of larger quantities of prepared produce than was expected.

This Account includes approximately 21,000*l.* in respect of the balance of civil pay issued to staff serving with the Forces.

Allowances or remissions of mining rents and royalties amounting to 537*l.* 5*s.* have been made (S.17907—475*l.*; S.28514—25*l.*; S.36744—3*l.* 15*s.*; S.37558—17*l.* 10*s.*; S.39605—2*l.* 10*s.*; S.41726—2*l.* 10*s.*; S.42685—3*l.* 10*s.*; S.45020—5*l.*; S.47914—2*l.* 10*s.*).

The following amounts have been written off:—79*l.* 8*s.* 3*d.* for rent (S.18776/3); 31*l.* 16*s.* for stores (S.14188/2); 28*l.* 14*s.* 8*d.* for overpayment of balance of civil pay (S.40386); 16*l.* —*s.* 10*d.* for produce (S.14188/2); 7*l.* 7*s.* 5*d.* for cash (S.31174) and 14 small debts, amounting to 41*l.* —*s.* 2*d.*, the recovery of which was regarded by the Treasury Solicitor as impracticable (S.20007).

Payments amounting to 34*l.* 11*s.* 4*d.* have been made for personal property damaged by fire or accident (E.22272—23*l.* 9*s.* 4*d.*; E.28838—3*l.* 7*s.*; E.44455—7*l.* 15*s.*).

The following *ex gratia* payments have been made:—25*l.* in respect of two heifers which died as a result of eating rhododendrons spreading from Commission property, and 14*l.* in respect of a stirk killed by a deer snare (S.50102).

Gifts of approximately 55,000 plants have been made (S.34757). The plants were of little market value and surplus to the Commission's requirements and were given in order to encourage an interest in the planting of trees.

30 November 1943.

R. L. 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.

G. C. Upcott,
Comptroller and Auditor General.

ROADS, &c.

See also Report of Comptroller and Auditor General.

ACCOUNT of the sum expended, in the year ended 31 March 1943, compared with the sum granted, including an amount allocated from the Vote of Credit, for a grant in aid of the Road Fund; for the maintenance and reconstruction of Menai Bridge; for payments to local authorities in reimbursement of expenses incurred in the collection of motor vehicle duties, &c., and the registration of motor vehicles; and for other services.

Service.	Grant.			Expenditure.			Expenditure compared with Grant.					
							Less than Granted.			More than Granted.		
	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
A.—Road Fund: Grant in Aid under the Finance Act, 1936 ..	6,880,000	--	--	6,880,000	--	--	--	--	--	--	--	--
B.—Menai Bridge	12,500	--	--	9,540	19	--	2,959	1	--	--	--	--
C.—Payments to Local Authorities in reimbursement of Expenses incurred in the Collection of Motor Vehicle Duties, &c., and the Registration of Motor Vehicles ..	680,000	--	--	679,656	14	1	343	5	11	--	--	--
D.—Compensation to Local or Police Authorities in respect of Fees or Charges on the Licensing of Mechanically Propelled Hackney Carriages	12,000	--	--	12,665	5	10	--	--	--	665	5	11
F.—Road Expenditure of an abnormal character or outside the scope of the Road Fund	--	--	--	8,792,729	9	5	--	--	--	8,792,729	9	5
GROSS TOTAL	£ 7,584,500	--	--	16,374,592	8	4	3,302	6	11	8,793,394	15	3
	Estimated.			Applied.								
<i>Deduct—</i> E.—Appropriations in Aid	220,000	--	--	220,000	--	--	Excess of Expenditure over Gross Estimate met from Vote of Credit.					
NET TOTAL	£ 7,364,500	--	--	16,154,592	8	4						
Allocated from Vote of Credit	8,790,092	8	4	--	--	--	£8,790,092 8 4					
	£ 16,154,592	8	4	16,154,592	8	4						

Receipts payable to Exchequer.

	Estimated.			Realized.		
	£	s.	d.	£	s.	d.
(i) Receipts of classes authorized to be used as Appropriations in Aid	220,000	--	--	239,098	13	3
(ii) Receipts of other classes	--	--	--	2	1	7
Total				£239,100	14	10
Appropriated in aid (Subhead E)				220,000	--	--
Paid separately to Exchequer				£19,100	14	10

EXPLANATION of the Causes of Variation between Expenditure and Grant.

B.—Saving of 2,959*l.* 1*s.* is mainly due to alteration of the dates when retention moneys are payable in respect of the reconstruction of the bridge.

F.—This subhead was added with Treasury approval to record certain road expenditure of an abnormal character or outside the scope of the Road Fund, specially incurred for war purposes. Expenditure on works undertaken on behalf of Service Departments, hitherto borne on the Votes of Service Departments, is also charged to this subhead.

Details of Receipts.	Estimated.	Realized.
	<u>£</u>	<u>£</u>
(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	221,265
Miscellaneous receipts (fees for duplicate licences, registration books, trade plates, recovery of costs, &c.)	20,000	17,834
	<u>£220,000</u>	<u>239,099</u>
(ii) Receipts of other classes :—		
Bank interest on imprest accounts (Motor Tax Refunds Account)	—	<u>£2</u>

(i) A close estimate cannot be framed.

NOTES.

Expenditure of at least 8,792,729*l.*, for which provision was not made in the Estimates, has been identified as directly arising out of the existence of a state of war.

Amounts varying from 2*d.* to 6*l.* 2*s.*, and aggregating 18*l.* 12*s.* 7*d.*, were charged to Subhead C in respect of losses of Motor Tax Revenue (S.18289/10).

Sums amounting to 705*l.* 10*s.* 8*d.* charged to Subhead 1 have been written off, viz. :—

	£	s.	d.
Eleven cases of lost, stolen or damaged plant and equipment (S.34628, S.47078)	238	8	9
Payment to a cable company for damage to a cable by workmen (S.34628)	90	10	4
Workmen's shelter, clothing, &c., destroyed by fire (S.34628)	46	18	7
Misappropriation by a checker employed by the Ministry. Criminal proceedings were taken and the checker was convicted. The loss of public funds was reduced to 18 <i>l.</i> 11 <i>s.</i> 10 <i>d.</i> as 2 <i>l.</i> 15 <i>s.</i> 10 <i>d.</i> wages due to the checker were withheld (S.34628)	21	7	8
Payment for fictitious lorry hire, repairs to a private car, and value of petrol and coal stolen. The foreman and haulier have been convicted (S.34628)	21	3	2
Three cases of unproductive hire of plant, mainly due to inclement weather (S.34628)	195	18	2
<i>Ex gratia</i> payment due to misinterpretation of a contract for hire of lorries (S.50635)	60	7	10
<i>Ex gratia</i> payment to a firm for rail charges incurred by redirection of cement (S.34628)	30	16	2

26 October 1943.

Cyril Hurcomb,
Accounting Officer.

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

G. C. Upcott,
Comptroller and Auditor General.

MISCELLANEOUS TRANSPORT SERVICES.

ACCOUNT of the sum expended, in the year ended 31 March 1943, compared with the sum granted, including an amount allocated from the Vote of Credit, for the expenses of maintaining Holyhead Harbour and the Caledonian and Crinan Canals, and annuities in respect of Light Railways,

Service.	Grant.	Expenditure.	Expenditure compared with Grant.					
			Less than Granted.			More than Granted.		
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
A.—Holyhead Harbour ..	9,550 — —	6,014 2 9	3,535 17 3	—	—	—	—	
B.—Caledonian Canal ..	23,500 — —	34,198 9 5	—	—	—	10,698 9 5	—	
C.—Crinan Canal ..	11,000 — —	14,468 11 9	—	—	—	3,468 11 9	—	
D.—Annuities under the Light Railways Act, 1896	2,133 — —	2,132 13 —	—	7 —	—	—	—	
GROSS TOTAL ..£	46,183 — —	56,813 16 11	3,536 4 3	—	—	14,167 1 2	—	
<i>Deduct—</i>	<i>Estimated.</i>	<i>Applied.</i>						
E.—Appropriations in Aid	16,450 — —	16,450 — —	Excess of Expenditure over Gross Estimate met from Vote of Credit.					
NET TOTAL ..£	29,733 — —	40,363 16 11	£10,630 16 11					
Allocated from Vote of Credit	10,630 16 11	—						
	£ 40,363 16 11	40,363 16 11						

Receipts payable to Exchequer.		Estimated.	Realized.
		£	£ s. d.
(i) Receipts of classes authorized to be used as Appropriations in Aid		16,450	19,743 14 5
(ii) Receipts of other classes		3,328	3,328 11 —
Total		£19,778	23,072 5 5
Appropriated in aid (Subhead E)			16,450 — —
Paid separately to Exchequer			£6,622 5 5

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—A saving of 3,536*l.* is due to deductions in respect of military pay (906*l.*), savings on maintenance of harbour of refuge (464*l.*) and on breakwater (2,452*l.*), owing to delay in delivery of stone; offset by house allowance (100*l.*) granted to the Captain of the Port in lieu of official residence and by miscellaneous war services (186*l.*).

B.—The excess of 10,698*l.* is due to war services—emergency lighting (9,011*l.*), additional war bonus (15*l.*), wages for Sunday working (2,400*l.*) and increase in wages paid to industrial staff (2,202*l.*); partly offset by deductions in respect of military pay (666*l.*), savings on maintenance (674*l.*), savings on overtime (1,682*l.*), less increase in management costs (93*l.*).

C.—The excess of 3,468*l.* is due to war services—dredging on behalf of Admiralty (704*l.*), cost of staff and materials for Admiralty (111*l.*), additional war bonus and wages for Sunday working (30*l.*), increase in wages of industrial staff (1,938*l.*); and to normal services—renewal of lock gates (831*l.*), miscellaneous expenditure (125*l.*); partly offset by deductions in respect of military pay (271*l.*).

Details of Receipts.	Estimated.	Realized.
	£	£
(i) Receipts of classes authorized to be used as Appropriations in Aid :—		
(a) Holyhead Harbour—dues, rents, &c.	4,700	7,008
(b) Caledonian Canal—dues, rents, &c.	7,050	7,903
(c) Crinan Canal—dues, rents, &c.	4,700	4,833
Total	<u>£16,450</u>	<u>19,744</u>
(ii) Receipts of other classes :—		
Repayment by Lee Conservancy of advances made under the Ministry of Transport Act, 1919	203	203
Interest on investments in light railway undertakings	3,125	3,125
Total	<u>£3,328</u>	<u>3,328</u>

Variations between estimated receipts and the sums realized are generally due to the war.

NOTES.

Expenditure of at least 16,597*l.*, for which provision was not made in the Estimates, has been identified as directly arising out of the existence of a state of war.

This Account includes expenditure of approximately 75*l.* in respect of the balance of civil pay issued to staff serving with the Forces.

LOAN OUTSTANDING AT 31 MARCH 1943.

Lee Conservancy *£*3,243 19*s.* 6*d.*

Balance of a loan of 4,500*l.*, plus capitalized interest 205*l.* -*s.* 7*d.*, is being repaid by an annuity of 203*l.* 11*s.* for 40 years (1925–1964 inclusive). This loan is part of a loan of 7,000*l.*, of which 2,500*l.* was advanced from the Development Fund.

STATEMENT SHOWING THE AMOUNT INVESTED IN LIGHT RAILWAY UNDERTAKINGS AT 31 MARCH 1943 AND THE DIVIDENDS RECEIVED IN RESPECT THEREOF IN THE YEAR ENDED 31 MARCH 1943.

	Amount Invested.	Dividends Received.
	£	£
North Devon and Cornwall Junction Light Railway Company :—		
6,250 Ordinary shares of 10 <i>l.</i> each	62,500	—
5 per cent. Debenture Stock	62,500	3,125
Welsh Highland Light Railway Company :—		
5 per cent. Debenture Stock	35,774	—

6 October 1943.

Cyril Hurcomb,
Accounting Officer.

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

G. C. Upcott,
Comptroller and Auditor General.

(A)

HOLYHEAD HARBOUR.

ACCOUNT of Receipts and Payments for year ended 31 March 1943.

Receipts.			Payments.			
	£	s.	d.	£	s.	d.
Dues from Harbour of Refuge	1,076	12	10	Management—		
Rent and dues for use of tramway	135	—	—	Salaries, wages and insurance	1,141	13 10
Rents	5,434	3	2	Fuel, light and water	39	15 3
Sale of plant and miscellaneous	1,262	8	8	Miscellaneous	234	18 8
						1,416 7 9
				Harbour of Refuge—		
				Wages, &c.	1,183	18 7
				Materials	433	8 9
						1,617 7 4
				Maintenance of break-water—		
				Wages, &c.	1,438	1 7
				Materials	1,100	19 7
						2,539 1 2
				Maintenance of rented property—		
				Wages, &c.	43	8 10
				Materials	7	8 9
						50 17 7
				Maintenance of harbour launch—		
				Wages, uniforms, &c. ..	193	7 3
				Running costs	18	11 5
						211 18 8
				Special repairs		43 3 1
				Expenses in connexion with over-side discharge ..	86	13 9
				Lighting of wreck	18	6 —
						104 19 9
				Staff with the Forces—		
				Balance of civil pay ..		30 7 5
	7,008	4	8*			6,014 2 9†
				Payments by other Departments—		
				Stationery Office	2	— —
				Rating of Government Property	48	7 8
						50 7 8
Receipts by other Departments—Admiralty (rent recovered from service pay)	35	4	—	Excess of Receipts over Payments		978 18 3
	<u>£7,043</u>	<u>8</u>	<u>8</u>			<u>£7,043</u>
						<u>8 8</u>

* See Details of Receipts, item (a).

† See Subhead A.

6 October 1943.

Cyril Hurcomb,
Accounting Officer.

(B)

CALEDONIAN CANAL.

ACCOUNT of Receipts and Payments for year ended 31 March 1943.

Receipts.			Payments.							
	£	s.	d.	£	s.	d.	£	s.	d.	
Dues—				Management—						
Tonnage	5,884	19	—	Salaries, &c.	700	—	—			
Harbour, wharf and basin	222	2	1	Travelling and subsistence	110	10	7			
Anchorage and shore towage	10	1	6	Rates and feu duties ..	536	1	7			
Terminal charges	11	6	1	Incidentals	385	11	2			
Rents	647	5	5					1,732	3	4
Hire of plant	33	12	4	Operating—						
Compensation for removal of swing bridge at Fort Augustus	1,000	—	—	Wages, &c.	13,939	19	5			
Miscellaneous	57	6	4	Materials and services ..	250	4	11			
								14,190	4	4
				Maintenance—						
				Wages, &c.	5,382	2	—			
				Materials and services ..	3,876	2	11			
								9,258	4	11
				Emergency lighting				9,010	12	10
				Staff with the Forces—						
				Balance of civil pay				7	4	—
								34,198	9	5†
				Payments by other Departments—						
				Paymaster General (Pensions, &c.) ..	1,352	14	1			
				Stationery Office	12	—	—			
				Mercantile Marine Services (Surveys of Vessels)	13	8	—			
								1,378	2	1
Excess of Payments over Receipts	27,673	18	9							
								£35,576	11	6
								£35,576	11	6

Free passages to the value of 3,959*l.* were allowed to vessels on Government service and are not included in this Account.

* See Details of Receipts, item (b).

† See Subhead B.

6 October 1943.

Cyril Hurcomb,
Accounting Officer.

(C)

CRINAN CANAL.

ACCOUNT of Receipts and Payments for year ended 31 March 1943.

Receipts.			Payments.			
	£	s. d.	£	s. d.	£	s. d.
Dues—			Management—			
Tonnage	2,059	9 4	Salary	485	6 10	
Harbour, wharf, &c.	2,115	10 6	Travelling	199	3 2	
Rents	356	7 11	Rates and feu duties.. .. .	202	7 11	
Compensation for damage			Fuel and light.. .. .	115	11 1	
to lock gates	250	- -	Incidentals	98	5 7	
Miscellaneous	51	9 3				1,100 14 7
			Operating—			
			Wages, &c.	3,503	16 8	
			Materials	173	16 6	
						3,677 13 2
			Maintenance—			
			Wages, &c.	5,668	2 -	
			Materials	3,280	4 8	
						8,948 6 8
			Dredging			703 15 -
			Staff with the Forces—			
			Balance of civil pay			38 2 4
						14,468 11 9†
			Payments by other De-			
			partments—			
			Paymaster General			
			(Pensions, &c.)	705	13 3	
			Stationery Office	10	- -	
						715 13 3
Excess of Payments over						
Receipts	10,351	8 -				
						£15,184 5 -
						£15,184 5 -

Free passages to the value of 688*l.* and 14*l.* were allowed to vessels on Government service and on the service of the Royal National Lifeboat Institution respectively. Additional free services were rendered to the Admiralty in respect of harbourage, &c., to the value of 633*l.* and operational cost of staff and use of plant to the value of 181*l.* These amounts are not included in this Account.

* See Details of Receipts, item (c).

† See Subhead C.

6 October 1943.

Cyril Hurcomb,
Accounting Officer.

(D)

MERSEY CONSERVANCY.

ACCOUNT of Receipts and Payments for year ended 31 March 1943.

Receipts.			Payments.		
£	s.	d.	£	s.	d.
Balance, 1 April 1942	98	16	6	Salaries—	
Interest on stock ..	80	13	6	Acting Conservator ..	311 13 4
Contributions—				Liverpool Officer ..	116 19 8
Mersey Docks and	450	—	—	River Inspector ..	50 — —
Harbour Board					478 13 —
Manchester Ship				Contributions to Ministry of War Transport for services rendered	250 — —
Canal Company	525	—	—	Liverpool office expenses—	
	975	—	—	Rent	25 — —
				Miscellaneous	— 5 —
					25 5 —
				Travelling and subsistence allowances, &c.	5 2 9
				Balance, 31 March 1943	395 9 3
					£1,154 10 —
					£1,154 10 —

SECURITIES HELD AT 31 MARCH 1943.

	Nominal Amount.	Cost.	Market Value, 31 March 1943.
	£ s. d.	£ s. d.	£ s. d.
2½ per cent. Guaranteed Stock ..	1,473 6 3	1,133 12 2	1,344 8 —
3½ per cent. War Stock ..	1,726 6 3	1,649 12 6	1,829 17 10

6 October 1943.

Cyril Hurcomb,
Accounting Officer.

I have examined the foregoing Accounts (A), (B), (C) and (D). I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion these Accounts are correct.

G. C. Upcott,
Comptroller and Auditor General.

 DEVELOPMENT FUND.

ACCOUNT of the sum expended, in the year ended 31 March 1943, 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) ..	611,000	611,000	—	—

20 September 1943.

W. Eady,
Accounting Officer.

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

G. C. Upcott,
Comptroller and Auditor General.

DEVELOPMENT GRANTS.

ACCOUNT of the sum expended, in the year ended 31 March 1943, 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	505,000	497,151 19 11	7,848	- 1	—	—
			Surplus to be surrendered <u>£7,848 - 1</u>			

EXPLANATION of the Cause of Variation between Expenditure and Grant.

Grant ceased to be payable in one case for which provision had been made, and the small margin for contingencies was not required.

21 September 1943.

W. Eady,
Accounting Officer.

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

G. C. Upcott,
Comptroller and Auditor General.

DEPARTMENT OF SCIENTIFIC AND INDUSTRIAL RESEARCH.

ACCOUNT of the sum expended, in the year ended 31 March 1943, 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 ADMINISTRATION.							
A.1.—Salaries, &c.	32,649	32,084	3	5	564	16	7
A.2.—Travelling and Incidental Expenses	2,100	2,708	7	5	—	608	7 5
A.3.—Telegrams and Telephones	250	159	13	7	90	6	5
	£ 34,999	34,952	4	5	655	3	608 7 5
B.—Grants for Investigation and Research	£ 193,550	192,158	16	6	1,391	3	6
RESEARCH WORK AND RESEARCH ESTABLISHMENTS, EXCEPT THE GEOLOGICAL SURVEY AND MUSEUM.							
C.1.—Salaries, &c.	686,556	682,304	—	4	4,251	19	8
C.2.—General Expenses of Departmental Establishments ..	109,780	99,942	10	1	9,837	9	11
C.3.—Travelling Expenses ..	15,645	18,181	11	11	—	2,536	11 11
C.4.—Telegrams and Telephones	4,417	5,731	17	1	—	1,314	17 1

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.1.—Savings from staff on service more than covered increased bonus.

