

Appropriation Accounts

(VOLUME 3: CLASSES X - XV AND XVII)

1976-77

Appropriation Accounts of the sums granted by Parliament for Classes X - XV and XVII for the year ended 31st March 1977; together with the Report of the Comptroller and Auditor General thereon, and upon certain Revenue and Store Accounts. (In continuation of House of Commons Paper No. 93 of 1976-77.)

*Presented pursuant to Acts 29 & 30 Vict., c. 39, s. 22,
and 11 & 12 Geo. 5, c. 52, ss. 2, 4 & 6*

*Ordered by The House of Commons to be printed
31st January 1978*

LONDON
HER MAJESTY'S STATIONERY OFFICE

APPROPRIATION ACCOUNTS 1976-77

VOLUME 3: CLASSES X-XV and XVII

H.C. 138 (1977-78)

CORRECTIONS

Page 20—PROGRAMME 10.4—amend the sub-total for Estimated Net Expenditure to read—2,058,250

PROGRAMME 8.2—alter the last word of description to read—**FACILITIES**

Page 23—Net Total—insert light rule and sterling sign (£) below figures for *Original* and *Supplementary* in line with total in Grant column

Page 29—THE BRITISH LIBRARY (GRANT IN AID) ACCOUNT—under Receipts amend the Estimate for Grant in Aid to read—£19,509,000

Page 31—ACCOUNT—A1 National Library of Scotland—amend the figure of 720,000 for *Original* to read—720,700

A2 Purchases (Grant in Aid)—alter figure of 167,000 in Expenditure column to read—167,878 and enter 878 in column for More than Granted

Page 93—Notes—*Gifts Received*—after Whitworth Standard Gauges: in second line, amend to read—scrap value

Page 194—SUMMARY OF PROGRAMME OUTTURN—PROGRAMME 13.2—amend last word of description to read—ADMINISTRATION

Page 316—AZ Appropriations in Aid—amend the figure of 8,097,000 for *Supplementary* to read—8,072,000

March 1978

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APPROPRIATION ACCOUNTS (VOLUME 3: CLASSES X-XV AND XVII),
1976-77

REPORT OF THE COMPTROLLER
AND AUDITOR GENERAL

GENERAL

Outturn of the Votes in all Classes

1. It will be seen from the summary on pages 2 and 3 that the outturn of the Votes in all Classes was as follows:

	£'000	£'000
Gross Expenditure:		
Estimated:		
Original Estimates (as revised)	37,905,262	
Supplementary Estimates	4,476,922	
	<hr/>	42,382,184
Actual		41,547,849
		<hr/>
Saving		834,335
Appropriations in Aid:		
Authorised:		
Original Estimates (as revised)	3,326,324	
Supplementary Estimates	1,309,609	
	<hr/>	
	4,635,933	
Applied	4,535,478	
	<hr/>	
Deficiency		100,455
		<hr/>
		733,880
Amount for which Parliamentary authority is required in order to make good excesses on certain Votes		19,080
		<hr/>
Amount to be surrendered, being 1.99 per cent of Supply Grants		752,960
		<hr/>

2. The exact amount to be surrendered is £752,959,829.16.

Extra receipts

3. Extra receipts payable to the Consolidated Fund recorded in the Appropriation Accounts of all Classes amount to £868,604,368.50. I certify that of this sum £868,144,465.47 has been paid into the Consolidated Fund. The balance of £459,903.03 will, subject to the approval of Parliament, be applied towards meeting the excess expenditure on Class III, Vote 2 (see paragraphs 124 and 125 of my Report in Volume 1), Class IV, Vote 13 (see paragraphs 29 and 30 of my Report in Volume 2), Class XIII, Vote 1, and Class XIV, Vote 7 (see paragraphs 48, 133 and 134 below).

Adjustment of balances on 1975-76 Votes

4. The excesses which occurred on 21 Votes in 1975-76 have been made good by Vote of Parliament, £224,484·00 being applied for this purpose from the amount of £571,578,880·63 recorded as available for surrender. I certify that the balance of £571,354,396·63 has been duly surrendered to the Consolidated Fund.

Revenue accounts

5. Accounts of the receipt of revenue by the Customs and Excise Department and the Inland Revenue Department, and of certain receipts by other Departments, are rendered to and examined by me under section 2 of the Exchequer and Audit Departments Act 1921. These accounts are not published and I am not statutorily required to certify them as correct, but I am required to carry out such examination as I think fit in regard to the correctness of the sums brought to account and to report to the House of Commons on the results of my examination, together with my report on the Departments' appropriation accounts.

