

# Contingencies Fund

## ACCOUNTS 1990-91

RETURN to an Order of the Honourable The House of Commons,  
dated 14 January 1992 *for*

COPY “of Accounts of the Contingencies Fund, 1990-91, showing (1) the Receipts and Payments in connection with the Fund in the year ended the 31 day of March 1991, (2) the Distribution of the Capital of the Fund at the commencement and close of the year; with the Report of the Comptroller and Auditor General thereon”

Treasury Chambers, } **Francis Maude**  
14 January 1992 }

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# Contingencies Fund

## Foreword

The Contingencies Fund is used to meet payments for urgent services in anticipation of Parliamentary provision for those services becoming available, and to provide funds required temporarily by any Government Department for necessary working balances, or to meet other temporary cash deficiencies. In addition, the Fund is used to meet payments for miscellaneous items not appropriate to any specific Parliamentary Supply Vote. No payment may remain as a final charge on the Fund and Parliamentary authority for these miscellaneous payments is obtained, and the Fund repaid, from an annual Vote entitled "Repayments to the Contingencies Fund" taken in the year following that in which the payments are made.

The permanent capital of the Fund was increased to £1,500,000 by section 52 of the Finance Act 1921. Section 3 of the Miscellaneous Financial Provisions Act 1946, as amended by the Contingencies Fund Act 1974, provides that the capital of the Fund, including the permanent capital, may be increased as necessary up to an amount equal to 2 per cent of the authorised supply expenditure for the year ending on the previous 31 March. "Authorised supply expenditure" is defined as the total of the sums which Acts passed before the end of that year have authorised the Treasury to issue out of the Consolidated Fund for supply services for that year. The total supply expenditure authorised for 1989-90 was £124,941,885,000 and accordingly the maximum capital available to the Fund in 1990-91 was £2,498,837,700. For 1990-91 the total supply expenditure authorised was £146,872,484,000 and accordingly the maximum capital available to the Fund in 1991-92 is £2,937,449,680.

*N Monck*  
Accounting Officer

Treasury  
26 November 1991

# Contingencies Fund

## I. ACCOUNT OF RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31 MARCH 1991

	£	£	1989-90 £
<b>RECEIPTS</b>			
Issues from the Consolidated Fund under the Miscellaneous Financial Provisions Act 1946 and the Contingencies Fund Act 1974 to increase temporarily the capital of the Fund		<b>4,000,000,000</b>	4,610,000,000
Advances recovered from:			
1. Sundry Votes of Parliament (Note 1)	<b>1,806,615,547</b>		2,155,691,354
2. Various sources:			
Advances to Customs and Excise in anticipation of revenue	<b>6,002,000,000</b>		5,482,000,000
Advances to Inland Revenue in anticipation of revenue	<b>2,446,000,000</b>		1,715,000,000
3. Vote for Repayments to the Contingencies Fund, 1990-91 (Class XVIII, Vote 19)	<b>157,985</b>		222,238
	<hr/>	<b>10,254,773,532</b>	<hr/>
		<b>14,254,773,532</b>	13,962,913,592
<b>PAYMENTS</b>			
Repayments to the Consolidated Fund in respect of Issues under the Miscellaneous Financial Provisions Act 1946 and the Contingencies Fund Act 1974		<b>3,650,000,000</b>	4,325,000,000
Advances recoverable from:			
1. Sundry Votes of Parliament (Note 1)	<b>2,122,639,862</b>		2,502,795,039
2. Various sources:			
Advances to Customs and Excise in anticipation of revenue	<b>6,002,000,000</b>		5,482,000,000
Advances to Inland Revenue in anticipation of revenue	<b>2,446,000,000</b>		1,715,000,000
3. Vote for Repayments to the Contingencies Fund, 1991-92 (Class XVIII, Vote 20) (Note 2)	<b>146,109</b>		157,985
	<hr/>	<b>10,570,785,971</b>	<hr/>
		<b>14,220,785,971</b>	14,024,953,024
Excess of receipts over payments (payments over receipts) for the financial year		<b>£33,987,561</b>	(£62,039,432)

### STATEMENT OF BALANCE AS AT 31 MARCH 1991

	£	1989-90 £
Balance at beginning of financial year	<b>21,986,330</b>	84,025,762
Plus (less) excess of receipts over payments (payments over receipts) for the financial year	<b>33,987,561</b>	(62,039,432)
Balance at end of financial year	<b>£55,973,891</b>	£21,986,330