A.2.—Unforeseen travelling, due to the war.

A.3.—Sharing of installation in temporary premises.

C.1.—The unallocated provision of 11,000*l.* at the disposal of the Advisory Council, plus savings arising from service pay, more than covered increases arising from civil service bonus, industrial wages awards and additional overtime.

C.2.—The unallocated provision of 18,500*l.* at the disposal of the Advisory Council more than sufficed to cover unforeseen requirements.

C.3 and C.4.—Increased costs and increased work for Defence and Supply Departments.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
RESEARCH WORK, &c.— <i>contd.</i>						
C.5.—Expenses of Research Work carried out extra-departmentally	25,434	11,293 12 8	14,140 7 4	—		
	£ 841,832	817,453 12 1	28,229 16 11	3,851 9 —		
GEOLOGICAL SURVEY OF GREAT BRITAIN AND MUSEUM OF PRACTICAL GEOLOGY.						
D.1.—Salaries, &c.	68,806	66,563 18 —	2,242 2 —	—		
D.2.—General Expenses	1,821	1,446 12 5	374 7 7	—		
D.3.—Travelling Expenses ..	3,500	5,009 18 3	—	1,509 18 3		
D.4.—Telegrams and Telephones	410	407 8 9	2 11 3	—		
D.5.—Printing Geological Survey Maps	3,000	1,668 19 5	1,331 — 7	—		
D.6.—Purchase of Specimens (Grant in Aid)	5	5 — —	—	—		
	£ 77,542	75,101 16 10	3,950 1 5	1,509 18 3		
GROSS TOTAL	£ 1,147,923	1,119,666 9 10	34,226 4 10	5,969 14 8		
<i>Deduct—</i>	<i>Estimated.</i>	<i>Applied.</i>				
E.—Appropriations in Aid ..	469,327	469,327 — —				
NET TOTAL	£ 678,596	650,339 9 10	Surplus to be surrendered.			£ 28,256 10 2

Receipts payable to Exchequer.	Estimated.	Realized.
	£	£ s. d.
Receipts authorized to be used as Appropriations in Aid	469,327	520,013 9 5
Appropriated in aid (Subhead E)		469,327 — —
Paid separately to Exchequer		£ 50,686 9 5

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

C.5.—The unallocated provision of 12,000*l.* was not required and there were additional savings due to some over-estimate of the cost of extra-departmental work on building research and to the discontinuance of certain work owing to war conditions (water pollution).

D.1.—Staff were lent to other Departments and vacancies left unfilled.

D.2.—Curtailement of library and museum expenses.

D.3.—The field season was extended into the winter to expedite urgent work on the strip mining of coal.

D.5.—The printing of geological maps was curtailed to give priority to war work.

Details of Receipts.	Estimated.	Realized.
Subhead A.	£	£
Miscellaneous	—	48
Subhead C.		
Fees and charges :—		
Outside bodies	60,530	70,898 (a)
Defence and Supply Departments	340,634	408,411 (b)
Other Departments	1,200	6,015 (c)
Sales and miscellaneous receipts	4,055	5,467
Payment from Road Fund for road research work	20,650	25,733 (d)
Contributions from Dominions and Colonies towards the cost of food investigation	550	1,400 (e)
Unallocated receipts from additional repayment services, &c. ..	40,500	— (f)
Subhead D.		
Geological Survey and Museum :—		
Fees and charges :—		
Defence and Supply Departments	1,000	1,831 (g)
Other Departments	100	17
Sales of maps and charges for hand colouring, &c.	108	193
Total	£469,327	520,013

- (a) The revival of the demand for test work by industry was greater than was expected.
 (b), (c) and (g) Demands by other Departments for assistance with war-time problems increased to a greater extent than was anticipated.
 (d) Increased cost of road research programme.
 (e) Difficult to estimate.
 (f) Receipts from additional repayment services, &c., are accounted for under the categories concerned.

NOTES.

This Account includes expenditure of approximately 6,655*l.* in respect of the balance of civil pay issued to staff serving with the Forces.

Gifts of apparatus were made to the National Bureau of Standards in America, approximate value 60*l.* (S.49729) and to the Director of Standards and National Housing Agency, Washington, U.S.A., cost 10*l.* (S.50043).

GRANT IN AID ACCOUNT (GEOLOGICAL MUSEUM: PURCHASE OF SPECIMENS).

Receipts.	£	s.	d.	Payments.	£	s.	d.
Balance on 1 April 1942 ..	662	4	4	Purchases	104	10	—
Grant in Aid, 1942 (Sub-head D.6)	5	—	—	Balance on 31 March 1943 ..	562	14	4
	£667	4	4		£667	4	4

30 November 1943.

Edward V. Appleton,
Accounting Officer.

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

G. C. Upcott,
Comptroller and Auditor General.

STATE MANAGEMENT DISTRICTS.

ACCOUNT of the sum expended, in the year ended 31 March 1943, 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.
CENTRAL OFFICE.				
A.—Salaries, &c.	£ 4,130	£ s. d. 4,052 19 2	£ s. d. 77 - 10	£ s. d. —
B.—Travelling and Incidental Expenses	425	581 5 -	—	156 5 -
STATE MANAGEMENT DISTRICTS.				
C.—Salaries, &c. (Local Establishments)	146,695	145,443 14 1	1,251 5 11	—
D.—Purchase of Stores and Supplies and Maintenance of Premises				
Original	775,700 <i>l.</i>			
Supplementary	129,800 <i>l.</i>			
	905,500	886,910 9 9	18,589 10 3	—
E.—Provision and Adaptation of Licensed Premises, &c., including Furniture and Utensils				
Original	19,000 <i>l.</i>			
Less Supplementary	11,500 <i>l.</i>			
	7,500	3,789 3 1	3,710 16 11	—
F.—Rates and Taxes, Licence Duties and Rents	39,000	37,284 11 10	1,715 8 2	—
G.—Heating, Lighting and Cleaning	28,750	27,499 5 4	1,250 14 8	—
H.—Miscellaneous Expenses	7,800	6,778 7 11	1,021 12 1	—
I.—Telegrams and Telephones	2,100	1,592 1 4	507 18 8	—
GROSS TOTAL				
Original	1,023,600 <i>l.</i>			
Supplementary	118,300 <i>l.</i>			
	£ 1,141,900	1,113,931 17 6	28,124 7 6	156 5 -
		Estimated.	Surplus of Gross Estimate over Expenditure. £27,968 2 6	
		Applied.	Difference between Estimated and Applied Appropriations in Aid. £27,858 2 6	
Deduct—				
K.—Appropriations in Aid				
Original	1,023,500 <i>l.</i>			
Supplementary	118,290 <i>l.</i>			
	1,141,790	1,113,931 17 6		
NET TOTAL				
Original	100 <i>l.</i>			
Supplementary	10 <i>l.</i>			
	£ 110	—	Net Surplus to be surrendered. £110	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

B.—Excess due to increased travelling and allowances to evacuated officers for alternative billeting accommodation.

C.—Saving due to staff changes and staff serving with the Forces.

D.—Saving due to some falling off of trade in the later months of the financial year.

E.—The provision retained for urgent unforeseen works proved to be larger than was necessary.

Receipts payable to Exchequer.	Estimated.	Realized.
(i) Receipts of classes authorized to be used as Appropriations in Aid	£ 1,141,790	£ s. d. 1,407,296 14 7
(ii) Receipts of other classes	—	253 13 11
Total	£1,407,550	8 6
Appropriated in aid (Subhead K)	1,113,931	17 6
Paid separately to Exchequer	£293,618	11 —

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

F.—Saving mainly due to a decrease in the rent, based on cash takings, paid in respect of certain premises in Carlisle.

G.—Saving due to economy in fuel and lighting.

I.—Reduced expenditure owing to change of period for rendering telephone accounts.

Details of Receipts.	Estimated.	Realized.
	£	£
(i) Receipts of classes authorized to be used as Appropriations in Aid :—		
Receipts from trading, including rents from unlicensed properties, &c.	£1,141,790	1,407,297
(ii) Receipts of other classes :—		
Sales of furniture, &c.	—	223
Sale of piece of land at Marketgate, Cumberland	—	30
Total		£253

NOTES.

This Account includes expenditure of approximately 2,700*l.* in respect of the balance of civil pay issued to staff serving with the Forces.

A cash remittance of 38*l.* 18*s.* from a rural public house to a Carlisle bank was lost in the post. The Post Office paid as compensation 5*l.*, and the net amount of the loss (33*l.* 18*s.*) has been written off (S.15385/01/2). Registration fees to cover the full amount remitted are now paid in all cases.

A. Maxwell,

27 November 1943.

Accounting Officer.

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

G. C. Upcott,
Comptroller and Auditor General.

CLEARING OFFICES.

ACCOUNT of the sum expended, in the year ended 31 March 1943, 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.
A.—Salaries, &c.	27,325	20,521	7	1	6,803	12	11
B.—Incidental Expenses ..	2,200	1,609	5	5	590	14	7
C.—Payments to Agents ..	4,000	6,514	3	5	—	2,514	3 5
GROSS TOTAL	£ 33,525	28,644	15	11	7,394	7 6	2,514 3 5
					Surplus of Gross Estimate over Expenditure. £4,880 4 1		
	Estimated	Applied.			Difference between Estimated and Applied Appropriations in Aid. £4,780 4 1		
<i>Deduct—</i> D.—Appropriations in Aid ..	33,425	28,644	15	11	Net Surplus to be surrendered. £100		
NET TOTAL	£ 100	—					

Receipts payable to Exchequer.

	Estimated.	Realized.
	£	£ s. d.
Receipts authorized to be used as Appropriations in Aid ..	33,425	82,529 17 3
Appropriated in aid (Subhead D)		28,644 15 11
Paid separately to Exchequer		£53,885 1 4

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—Savings due to release of redundant personnel to other Departments and deduction of service pay from salaries of staff serving with the Forces.
 B.—Savings due to decrease of overseas telegrams.
 C and D.—Precise estimates under these subheads are not possible under present conditions.

Details of Receipts.

	Estimated.	Realized.
	£	£
Commission chargeable under Section 5 (2) of the Debts Clearing Offices and Import Restrictions Act, 1934	33,425	82,291
Miscellaneous receipts (recovery of cost of cables, &c.)	—	239
Total		£82,530

NOTE.

This Account includes expenditure of approximately 2,950*l.* in respect of the balance of civil pay issued to staff serving with the Forces.

1 September 1943.

D. J. Wardley,
Accounting Officer.

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

G. C. Upcott,
Comptroller and Auditor General.

DEPARTMENT OF AGRICULTURE, SCOTLAND.

ACCOUNT of the sum expended, in the year ended 31 March 1943, compared with the sum granted, for the salaries and expenses of the Department of Agriculture for Scotland, including grants for land improvement, agricultural education, research and marketing, expenses in respect of regulation of agricultural wages, a grant in respect of agricultural credits; 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.	266,556	274,507 2 6	—		7,951	2 6
B.—Travelling Expenses	40,000	40,168 8 —	—		168	8 —
C.—Special Services, &c.	1,900	3,907 — 3	—		2,007	— 3
D.—Telegrams and Tele- phones.. . . .	8,150	7,908 10 10	241	9 2	—	
E.—Collection of Agricultural Statistics	1,467	1,444 11 4	22	8 8	—	
F.—Destructive Insects and Pests.. . . .	12,140	13,918 7 1	—		1,778	7 1
G.—Agriculture (Scotland) Fund (including Grants in Aid)	82,000	79,618 8 7	2,381	11 5	—	
H.—Improvement of Live Stock	39,690	38,310 17 6	1,379	2 6	—	
I.—Public Works and Mis- cellaneous Services in the Congested Dis- tricts	8,000	6,354 18 4	1,645	1 8	—	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Excess due chiefly to the war: appointments of additional staff (21,340*l.*) and increase in war bonus (3,780*l.*); offset by savings on staff changes (6,490*l.*), civil pay of officers serving with the Forces (7,240*l.*) and other causes (3,440*l.*).

C.—Excess mainly due to (1) the setting up of a new committee of inquiry (the Scottish Land Settlement Committee) (906*l.*), (2) surveying equipment for war-time drainage schemes (235*l.*), (3) postages of Women's Land Army uniforms (992*l.*); offset by savings on other items (126*l.*).

F.—Excess due mainly to an increased acreage of potato crops entered for inspection, necessitating the employment of a greater number of inspectors than was anticipated.

G.—The loss on land settlement (Section 26 (3) of the Land Settlement (Scotland) Act, 1919) during the year ended 31 March 1942 was less than estimated.

H.—Savings arose on most of the schemes provided for under this subhead (4,195*l.*); offset by increases in the cost of purchase of live stock, &c. (2,816*l.*).

I.—Grants did not mature for payment as anticipated.

Service.	Grant.	Expenditure.		Expenditure compared with Grant.			
				Less than Granted.		More than Granted.	
	£	£	s.	d.	£	s.	d.
LAND IMPROVEMENT.							
J.—Land Drainage, &c. ..	91,105	88,782	6	2	2,322	13	10
AGRICULTURAL EDUCATION AND RESEARCH.							
K.1.—Agricultural Education: Grants	60	73	11	6	—	13	11 6
K.2.—Agricultural Education: Grants in Aid	76,643	76,613	—	—	30	—	—
K.3.—Agricultural Education: General	16,131	8,295	10	3	7,835	9	9
K.4.—Agricultural Research: Grants	20,174	16,531	15	5	3,642	4	7
K.5.—Agricultural Research: Grants in Aid	45,831	44,715	—	—	1,116	—	—
K.6.—Scientific Tests and Experiments	3,580	3,590	5	3	—	10	5 3
AGRICULTURAL MARKETING.							
L.1.—Agricultural Marketing ..	5	—	—	—	5	—	—
L.2.—Agricultural Marketing (Scotland) Fund: Grant in Aid	5	—	—	—	5	—	—

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

J.—Savings due to grants for agricultural land drainage and bracken eradication not maturing for payment to the extent anticipated (5,846*l.*) and to expenditure on the Inland Water Survey being less than estimated (90*l.*); offset by an excess of 3,613*l.* due to a greater volume of capital work than was expected being done on arterial drainage on the Rivers Clyde and Kelvin, and to more extensive maintenance work on the River Annan.

K.3.—Saving is due mainly to slow development of the scheme for grants in respect of demonstration farms.

K.4.—Capital expenditure at the research institutes was not required (200*l.*), while savings were realized on advisory and local investigation work (3,085*l.*) and on research scholarships (459*l.*); offset by a slight increase in the cost of special investigations and research.

K.5.—The saving is due mainly to contingent provision for new appointments not being fully required.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
AGRICULTURAL ORGANIZATION AND CO-OPERATION.						
M.1.—Agricultural Organization Societies	3,900	3,596 2 3	303 17 9	—		
M.2.—Losses on Repayment before the due dates of Loans made by the Public Works Loan Commissioners under Section 1 of the Agricultural Credits Act, 1923	2,000	2,722 - 2	—	722 - 2		
M.3.—Contribution to the Cost of Administration of the Agricultural Securities Corporation under the Agricultural Credits (Scotland) Act, 1929 ..	1,750	1,750 - -	—	—		
N.—Loch Torridon Transport Service	650	595 6 11	54 13 1	—		
O.—Expenses under the Agricultural Wages (Regulation) (Scotland) Act, 1937 ..	4,500	3,545 11 5	954 8 7	—		
P.—Remanet Subsidy Payments	10	20 4 7	—	10 4 7		
GROSS TOTAL .. £	726,247	716,968 18 4	21,939 1	-12,660 19 4		
	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £9,278 1 8			
<i>Deduct—</i>	—	—	Deficiency of Appropriations in Aid realized. £2,418 10 1			
Z.—Appropriations in Aid ..	128,046	125,627 9 11	Net Surplus to be surrendered. £6,859 11 7			
NET TOTAL .. £	598,201	591,341 8 5				

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

M.1.—The grant earned by the Scottish Agricultural Organization Society was less than anticipated.

M.2.—Expenditure cannot be closely estimated.

O.—The number of meetings of Wages Committees and investigational work was less than anticipated.

Details of Receipts.	Estimated.	Realized.
	— £	— £
Grants from Development Fund (see appended Account A) ..	80,000	68,199(a)
Contributions towards Development Fund schemes and receipts therefrom	50	392(b)
Contribution from the Land Fertility (Research) Fund towards cost of advisory and local investigation work	4,646	3,571(c)
Miscellaneous fees and receipts	400	494(b)
Fees for inspection and certification of crops of potatoes	14,000	16,923(d)
Contribution from the Agriculture (Scotland) Fund towards the salaries and expenses of staff engaged on land settlement, housing, &c.	11,500	11,885
Improvement of live stock :—		
Cattle breeding—		
Sale of bulls	1,600	2,043(b)
Receipts from licences under Improvement of Live Stock (Licensing of Bulls) Act, 1931	1,900	1,748(b)
Sheep breeding—		
Sale of rams, ram fees, &c.	2,275	2,526(b)
Horse breeding—		
Service fees, &c., under highland pony schemes	350	375(b)
Receipts from licences under Horse Breeding Act, 1918	480	405(b)
Receipts at stud farms	2,500	3,542(b)
Repayment of loans advanced to local authorities, &c., for public works	730	970(e)
Expenditure on arterial drainage schemes recovered	3,490	7,053(f)
Fees, &c., at Official Seed Testing and Plant Registration Station	3,850	5,200(b)
Loch Torridon transport service	275	301(b)
TOTAL	£128,046	125,627

(a) Expenditure on Development Fund services (Subheads K.3, K.4, K.5 and M.1), recouped from the Fund, was less than estimated.

(b) These receipts cannot be closely estimated.

(c) Expenditure on Land Fertility (Research) Fund schemes (Subhead K.4), recouped from the Fund, was less than estimated.

(d) A larger acreage of potatoes than was estimated was submitted for inspection.

(e) Unexpected repayment of part of a loan.

(f) The excess was due to unexpected receipts from sale of plant.

STATEMENT OF AMOUNT OF LOANS OUTSTANDING AT 31 MARCH 1943.

	£	s.	d.
(i) Loans by the Department from voted moneys :—			
Local Authorities and Pier Trustees for Public Works (Congested Districts (Scotland) Act, 1897)	5,835	9	9
(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 8,021*l.* in respect of the balance of civil pay issued to staff serving with the Forces.

Agricultural Marketing (Scotland) Fund.—The balance of this Fund, amounting to 26,249*l.* 16*s.* 8*d.*, as shewn in the account to 31 March 1942 (see p. 312 of the Civil Appropriation Accounts, 1941) remains with the King's and Lord Treasurer's Remembrancer, all schemes having been suspended during the war.

4 November 1943.

P. R. Laird,
Accounting Officer.

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

G. C. Upcott,
Comptroller and Auditor General.

(A)

ACCOUNT OF THE PAYMENTS AND RECEIPTS ON DEVELOPMENT FUND SCHEMES IN THE YEAR ENDED 31 MARCH 1943.