6. Under these provisions I have carried out, with generally satisfactory results, test examinations of the revenue accounts of the Customs and Excise and the Inland Revenue Departments, and of the accounts relating to betterment levy rendered to me by the Department of the Environment and the Scottish Development Department; selective employment tax rendered by the Department of Health and Social Security; motor vehicle duties, etc., rendered by the Department of Transport; and broadcast receiving licence revenue collected mainly by the Post Office as agent of the Secretary of State for the Home Department.

7. Where I have considered it desirable to make further comments on matters affecting the content of these revenue accounts, my observations are made under the relevant Vote of the department concerned. In particular, in my comments on the revenue accounts of the Customs and Excise and the Inland Revenue Departments, I have as usual given information on the amounts of revenue which have been remitted or written off as irrecoverable, on arrears in collection of taxes and on the progress of Inland Revenue's investigations into attempted fraud and evasion.

CLASS X, VOTE 1. EDUCATION (DEPARTMENT OF EDUCATION AND SCIENCE)**Section B. Universities, &c.: Grants through the University Grants Committee****Inspection of the books and records of the University Grants Committee and the universities**

8. Paragraphs 89 to 99 of my predecessor's Report on the Civil Appropriation Accounts, Classes VI-XI, 1971-72, reviewed the results of the first cycle of audit inspection visits to universities undertaken by his staff since he was granted access to the books and records of the University Grants Committee (UGC) and the

CLASS X, VOTE 1 *contd.*

universities in 1968. Between October 1972 and July 1977 my staff carried out a second programme of visits to all the major university establishments and a selection of the smaller institutions of the University of London.

9. My staff followed the same approach on these visits as during the first programme. When examining university books and records and reviewing procedures at administrative and selected academic departments, they continued to have regard to any reports made by the universities' auditors on the adequacy of the systems of financial control. The general procedure of discussing specific matters of interest with appropriate university officials, and of following this up by informal correspondence where it was thought necessary to obtain a university's considered views, was also continued. The main objective was to verify that the effectiveness of financial and resource management did not fall short of the standard which Parliament would expect of bodies whose income was derived predominantly from public funds.

10. My officers continued to receive the fullest co-operation from both the UGC and the universities. They found that the universities had continued to maintain a generally satisfactory standard of financial administration but, as in the first programme of visits, they were able at most universities to suggest some improvements in financial procedures or ways of securing better value for money. Most of these suggestions were accepted by the universities after informal discussion and correspondence, but it has not been practicable to evaluate the resultant financial savings in quantitative terms.

11. In some instances my officers again discovered misunderstanding or misinterpretation of the UGC's rules, leading to errors in claims for grants. Correction of these resulted in the reduction of grants or refunds by universities to the Consolidated Fund. In the second programme of visits such reductions and refunds amounted to some £0.8 million, compared with some £1.3 million in the first programme.

12. On some matters I found it necessary to seek the views of the UGC or the Department of Education and Science and where these raised significant issues of more general concern they have been referred to in my annual Reports on the Appropriation Accounts. Subjects dealt with in this way and considered at the time by the Committee of Public Accounts have included the prolonged delay in reaching settlements with valuation officers and local authorities on the universities' liabilities to local authority rates and in recovering the large amounts overpaid on the basis of provisional valuations; the acquisition and retention by the University of Nottingham of properties for which there had ceased to be a foreseeable university need; the unrecovered advances made by the University of London to finance the commercial activities of London University Computing Services Ltd.; losses incurred by universities in the provision of residence and catering services; and the need to consider aspects of future recurrent grant settlements such as standards of provision and the possibility of changes in forecast student numbers if there were a return to settlements on a longer-term basis.