*N Monck*  
Accounting Officer

Treasury  
26 November 1991

## Notes

### Note 1

#### ADVANCES FROM THE CONTINGENCIES FUND RECOVERABLE FROM SUNDRY VOTES OF PARLIAMENT

<i>Votes</i>	<i>Code*</i>	<i>Advances</i> £	<i>Repayments</i> £
CLASS I			
1 Defence: personnel costs, support and other services	{ (d)	96,705,000	180,285,000
	{ (f)	107,000,000	
2 Defence procurement	(f)	213,000,000	288,944,434†
3 Defence: armed forces retired pay, pensions etc	(b)	55,000,000	55,000,000
4 Defence works services, etc	{ (d)	61,911,792	61,911,792
	{ (e)	200,000,000	
5 Defence: ship refitting and repair	(d)	8,510,000	8,825,566†
CLASS II			
1 Foreign and Commonwealth Office: overseas representation		—	17,000,000
2 Foreign and Commonwealth Office: other external relations	(c)	2,500,000	—
3 Foreign and Commonwealth Office: external broadcasting and monitoring	(d)	4,760,000	—
CLASS III			
1 Intervention Board Executive Agency: CAP market support	{ (d)	150,000,000	360,000,000
	{ (e)	210,000,000	
3 Ministry of Agriculture, Fisheries and Food: agricultural support, animal health, arterial drainage, flood and coast protection	(d)	11,500,000	11,500,000
CLASS IV			
2 Department of Trade and Industry: support for industry, international trade, statutory and regulatory work, consumer protection and administration	(c)	6,970,000	6,970,000
3 Department of Trade and Industry: Government support for British Shipbuilders	(c)	17,000,000	—
5 Export Credits Guarantee Department: export finance assistance	{ (a)	89,100,000	95,093,000
	{ (d)	5,993,000	
8 Office of Telecommunications	(a)	3,000,000	3,000,000
Carried forward		<u>£1,242,949,792</u>	<u>£1,088,529,792</u>

\* See page 9.

† The sum of £1,055,566 advanced to the Vote for Defence procurement was transferred in the books of the Ministry of Defence to the Vote for Defence: ship refitting and repair and repaid to the Contingencies Fund from that Vote.

Note 1 (contd)

ADVANCES FROM THE CONTINGENCIES FUND RECOVERABLE FROM SUNDRY VOTES OF PARLIAMENT (Contd)

Votes	Code*	Advances £	Repayments £
Brought forward		1,242,949,792	1,088,529,792
CLASS V			
2 Department of Energy: research and development and industrial support	(d)	3,700,000	3,700,000
4 Petroleum licensing and royalty	(e)	5,000,000	5,000,000
6 Privatisation of the electricity supply industry, England and Wales	(e)	262,000,000	262,000,000
CLASS VI			
1 Department of Employment: training and enterprise programmes	(c)	2,700,000	2,700,000
5 Sale of Skills Training Agency	{ (c) (d)	{ 16,324,000 5,344,000 }	16,324,000
CLASS VII			
3 Transport industries	(d)	22,630,000	22,630,000
CLASS VIII			
1 Housing, England	(b)	71,545,376	71,545,376
7 Department of the Environment (Property Holdings): civil accommodation services and administration, etc	(e)	60,000,000	60,000,000
8 Department of the Environment: administration	(d)	1,466,683	1,466,683
10 Sale of shares in the water holding companies, etc	(e)	5,000,000	5,000,000
13 Property Services Agency of the Department of the Environment: PSA Services	(e)	17,200,000	17,200,000
CLASS IX			
1 Police, magistrates' courts, probation and other grants, England and Wales	(d)	13,530,000	—
6 Sale of the independent Broadcasting Authority's transmission system	(c)	281,000	281,000
CLASS X			
2 Lord Chancellor's Department: legal aid, etc	(d)	48,000,000	55,600,000
4 Northern Ireland Court Service: legal aid, etc		—	550,685
10 Treasury Solicitor's Department: operational costs	{ (a) (d) (e)	{ 200,000 2,700,000 15,000,000 }	2,900,000
11 HM Land registry	(e)	15,000,000	15,000,000
14 The Crown Office, Scotland: Crown prosecutions and legal services	(d)	700,000	700,000
CLASS XI			
1 Schools, research and miscellaneous services	(c)	15,530,000	120,000
3 Student awards, loans and compensation payments	(c)	3,300,000	3,300,000
Carried forward		<u>£1,815,100,851</u>	<u>£1,634,547,536</u>

\*See page 9

Note 1 (contd)

ADVANCES FROM THE CONTINGENCIES FUND RECOVERABLE FROM SUNDRY VOTES OF PARLIAMENT (Contd)