(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 1942	914	9	2	Total expenditure (net) ..	68,198	18	1
Issues from Development Fund	68,400	-	-	(for details see statement below)			
	<u>£69,314</u>	<u>9</u>	<u>2</u>	Balance, 31 March 1943 ..	1,115	11	1
					<u>£69,314</u>	<u>9</u>	<u>2</u>

(B)

AGRICULTURE

ACCOUNT OF RECEIPTS AND PAYMENTS

		Receipts.					
		£	s.	d.	£	s.	d.
BALANCE, 1 April 1942	.. .. .				550,730	8	11
PARLIAMENTARY GRANTS:—							
Class VI, Vote 17, Subhead G.—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	.. .. .	54,618	8	7			
					79,618	8	7
INTEREST ON BANK BALANCES	.. .. .				103	13	11
AGRICULTURE:—							
Education and research	.. .. .				15	—	—
LAND SETTLEMENT:—							
<i>Department's Estates—</i>							
<i>Sale of land:—</i>							
Capital receipts	.. .. .	3,258	3	6			
Annual receipts	.. .. .	735	8	10(a)			
Farm receipts, &c.	.. .. .	9,066	19	4			
Building loan annuities	.. .. .	14,525	9	3(a)			
Rents	.. .. .	104,515	—	3(a)			
Miscellaneous	.. .. .	12,903	4	9			
					145,004	5	11
<i>Private Estates—</i>							
Building loan annuities	.. .. .	9,307	9	3(a)			
Miscellaneous	.. .. .	94	10	5			
					9,401	19	8
<i>Stocking and Equipment—</i>							
Loan repayments	.. .. .				2,871	15	—
RURAL HOUSING:—							
Loan annuities	.. .. .	19,100	5	5(a)			
Building Material Suspense Account	.. .. .	7,842	7	9			
Miscellaneous	.. .. .	52	13	8			
					26,995	6	10
SUSPENSE ACCOUNT:—							
Recoverable charges	.. .. .				17,046	9	10
					<u>£831,787</u>	<u>8</u>	<u>8</u>

(a) The arrears of rents and annuities due to the Department at 31 March 1943 were as follows:—rents 8,463*l.*; annuities in repayment of loans 6,338*l.*; of which the following approximate amounts had been outstanding for a year or over:—rents 3,764*l.*; annuities 4,846*l.*

(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*l.*, there has been repaid at 31 March 1943 the sum of 1,252,920*l.* 8*s.* 4*d.*, leaving a balance of 905,264*l.* 11*s.* 8*d.* still due.

(SCOTLAND) FUND.

FOR THE YEAR ENDED 31 MARCH 1943.

	Payments.					
	£	s.	d.	£	s.	d.
REPAYMENTS OF LOANS TO PUBLIC WORKS LOAN COMMISSIONERS :—						
Capital	33,170	3	9(b)			
Interest	55,224	1	1			
				88,394	4	10
AGRICULTURE :—						
Education and research						
Allotments	116	11	4			
				116	11	4
LAND SETTLEMENT :—						
<i>Department's Estates—</i>						
Acquisition of land :—						
Capital payments	70	—	—			
Annual payments	29,056	16	3			
Farm ingoing expenses and management	30,349	—	3			
Adaptation and improvement :—						
Buildings (partly expended by way of loan)	7,122	10	2(c)			
Roads, fences, drains and other works	18,313	17	10			
Estate management and maintenance	57,198	4	—			
				142,110	8	6
<i>Private Estates—</i>						
Adaptation :—						
Buildings (expenditure by way of loan)	248	2	2			
Roads, fences, drains and other works	402	15	7			
Miscellaneous	31	10	6			
				682	8	3
RURAL HOUSING :—						
Loans	780	4	1			
Freight	1,119	2	—			
Building Material Suspense Account	4,395	4	11			
Miscellaneous	178	10	11			
				6,473	1	11
SUPERVISION OF WORKS :—						
Salaries and expenses				11,873	7	5
SUSPENSE ACCOUNT :—						
Recoverable charges				17,107	15	—
BALANCE, 31 March 1943				565,029	11	5
				£831,787	8	8

(c) Expenditure by way of loan during year, 315*l.* 15*s.* Loans extinguished during year on occasion of changes in tenancy involving the fixing of inclusive rents, &c., 11,987*l.* 11*s.* 10*d.*

Extra-contractual payments amounting to 319*l.* 19*s.* 1*d.* were made to contractors to meet variations in wages and in the price of materials in respect of contracts placed before the outbreak of war (S.45526).

(B)—*contd.*AGRICULTURE (SCOTLAND) FUND—*contd.*

Amounts written off as Irrecoverable.

	£	s.	d.
Rent	2,248	5	7
Building loans, capital and interest	72	3	6
Losses on revaluation of buildings	533	19	9
Loans to unemployed persons for equipment and cultivation of plots	51	14	7
Miscellaneous	84	16	8
Total	<u>£2,991</u>	—	1

STATEMENT OF LOANS REPAYABLE TO THE AGRICULTURE (SCOTLAND) FUND.

	Capital outstanding at 31 March 1943.
	£ s. d.
(1) Stocking loans (Land Settlement (Scotland) Act, 1919, Sections 7 (c), 16 and 29)	24,687 18 1
(2) Plots for unemployed miners and others—loans to ploholders for seeds, manures and tools (Land Settlement (Scotland) Act, 1919, Section 1 (3))	1,147 5 5
(3) Loan for meal mill (Congested Districts (Scotland) Act, 1897, Section 4 (f))	36 — —
(4) Loans from fund created under Corn Production Acts (Repeal) Act, 1921, Section 3	35 — —
	<u>£25,906 3 6</u>

In addition, building loans to the number of 6,532 were in process of repayment at 31 March 1943 (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 1943.

4 November 1943.

P. R. Laird,
Accounting Officer.

(C)

LAND SETTLEMENT (SCOTLAND) ACT, 1919.

ACCOUNT OF ANNUAL RECEIPTS AND PAYMENTS, DETERMINING THE CASH LOSS INCURRED IN 1942 in terms of Section 26 (3) of the Act.

Receipts.				Payments.			
	£	s.	d.		£	s.	d.
PARLIAMENTARY GRANT for 1942 to meet deficit balance at 1 April 1942	54,618	8	7	BALANCE, 1 April 1942.. ..	54,618	8	7
DEPARTMENT'S ESTATES (Part I):				REPAYMENT OF LOANS TO PUBLIC WORKS LOAN COMMISSIONERS:			
Adaptation and improvement—Loans	6,166	18	—	Capital	31,370	3	9
Rents	25,490	16	9	Interest	55,224	1	1
Miscellaneous	3,489	17	5	DEPARTMENT'S ESTATES (Part I):			
PRIVATE ESTATES (Part II):				Estate management and maintenance	17,614	18	1
Adaptation—Loans	1,922	1	1				
STOCKING AND EQUIPMENT LOANS	1,769	7	4				
BALANCE, 31 March 1943, being loss in terms of Section 26 (3) of the Act	65,370	2	4				
	<u>£158,827</u>	<u>11</u>	<u>6</u>		<u>£158,827</u>	<u>11</u>	<u>6</u>

Notes.—The above Account is in respect of Part I and Part II schemes financed in part by loans issued by the Public Works Loan Commissioners, the remaining expenditure thereon forming a final charge on the Agriculture (Scotland) Fund. As at 31 March 1941, the net capital expenditure met by loans from the Public Works Loan Commissioners amounted to 1,659,785*l.*, and the remaining capital expenditure met from the Agriculture (Scotland) Fund, together with the capitalized value of the annual sums (also met from that Fund) by which certain estates are being acquired or leased (Small Holding Colonies Acts, 1916 and 1918), amounted to 752,690*l.*

The receipts and payments shown under the headings "Department's Estates", "Private Estates" and "Stocking and Equipment Loans" represent the proportion of the total receipts and payments on these schemes which, on the basis of the above figures, is applicable to the loan expenditure.

4 November 1943.

P. R. Laird,
Accounting Officer.

I have examined the foregoing Accounts (A), (B) and (C). I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion these Accounts are correct.

G. C. Upcott,
Comptroller and Auditor General.

FISHERIES, SCOTLAND.

ACCOUNT of the sum expended, in the year ended 31 March 1943, compared with the sum granted, for salaries and expenses in connexion with the administration of Scottish fishery services, and a grant in aid of piers or quays.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, &c.	30,212	24,573 18 6	5,638 1 6	—	—	—
B.—Travelling	2,000	1,617 15 4	382 4 8	—	—	—
C.—Harbours (including Grant in Aid) ..	11,350	12,450 7 9	—	—	1,100 7 9	—
D.—Fishery Research ..	40	205 2 3	—	—	165 2 3	—
E.—Incidental Expenses ..	385	241 12 2	143 7 10	—	—	—
F.—Telegrams and Telephones	600	466 16 7	133 3 5	—	—	—
G.—Marine Superintendence, Maintenance ..	10	— 15 —	9 5 —	—	—	—
H.—Control of Diseases of Fish	130	100 — —	30 — —	—	—	—
I.—Sundry War Services ..	—	105 15 4	—	—	105 15 4	—
GROSS TOTAL	£ 44,727	39,762 2 11	6,336 2 5	—	1,371 5 4	—
<i>Deduct—</i>	<i>Estimated.</i>	<i>Applied.</i>				
J.—Appropriations in Aid	12,898	12,898 — —				
NET TOTAL	£ 31,829	26,864 2 11	Surplus to be surrendered. £4,964 17 1			

Receipts payable to Exchequer.	Estimated.	Realized.
	£	£ s. d.
(i) Receipts of classes authorized to be used as Appropriations in Aid	12,898	14,337 15 4
(ii) Receipts of other classes	400	259 — —
Total	£13,298	14,596 15 4
Appropriated in aid (Subhead J)		12,898 — —
Paid separately to Exchequer		£1,698 15 4

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Savings mainly due to vacancies unfilled (2,708*l.*) and to saving on civil pay of officers serving with the Forces (2,679*l.*).

B.—Less travelling than anticipated.

C.—Excess due to increase in wages of crews (784*l.*) and additional repairs due to special dredging work (939*l.*), partly offset by savings on coal (801*l.*).

D.—Excess mainly due to expenses of experimental work (134*l.*) not contemplated when the Estimates were prepared.

I.—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	£ 2,793	£ 1,978 (a)
Receipts from service of dredgers	10,000	11,951 (b)
Fines and forfeitures under the Sea Fisheries (Scotland) Application of Penalties Act, 1907	100	82
Fees for licences to import fish or eggs of fish under the Diseases of Fish Act, 1937	5	—
Miscellaneous	—	326 (c)
Total	<u>£12,898</u>	<u>14,337</u>
(ii) Receipts of other classes :—		
Loans to herring fishermen : interest and repayment of principal	<u>£400</u>	<u>259 (d)</u>

(a) This sum represents the amount required to meet Development Fund services. The reduction in the amount required was due mainly to excess receipts from service of dredgers (1,951*l.*—see (b) below), partly offset by the increased cost of their maintenance (1,100*l.*).

(b) The additional receipts were due to war conditions.

(c) Mainly sale of surplus equipment.

(d) Scheme sanctioned in 1930, 156*l.* ; scheme sanctioned in 1934, 103*l.*

STATEMENT OF THE AMOUNT OF LOANS, MADE FROM VOTED MONEYS, OUTSTANDING AT
31 MARCH 1943.

	£	s.	d.
Loans to herring fishermen (1930 Scheme)	114	19	11
Do. do. (1934 Scheme)	74	14	—
	<u>£189</u>	<u>13</u>	<u>11</u>

The following loans outstanding were written off during the year :—

	Principal.			Interest.		
	£	s.	d.	£	s.	d.
1930 Scheme—13 loans	193	17	6	8	19	5 (S.23349/2)
1934 Scheme—9 loans	71	1	8	5	—	1 (S.23349/2)

In all cases the borrowers were either without means or offered acceptable compromise settlements.

NOTE.

This Account includes expenditure of approximately 1,506*l.* in respect of the balance of civil pay issued to staff serving with the Forces.

14 October 1943.

David Milne,
Accounting Officer.

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

G. C. Upcott,
Comptroller and Auditor General.

(A)

STATEMENT OF EXPENDITURE FROM GRANT IN AID.

								PIERS OR QUAYS DEPOSIT ACCOUNT.		
								£	s.	d.
Balance, 1 April 1942	..	..	..	..	..	..	..	2,003	5	9
Grant in Aid, 1942	..	..	..	..	..	..	..	100	-	-
Interest on Savings Bank Account	..	..	..	..	..	..	..	47	6	6
								<hr/>		
Expended, 1942	..	..	..	..	..	..	..	£2,150	12	3
								<hr/>		
Balance, 31 March 1943	..	..	..	..	..	..	..	£2,150	12	3

14 October 1943.

David Milne,
Accounting Officer.

(B)

ACCOUNT OF PAYMENTS AND RECEIPTS ON DEVELOPMENT FUND SCHEMES
in the year ended 31 March 1943.

(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.	
Balance, 1 April 1942	..	..	495	7	6
Issues from Development Fund	2,600	-	-	-	-	
			<hr/>			
			£3,095	7	6	
			<hr/>			
			Total expenditure (net) (for details see statement below)	1,978	9	9
			Balance, 31 March 1943	1,116	17	9
			<hr/>			
			£3,095	7	6	

Details of Expenditure on Development Fund Schemes.

		£	s.	d.	£	s.	d.	
Inspection of harbour works :								
Salaries, travelling, incidental expenses, telegrams and telephones (Subheads A, B, E and F)					—	1,573	4	2
Maintenance of dredgers :								
Expenditure on maintenance (Subhead C)		12,350	7	9				
Less Receipts for service of dredgers (Subhead J)		11,951	5	3				
Sale of stores (Subhead J)			6	7	6			
		<hr/>			11,957	12	9	
						392	15	-
Salmon fishery research (Subhead D)						12	10	7
					<hr/>			
					£1,978	9	9	

	Estimated Appropriations in Aid. (Anticipated expenditure to be recovered from Development Fund grants)	Realized Appropriations in Aid. (Actual expenditure recovered from Development Fund grants)
Total, Development Fund Schemes ..	£2,793	£1,978 9 9

14 October 1943.

David Milne,
Accounting Officer.

HERRING INDUSTRY.

ACCOUNT of the sum expended, in the year ended 31 March 1943, compared with the sum granted, for grants in aid of the general administrative and other expenses of the Herring Industry Board, and grants to herring fishermen for assistance in the provision of new motor-boats.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
A.—Herring Industry Board — General Administration (Grant in Aid)	325	260 - -	65 - -	- -	- -	- -
B.—Herring Industry Board— Advances for Loans for con- struction of new Boats (Grant in Aid)	10	—	10 - -	- -	- -	- -
C.—Grants to herring fisher- men for provision of new Motor-boats	10	—	10 - -	- -	- -	- -
GROSS TOTAL	£ 345	260 - -	85 - -	- -	- -	- -
	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £85			
<i>Deduct—</i> D.—Appropriations in Aid ..	10	—	Deficiency of Appropriations in Aid realized. £10			
NET TOTAL	£ 335	260 - -	Net Surplus to be surrendered. £75			
Receipts payable to Exchequer.			Estimated.		Realized.	
Receipts not authorized to be used as Appropriations in Aid ..			£ 6,730		£ 8,313	s. d. 14 10
Details of Receipts.			Estimated.		Realized.	
(i) Receipts of classes authorized to be used as Appropriations in Aid :—						
Issues from Herring Fund Advances Account			£ 10		£ (a)	
(ii) Receipts of other classes :—						
Repayment by Herring Industry Board on account of Capital Loans			6,200		7,809 (b)	
Interest on Capital Loans			530		505	
Total ..			£6,730		8,314	

(a) Issues from the Herring Fund Advances Account are limited to the sum expended under Subhead B, which was nil.

(b) These receipts cannot be closely estimated. The terms of the bonds have been fully complied with and repayments are not in arrear.

LOANS TO HERRING INDUSTRY BOARD OUTSTANDING AT 31 MARCH 1943.

									<i>£</i>	<i>s.</i>	<i>d.</i>
Purchase of nets and gear	..	..	..	..	..	..	..	..	4,625	14	-
Purchase of redundant boats	..	..	..	..	..	..	..	..	3,914	6	-
Reconditioning and re-equipment of boats	..	..	..	..	..	..	..	..	3,511	8	8
									<u>£12,051</u>	<u>8</u>	<u>8</u>

A further repayment by the Herring Industry Board received on 1 April 1943 reduced the liability of the Board to 10,108*l.* 8*s.* 2*d.*

13 July 1943.

David Milne,
Accounting Officer.

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

G. C. Upcott,
Comptroller and Auditor General.

CIVIL ACCOUNTS,
1942.

CLASS VII.

COMMON SERVICES (WORKS, STATIONERY, &c.).

CLASS VII.

COMMON SERVICES (WORKS, STATIONERY, &c.).

SUMMARY.

Page.	No. of Vote.	SERVICE.	Estimated	Authorized	Supply	Actual Gross		Appropriations
			Gross Expenditure.	Appropriations in Aid.	Grant.	Expenditure.	in Aid Applied.	
			£	£	£	£	s. d.	£ s. d.
310	1	Art and Science Buildings, Great Britain	212,025	10,590	201,435	235,414	9 8	10,590 - -
312	2	Houses of Parliament Buildings	64,390	250	64,140	64,528	4 10	250 - -
313	3	Labour and Health Buildings, Great Britain	670,565	110,900	559,665	1,452,231	14 3	110,900 - -
316	4	Miscellaneous Legal Buildings, Great Britain	124,905	855	124,050	117,962	3 7	855 - -
318	5	Osborne	19,635	780	18,855	18,242	3 2	780 - -
319	6	Ministry of Works and Buildings	1,160,000	—	1,160,000	—	—	—
320	6A	Ministry of Works and Planning	5,765,400	1,350,000	4,415,400	5,935,474	16 8	1,158,223 9 10
322	7	Miscellaneous Works Services	181,320	11,285	170,035	176,282	13 6	11,285 - -
324	8	Public Buildings, Overseas	95,500	4,790	90,710	125,330	19 1	4,790 - -
326	9	Royal Palaces	117,515	5,350	112,165	118,714	14 4	5,350 - -
328	10	Revenue Buildings	1,290,640	22,370	1,268,270	2,005,013	17 11	22,370 - -
331	11	Royal Parks and Pleasure Gardens ..	239,585	19,150	220,435	230,729	1 5	19,150 - -
333	12	Rates on Government Property	4,682,703	53,900	4,628,803	10,525,583	19 1	53,900 - -
336	13	Stationery and Printing	4,268,654	1,027,650	3,241,004	12,926,318	12 10	1,027,650 - -
340	14	Peterhead Harbour	12,000	—	12,000	7,833	4 11	—
341	15	Works and Buildings in Ireland	58,315	2,545	55,770	116,676	2 3	2,545 - -
		Total	£ 18,963,152	2,620,415	16,342,737	34,056,336	17 6	2,428,638 9 10

CLASS VII.

COMMON SERVICES (WORKS, STATIONERY, &c.).

SUMMARY.

No. of Vote.	Net Expenditure.	Gross Expenditure compared with Estimate.		Deficiency of Appropriations in Aid.	Allocated from Vote of Credit.	Amount to be surrendered.	Extra Receipts payable to Exchequer.
		Saving.	Excess.				
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
1	224,824 9 8	—	23,389 9 8	—	23,389 9 8	—	2,865 17 11
2	64,278 4 10	—	138 4 10	—	138 4 10	—	129 3 8
3	1,341,331 14 3	—	781,666 14 3	—	781,666 14 3	—	58,300 9 10
4	117,107 3 7	6,942 16 5	—	—	—	6,942 16 5	287 8 2
5	17,462 3 2	1,392 16 10	—	—	—	1,392 16 10	311 13 3
6	—	1,160,000 — —	—	—	—	1,160,000 — —	—
6A	4,777,251 6 10	—	170,074 16 8	191,776 10 2	361,851 6 10	—	—
7	164,997 13 6	5,037 6 6	—	—	—	5,037 6 6	3,194 14 1
8	120,540 19 1	—	29,830 19 1	—	29,830 19 1	—	5,036 8 7
9	113,364 14 4	—	1,199 14 4	—	1,199 14 4	—	2,875 — 11
10	1,982,643 17 11	—	714,373 17 11	—	714,373 17 11	—	5,254 7 5
11	211,579 1 5	8,855 18 7	—	—	—	8,855 18 7	11,428 15 1
12	10,471,683 19 1	—	5,842,880 19 1	—	5,842,880 19 1	—	49,217 15 —
13	11,898,668 12 10	—	8,657,664 12 10	—	8,657,664 12 10	—	1,253,440 10 4
14	7,833 4 11	4,166 15 1	—	—	—	4,166 15 1	186 6 —
15	114,131 2 3	—	58,361 2 3	—	58,361 2 3	—	889 14 9
	31,627,698 7 8	1,186,395 13 5	16,279,580 10 11	191,776 10 2	16,471,357 1 1		1,393,418 5 —
Total amount to be surrendered £						1,186,395 13 5	

ART AND SCIENCE BUILDINGS, GREAT BRITAIN.