<i>Votes</i>	<i>Code*</i>	<i>Advances</i> £	<i>Repayments</i> £
Brought forward		1,815,100,851	1,634,547,536
CLASS XIII			
1 Hospital and community health services, family practitioner services, (part) and other services, England	(c)	1,500,000	1,500,000
2 Family practitioner (part) and other services, England	(b)	250,000	250,000
CLASS XIV			
1 Pensions and disability benefits (non-contributory)	(f)	118,600,000	11,800,000
2 Income support		—	38,300,000
3 Family benefits		—	53,500,000
5 Housing benefit, community charge benefit and transitional payments	(d)	117,000,000	—
CLASS XV			
1 Agricultural support, Scotland	(d)	287,090	287,090
13 Legal proceedings, Scotland	(a)	1,700,000	1,700,000
20 Department of the Registers of Scotland	(e)	2,500,000	2,500,000
25 National Health Service (superannuation, etc), Scotland	(d)	4,121,000	—
CLASS XVI			
2 Agricultural services, support for the fishing industry, regional and industrial development, Wales	(c)	150,000	150,000
5 Tourism, roads and transport, housing, other environmental services (including civil defence), education, arts and libraries, and health and personal social services, Wales		—	150,000
6 Housing, other environmental services and welfare food, Wales	{ (b) (c) }	{ 29,132,921 33,000 }	29,165,921
11 National parks supplementary grant and transport grant, Wales	(a)	76,000	76,000
12 Rate rebate grants, Wales	(d)	339,000	339,000
CLASS XVIII			
2 HM Treasury: UK coinage	(d)	5,700,000	5,700,000
11 National Investment and Loans Office	(e)	650,000	650,000
14 Central Office of Information	(e)	25,000,000	25,000,000
CLASS XIX			
1 Cabinet Office: Office of the Minister for the Civil Service	(e)	500,000	—
CLASS XIXB			
1 National Audit Office		—	1,000,000
Total		<u>£2,122,639,862</u>	<u>£1,806,615,547</u>

\*See page 9

\*The code letters shown against the advances indicate the purposes for which they were required and follow the definitions in 11.6 of Government Accounting. Total advances attributable to each, are:

	£
(a) expenditure in excess of the amount granted in the Vote on Account;	94,076,000
(b) expenditure on an urgent service which Parliament has already approved through specific enabling legislation but for which existing funds are not available;	155,928,297
(c) expenditure on unforeseen new services;	66,288,000
(d) expenditure on existing services when the cash provision on the Vote is exhausted;	564,897,565
(e) expenditure financed ultimately from receipts pending the accrual of those receipts; and	802,850,000
(f) advances to finance working balances over the turn of the financial year	438,600,000
	<u>£2,122,639,862</u>

Note 2

DETAILS OF ADVANCES REPAYABLE FROM THE VOTE FOR  
REPAYMENTS TO THE CONTINGENCIES FUND, 1991-92

	£	£
Stamp duties remitted:		
On deeds and other instruments on which stamp duty would be payable by a Commonwealth or Foreign Government, or a representative of such Government in the United Kingdom	101,461	
On deeds and other instruments for Public Departments	<u>15</u>	101,476
Extra-scale payments in respect of expenses of Returning Officers for Parliamentary Elections		6,060
Extra-scale payments in respect of expenses of Returning Officers for European Parliament Elections		37,000
Termination of contracted-out employment: a Contributions Equivalent Premium for The Hon. Lord Dervaird under the Social Security Pensions Act 1975		<u>1,573</u>
		<u>£146,109</u>



II. STATEMENT SHOWING THE DISTRIBUTION OF THE CAPITAL OF THE FUND AT 1 APRIL 1990 AND 31 MARCH 1991

1 APRIL 1990

Advances outstanding, as detailed in the Account for 1989-90 (page 9), repayable from:

	£
Sundry Votes of Parliament	571,355,685
Vote for Repayments to the Contingencies Fund	157,985
Balance as per former Account	21,986,330
	£593,500,000

31 MARCH 1991

Advances outstanding, repayable from:

	£	£
Sundry Votes of Parliament:		
Defence: personnel costs, support and other services	168,705,000	
Defence procurement	213,000,000	
Defence works services, etc	200,000,000	
Defence: ship refitting and repair	6,910,000	
Foreign and Commonwealth Office: other external relations	2,500,000	
Foreign and Commonwealth Office: external broadcasting and monitoring	4,760,000	
Department of Trade and Industry: Government support for British Shipbuilders	17,000,000	
Sale of Skills Training Agency	5,344,000	
Police, magistrates' courts, probation and other grants, England and Wales	13,530,000	
Schools, research and miscellaneous services	15,410,000	
Pensions and disability benefits (non-contributory)	118,600,000	
Housing benefit, community charge benefit and transitional payments	117,000,000	
National Health Service (superannuation, etc), Scotland	4,121,000	
Cabinet Office: Office of the Minister for the Civil Service	500,000	887,380,000
Vote for Repayments to the Contingencies Fund		146,109
Balance: In hand of Paymaster General		55,973,891
		£943,500,000

*N Monck*  
Accounting Officer

Treasury  
26 November 1991

## Certificate and Report of the Comptroller and Auditor General

I have examined the accounts on pages 4 to 9 in accordance with the National Audit Office auditing standards.

In my opinion the accounts properly present the receipts and payments of the Contingencies Fund for the year ended 31 March 1991 and the balances held at that date. I have no observations to make on these accounts.

*John Bourn*  
Comptroller and Auditor General

National Audit Office  
19 December 1991





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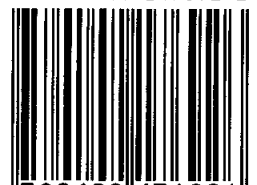
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