ACCOUNT of the sum expended, in the year ended 31 March 1943, compared with the sum granted, including an amount allocated from the Vote of Credit, 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.
A.—New Works, Alterations, Additions and Purchases	13,025	—	14,773	11 2	—		1,748	11 2
B.—Maintenance and Repairs	83,115	—	108,013	4 11	—		24,898	4 11
C.—Furniture and Removals	4,470	—	4,182	7 5	287	12 7	—	
D.—Fuel, Gas, Electric Current and Water ..	85,490	—	84,632	13 8	857	6 4	—	
E.—Rents, &c.	19,190	—	20,363	2 —	—		1,173	2 —
F.—Cleaning, Custody, &c.	6,735	—	3,449	10 6	3,285	9 6	—	
GROSS TOTAL .. £	212,025	—	235,414	9 8	4,430	8 5	27,819	18 1
<i>Deduct—</i>	<i>Estimated.</i>		<i>Applied.</i>					
G.—Appropriations in Aid	10,590	—	10,590	—				
NET TOTAL .. £	201,435	—	224,824	9 8				
Allocated from Vote of Credit	23,389	9 8	—				<u>£23,389</u>	<u>9 8</u>
	£224,824	9 8	£224,824	9 8				

Receipts payable to Exchequer.	Estimated.	Realized.
	£	£ s. d.
Receipts authorized to be used as Appropriations in Aid	10,590	13,455 17 11
Appropriated in aid (Subhead G)		10,590 — —
Paid separately to Exchequer		<u>£2,865 17 11</u>

EXPLANATION of the Causes of Variation between Expenditure and Grant.

B.—War and other unforeseen requirements.

F.—Stores were drawn on to a greater extent than anticipated.

Details of Receipts.	Estimated.	Realized.
	£	£
Various Departments, &c., for services carried out on repayment terms	3,425	4,189
Contribution by a private donor towards cost of extension, National Library of Scotland, Edinburgh	2,000	750
Rents, &c.		1,168
Imperial College of Science for heating and lighting }	5,165	5,171
Old materials and miscellaneous }		2,178
Total ..	£10,590	13,456

NOTES.

Expenditure of at least 25,196*l.*, for which provision was not made in the Estimates, has been identified as directly arising out of the existence of a state of war, viz. :—Subheads A, 2,143*l.* ; B, 18,274*l.* ; C, 1,484*l.* ; E, 3,295*l.*

A.—Includes 1,701*l.*, extra-contractual payment for additional cost due to unforeseen difficulties on site : 1,414*l.* 5*s.* 8*d.*, payment in respect of cancelled contract : 29*l.* 19*s.* 7*d.*, extra-statutory payment towards cost of war damage contribution (T.L. 13.1.42).

G.—31*l.* 5*s.* 5*d.*, rent irrecoverable (E.43803).

29 November 1943.

F. P. Robinson,
Accounting Officer.

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

G. C. Upcott,
Comptroller and Auditor General.

HOUSES OF PARLIAMENT BUILDINGS.

ACCOUNT of the sum expended, in the year ended 31 March 1943, compared with the sum granted, including an amount allocated from the Vote of Credit, for expenditure in respect of Houses of Parliament buildings.

Service.	Grant.		Expenditure.		Expenditure compared with Grant.							
					Less than Granted.		More than Granted.					
	£	s.	d.	£	s.	d.	£	s.	d.			
A.—New Works, Alterations and Additions ..	500	—	—	3,458	12	2	—	2,958	12	2		
B.—Maintenance and Repairs	45,390	—	—	45,778	16	—	—	388	16	—		
C.—Fuel, Gas, Electric Current and Water	11,500	—	—	9,975	14	8	1,524	5	4	—		
D.—Cleaning, &c.	4,300	—	—	4,047	9	1	252	10	11	—		
E.—Furniture, &c.	2,700	—	—	1,267	12	11	1,432	7	1	—		
GROSS TOTAL .. £	64,390	—	—	64,528	4	10	3,209	3	4	3,347	8	2
<i>Deduct—</i>				<i>Applied.</i>								
F.—Appropriations in Aid ..	250	—	—	250	—	—	Excess of Expenditure over Gross Estimate met from Vote of Credit.					
NET TOTAL .. £	64,140	—	—	64,278	4	10	£138 4 10					
Allocated from Vote of Credit	138	4	10	—	—	—						
	£	64,278	4 10	£	64,278	4 10						

Receipts payable to Exchequer.

	Estimated.	Realized.
	£	£ s. d.
Receipts authorized to be used as Appropriations in Aid	250	379 3 8
Appropriated in aid (Subhead F)	—	250 — —
Paid separately to Exchequer	—	£129 3 8

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—War requirements.
C.—Reduced consumption.
E.—Requirements less than anticipated.

Details of Receipts.

	Estimated.	Realized.
	£	£
Acknowledgment rents, old materials, &c.	250	379

NOTE.

Expenditure under Subhead A of at least 2,892*l.*, for which provision was not made in the Estimates, has been identified as directly arising out of the existence of a state of war.

29 November 1943.

F. P. Robinson,
Accounting Officer.

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

G. C. Upcott,
Comptroller and Auditor General.

LABOUR AND HEALTH BUILDINGS, GREAT BRITAIN.

ACCOUNT of the sum expended, in the year ended 31 March 1943, compared with the sum granted, including an amount allocated from the Vote of Credit, for expenditure in respect of labour and health buildings, Great Britain.

Service.	Grant.		Expenditure.		Expenditure compared with Grant.							
					Less than Granted.		More than Granted.					
	£	s.	d.	£	s.	d.	£	s.	d.			
EMPLOYMENT EXCHANGE AND INSURANCE (UNEMPLOYMENT) BUILDINGS AND OTHER LABOUR AND NATIONAL SERVICE BUILDINGS.												
A.—New Works, Alterations, Additions and Purchases ..	5,000	—	—	129,325	8	2	—	124,325	8	2		
B.—Maintenance and Repairs	65,945	—	—	304,122	—	2	—	238,177	—	2		
C.—Furniture, &c. ..	11,115	—	—	54,705	—	10	—	43,590	—	10		
D.—Removals	2,500	—	—	6,331	10	6	—	3,831	10	6		
E.—Rents, &c.	180,000	—	—	312,459	15	9	—	132,459	15	9		
F.—Fuel, Gas, Electric Current and Water	100,500	—	—	221,259	19	11	—	120,759	19	11		
G.—Cleaning, Custody, &c.	11,580	—	—	11,431	1	11	148	18	1	—		
	£376,640	—	—	1,039,634	17	3	148	18	1	663,143	15	4
ASSISTANCE BOARD BUILDINGS.												
H.—New Works, Alterations, Additions and Purchases ..	4,000	—	—	1,249	16	2	2,750	3	10	—		
I.—Maintenance and Repairs	19,925	—	—	35,222	1	6	—	15,297	1	6		
J.—Furniture, &c. ..	5,280	—	—	4,998	6	9	281	13	3	—		
K.—Removals	1,800	—	—	1,190	9	5	609	10	7	—		
L.—Rents, &c.	43,000	—	—	86,129	5	6	—	43,129	5	6		
M.—Fuel, Gas, Electric Current and Water	48,100	—	—	50,291	12	4	—	2,191	12	4		
N.—Cleaning, Custody, &c.	2,450	—	—	2,434	16	11	15	3	1	—		
NN.—Compensation and Losses	—	—	—	360	—	—	—	360	—	—		
	£124,555	—	—	181,876	8	7	3,656	10	9	60,977	19	4

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A, B, C, D and E.—War requirements.

F.—War requirements, partly offset by reduced consumption on normal services.

H.—Requirements were less than anticipated.

I.—War requirements.

K.—Savings on normal services, partly offset by expenditure due to the war.

L.—War and other unforeseen requirements.

M.—Reduced consumption on normal services, offset by expenditure due to the war.

NN.—Nugatory expenditure on rent, 360*l.* (T.L. 20.8.42).

Details of Receipts.	Estimated.	Realized.
	£	£
(i) Receipts of classes authorized to be used as Appropriations in Aid:—		
Employment Exchange and Insurance (Unemployment) buildings and other Labour and National Service buildings:—		
Rents, &c.	1,430	3,012
Old materials, &c.	870	20,187
Repayment of cost of services in connexion with Unemployment Insurance	82,000	82,000
Assistance Board buildings:—		
Rents, &c.	500	1,086
Insurance (National Health) buildings and other Health buildings:—		
Rents, &c.	2,085	1,320
Old materials, &c.	515	667
Repayment of cost of services in connexion with the administration of the Widows', Orphans' and Old Age Contributory Pensions Acts	23,500	53,928
Total	£110,900	162,200
(ii) Receipts of other classes:—		
Rental charge for certain accommodation occupied by the Ministry of Labour and National Service 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.	£7,000	7,000

NOTES.

Expenditure of at least 784,892*l.*, for which provision was not made in the Estimates, has been identified as directly arising out of the existence of a state of war, viz. :—Subheads A, 123,730*l.*; B, 229,373*l.*; C, 49,445*l.*; D, 5,387*l.*; E, 131,031*l.*; F, 134,396*l.*; I, 16,217*l.*; J, 4,077*l.*; L, 9,113*l.*; M, 9,490*l.*; O, 1,067*l.*; P, 15,580*l.*; Q, 21,555*l.*; S, 23,630*l.*; T, 9,011*l.*; W, 1,790*l.*

B.—Includes 125*l.* 12*s.* 6*d.*, two payments in respect of cancelled contracts (110*l.* 12*s.* 6*d.* and 15*l.*).

O.—Includes 533*l.* 19*s.* 1*d.*, payment in respect of cancelled contract.

The balance on 31 March 1943 of a loan to Metropole Buildings Refreshment Club was 1,093*l.* 9*s.*; this amount, with interest at 3½ per cent. per annum, is repayable by 7 June 1951 (E.33655).

F. P. Robinson,
Accounting Officer.

29 November 1943.

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

G. C. Upcott,
Comptroller and Auditor General.

MISCELLANEOUS LEGAL BUILDINGS, GREAT BRITAIN.

ACCOUNT of the sum expended, in the year ended 31 March 1943, compared with the sum granted, for expenditure in respect of miscellaneous legal buildings.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
COUNTY COURT BUILDINGS.						
A.—New Works, Alterations, Additions and Purchases..	1,500	613 9 8	886 10 4	—	—	—
B.—Maintenance and Repairs	12,145	10,702 4 —	1,442 16 —	—	—	—
C.—Rents, &c.	30,560	28,026 4 10	2,533 15 2	—	—	—
D.—Cleaning, Custody, &c...	25,400	26,487 1 9	—	1,087 1 9	—	—
E.—Furniture and Removals	4,500	875 6 9	3,624 13 3	—	—	—
F.—Fuel, Gas, Electric Current and Water	19,100	15,335 8 10	3,764 11 2	—	—	—
	£ 93,205	82,039 15 10	12,252 5 11	1,087 1 9	—	—
SHERIFF COURT HOUSES, SCOTLAND.						
G.—New Works, Alterations, Additions and Purchases	250	3,019 2 6	—	2,769 2 6	—	—
H.—Maintenance and Repairs	31,450	32,903 5 3	—	1,453 5 3	—	—
	£ 31,700	35,922 7 9	—	4,222 7 9	—	—
GROSS TOTAL	£ 124,905	117,962 3 7	12,252 5 11	5,309 9 6		
	Estimated.	Applied.				
<i>Deduct—</i>						
I.—Appropriations in Aid ..	855	855 — —	Surplus to be surrendered.			
NET TOTAL	£ 124,050	117,107 3 7	£6,942 16 5			

	Estimated.	Realized.
	£	£ s. d.
Receipts payable to Exchequer.		
Receipts authorized to be used as Appropriations in Aid ..	855	1,142 8 2
Appropriated in aid (Subhead I)		855 — —
Paid separately to Exchequer		<u>£287 8 2</u>

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—Requirements were less than anticipated.
 B.—Services postponed.
 C.—Savings on normal services, partly offset by expenditure due to the war.
 D.—War requirements.
 E.—Requirements were less than anticipated.
 F.—Reduced consumption.
 G.—A contractor's final account was not settled in the previous year as anticipated.

Details of Receipts.	Estimated.	Realized.
	£	£
Rents	680	935
Occasional use of Court rooms	125	179
Old materials, &c.	50	28
Total	£855	1,142

NOTE.

B.—Includes 74l. 15s., moiety of cost of additional heating installation in hired accommodation (T.L.22.10.42).

29 November 1943.

F. P. Robinson,
Accounting Officer.

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

G. C. Upcott,
Comptroller and Auditor General.

OSBORNE.

ACCOUNT of the sum expended, in the year ended 31 March 1943, 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.
A.—Salaries, &c.	6,270	6,856	2	9	—	—	586 2 9
B.—Victualling and Medical Comforts	2,830	2,963	14	11	—	—	133 14 11
C.—New Works, Alterations and Additions	150	42	4	9	107	15	3
D.—Maintenance and Repairs	6,365	5,564	12	7	800	7	5
E.—Furniture, &c.	380	96	11	1	283	8	11
F.—Fuel, Gas, Electric Current, Water and Household Articles	3,640	2,718	17	1	921	2	11
GROSS TOTAL .. £	19,635	18,242	3	2	2,112	14	6 719 17 8
<i>Deduct—</i>	<i>Estimated.</i>	<i>Applied.</i>					
G.—Appropriations in Aid	780	780	—	—	Surplus to be surrendered.		
NET TOTAL .. £	18,855	17,462	3	2	£1,392	16	10

Receipts payable to Exchequer.	Estimated.	Realized.
	£	£ s. d.
Receipts authorized to be used as Appropriations in Aid	780	1,091 13 3
Appropriated in aid (Subhead G)		780 — —
Paid separately to Exchequer		£ 311 13 3

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—Employment of additional nursing staff was necessary.
 E.—Requirements less than anticipated.
 F.—Reduced consumption.

Details of Receipts.	Estimated.	Realized.
	£	£
Rent of New Barn and meadow lands	230	216
Miscellaneous	550	876
Total	£780	1,092

NOTE.

The apportionment of net expenditure is approximately:—Convalescent Home, 14,587l.; Grounds, 2,181l.; State Apartments, 383l.

29 November 1943.

F. P. Robinson,
Accounting Officer.

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

G. C. Upcott,
Comptroller and Auditor General.

MINISTRY OF WORKS AND BUILDINGS.

ACCOUNT. of the sum expended, in the year ended 31 March 1943, compared with the sum granted, for the salaries and expenses of the Ministry of Works and Buildings.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£	£	£
Salaries and Expenses of the Ministry of Works and Buildings (On account)..	1,160,000	—	1,160,000	—
Surplus to be surrendered			<u>£1,160,000</u>	

EXPLANATION of the Cause of Variation between Expenditure and Grant.

No expenditure was incurred under this Vote as provision was made for the service under the Ministry of Works and Planning (Vote 6A) in Supplementary Estimate, H.C.99 of 1942-43.

F. P. Robinson,

Accounting Officer.

29 November 1943.

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

G. C. Upcott,

Comptroller and Auditor General.

MINISTRY OF WORKS AND PLANNING.

See also Report of Comptroller and Auditor General.

ACCOUNT of the sum expended, in the year ended 31 March 1943, compared with the sum granted, including an amount allocated from the Vote of Credit, for the salaries and expenses of the Ministry of Works and Planning.

Service.	Grant.		Expenditure.		Expenditure compared with Grant.							
					Less than Granted.		More than Granted.					
	£	s.	d.	£	s.	d.	£	s.	d.			
A.—Salaries, &c. ..	5,282,900	—	—	5,247,199	11	8	35,700	8	4			
B.—Travelling Expenses	350,000	—	—	454,764	5	4	—	104,764	5	4		
C.—Incidental Expenses	12,500	—	—	20,394	1	4	—	7,894	1	4		
D.—Telegrams and Telephones ..	120,000	—	—	212,316	15	9	—	92,316	15	9		
DD.—Compensation and Losses ..	—	—	—	800	2	7	—	800	2	7		
GROSS TOTAL	£5,765,400	—	—	£5,935,474	16	8	35,700	8	4	205,775	5	—
	Estimated.		Realized.				Excess of Expenditure over Gross Estimate. £170,074 16 8					
E.—Appropriations in Aid ..	1,350,000	—	—	1,158,223	9	10	Deficiency of Appropriations in Aid realized. £191,776 10 2					
NET TOTAL	£4,415,400	—	—	£4,777,251	6	10	Total Deficiency met from Vote of Credit. £361,851 6 10					
Allocated from Vote of Credit ..	361,851	6	10	—								
	£4,777,251	6	10	£4,777,251	6	10						

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Professional fees, &c., for outside consultants were less than anticipated.

B, C and D.—War requirements.

DD.—35 cases of compensation	£	s.	d.
47 cases of overpayment of salaries and travelling expenses, including 10 <i>l.</i> 3 <i>s.</i> 8 <i>d.</i> , 81 <i>l.</i> 10 <i>s.</i> , 40 <i>l.</i> 1 <i>s.</i> , 37 <i>l.</i> 14 <i>s.</i> 7 <i>d.</i> , 32 <i>l.</i> 6 <i>s.</i> 6 <i>d.</i> and 26 <i>l.</i> 4 <i>s.</i> ; amounts of 27 <i>l.</i> 12 <i>s.</i> 10 <i>d.</i> and 22 <i>l.</i> 3 <i>s.</i> 9 <i>d.</i> , salary due in respect of the first two cases retained (E.42480, P/2/99704, T.C. 2/42 and E.40386)	511	5	9
74 cases of loss of cash by sub-accounting officers	58	10	7
Three cases of losses due to theft, including one of 88 <i>l.</i> 19 <i>s.</i> (E.44755)	97	8	3

Details of Receipts.	Estimated.		Realized.	
	£	s.	£	s.
Salaries, expenses and overhead charges in respect of staff engaged on recoverable services	1,348,500		1,145,266	
Miscellaneous	1,500		12,957	
Total	£1,350,000		1,158,223	

NOTES.

Expenditure of at least 204,976*l.*, for which provision was not made in the Estimates, has been identified as directly arising out of the existence of a state of war, viz. :— Subheads B, 104,765*l.* ; C, 7,894*l.* ; D, 92,317*l.*, and the deficiency in Appropriations in Aid, 191,777*l.*, has been identified as due to the same cause.

C. —665*l.* 6*s.* 10*d.*, value of survey instruments missing at stocktaking (E.42480).

29*l.* 18*s.* 5*d.*, value of goods stolen, including 26*l.* (E.42480).

The Accounts for Class VII, Votes 1–11 and Class X, Vote 15A include expenditure of approximately 63,148*l.* and 28,339*l.* respectively in respect of the balance of civil pay issued to staff serving with the Forces.

Expenditure administered by the Ministry of Works includes approximately 19,669,000*l.* for works and supplies to various Departments and other bodies on repayment terms, of which 465,000*l.* was met from Class VII, Votes 1–5, 7–11 and 15 and Class X, Vote 15A, 18,869,000*l.* from Class X, Vote 15A, Subhead P, and 335,000*l.* (including the last item on the subjoined summary) from other sources.

British Broadcasting Corporation	..	..	..	..	..	..	..	£	104,000
Canadian Treasury and Records	..	..	..	..	..	..	..		44,000
Colonial Office	..	..	..	..	..	..	..		64,000
Home Office	..	..	..	..	..	..	..		55,000
Local authorities	..	..	..	..	..	..	..		219,000
Ministry of Aircraft Production	..	..	..	..	..	..	..		6,183,000
Ministry of Food	..	..	..	..	..	..	..		335,000
Ministry of Health	..	..	..	..	..	..	..		51,000
Ministry of Labour and National Service	..	..	..	..	..	..	..		82,000
Ministry of Supply	..	..	..	..	..	..	..		11,422,000
Ministry of War Transport	..	..	..	..	..	..	..		178,000
National Service Hostels Corporation	..	..	..	..	..	..	..		54,000
Post Office	..	..	..	..	..	..	..		25,000
War Damage Commission	..	..	..	..	..	..	..		34,000
Miscellaneous	..	..	..	..	..	..	..		486,000
Post Office Loan Account	..	..	..	..	..	..	..		333,000
									<u>£19,669,000</u>

F. P. Robinson,
Accounting Officer.

29 November 1943.

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

G. C. Upcott,
Comptroller and Auditor General.

MISCELLANEOUS WORKS SERVICES.

ACCOUNT of the sum expended, in the year ended 31 March 1943, compared with the sum granted, for expenditure in respect of certain miscellaneous works services, including historic buildings, ancient monuments, Brompton Cemetery, certain housing estates and certain grants in aid.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
A.—Annuities	97,015	97,013 5 10	1 14 2	—	—	—
B.—Maintenance and Repairs of Historic Buildings and certain Salaries, &c., at the Tower of London ..	19,240	20,427 8 —	—	—	1,187 8 —	—
C.—Ancient Monuments: New Works, Purchases, Maintenance and Repairs, Compensation under Preservation Schemes, &c. ..	33,985	28,312 18 4	5,672 1 8	—	—	—
D.—Brompton Cemetery ..	7,150	6,135 8 10	1,014 11 2	—	—	—
E.—Housing Estates (net) ..	19,180	19,643 12 6	—	—	463 12 6	—
F.—National Buildings Records (Grants in Aid)						
Original	2,750 <i>l.</i>					
Supplementary	2,000 <i>l.</i>					
	4,750	4,750 — —	—	—	—	—
GROSS TOTAL						
Original	179,320 <i>l.</i>					
Supplementary	2,000 <i>l.</i>					
	£ 181,320	176,282 13 6	6,688 7 —	—	1,651 — 6	—
	<i>Estimated.</i>	<i>Applied.</i>				
<i>Deduct—</i>						
G.—Appropriations in Aid ..	11,285	11,285 — —				
NET TOTAL						
Original	168,035 <i>l.</i>					
Supplementary	2,000 <i>l.</i>					
	£ 170,035	164,997 13 6			Surplus to be surrendered.	
					£5,037 6 6	

Receipts payable to Exchequer.

*Estimated.**Realized.*

	<i>£</i>	<i>£ s. d.</i>
Receipts authorized to be used as Appropriations in Aid	11,285	14,479 14 1
Appropriated in aid (Subhead G)		11,285 — —
Paid separately to Exchequer		£3,194 14 1

EXPLANATION of the Causes of Variation between Expenditure and Grant.

C.—Reduction in staff due to war.

D.—Labour not available for maintenance work.

Details of Receipts.	Estimated.	Realized.
Rents, &c.	£ 685	£ 937
Admission fees :—		
Caernarvon Castle		579
Kenilworth Castle		696
Tintern Abbey	5,000	193
Edinburgh Castle (including services of guides)		1,737
Various historic buildings and ancient monuments		3,513
Postcards, guide books, &c.	100	457
Brompton Cemetery fees	5,500	6,368
Total	£11,285	14,480

In addition, 637*l.* 10*s.* 6*d.* was received from the sale of guide books, postcards, &c., for transfer to the Stationery Office.

NOTES.

B.—Includes 3,882*l.*, cost of protection against air raid damage of certain monuments and works of art for which grants of 5,000*l.* and 1,800*l.* have been authorized (E.43689). In addition, 1,821*l.* was paid in 1941 (see Civil Appropriation Accounts, 1941, page 336).

C.—Includes 2*l.* 5*s.*, value of articles stolen (E.42480).

E.—The details are as follows :—

	Estimated expenditure.	Actual expenditure.
Maintenance, &c.	£ 1,425	£ 1,697
Rates	1,027	1,116
Water	178	80
Annuity	19,950	19,950
Gross expenditure	£22,580	22,843
<i>Deduct—</i>		
Rents, &c., received	3,400	3,199
Net expenditure	£19,180	19,644

F. P. Robinson,
Accounting Officer.

29 November 1943.

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

G. C. Upcott,
Comptroller and Auditor General.

PUBLIC BUILDINGS OVERSEAS.

ACCOUNT of the sum expended, in the year ended 31 March 1943, compared with the sum granted, including an amount allocated from the Vote of Credit, for expenditure in respect of public buildings overseas.

Service.	Grant.		Expenditure.		Expenditure compared with Grant.			
					Less than Granted.		More than Granted.	
	£	s. d.	£	s. d.	£	s. d.	£	s. d.
A.—New Works, Alterations, Additions and Purchases	9,000	- -	2,754	11 -	6,245	9 -		
B.—Maintenance and Repairs	30,000	- -	68,554	17 8			38,554	17 8
C.—Furniture, &c.	17,015	- -	28,330	12 3			11,315	12 3
D.—Rents, &c.	39,485	- -	25,690	18 2	13,794	1 10		
GROSS TOTAL	£ 95,500	- -	125,330	19 1	20,039	10 10	49,870	9 11
			Estimated.	Applied.				
E.—Appropriations in Aid . .	4,790	- -	4,790	- -	Excess of Expenditure over Gross Estimate met from Vote of Credit.			
NET TOTAL	£ 90,710	- -	120,540	19 1	£29,830 19 1			
Allocated from Vote of Credit	29,830	19 1						
	£ 120,540	19 1	120,540	19 1				

Receipts payable to Exchequer.	Estimated.	Realized.
	£	£ s. d.
Receipts of classes authorized to be used as Appropriations in Aid	4,790	6,004 - 10
Receipts of other classes		3,822 7 9
Total		£9,826 8 7
Appropriated in aid (Subhead E)		4,790 - -
Paid separately to Exchequer		£5,036 8 7

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—Requirements were less than anticipated.
 B.—War and other unforeseen requirements.
 C.—War requirements.
 D.—Charges in respect of premises in enemy-occupied countries not received.

Details of Receipts.	Estimated.	Realized.
	£	£
(i) Receipts of classes authorized to be used as Appropriations in Aid :—		
Rents, &c.		1,259
Embassy and Legation residents for heating, electricity, water and garden maintenance	2,540	595
Old materials and miscellaneous		2,075
Services carried out on repayment terms	1,250	1,096
Diplomatic and Consular officers, for use of furniture	800	729
Consular officers, contribution towards cost of internal repairs to houses	200	250
Total	£4,790	6,004
(ii) Receipts of other classes :—		
First instalment on account of sale of site, Rio de Janeiro		£3,822

NOTES.

Expenditure of at least 30,070*l.*, for which provision was not made in the Estimates, has been identified as directly arising out of the existence of a state of war, viz. :—Subheads B, 14,457*l.* ; C, 15,613*l.*

The site and premises of the Consulate at Pagoda Anchorage were presented to the Chinese Government without charge (E.34454).

A fire at Breslau destroyed furniture, valued at 106*l.*, belonging to the former British Consulate (E.42480).

29 November 1943.

F. P. Robinson,
Accounting Officer.

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

G. C. Upcott,
Comptroller and Auditor General.

ROYAL PALACES.

ACCOUNT of the sum expended, in the year ended 31 March 1943, compared with the sum granted, including an amount allocated from the Vote of Credit, for expenditure in respect of Royal Palaces, including a grant in aid.

Service.	Grant.		Expenditure.		Expenditure compared with Grant.			
					Less than Granted.		More than Granted.	
	£	s. d.	£	s. d.	£	s. d.	£	s. d.
PALACES IN HIS MAJESTY'S OCCUPATION.								
A.—Palaces in the Personal Occupation of the Sovereign (Grant in Aid) ..	70,000	--	70,000	--	—		—	
PALACES NOT IN HIS MAJESTY'S OCCUPATION.								
B.—Salaries, &c.	9,030	--	7,070	3 11	1,959	16 1	—	
C.—New Works, Alterations and Additions.. ..	3,000	--	1,876	2 6	1,123	17 6	—	
D.—Maintenance and Repairs	28,920	--	34,420	17 6	—		5,500	17 6
E.—Furniture, &c.	690	--	394	17 11	295	2 1	—	
F.—Fuel, Gas, Electric Current, Water and Household Articles	4,705	--	3,805	18 4	899	1 8	—	
G.—Rents, &c.	1,170	--	1,146	14 2	23	5 10	—	
GROSS TOTAL .. £	117,515	--	118,714	14 4	4,301	3 2	5,500	17 6
<i>Deduct—</i>	<i>Estimated.</i>		<i>Applied.</i>					
H.—Appropriations in Aid ..	5,350	--	5,350	--				
NET TOTAL .. £	112,165	--	113,364	14 4	Excess of Expenditure over Gross Estimate met from Vote of Credit.			
Allocated from Vote of Credit	1,199	14 4	—		<u>£1,199 14 4</u>			
	£113,364	14 4	113,364	14 4				

Receipts payable to Exchequer.

Estimated.

Realized.

	£	s. d.
Receipts authorized to be used as Appropriations in Aid	5,350	8,225 - 11
Appropriated in aid (Subhead H)		5,350 - -
Paid separately to Exchequer		<u>£2,875 - 11</u>

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- B.—Reduction in staff.
 C.—Requirements were less than anticipated.
 D.—War and other unforeseen requirements.
 F.—Reduced consumption.

Details of Receipts.							Estimated.	Realized.
							£	£
Rents and licences	..	..	..	..	..	..	1,430	1,428
Old materials and miscellaneous	..	..	..	..	..	..	2,000	1,912
Postcards, &c.	..	..	..	..	..	..	170	290
Admission fees	..	..	..	..	..	..	1,750	4,595
Total							£5,350	8,225

In addition the sum of 670*l.* 17*s.* 6*d.* was received from the sale of guide books, &c., for transfer to the Stationery Office.

NOTE.

Expenditure, under Subhead D, of at least 2,965*l.*, for which provision was not made in the Estimates, has been identified as directly arising out of the existence of a state of war.

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 on 31 March 1942	11,606	11	1	9,849	16	4	1,541	17	11
Grant in Aid transferred from Sub-head A of Royal Palaces Vote, 1942	50,000	—	—	20,000	—	—	—	—	—
	£61,606	11	1	29,849	16	4	1,541	17	11
Expenditure upon palaces in the personal occupation of the Sovereign, including Buckingham Palace, Windsor Castle, Frogmore, Marlborough House and the Palace of Holyroodhouse (residential portion)	39,831	15	—	13,619	15	4	—	—	—
Balance on 31 March 1943	£21,774	16	1	16,230	1	—	1,541	17	11

29 November 1943.

F. P. Robinson,
Accounting Officer.

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

G. C. Upcott,
Comptroller and Auditor General.

REVENUE BUILDINGS.

ACCOUNT of the sum expended, in the year ended 31 March 1943, compared with the sum granted, including an amount allocated from the Vote of Credit, for expenditure in respect of Customs and Excise, Inland Revenue, Post Office and telegraph buildings in Great Britain, certain post offices abroad, and for certain expenses in connexion with boats and launches belonging to the Customs and Excise Department.

Service.	Grant.		Expenditure.		Expenditure compared with Grant.				
					Less than Granted.		More than Granted.		
	£	s. d.	£	s. d.	£	s. d.	£	s. d.	
CUSTOMS AND EXCISE BUILDINGS.									
A.—New Works, Alterations, Additions and Purchases ..	5,150	- -	1,064	12 -	4,085	8 -	—		
B.—Maintenance and Repairs	19,780	- -	29,339	19 4	—		9,559	19 4	
C.—Furniture, &c. ..	2,195	- -	4,033	4 11	—		1,838	4 11	
D.—Removals	600	- -	1,300	13 -	—		700	13 -	
E.—Rents, &c.	90,055	- -	111,366	12 5	—		21,311	12 5	
F.—Fuel, Gas, Electric Current and Water	37,865	- -	33,653	18 8	4,211	1 4	—		
G.—Cleaning, Custody, &c.	8,340	- -	6,901	12 3	1,438	7 9	—		
	£	163,985	- -	187,660	12 7	9,734	17 1	33,410	9 8
INLAND REVENUE BUILDINGS.									
H.—New Works, Alterations, Additions and Purchases ..	8,250	- -	3,568	18 1	4,681	1 11	—		
I.—Maintenance and Repairs	52,795	- -	99,295	18 9	—		46,500	18 9	
J.—Furniture, &c. ..	14,415	- -	35,443	4 5	—		21,028	4 5	
K.—Removals	1,050	- -	4,197	- 10	—		3,147	- 10	
L.—Rents, &c.	306,350	- -	347,986	8 11	—		41,636	8 11	
M.—Fuel, Gas, Electric Current and Water	102,500	- -	109,989	1 1	—		7,489	1 1	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—Requirements were less than anticipated.
 B and C.—Savings on normal services were more than offset by expenditure due to the war.
 D and E.—War requirements.
 F.—Reduced consumption.
 G.—Savings on normal services, partly offset by expenditure due to the war.
 H.—Requirements were less than anticipated.
 I.—War requirements.
 J.—War requirements, partly offset by savings on normal services.
 K and L.—War requirements.
 M.—Savings due to reduced consumption were more than offset by expenditure due to the war.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
INLAND REVENUE BUILDINGS—contd.						
N.—Cleaning, Custody, &c.	14,885 - -	20,361 7 9	—	—	5,476 7 9	—
	£ 500,245 - -	620,841 19 10	4,681 1 11	—	125,278 1 9	—
POST OFFICE AND TELEGRAPH BUILDINGS.						
O.—New Works, Alterations and Additions ..	12,330 - -	174,748 9 11	—	—	162,418 9 11	—
P.—Maintenance and Repairs	303,980 - -	661,507 11 9	—	—	357,527 11 9	—
Q.—Furniture, &c. ..	19,970 - -	81,928 3 4	—	—	61,958 3 4	—
R.—Removals	2,500 - -	4,820 9 8	—	—	2,320 9 8	—
S.—Fuel	263,080 - -	254,200 6 2	8,879 13 10	—	—	—
T.—Household Articles, &c.	24,550 - -	18,896 4 8	5,653 15 4	—	—	—
	£ 626,410 - -	1,196,101 5 6	14,533 9 2	—	584,224 14 8	—
TT.—Compensation and Losses	—	410 - -	—	—	410 - -	—
GROSS TOTAL	£ 1,290,640 - -	2,005,013 17 11	28,949 8 2	—	743,323 6 1	—
<i>Deduct—</i>	<i>Estimated.</i>	<i>Applied.</i>	Excess of Expenditure over Gross Estimate met from Vote of Credit. £714,373 17 11			
V.—Appropriations in Aid	22,370 - -	22,370 - -				
NET TOTAL	£ 1,268,270 - -	1,982,643 17 11				
Allocated from Vote of Credit	714,373 17 11	—				
	£ 1,982,643 17 11	1,982,643 17 11				

Receipts payable to Exchequer.

Estimated. Realized.

Receipts authorized to be used as Appropriations in Aid	£ 22,370	£ 27,624 7 5
Appropriated in aid (Subhead V)	—	22,370 - -
		£ 5,254 7 5

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

N, O, P, Q and R.—War requirements.

S.—Reduced consumption.

T.—Supply of cleaning materials was restricted.

TT.—Personal injury (T.L. 1.7.42)	£ 400 - -
Two cases of compensation	10 - -

Details of Receipts.	Estimated.	Realized.
	£	£
Customs and Excise buildings :—		
Rents, &c.	2,150	2,138
Miscellaneous	400	648
Inland Revenue buildings :—		
Rents, &c.	1,525	1,749
Miscellaneous	750	1,104
Post Office and telegraph buildings :—		
Miscellaneous	5,170	8,649
Services carried out on repayment terms	12,375	13,336
Total	£22,370	27,624

NOTES.

Expenditure of at least 766,822*l.*, for which provision was not made in the Estimates, has been identified as directly arising out of the existence of a state of war, viz. :—Subheads B, 14,805*l.* ; C, 3,207*l.* ; D, 1,055*l.* ; E, 29,033*l.* ; I, 45,316*l.* ; J, 24,829*l.* ; K, 3,109*l.* ; L, 55,640*l.* ; M, 10,622*l.* ; N, 4,607*l.* ; O, 158,696*l.* ; P, 345,095*l.* ; Q, 67,664*l.* ; R, 3,144*l.*

O.—Includes 18*l.* 14*s.* 3*d.*, extra-contractual payment for additional cost due to unforeseen delay.

P.—Includes 22*l.* 16*s.* payment in respect of cancelled contract.

S.—Value of coal stolen 8*l.* 18*s.* 3*d.* (E.42,480).

V.—Rent irrecoverable 7*l.*

29 November 1943.

F. P. Robinson,
Accounting Officer.

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

G. C. Upcott,
Comptroller and Auditor General.

ROYAL PARKS AND PLEASURE GARDENS.

ACCOUNT of the sum expended, in the year ended 31 March 1943, 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.	16,045	13,833 12 6	2,211 7 6	—
B.—Miscellaneous Expenses	1,355	1,485 - 5	—	130 - 5
C.—Clothing	1,920	1,744 15 9	175 4 3	—
D.—Park-keepers, &c. ..	32,525	26,675 14 -	5,849 6 -	—
E.—Services of Metropolitan Police ..	24,750	25,910 16 7	—	1,160 16 7
F.—New Works	500	—	500 - -	—
G.—Maintenance and Repairs	147,730	142,898 2 11	4,831 17 1	—
H.—Furniture, &c. ..	1,010	884 3 7	125 16 5	—
I.—Fuel, Gas, Electric Current and Water	13,750	17,296 15 8	—	3,546 15 8
GROSS TOTAL .. £	239,585	230,729 1 5	13,693 11 3	4,837 12 8
	Estimated.	Applied.		
<i>Deduct—</i> J.—Appropriations in Aid	19,150	19,150 - -		
NET TOTAL .. £	220,435	211,579 1 5	Surplus to be surrendered. £8,855 18 7	

Receipts payable to Exchequer.

Estimated.

Realized.

	Estimated.	Realized.
	£	£ s. d.
Receipts authorized to be used as Appropriations in Aid ..	19,150	30,578 15 1
Appropriated in aid (Subhead J)		19,150 - -
		<u>£11,428 15 1</u>

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Reduction in staff.

D.—Vacancies unfilled.

G.—Savings on normal services, partly offset by expenditure due to the war.

I.—Consumption of electricity was greater than anticipated: expenditure included account for two previous years, payment of which was postponed pending agreement to reduced charges.

Details of Receipts.	Estimated.	Realized.
	£	£
Rents, including freebord rents and wayleaves	4,750	6,625
Grazing rents	350	594
Receipts from recreational facilities :—		
Richmond Park golf courses	1,000	1,551
Serpentine bathing area	300	536
Tennis courts, putting greens, &c.	500	507
Licence for letting chairs	1,000	2,605
Licences for letting boats	2,100	2,887
Licences for the sale of newspapers and refreshments ..	4,000	5,781
Lavatory receipts	750	1,744
The Vine, Hampton Court Gardens, and sale of grapes ..	200	539
The Maze, Hampton Court Gardens	200	561
Receipts from car parks		51
Sale of produce cultivated in Royal Parks	4,000	4,362
Sale of timber and miscellaneous		2,236
Total	£19,150	30,579

NOTES.

J.—Relief granted to catering licensees due to war conditions, 20*l.* (E.24554/2).

Two cases of abatement of rent due to war-time restrictions, 20*l.* and 15*l.* (E.43799).

Rent irrecoverable, 8*l.* 8*s.*

F. P. Robinson,

Accounting Officer.

29 November 1943.

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

G. C. Upcott,

Comptroller and Auditor General.

RATES ON GOVERNMENT PROPERTY.

ACCOUNT of the sum expended, in the year ended 31 March 1943, compared with the sum granted, including an amount allocated from the Vote of Credit, for rates and contributions in lieu of rates, &c., in respect of property in the occupation of the Crown for the public service, and for rates on buildings occupied by representatives of British Dominions and of Foreign Powers; and for the salaries and expenses of the Rating of Government Property Department, and a grant in aid of the expenses of the London Fire Brigade.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, &c.	16,578 - -	20,266 7 9	—	—	3,688 7 9	—
B.1.—Travelling and Incidental Expenses	2,250 - -	2,669 8 3	—	—	419 8 3	—
B.2.—Telegrams and Telephones	900 - -	1,075 - 3	—	—	175 - 3	—
C.—Rates and Contributions in lieu of Rates, &c., England	4,215,730 - -	9,804,710 2 2	—	—	5,588,980 2 2	—
D.—Rates and Contributions in lieu of Rates, &c., Scotland	320,800 - -	448,698 - 9	—	—	127,898 - 9	—
E.—Rates and Contributions in lieu of Rates, &c., Ireland	35,600 - -	95,361 11 7	—	—	59,761 11 7	—
F.—Rates and Contributions in lieu of Rates, &c., Dominions and Overseas	21,345 - -	20,143 18 4	1,201 1 8	—	—	—
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.—Excess due to additional staff as a result of the war and increased war bonus.

B.1.—Excess mainly due to increased travelling arising out of the growing number of properties requisitioned for war purposes.

B.2.—Excess mainly due to additional war requirements.

C.—Excess due to additional accommodation requisitioned by the Fighting Services or acquired for use of the war-time Ministries and to arrears of contributions claimed in respect of earlier years.

D.—Excess mainly due to additional properties requisitioned by the Fighting Services, partly offset by savings in respect of claims which did not materialize within the year.

E.—Excess due to properties requisitioned for war purposes and to a rise in the Belfast rate poundage.

F.—An estimated increase in the payment for properties at Gibraltar did not materialize.

(64834)

L**

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
H.—Rates on Buildings occupied by Representatives of British Dominions and of Foreign Powers ..	£ s. d. 59,500 - -	£ s. d. 122,659 10 -	£ s. d. —	£ s. d. 63,159 10 -
GROSS TOTAL ..	£ 4,682,703 - -	10,525,583 19 1	1,201 1 8	5,844,082 - 9
<i>Deduct—</i>	Estimated.	Applied.		
I.—Appropriations in Aid	53,900 - -	53,900 - -		
NET TOTAL ..	£ 4,628,803 - -	10,471,683 19 1	Excess of Expenditure over Gross Estimate met from Vote of Credit. £5,842,880 19 1	
Allocated from Vote of Credit	5,842,880 19 1	—		
	£10,471,683 19 1	10,471,683 19 1		

Receipts payable to Exchequer.	Estimated. Realized.	
	£	£ s. d.
Receipts authorized to be used as Appropriations in Aid..	53,900	103,117 15 -
Appropriated in aid (Subhead I) ..		53,900 - -
Paid separately to Exchequer ..		£49,217 15 -

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

H.—Excess due to additional properties acquired for the war-time purposes of the Government of Canada, the United States and other Allied Governments.

Details of Receipts.	Estimated. Realized.	
	£	£
Repayment by Representatives of British Dominions and of Foreign Powers of portion of rates on buildings occupied by them ..	14,000	19,204 (a)
Repayment by the Government of Northern Ireland for agency services ..	450	862 (b)
Repayment from various funds and accounts:—		
From the Tithe Redemption Annuities Account under Section 25 (4) (d) of the Tithe Act, 1936..	4,015	4,230 (c)
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 ..	8,705	5,660 (d)
From the Unemployment Fund under the Unemployment Insurance Acts, 1935 to 1940 ..	23,800	23,800
From other funds ..	75	75
Miscellaneous receipts (including recoveries from third parties of rates payable by them) ..	2,855	49,287 (e)
Total ..	£53,900	103,118

- (a) Increase due to the recovery of arrears from certain Embassies and Legations.
- (b) Increase in the value of allied services rendered to the Post Office in connexion with agency services in Northern Ireland.
- (c) Increase due to the return of the Tithe Redemption Commission to London.
- (d) Deficit due to the revision by the Ministry of Health of the formula adopted for the assessment of administration costs in the current year, partly offset by additional recoveries in respect of earlier years.
- (e) Increase due to refund of overpayments charged in earlier accounts as a result of vacation of premises through damage by enemy action or their release from requisitioning and to an increase in the number of recoverable services.

NOTES.

Expenditure of at least 5,852,625*l.*, for which provision was not made in the Estimates, has been identified as directly arising out of the existence of a state of war, viz. :—Subheads A, 3,688*l.*; B.1, 419*l.*; B.2, 175*l.*; C, 5,518,050*l.*; D, 207,698*l.*; E, 56,959*l.*; F, 46*l.*; H, 65,590*l.*

This Account includes expenditure of 797*l.* in respect of the balance of civil pay issued to staff serving with the Forces.

16 November 1943.

W. Eady,
Accounting Officer.

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

G. C. Upcott,
Comptroller and Auditor General.

STATIONERY AND PRINTING.

See also Report of Comptroller and Auditor General.

ACCOUNT of the sum expended, in the year ended 31 March 1943, compared with the sum granted, including an amount allocated from the Vote of Credit, for stationery, printing, paper, binding, and printed books for the public service; for the salaries and expenses of the Stationery Office; and for sundry miscellaneous services, including reports of Parliamentary Debates.

Service.	Grant.		Expenditure.		Expenditure compared with Grant.			
					Less than Granted.		More than Granted.	
	£	s. d.	£	s. d.	£	s. d.	£	s. d.
A.—Salaries, &c. ..	938,554	— —	918,799	8 7	19,754	11 5	—	—
B.—Carriage and Transit	50,000	— —	137,391	7 10	—	—	87,391	7 10
C.—Incidental Expenses	16,000	— —	16,289	5 4	—	—	289	5 4
D.—Telegrams and Telephones ..	13,000	— —	16,374	17 7	—	—	3,374	17 7
E.—Paper	1,387,000	— —	5,364,747	7 5	—	—	3,977,747	7 5
F.—Printing	907,000	— —	3,072,991	10 9	—	—	2,165,991	10 9
G.—Binding, &c. ..	250,000	— —	483,222	10 7	—	—	233,222	10 7
H.—Books and Maps ..	97,000	— —	312,899	14 4	—	—	215,899	14 4
I.—General Office Sup- plies and Machinery	512,000	— —	2,527,288	16 5	—	—	2,015,288	16 5
J.—Press Advertisements	88,000	— —	43,976	8 1	44,023	11 11	—	—
STATIONERY OFFICE PRINTING WORKS.								
K.—Capital Expenditure on Purchase of Machinery ..	10,000	— —	16,237	4 2	—	—	6,237	4 2

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Due to savings on the pay of staff serving with the Forces (96,583*l.*) and on sick leave, lost time, &c. (21,293*l.*), modified by excesses on staff changes (38,379*l.*), overtime (38,264*l.*), upgradings and revised scales and rates of pay (7,554*l.*), allowances (712*l.*), war bonus (11,383*l.*) and increased national insurance contributions (1,829*l.*).

B.—Due mainly to excess expenditure arising out of the war (94,988*l.*). Savings were realized on the pay of motor drivers serving with the Forces (4,788*l.*) and by the postponement of the replacement programme for motor vans (2,576*l.*).

D.—Due to requirements being greater than expected.

E.—Due to excess expenditure arising out of the war (4,120,813*l.*), modified by reduced requirements for normal services (143,066*l.*).

F.—Due to excess expenditure arising out of the war (2,168,044*l.*).

G.—Due to excess expenditure arising out of the war (271,472*l.*), modified by reduced requirements for normal services (38,249*l.*).

H.—Due mainly to excess expenditure arising out of the war (213,257*l.*).

I.—Due to excess expenditure arising out of the war (2,031,865*l.*), modified by reduced requirements for normal services (16,576*l.*).

J.—Due to the responsibility for display advertising for the Defence Services being taken over by the Ministry of Information and to reduced requirements for normal services.

K.—Due to excess expenditure arising out of the war (11,003*l.*), modified by a reduction in normal requirements.

Service.	Grant.		Expenditure.		Expenditure compared with Grant.			
					Less than Granted.		More than Granted.	
	£	s. d.	£	s. d.	£	s. d.	£	s. d.
STATIONERY OFFICE PRINTING WORKS— <i>contd.</i>								
L.—Salaries, Wages, Upkeep of Machinery and Consumable Stores (net)	100	—	—	—	100	—	—	—
LL.—Compensation and Losses	—	—	16,100	1 9	—	—	16,100	1 9
GROSS TOTAL	£ 4,268,654	—	12,926,318	12 10	63,878	3 4	8,721,542	16 2
<i>Deduct—</i>	Estimated.		Applied.					
M.—Appropriations in Aid	1,027,650	—	1,027,650	—				
NET TOTAL	£ 3,241,004	—	11,898,668	12 10	Excess of Expenditure over Gross Estimate me from Vote of Credit.			
Allocated from Vote of Credit	8,657,664	12 10	—	—	£8,657,664 12 10			
	£ 11,898,668	12 10	11,898,668	12 10				

Receipts payable to Exchequer. .

Estimated. Realized.

	£	£	s. d.
Receipts authorized to be used as Appropriations in Aid	1,027,650	2,281,090	10 4
Appropriated in aid (Subhead M)	—	1,027,650	—
Paid separately to Exchequer	—	£1,253,440	10 4

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

L.—	Estimate.	Expenditure.
	£	£
(a) Salaries	67,940	65,879
(b) Wages	534,500	575,362
(c) National Insurance schemes: employers' contributions	8,500	9,125
(d) Upkeep of machinery and consumable stores	35,000	43,112
	£645,940	693,478
<i>Less:—</i>	Estimate.	Expenditure.
Transferred to Subhead F	£ 610,340	£ 662,493
Transferred to Subhead G	35,500	30,985
	645,840	693,478
	£100	—

LL.—16,012*l.* 4*s.* 11*d.* was paid as compensation in respect of the disturbance of the contract for the insertion of advertisements in telephone directories resulting from the reductions in the programme of issues which were carried out in the interests of economy and with a view to conserving paper supplies (E.18055/2).

67*l.* 13*s.* 2*d.* was paid in respect of injuries and damage caused in road accidents in which Stationery Office vehicles were involved (E.32650).

1*l.* contained in a registered packet which was stolen by an employee of the Department was written off (E.41091).

18*l.* 19*s.* 2*d.* was paid to members of the staff in respect of damage to clothing, &c., sustained during the course of their employment or whilst engaged on fire prevention duties.

4*s.* 6*d.* was paid to a private individual in respect of damage to clothing.

Details of Receipts.	Estimated.	Realized.
	£	£
(a) Sales of Government publications (Parliamentary and others)	295,000	597,152
(b) Sales of Parliamentary Debates	5,500	8,697
(c) Sales of Patent Office publications	16,000	19,939
(d) London and Edinburgh Gazettes, advertisements in, and sales of	46,000	45,022
(e) Sales of waste paper	45,000	267,671
(f) Advertisements in Government publications	115,000	137,941
(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	—	522
(h) Supplies to Government of Northern Ireland	38,000	40,377
(i) Supplies and services on repayment terms other than those included in (h), (k) and (l)	320,000	991,379
(j) Commission on supplies on repayment terms (g), (h) and (i)	25,000	67,281
(k) Repayment of cost of supplies and services in connexion with unemployment insurance	43,300	43,300
(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	73,850	49,871
(m) Miscellaneous	5,000	11,939
Total	<u>£1,027,650</u>	<u>2,281,091</u>

(a) Due to sales of publications connected with the war being greater than expected.

(b) and (c) Due to sales being greater than expected.

(e) Due to the greater tonnage handled and the rise in the price of waste paper.

(f) Due to receipts from advertisements in the telephone directories being greater than expected.

(i) and (j) Due mainly to amounts recovered in respect of war services.

(l) Due to reduced expenditure on behalf of the Ministry of Health in connexion with the administration of the Widows', Orphans' and Old Age Contributory Pensions Acts.

COMPARATIVE STATEMENT OF SUMS RECOVERABLE BY THE STATIONERY OFFICE.

	31 March 1942.	31 March 1943.
	£	£
In respect of accounts rendered in the year	72,692	92,689
In respect of accounts rendered after 31 March	314,642	197,159
	<u>£387,334</u>	<u>289,848</u>

VALUE OF STOCK IN HAND ON 31 MARCH 1942 AND 31 MARCH 1943.

	On 31 March 1942 at rates current on 31 March 1942.	On 31 March 1943 at rates current on 31 March 1942.	On 31 March 1943 at rates current on 31 March 1943.
	£	£	£
Paper	703,874	818,467	944,151
Office supplies	297,115	400,563	418,462
Books	2,934	5,982	6,201
Binding	2,554	3,100	3,123
General service items (forms and miscellaneous)	37,290	38,159	42,521
Total	<u>£1,043,767</u>	<u>1,266,271</u>	<u>1,414,458</u>

Stocktaking of the above stocks as effected during the year ended 31 March 1943 revealed deficiencies valued at 10,179*l.* and surpluses 9,111*l.* Authority has been sought to adjust the ledgers on the basis of actual stocks.

The statement does not include the value of parliamentary or non-parliamentary publications held in stock. A partial stocktaking of these revealed deficiencies valued at 76*l.* and surpluses 10*l.*

In addition to the above, paper to the value of 492,092*l.* (435,208*l.* at 1942 rates) was in contractors' depots for printing, &c.

NOTES.

Expenditure of at least 8,927,454*l.*, for which provision was not made in the Estimates, has been identified as directly arising out of the existence of a state of war, viz. :—Subheads B, 94,988*l.*; E, 4,120,813*l.*; F, 2,168,044*l.*; G, 271,472*l.*; H, 213,257*l.*; I, 2,031,865*l.*; K, 11,003*l.*; LL, 16,012*l.*

This Account includes expenditure of 67,531*l.* in respect of the balance of civil pay issued to staff serving with the Forces (Subheads A, 22,153*l.*; B (Motor Drivers), 442*l.*; F (Stationery Office Printing Works), 41,004*l.*; G (Stationery Office Bindery), 3,932*l.*).

Following a national wages agreement made on 26 August 1942, increasing the rates of pay in the printing and kindred trades, extra-contractual allowances have been made in respect of work executed under certain contracts entered into before that date and will continue until the contracts terminate (E.40504).

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, E.19724 and E.30741) ..	182	17	11
Amount due in respect of an advertisement in a Government publication which could not be collected (E.19724)	5	8	—
Value of typewriters, &c., lost or rendered unserviceable whilst held on charge by various Government Departments (S.3166, E.17752 and E.19654/2)	798	2	10
Value of white tape lost, presumably by theft, whilst held on stock in a Stationery Office warehouse (E.41091)	8	9	9

Losses of stationery (apart from office machines) which occur whilst in the custody of the War Department are dealt with by the Army Council in consultation with the Treasury (S.2920 and E.26295).

N. G. Scorgie,

Accounting Officer.

27 November 1943.

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

G. C. Upcott,

Comptroller and Auditor General.

PETERHEAD HARBOUR.

ACCOUNT of the sum expended, in the year ended 31 March 1943, compared with the sum granted, for constructing a new harbour of refuge at Peterhead.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
A.—Works	10,496	5,687 17 7	4,808	2 5	—	—
B.—Salaries, &c.	1,434	2,129 13 7	—	—	695	13 7
C.—Travelling and Incidental Expenses	70	15 13 9	54	6 3	—	—
TOTAL	£ 12,000	7,833 4 11	4,862	8 8	695	13 7
Surplus to be surrendered ..			£4,166 15 1			

Receipts payable to Exchequer.	Estimated.	Realized.
	£	£ s. d.
Rents, sale of old stores, &c.	36	186 6 —

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Labour was employed largely on essential works for other Departments of Government, &c.

B.—Provision was not made for the salary of the Resident Engineer (S.34979/42).

NOTE.

The aggregate value of the plant and stores in hand on 1 April 1943 was 40,691*l.*, distributed as follows :—

Special plant (professional valuation)	£ 31,031
General tools and plant (professional valuation)	3,874
Materials (new and old)	5,786

H. V. Markham,
Accounting Officer.

30 November 1943.

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

G. C. Upcott,
Comptroller and Auditor General.

WORKS AND BUILDINGS IN IRELAND.

ACCOUNT of the sum expended, in the year ended 31 March 1943, compared with the sum granted, including an amount allocated from the Vote of Credit, for expenditure in respect of public works and buildings in Ireland.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
NORTHERN IRELAND.						
IMPERIAL SERVICES.						
A.—Maintenance and Repairs	3,925 - -	12,870 10 1	—		8,945 10 1	
B.—Furniture, &c. ..	1,925 - -	14,412 7 2	—		12,487 7 2	
C.—Rents, &c.	10,020 - -	15,457 4 6	—		5,437 4 6	
D.—Fuel, Gas, Electric Current, Water and Household Articles ..	4,685 - -	10,278 2 4	—		5,593 2 4	
N.—New Works, Alterations, Additions and Purchases	—	27,147 13 9	—		27,147 13 9	
	£ 20,555 - -	80,165 17 10	—		59,610 17 10	
RESERVED SERVICES.						
E.—Maintenance and Repairs	11,000 - -	9,378 - 3	1,621 19 9		—	
F.—Furniture, &c. ..	4,605 - -	4,461 13 9	143 6 3		—	
G.—Rents, &c.	8,130 - -	7,654 13 4	475 6 8		—	
H.—Fuel, Gas, Electric Current, Water and Household Articles ..	5,725 - -	5,253 18 9	471 1 3		—	
O.—New Works, Alterations, Additions and Purchases	—	67 9 5	—		67 9 5	
	£ 29,460 - -	26,815 15 6	2,711 13 11		67 9 5	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A, B, C, D and N.—War requirements.

E.—Services postponed.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£ s. d.	£ s. d.	£ s. d.	£ s. d.		
EIRE.						
IMPERIAL SERVICES.						
I.—Maintenance and Repairs	3,720 — —	3,769 8 8	—	49 8 8		
J.—Furniture, &c. ..	320 — —	1,529 12 2	—	1,209 12 2		
K.—Rents, &c.	1,500 — —	1,958 16 1	—	458 16 1		
L.—Fuel, Gas, Electric Current, Water and Household Articles ..	2,760 — —	2,436 12 —	323 8 —	—		
	£ 8,300 — —	9,694 8 11	323 8 —	1,717 16 11		
GROSS TOTAL .. £	58,315 — —	116,676 2 3	3,035 1 11	61,396 4 2		
	Estimated.	Applied.	Excess of Expenditure over Gross Estimate met from Vote of Credit.			
M.—Appropriations in Aid	2,545 — —	2,545 — —				
NET TOTAL .. £	55,770 — —	114,131 2 3	£58,361 2 3			
Allocated from Vote of Credit	58,361 2 3	—				
	£114,131 2 3	114,131 2 3				

Receipts payable to Exchequer.

Estimated. Realized.

Receipts authorized to be used as Appropriations in Aid Appropriated in aid (Subhead M)

£	£	s.	d.
2,545	3,434	14	9
	2,545	—	—

Paid separately to Exchequer

£ 889 14 9

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

J.—Additional demands and non-payment of certain accounts in 1941.

K.—Unforeseen requirements.

Details of Receipts.

Estimated. Realized.

Government of Northern Ireland for services carried out on agency terms, rents, old materials, &c.

£	£
2,545	3,435

NOTES.

Expenditure of at least 65,256*l.*, for which provision was not made in the Estimates, has been identified as directly arising out of the existence of a state of war, viz. :—Subheads A, 9,886*l.*; B, 12,906*l.*; C, 8,195*l.*; D, 7,121*l.*; N, 27,148*l.*

Reinstatement of malicious damage to Customs border posts, 109*l.* 11*s.* 9*d.* (F.15215) (see Civil Appropriation Accounts, 1941, page 356).

29 November 1943.

F. P. Robinson,
Accounting Officer.

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

G. C. Upcott,
Comptroller and Auditor General.

CIVIL ACCOUNTS,
1942.

CLASS VIII.

NON-EFFECTIVE CHARGES (PENSIONS).

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CLASS VIII.

NON-EFFECTIVE CHARGES (PENSIONS).

SUMMARY.

Page.	No. of Vote.	SERVICE.	Estimated Gross Expenditure.	Authorized Appropriations in Aid.	Supply Grant.	Actual Gross Expenditure.	Appropriations Applied.
			£	£	£	£ s. d.	£
346	1	Merchant Seamen's War Pensions ..	227,508	—	227,508	217,461 3 6	—
347	2	Ministry of Pensions	36,192,500	13,000	36,179,500	46,074,845 2 7	13,000
357	3	Royal Irish Constabulary Pensions, &c.	1,210,000	—	1,210,000	1,203,013 16 3	—
359	4	Superannuation and Retired Allowances	2,549,643	47,643	2,502,000	2,795,599 11 5	37,957
		Total	40,179,651	60,643	40,119,008	50,290,919 13 9	50,957

CLASS VIII.

NON-EFFECTIVE CHARGES (PENSIONS).

SUMMARY.

No. of Vote.	Net Expenditure.		Gross Expenditure compared with Estimate.		Deficiency of Appropriations in Aid.	Allocated from Vote of Credit.	Amount to be surrendered.	Extra Receipts payable to Exchequer.	
	£	s. d.	£	s. d.				£	s. d.
1	217,461	3 6	10,046	16 6	—	—	10,046	16 6	1 19 11
2	46,061,845	2 7	—	—	9,882,345	2 7	—	—	21,751 8 4
3	1,203,013	16 3	6,986	3 9	—	—	6,986	3 9	63 12 2
4	2,757,632	5 11	—	—	245,956	11 5	9,675	14 6	255,632 5 11
	1,239,952	8 3	17,033	- 3	10,128,301	14 -	9,675	14 6	10,137,977 8 6
Total amount to be surrendered £							17,033	- 3	

MERCHANT SEAMEN'S WAR PENSIONS.

ACCOUNT of the sum expended, in the year ended 31 March 1943, compared with the sum granted, for war pensions and allowances (including cost of treatment) arising out of the war of 1914-1918 to merchant seamen and fishermen and their dependants and the administrative expenses connected therewith.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
ADMINISTRATION.						
A.—Salaries, &c.	1,098	996 7 11	101	12 1	—	—
B.—Travelling and Incidental Expenses, &c.	40	13 10 6	26	9 6	—	—
C.—Expenses of Fishing Vessels Committee	70	62 14 6	7	5 6	—	—
PENSIONS AND ALLOWANCES.						
D.1.—Allowances to disabled Officers and Seamen of the Mercantile Marine, including cost of Treatment	15,000	14,140 15 6	859	4 6	—	—
D.2.—Pensions and Allowances to Widows and Dependants of deceased Officers and Seamen of the Mercantile Marine	195,000	186,696 5 3	8,303	14 9	—	—
D.3.—Pensions and Allowances to Widows and Dependants of deceased Fishermen	16,300	15,546 15 4	753	4 8	—	—
DD.—Losses	—	4 14 6	—	—	4	14 6
TOTAL	£ 227,508	217,461 3 6	10,051	11 —	4	14 6

Surplus to be surrendered £10,046 16 6

Receipts payable to Exchequer.

Surplus on realization of stock and interest on Compensation Trust Fund Accounts, received from the Fishing Vessels (War Risks) Compensation Committee, Limited	£ s. d. <u>1 19 11</u>
---	---------------------------

EXPLANATION of the Causes of Variation between Expenditure and Grant.

D.1 and D.3.—Deaths were more numerous than anticipated.

D.2.—Deaths were more numerous than anticipated and certain payments due to pensioners resident abroad were not made owing to war conditions.

DD.—Wrongful encashment by a third party of a postal draft issued to a pensioner resulted in the loss of 4*l.* 14*s.* 6*d.* (S.46725).

21 October 1943.

Cyril Hurcomb,
Accounting Officer.

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

G. C. Upcott,
Comptroller and Auditor General.

MINISTRY OF PENSIONS.

ACCOUNT of the sum expended, in the year ended 31 March 1943, compared with the sum granted, including an amount allocated from the Vote of Credit, for the salaries and expenses of the Ministry of Pensions, payments in respect of war pensions, gratuities and allowances, sundry contributions in respect thereof and other services.

SUMMARY.

Service.	Grant.		Expenditure.		Expenditure compared with Grant.			
					Less than Granted.		More than Granted.	
	£	s. d.	£	s. d.	£	s. d.	£	s. d.
A-B.—Administration	1,650,000	--	1,826,806	9 1	—		176,806	9 1
C.—Medical Services ..	1,028,500	--	1,705,686	1 10	—		677,186	1 10
D.—Funeral Grants ..	9,500	--	18,439	17 3	—		8,939	17 3
WAR 1914-18.								
E.—Pensions, &c. (Officers and Nurses) ..	3,610,800	--	3,594,373	10 6	16,426	9 6	—	
F.—Pensions, &c. (Non-Commissioned Officers and Other Ranks) ..	29,885,000	--	29,800,685	4 4	84,314	15 8	—	
G.—Miscellaneous Payments ..	8,700	--	7,972	--	728	--	—	
WAR 1939.								
H.—Services—Pensions, &c. (Officers and Nurses) ..	—		972,874	8 2	—		972,874	8 2
I.—Services—Pensions, &c. (Non-Commissioned Officers and Other Ranks) ..	—		5,499,526	14 1	—		5,499,526	14 1
J.—Mercantile Marine—Pensions, &c. (Officers) ..	—		498,210	7 5	—		498,210	7 5
K.—Mercantile Marine—Pensions, &c. (Seamen, &c.) ..	—		609,717	8 3	—		609,717	8 3
L.—Civilians—Pensions, &c. ..	—		1,523,549	13 6	—		1,523,549	13 6
M.—Pension, &c., Contributions under Empire Air Training Scheme ..	—		13,605	-- 6	—		13,605	-- 6
MM.—Losses ..	—		3,398	7 8	—		3,398	7 8
GROSS TOTAL ..	£36,192,500	--	46,074,845	2 7	101,469	5 2	29,983,814	7 9
Deduct—	Estimated.		Applied.					
Z.—Appropriations in Aid ..	13,000	--	13,000	--	Excess of Expenditure over Gross Estimate met from Vote of Credit.			
NET TOTAL ..	£36,179,500	--	46,061,845	2 7				
Allocated from Vote of Credit ..	9,882,345	2 7	—		£9,882,345 2 7			
	£46,061,845	2 7	46,061,845	2 7				

Receipts payable to Exchequer.	Estimated.	Realized.	
	£	£	s. d.
(i) Receipts of classes authorized to be used as Appropriations in Aid	13,000	27,984	11 7
(ii) Receipts of other classes	—	6,766	16 9
Total		£34,751	8 4
Appropriated in aid (Subhead Z)		13,000	—
Paid separately to Exchequer		£21,751	8 4

DETAILED ACCOUNT OF EXPENDITURE COMPARED WITH GRANT.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£	s.	d.	£	s. d.
ADMINISTRATION.						
A.—Salaries, &c. ..	1,531,000	1,699,213	17	10	—	168,213 17 10
B.1.—Travelling Expenses ..	65,000	70,269	16	8	—	5,269 16 8
B.2.—Miscellaneous Expenses ..	34,000	36,092	14	2	—	2,092 14 2
B.3.—Telegrams and Telephones ..	20,000	21,230	—	5	—	1,230 — 5
MEDICAL SERVICES.						
C.1.—Medical Treatment	840,000	1,427,142	1	4	—	587,142 1 4
C.2.—Surgical Appliances	168,000	230,960	8	—	—	62,960 8 —
C.3.—Expenses of Travelling, &c., for Treatment or Medical Examination	20,500	47,583	12	6	—	27,083 12 6
D.—Funeral Grants ..	9,500	18,439	17	3	—	8,939 17 3
WAR 1914–18.						
OFFICERS AND NURSES.						
E.1.—Disablement Pensions and Gratuities, and Treatment Allowances ..	2,253,000	2,234,760	18	8	18,239	1 4 —

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—Excess mainly due to increase in staff and in rates of war bonus as a result of the war (1939).
 C.1.—Excess due to treatment requirements arising in connexion with the war (1939).
 C.2.—Excess due to increased demand in connexion with the war (1939), including the supply of special spectacles for the Service Departments.
 D.—Excess due to deaths resulting from the war (1939).

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

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
WAR 1914-18— <i>contd.</i> OFFICERS AND NURSES— <i>contd.</i>				
E.2.—Commutation of Retired Pay and Wound Pensions	5,800	5,767 3 -	32 17 -	—
E.3.—Pensions and Gratuities to Widows and Dependants ..	1,352,000	1,353,845 8 10	—	1,845 8 10
NON-COMMISSIONED OFFICERS AND OTHER RANKS.				
F.1.—Disablement Pensions and Gratuities, and Treatment Al- lowances ..	17,490,000	17,444,220 8 3	45,779 11 9	—
F.2.—Pensions and Gratuities to Widows and Dependants ..	12,395,000	12,356,464 16 1	38,535 3 11	—
MISCELLANEOUS PAYMENTS.				
G.1.—P a y m e n t s under the Regu- lations of the Special Grants Committee ..	8,200	7,897 7 10	302 12 2	—
G.2.—Extra-Regulation Fund	500	74 12 2	425 7 10	—
WAR 1939. SERVICES.				
OFFICERS AND NURSES.				
H.1.—Disablement Pensions and Gratuities, and Treatment Al- lowances ..	—	149,543 8 6	—	149,543 8 6
H.2.—Pensions and Gratuities to Widows and Dependants ..	—	823,330 19 8	—	823,330 19 8

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

Service.	Grant.	Expenditure.		Expenditure compared with Grant.			
				Less than Granted.		More than Granted.	
	£	£	s.	d.	£	s.	d.
WAR 1939— <i>contd.</i>							
SERVICES— <i>contd.</i>							
NON-COMMISSIONED OFFICERS AND OTHER RANKS.							
I.1.—Disablement Pensions and Gratuities, and Treatment Allowances ..	—	3,211,384	10	1	—	3,211,384	10 1
I.2.—Pensions and Gratuities to Widows and Dependants ..	—	2,288,142	4	—	—	2,288,142	4 —
MERCANTILE MARINE OFFICERS.							
J.1.—Disablement Pensions and Gratuities, and Detention Allowances ..	—	108,455	13	4	—	108,455	13 4
J.2.—Pensions and Gratuities to Widows and Dependants ..	—	389,754	14	1	—	389,754	14 1
SEAMEN, &c.							
K.1.—Disablement Pensions and Gratuities, and Detention Allowances ..	—	129,112	9	—	—	129,112	9 —
K.2.—Pensions and Gratuities to Widows and Dependants ..	—	480,604	19	3	—	480,604	19 3
CIVILIANS.							
L.1.—Disablement Pensions and Gratuities, and Injury Allowances ..	—	748,733	5	11	—	748,733	5 11
L.2.—Pensions and Gratuities to Widows and Dependants ..	—	774,816	7	7	—	774,816	7 7
M.—Pension, &c., Contributions under Empire Air Training Scheme	—	13,605	—	6	—	13,605	— 6

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

Service.	Grant.	Expenditure.	Expenditure compared with Grant.					
			Less than Granted.			More than Granted.		
	£	£ s. d.	£	s.	d.	£	s.	d.
MM.—Losses, Compensation, Amounts Irrecoverable, and Unvouched Expenditure ..	—	3,398 7 8	—			3,398	7	8
	Estimated.	Applied.						
Z.—Appropriations in Aid	13,000	13,000 — —	—			—		

Details of Receipts.

Estimated. Realized.

	£	£
(i) Receipts of classes authorized to be used as Appropriations in Aid :—		
Sale of produce, &c., at Ministry institutions	4,000	7,327 (a)
Recoveries in respect of medical treatment, &c.	2,000	11,505 (b)
Recoveries of officers' and other ranks' pensions, &c.	1,500	1,430
Repayment of cost of services in connexion with administration of the Widows', Orphans' and Old Age Contributory Pensions Acts, 1936 to 1941	1,100	1,013
Repayment from the Unemployment Fund of cost of services under the Unemployment Acts, 1935 to 1940	2,300	71 (c)
Various receipts	2,100	6,639 (d)
Total	£13,000	27,985

(ii) Receipts of other classes :—

	£
Part refundment, on re-employment, of marriage gratuity awarded to a clerical officer	73
Capitalized value of pensions awarded under the Mercantile Marine Scheme to a number of widows and dependants of British officers and seamen who lost their lives whilst serving on Dutch vessels on time charter to the Ministry of War Transport	5,194
Capitalized value of a pension awarded under the Mercantile Marine Scheme to the widow of a naturalized British subject, Master of a Venezuelan vessel, who lost his life whilst returning to Britain on a British vessel which was torpedoed	1,500
Total	£6,767

(a) Excess mainly due to a change in procedure whereby the emoluments of certain residential staff in Ministry hospitals are now charged in full to Subhead C.1 and the rentals of quarters occupied by them credited to Subhead Z.

(b) Excess due to a large increase in the number of civilian (non-pensioner) patients who received treatment and maintenance (under the Emergency Medical Services Scheme) in Ministry institutions, and the consequent increase in the contributions towards the cost.

(c) Services performed in connexion with the Unemployment Acts, 1935 to 1940, ceased during the year.

(d) Various receipts comprise the following items :—

	£
Recoveries in respect of surgical appliances, including special spectacles for use with anti-gas respirators, supplied to Dominion and Allied Governments	1,982
Charges for private telephone calls, &c.	1,269
Refund of salary of officer on loan to East African Government	831
Injury allowances, paid under the Personal Injuries (Civilians) Scheme, recovered from compensation awarded by insurance companies in respect of accidents sustained by civil defence personnel whilst on duty	491
Reimbursement of cost of hospital equipment supplied to the Fighting French Forces	513
Other miscellaneous receipts	1,553
Total	£6,639

NOTES ON SUBHEADS, &c.

C.2.—Includes 200*l.* on account of *ex gratia* payment to a contractor for artificial arms and appliances, towards extra cost of wages and materials, &c. Balance 160*l.* paid in 1943 (S.1298/4).

D, L.1 and L.2.—Include extra-statutory payments of funeral grants and allowances in respect of deaths and injuries caused by a tube shelter disaster. The payments are equivalent to such as would have been made if they were technically admissible under the Personal Injuries (Emergency Provisions) Act, 1939. In a number of cases pensions have since been awarded, and in future accounts these, as well as any allowances, will be charged to the corresponding subheads (E.25250/043).

F.2.—Includes payments made under the Dispensing Warrant in supplementation of modified pensions awarded to certain 1914–18 war widows. The supplements (which are known as "additional grants") are subject generally to the conditions of need, &c., governing the grant of supplementary pensions by the Assistance Board under Part II of the Old Age and Widows' Pensions Act, 1940, and are payable only to widows who are between 60 and 70 years of age and who are in receipt of pension not exceeding 20*s.* a week. The grants are assessed and paid by the Assistance Board as the Ministry's agents. Additional grants totalling 3,456*l.* 11*s.* were paid to some 180 widows during the year (E.42828).

Also includes a grant under the Dispensing Warrant of 617*l.* 10*s.* to the Royal Patriotic Fund Corporation to increase the allowances of certain widows of soldiers who died in former wars (S.2074).

G.1.—Includes 90*l.* 10*s.* 8*d.* for the education of certain children of exceptional ability, which amount would have been paid from the King's Fund had not the sum available for the purpose in that Fund been fully hypothecated (S.1130/5).

J.1.—Includes an award of detention allowance at the rate of 180*l.* per annum to the wife of an officer who was captured by the enemy when serving as a supernumerary officer and returning to this country for leave (E.25250/041/2).

Also includes an award of provisional allowance at the rate of 195*l.* per annum for the period 11 October 1942 to 15 February 1943 to an officer who contracted malaria on the Gold Coast following loss of ship (E.25250/041/02).

J.2.—Includes an award of pension at the rate of 140*l.* per annum to the widow of an officer who met his death by falling overboard whilst examining the damage to his ship which had been torpedoed (E.25250/062).

Also includes an award of pension at the rate of 155*l.* per annum to the widow of an officer who was accidentally drowned whilst endeavouring to save his ship which had grounded (E.25250/062).

K.1.—Includes awards of provisional allowance and pension at varying rates to a seaman who sustained injury whilst ashore undergoing an anti-aircraft gunnery course (E.25250/041/2).

Also includes an award of provisional allowance at 100 per cent. rate to an allied seaman injured whilst serving on an allied vessel on time charter to the British Government (E.25250/038).

K.2.—Includes an award of pension and children's allowances at 41*s.* 6*d.* per week to the widow of a seaman who sustained injury by enemy action, and was washed overboard and drowned whilst returning home on another vessel after a period of treatment overseas (E.25250/041/01).

L.1.—Includes awards of pension and allowances (five cases) at various rates in respect of accidents to members of civil defence organizations (E.25250/064).

M.—Under a Memorandum of Agreement, dated 17 December 1939, relating to the Empire Air Training Scheme, between the Government of the United Kingdom and the Governments of Canada, Australia and New Zealand, the former undertook to make contributions to these Dominion Governments—calculated at the rates of pension and allowances specified in the Order by His Majesty—in the event of the death or disablement of Dominion personnel whilst serving with the Royal Air Force (E.25250/072).

MM.—LOSSES, COMPENSATION, AMOUNTS IRRECOVERABLE, AND UNVOUCHED EXPENDITURE.
(Treasury authority for cases 2 to 18 and 20 is E.15308/055, and for other cases as shown below)

Case.	Charged in previous years.			Charged in this Account.		
	£	s.	d.	£	s.	d.
1. Pension awarded under the Personal Injuries (Civilians) Scheme paid concurrently with pension awarded under the Special Constables Order in respect of four orphan children. Prosecution and recovery waived as fraud not imputed (S.50401) (1940 to 1942)	142	13	3	30	1	5
Allowances obtained in respect of separated wives.						
2. Pensioner deceased. Recovery impracticable (1929 to 1942)	165	8	—	1	10	—
3. Prosecution and recovery waived in view of support given (1935 to 1942)	125	2	—	12	5	—
4. Wife's allowance obtained by pensioner wrongly representing the woman with whom he was living as his legal wife. 25 <i>l.</i> 13 <i>s.</i> 4 <i>d.</i> arrears of pension withheld. Prosecution and further recovery impracticable. Pensioner deceased. Net overissue (1919 to 1942)	536	19	8	—		
Dependants' pensions drawn after remarriage.						
5. Prosecution and recovery waived as woman aged, in poor health and without means. Remarriage gratuity of 6 <i>l.</i> 10 <i>s.</i> set off against overissue. Net overissue (1923 to 1942) ..	242	7	2	—		
6. A similar case. Remarriage gratuity of 6 <i>l.</i> 10 <i>s.</i> set off against overissue. Net overissue (1930 to 1942)	151	19	3	—		
7. A similar case. Remarriage gratuity of 6 <i>l.</i> 10 <i>s.</i> set off against overissue. Net overissue (1919 to 1942)	871	13	3	20	12	6
8. Pensioner deceased. Remarriage gratuity of 17 <i>l.</i> 6 <i>s.</i> 8 <i>d.</i> set off against overissue. Net overissue (1930 to 1942) ..	351	18	3	—		
9. Remarriage was bigamous. Prosecution and recovery impracticable. Pensioner deceased (1920 to 1942)	435	16	2	3	11	8
10. Prosecution and recovery impracticable. Woman deceased (1917 to 1941)	1,100	18	4	—		
11. Prosecution impracticable and recovery waived. Award was the result of official error of which the payee could not be held to have been aware (1918 to 1942)	550	19	2	—		
12. Dependant's pension obtained by stepmother who was not <i>in loco parentis</i> to the deceased soldier (regarded as technical only as father would have been eligible had he applied). Prosecution and recovery waived as fraud not imputed (1917 to 1942)	620	—	4	10	1	3
13. Dependant's pension obtained by the unmarried wife of the deceased soldier's father by representing herself to be the deceased soldier's mother (regarded as technical only as father would have been eligible had he applied). Prosecution and recovery waived as fraud not imputed (1919 to 1942)	354	16	3	1	5	—
14. Disability retired pay during in-patient treatment drawn without deduction for maintenance owing to official error. Recovery waived as payee who is in poor health could not be held to be aware of the error (1938 to 1942)	227	8	3	14	12	6

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MM.—LOSSES, COMPENSATION, AMOUNTS IRRECOVERABLE, AND UNVOUCHED EXPENDITURE—*contd.*

Case.	Charged in previous years.			Charged in this Account.		
	£	s.	d.	£	s.	d.
15. Pension obtained at excessive rate under the Pensions (Increase) Act, 1920, by failure to disclose full income. Prosecution impracticable as evidence of fraudulent intent insufficient. 18 <i>l.</i> 5 <i>s.</i> 4 <i>d.</i> recovered and further recovery proceeding. Net overissue (1936 to 1942)	130	1	4	—	—	—
16. Gratuity paid to widow in respect of her husband reported as killed in action, but later notified as accidentally killed. Recovery waived (1940)	200	—	—	—	—	—
17. Gratuity paid to widow who was separated from and not maintained by her husband at the time of his death. Prosecution impracticable and recovery waived. Award was the result of official error of which the payee could not be held to have been aware (1943)	—	—	—	150	—	—
18. Gratuity and pension paid to widow at excessive rate. The original assessment was based on incorrect information regarding officer's rank at the time of his death. Recovery waived as award was the result of official error of which the pensioner could not be held to have been aware (1942)	—	—	—	160	4	4
19. Overissues of injury allowances paid under the provisions of the Personal Injuries (Civilians) Scheme written off under Treasury authority (S.49051, S.49051/01) :—						
(a) Clerical or administrative error (326 cases)	720	9	7	401	7	3
(b) Accepted provisionally by Assistance Board as a war service injury, but Minister's certificate under Sec. 8 of the Personal Injuries (Emergency Provisions) Act, 1939, refused (126 cases)	178	—	4	661	18	7
(c) Accepted provisionally by Assistance Board as a war injury, but rejected by Ministry (19 cases)	287	10	9	58	17	6
(d) Miscellaneous (14 cases)	133	15	4	21	8	3
(e) Overissues resulting from fraud or suspected fraud. Proceedings taken and recovery proceeding wherever practicable (12 cases)	201	9	6	6	11	—
20. Miscellaneous overissues under 100 <i>l.</i> resulting from fraud, misrepresentation or ignorance on the part of the recipients. Proceedings taken and recovery proceeding wherever practicable (nine cases, 1926 to 1942)	532	18	4	8	9	—
21. Compensation paid for :—						
(a) Damage and incidental expenses consequent upon a motor accident in which a Ministry motor van was involved (S.50405)	—	—	—	59	19	8
(b) Personal injuries (one case)	—	—	—	—	19	6
(c) Loss and damage of property (26 cases)	—	—	—	42	3	4
22. Unvouched payments due to war circumstances dealt with under delegated powers (two cases, 1942)	—	—	—	90	19	6
23. Miscellaneous losses and overissues written off departmentally under general Treasury authority (S.15308) (637 cases, 1939 to 1943)	1,873	6	11	1,641	10	5
	<u>£10,135</u>	<u>11</u>	<u>5</u>	<u>3,398</u>	<u>7</u>	<u>8</u>

DEFICIENCIES OF STORES AND EQUIPMENT.

	Estimated Value.
	£ s. d.
1. Deficiencies of stores and equipment at a Ministry hospital. The shortages were the result of inaccurate recordings due to frequent changes in hospital personnel and neither fraud nor theft could be imputed (S.50405) ..	183 6 6
2. Miscellaneous deficiencies written off under general Treasury authority (S.15308)	247 9 10
	£430 16 4

(The value of plant and equipment on hand at 31 March 1942 was 231,114*l.* Additions during the year amounted to 62,731*l.* and reductions by reason of obsolescence, depreciation, &c., 6,479*l.* The value of plant and equipment on hand at 31 March 1943 was 287,366*l.*

The value of consumable stores on hand at 31 March 1942 was 57,268*l.* Additions during the year amounted to 143,314*l.* and issues to 136,042*l.* The value of consumable stores on hand at 31 March 1943 was 64,540*l.*

NOTES.

Expenditure of at least 9,988,916*l.*, for which provision was not made in the Estimates, has been identified as directly arising out of the existence of a state of war, viz. :—Subheads A, 176,715*l.* ; B.1, 5,270*l.* ; B.2, 2,093*l.* ; B.3, 1,230*l.* ; C.1, 587,142*l.* ; C.2, 62,960*l.* ; C.3, 27,084*l.* ; D, 8,940*l.* ; H.1, 149,543*l.* ; H.2, 823,331*l.* ; I.1, 3,211,384*l.* ; I.2, 2,288,142*l.* ; J.1, 108,456*l.* ; J.2, 389,755*l.* ; K.1, 129,112*l.* ; *K.2, 480,605*l.* ; L.1, 748,733*l.* ; L.2, 774,816*l.* ; M, 13,605*l.*

This Account includes expenditure of approximately 4,469*l.* in respect of the balance of civil pay issued to staff serving with the Forces.

I declare to the best of my knowledge and belief that no part of the expenditure contained in this Appropriation Account has been incurred without authority superior to that of the Department in cases where such superior authority is required by the Regulations.

A. Cunnison,

31 December 1943.

Accounting Officer.

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

G. C. Upcott,

Comptroller and Auditor General.

THE KING'S FUND.

ABSTRACT ACCOUNT FOR YEAR ENDED 31 MARCH 1943.

Receipts.	£	s.	d.	Payments.	£	s.	d.
Interest on investments	103	16	8	Grants	783	6	11
Refunds by grantees	125	14	8	Expenses of administration*	26	13	4
Balance, being excess of payments over receipts carried to Balance Sheet	580	8	11				
	<u>£810</u>	<u>-</u>	<u>3</u>		<u>£810</u>	<u>-</u>	<u>3</u>

*Includes cost of administration of education grants (see Appropriation Account, note to Subhead G.1).

BALANCE SHEET.

	£	s.	d.		£	s.	d.
Balance of Fund at 1 April 1942	4,174	-	-	Investments :—			
Less :—				2,966 <i>l.</i> 13 <i>s.</i> 4 <i>d.</i> 3½ per cent.			
Excess of payments over receipts in year	580	8	11	War Stock, at par	2,966	13	4
				Cash in hand	626	17	9
Balance of Fund at 31 March 1943	<u>£3,593</u>	<u>11</u>	<u>1</u>		<u>£3,593</u>	<u>11</u>	<u>1</u>

THE KING'S FUND (1940).

ABSTRACT ACCOUNT FOR YEAR ENDED 31 MARCH 1943.

Receipts.	£	s.	d.	Payments.	£	s.	d.
Donations	3,219	18	5	Grants	5,027	13	8
Interest on investments	300	6	2	Expenses of administration ..	144	4	8
Profit on realization of investment	8	15	-				
Refunds by grantees	77	4	7				
Balance, being excess of payments over receipts, carried to Balance Sheet	1,565	14	2				
	<u>£5,171</u>	<u>18</u>	<u>4</u>		<u>£5,171</u>	<u>18</u>	<u>4</u>

BALANCE SHEET.

	£	s.	d.		£	s.	d.
Balance of Fund at 1 April 1942	15,260	7	10	Investments :—			
Less :—				10,000 <i>l.</i> 3 per cent. Savings Bonds, 1955-65, at par ..	10,000	-	-
Excess of payments over receipts in year	1,565	14	2	Cash in hand	3,694	13	8
Balance of Fund at 31 March 1943	<u>£13,694</u>	<u>13</u>	<u>8</u>		<u>£13,694</u>	<u>13</u>	<u>8</u>

31 December 1943.

A. Cunnison,
Accounting Officer.

ROYAL IRISH CONSTABULARY PENSIONS, &c.

ACCOUNT of the sum expended, in the year ended 31 March 1943, 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 and children 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.	£ s. d.	£ s. d.
A.—Pensions to Members of the Force enlisted in Ireland	247,000	247,580 3 3	—		580 3 3	
B.—Pensions to Members of the Force enlisted in Great Britain	4,000	3,867 13 1	132 6 11		—	
C.—Pensions and Gratuities to Widows and Children of deceased Officers and Men enlisted in Ireland ..	42,000	41,165 19 —	834 1 —		—	
D.—Pensions and Gratuities to Widows and Children of deceased Officers and Men enlisted in Great Britain	3,400	3,171 16 8	228 3 4		—	
E.—Medical Expenses ..	50	44 13 7	5 6 5		—	
F.—Compensation Allowances to Members of the Force enlisted in Ireland	790,000	785,744 11 6	4,255 8 6		—	
G.—Compensation Allowances to Members of the Force enlisted in Great Britain	110,000	107,931 16 2	2,068 3 10		—	
H.—Commutation Annuities	13,550	13,507 3 —	42 17 —		—	
TOTAL .. £	1,210,000	1,203,013 16 3	7,566 7 —		580 3 3	

Surplus to be surrendered £6,986 3 9

Receipts payable to Exchequer.

Receipts from pensioners in respect of sums due to public funds £ s. d.
63 12 2

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Mortality in the March Quarter 1942 was exceptionally light.

C and D.—The provision for new awards was greater than required.

F and G.—The saving by deaths was greater than had been anticipated. In addition, owing to war conditions, some overseas accounts have not been received in time for the expenditure to be charged against the year 1942 and claims by individual pensioners have continued to be made less promptly than heretofore.

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. Four awards of this nature, which are extra-statutory, involved during the year 1942 a total payment of 73*l.* 9*s.* 5*d.* chargeable to Subhead A (P.15979/6).

The expenditure under Subhead C includes the sum of 6*l.* 10*s.* 5*d.*, the proportion of pension of 50*l.* per annum granted to the widow of a former Inspector-General of the Royal Irish Constabulary. This award is extra-statutory (P.21129/5).

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 182,000*l.*, would be recovered by deduction from the Northern Ireland share of reserved taxes. The actual sum which is being recovered is 179,517*l.* 2*s.* 4*d.*

19 November 1943.

L. Cuthbertson,
Accounting Officer.

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

G. C. Upcott,
Comptroller and Auditor General.

SUPERANNUATION AND RETIRED ALLOWANCES.

ACCOUNT of the sum expended, in the year ended 31 March 1943, compared with the sum granted, including an amount allocated from the Vote of Credit, for superannuation and other non-effective annual allowances, additional allowances, gratuities, compassionate allowances and supplementary pensions in respect of civil employment.

Service.	Grant.		Expenditure.		Expenditure compared with Grant.			
					Less than Granted.		More than Granted.	
	£	s. d.	£	s. d.	£	s. d.	£	s. d.
A.—Superannuation Allowances ...	1,540,000	—	1,520,740	7 7	19,259	12 5	—	—
B.—Compensation Allowances	45,000	—	44,308	5 6	691	14 6	—	—
C.—Non-recurrent Allowances (Additional Allowances and Gratuities) to Established Officers	605,000	—	565,515	10 1	39,484	9 11	—	—
D.—Compassionate Gratuities to Unestablished Officers	67,000	—	44,594	— 8	22,405	19 4	—	—
E.—Diplomatic Pensions and Non-recurrent Allowances ..	100,300	—	84,534	1 11	15,765	18 1	—	—
F.—Colonial Governors' Pensions and Non-recurrent Allowances	19,000	—	20,524	11 10	—	—	1,524	11 10
G.—County Court Judges, &c.—Supplementary Pensions ..	2,000	—	1,344	10 7	655	9 5	—	—

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The saving due to the re-employment of pensioners and the consequent suspension or abatement of their pensions was more than anticipated. Certain amounts did not come in course of payment owing to other circumstances arising out of the war.

C and D.—As explained in the Estimate, Subheads C and D consist entirely of single non-recurrent payments on retirement or death which cannot be predicted with accuracy. There were savings of 17,443*l.* and 19,951*l.* on additional allowances and death gratuities provided in Subhead C and of 18,212*l.* on compassionate gratuities provided in Subhead D.

E.—Two anticipated retirements involving the payment of additional allowances did not take place and no death gratuities were paid.

F.—The excess is due to the payment of a death gratuity awarded in May 1941 but not claimed within that year.

G.—To the extent of 417*l.* the saving was due to re-employment.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
H.—British Antarctic Expedition, 1910–12—Annuities	733 — —	732 11 9	— 8 3	—
I.—Marriage Gratuities ..	80,000 — —	69,490 9 7	10,509 10 5	—
J.—Injury Grants	32,000 — —	391,027 19 11	—	359,027 19 11
K.—Compassionate Fund <i>Original</i> 500 <i>l.</i> <i>Supplementary</i> .. 2,000 <i>l.</i>	2,500 — —	1,635 — —	865 — —	—
L.—Northern Ireland—Pensions and Gratuities	56,100 — —	51,152 2 —	4,947 18 —	—
M.—Advances of Insurance Premiums, &c., of Pensioners	10 — —	—	10 — —	—
GROSS TOTAL <i>Original</i> .. 2,547,643 <i>l.</i> <i>Supplementary</i> 2,000 <i>l.</i>	£2,549,643 — —	2,795,599 11 5	114,596 — 4	360,552 11 9
	Estimated.	Realized.	Excess of Expenditure over Gross Estimate. £245,956 11 5	
<i>Deduct—</i> X.—Appropriations in Aid	47,643 — —	37,967 5 6	Deficiency of Appropriations in Aid realized. £9,675 14 6	
NET TOTAL <i>Original</i> .. 2,500,000 <i>l.</i> <i>Supplementary</i> 2,000 <i>l.</i>	£2,502,000 — —	2,757,632 5 11	Total Deficiency met from Vote of Credit. £255,632 5 11	
Allocated from Vote of Credit	255,632 5 11	—		
	£2,757,632 5 11	2,757,632 5 11		
		Estimated.	Realized.	
Receipts payable to Exchequer		£199,000	£151,495 16 2	

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

I.—Expenditure from year to year on marriage gratuities is difficult to forecast, especially in time of war.

J.—The excess, which is mainly attributable to the war, is for the most part in respect of payments under the Workmen's Compensation Acts to employees of Royal Ordnance Factories.

L.—To the extent of 2,435*l.* the saving was due to re-employment.

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 ..	47,300	35,948
Amounts paid out of Subhead J of this Vote on account of workmen's compensation and recovered from		
(a) Unemployment Fund	208	150
(b) Redemption Annuities Account	—	128
Amount recovered from the Imperial War Graves Commission in respect of two superannuation allowances provided for under Subhead A	135	1,741
Total	£47,643	37,967
(ii) Receipts of other classes :—		
Contributions in respect of superannuation rights of loaned officers	4,000	2,794
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	18,000	13,254
Refunds of gratuities (officers re-established) and of over-issues	—	736
Sum paid from the Unemployment Fund under Section 62 of the Unemployment Insurance Act, 1935, as amended by Section 9 of the Unemployment Insurance (Agriculture) Act, 1936, in respect of the estimated accruing liability for the year 1942 for superannuation, &c., charges of the staff engaged in carrying into effect the Unemployment Insurance Acts ..	177,000	134,711
Total	£199,000	151,495

NOTES.

Expenditure of at least 344,193*l.*, for which provision was not made in the Estimates, has been identified as directly arising out of the existence of a state of war, viz. :—Subhead J, 344,193*l.*

It was stated in the Estimate that the share of the Government of Northern Ireland for pension and gratuity charges, estimated to be 66,000*l.*, would be recovered by deduction from the Northern Ireland share of reserved taxes. The actual sum reported to the Treasury on this account as recoverable is 62,383*l.* 2*s.* 8*d.*

Subhead J.—The sum of 5*l.* 7*s.* 11*d.* overpaid in respect of workmen's compensation to a Royal Ordnance Factory employee has been written off (P.3/2098/4).

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. One award of this nature, which is extra-statutory, involved, during the year 1942, a payment of 4*l.* 11*s.* chargeable to Subhead A (P.15979/6).

An ex-Consular constable, formerly employed in China and now resident in this country, who is in receipt of a pension calculated in Shanghai dollars, has also been granted an extra-statutory increase of pension by the conversion of his pension into sterling at the fixed rate of 1*s.* 10½*d.* (Subhead B) (P.84915/5).

An extra-statutory award of pension was made in a case in which allocation to a beneficiary was allowed after the expiration of the prescribed period of option (Subhead A) (P.2/99900/2).

EXTRA-STATUTORY GRATUITY—SUBHEAD C.

The expenditure under Subhead C includes an award of gratuity and additional allowance, amounting together to 110*l.* 4*s.*, to an established officer in the Assistance Board, which is extra-statutory in so far as there has been included in the calculation thereof the period from 29 July 1940 to 7 August 1941, during which, with the approval of his Department and under arrangements made by the Ministry of Labour and National Service, he was released for service in private industry on work of national importance. The reckoning of such service for superannuation purposes was authorized by the Treasury in anticipation of legislation, to be proposed in due course, to validate this arrangement (P.2/98673/3).

EXTRA-STATUTORY GRATUITIES—SUBHEAD D.

The expenditure under Subhead D includes extra-statutory gratuities to an unestablished officer of the Ministry of Pensions and to the widow of an unestablished officer of the same Department of 67*l.* 10*s.* and 66*l.* 10*s.* respectively. In the calculation of the amounts of these awards periods of service amounting to 14 years 5 months and 14 years 144 days respectively, which were rendered technically to a Hospital Committee, but actually to the Ministry of Pensions, have been included (P.2/99392 and P.2/99614).

EXTRA-STATUTORY ALLOWANCES—SUBHEAD J.

A member of the St. Mary's, Scilly, Coast Life Saving Corps, who sustained injuries on duty, has been paid an amount, which is extra-statutory, sufficient to raise the weekly sum payable under the Workmen's Compensation Acts to 30*s.* a week, together with the maximum supplementary allowance (P.2/47544).

22 November 1943.

L. Cuthbertson,
Accounting Officer.

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

G. C. Upcott,
Comptroller and Auditor General.

CIVIL ACCOUNTS,
1942.

CLASS IX.

EXCHEQUER CONTRIBUTIONS TO LOCAL REVENUES.

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CLASS IX.

EXCHEQUER CONTRIBUTIONS TO LOCAL REVENUES.

SUMMARY.

Page.	No. of Vote.	SERVICE.	Estimated Gross Expenditure.	Authorized Appropriations in Aid.	Supply Grant.	Actual Gross Expenditure.
			£	£	£	£ s. d.
366	1	Exchequer Contributions to Local Revenues, England and Wales	47,121,000	1,103,000	46,018,000	47,120,499 5 -
367	2	Exchequer Contributions to Local Revenues, Scotland ..	6,929,859	175,000	6,754,859	6,929,858 16 11
		Total	54,050,859	1,278,000	52,772,859	54,050,358 1 11

CLASS IX.

EXCHEQUER CONTRIBUTIONS TO LOCAL REVENUES.

SUMMARY.

No. of Votes	Appropriations in Aid Applied.		Net Expenditure.		Gross Expenditure compared with Estimate : Saving.		Deficiency of Appropriations in Aid.		Amount to be surrendered.		Extra Receipts payable to Exchequer.		
	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	
1	1,103,000	- -	46,017,499	5 -	500	15 -	-	-	500	15 -	669	- -	
2	175,000	- -	6,754,858	16 11	3	1	-	-	3	1	-	-	
	1,278,000	- -	52,772,358	1 11	500	18 1	-	-			669	- -	
Total amount to be surrendered									.. £	500	18	1	

EXCHEQUER CONTRIBUTIONS TO LOCAL REVENUES,
ENGLAND AND WALES.

ACCOUNT of the sum expended, in the year ended 31 March 1943, 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.
A.—Grants to Local Authorities under the Local Government Acts, 1929 to 1941 ..	£	£ s. d.	£ s. d.	£ s. d.
	£47,121,000	47,120,499 5 -	500 15 -	—
	Estimated.	Applied.		
<i>Deduct—</i> B.—Appropriations in Aid	1,103,000	1,103,000 - -		
NET TOTAL	£46,018,000	46,017,499 5 -	Surplus to be surrendered. £500 15 -	

Receipts payable to Exchequer.

	Estimated.	Realized.
Receipts authorized to be used as Appropriations in Aid ..	£1,103,000	£1,103,669
Appropriated in aid (Subhead B)		1,103,000
Paid separately to Exchequer ..		£669

NOTE.

Receipts.—These consist of contributions by local authorities who are public assistance authorities in respect of relief from certain public assistance expenditure under the Old Age and Widows' Pensions Act, 1940, and contributions by local authorities under Section 3 (1) of the Local Government (Financial Provisions) Act, 1937.

25 June 1943.

E. J. Maude,
Accounting Officer.

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

G. C. Upcott,
Comptroller and Auditor General.

EXCHEQUER CONTRIBUTIONS TO LOCAL REVENUES, SCOTLAND.

ACCOUNT of the sum expended, in the year ended 31 March 1943, 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.	£	s.	d.
A.—Grants to Local Authorities under the Local Government (Scotland) Acts, 1929 to 1941	£ 6,929,859	£ 6,929,858 16 11	—	3	1	—	—	—
	Estimated.	Realized.						
<i>Deduct—</i> B.—Appropriations in Aid ..	175,000	175,000 - -						
NET TOTAL	£ 6,754,859	£ 6,754,858 16 11	Surplus to be surrendered. £ - 3 1					

NOTE.

B.—These receipts 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.

14 May 1943.

David Milne,
Accounting Officer.

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

G. C. Upcott,
Comptroller and Auditor General.

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