CLASS X, VOTE 1 *contd.*

13. In consultation and collaboration with the UGC I have prepared for circulation to the universities a memorandum, based on my officers' findings, indicating areas where improved procedures or economy measures suggested by them or adopted by individual universities on their own initiative could be applied generally. The subjects covered included the possibility of securing more advantageous terms for the purchase of goods and services by the co-ordination of requirements both within universities and between universities through joint purchasing groups; the need to ascertain the full costs of repayment services provided by universities and to keep the charges under review; the desirability of maintaining separate accounts to reflect the full costs of any trading or other self-supporting activities undertaken by universities; the importance of adequate physical checks of holdings of university equipment and reviews of usage to enable the best use to be made of any surplus capacity; the need for proper protection of a university's interest in any patentable inventions by staff members; possible ways of improving the efficiency or economy of university residence and catering services; the importance of proper management of building projects; and the possible scope for wider application of the energy-saving practices adopted by some universities.

CLASS X, VOTE 1. EDUCATION (DEPARTMENT OF EDUCATION AND SCIENCE)**CLASS X, VOTE 2. EDUCATION AND LIBRARIES (SCOTTISH EDUCATION DEPARTMENT)****Control of expenditure on fees included in awards to students***(i) General*

14. Students from England and Wales undertaking designated courses, including first degree and other advanced courses and courses of teacher training, have a statutory entitlement to awards from public funds, subject to conditions specified in statutory regulations. The awards are paid initially by local education authorities, but 90 per cent of the cost is reimbursed by the Department of Education and Science (DES) and only the remaining 10 per cent is met from rate revenues. Similar awards to students from Scotland are paid directly by the Scottish Education Department (SED); these are not governed in detail by statutory regulations but SED's practice is normally the same as in England and Wales. Awards include a specified payment towards the student's maintenance, which may be reduced according to the income of the student and his parents or spouse, and, irrespective of means, the payment of tuition and other prescribed fees. Many post-graduate students also receive awards from public funds which include the payment of university or college fees.

15. The universities and other institutions of higher education normally fix their tuition fees in accordance with the recommendations of DES and SED, and the regulations for the academic year 1977-78 now limit the awards in respect of such fees to the recommended amounts. The regulations impose no limit, however, on the

CLASS X, VOTES 1 & 2 *contd.*

amounts which may be paid in respect of two further items covered by the awards, viz. the fees levied by the constituent colleges of collegiate universities and the subscriptions charged for membership of students' unions, both of which are fixed independently by the individual institutions. Neither the college fees nor, in most cases, the union subscriptions are subject to control by DES, SED or the University Grants Committee (UGC).

(ii) College fees

16. Six of the universities in Great Britain are organised on a collegiate basis, but the legal basis and financial responsibilities of the colleges of Oxford and Cambridge Universities are quite different from those of the other four. At Oxford and Cambridge the colleges are self-governing chartered bodies acting under Privy Council statutes. They are largely independent of the universities' central institutions and provide many services and facilities which elsewhere would be provided by the university. Thus the universities provide central facilities for laboratory work, most lectures and certain other functions; and they examine for and award degrees. But the colleges, in addition to their wider responsibilities for the promotion of learning and research, are responsible for student admissions; general academic, moral and social tutorial guidance; direction of studies; and individual tutorial teaching. They also provide residential and teaching accommodation, and catering and recreational facilities. The facilities provided centrally by the universities are financed by recurrent grants from the UGC, university fees at the levels recommended by DES and some endowment income. The colleges receive no grants from the UGC and meet the recurrent cost of their contribution towards the education of their students from college fees and, to some extent, from their endowment income; they also charge for residence and catering services.

17. College fee income in 1976-77 was expected to be about £7.7 million at Oxford and £6.7 million at Cambridge. The greater part of this was derived from public funds through student awards. The fees, which are fixed by the colleges themselves, have increased substantially in recent years because the amounts available from their endowment income, though rising more rapidly than the FT/Actuaries all-share index, had not kept pace with rising costs. The colleges' total endowment income in 1975-76, the latest year for which accounts are available, amounted to £5.8 million at Oxford and £3.4 million at Cambridge.

18. The average cost per student to public funds is somewhat greater at both Oxford and Cambridge than at other universities of broadly comparable size, while the total cost, including that part met from endowment income, was on the most recent available evidence some 25-30 per cent higher than at those others. However, as DES pointed out, an authoritative comparison of the unit costs at different universities could be made only after exhaustive examination of the individual circumstances of each university, including such factors as the commitment to research, the subject mix of students, the proportion of post-graduate work, the number and variety of courses, the rate of expansion and any other special factors which might introduce distortions. They also told me that published information indicated that the relationship between the cost falling wholly or mainly on public funds of a student

CLASS X, VOTES 1 & 2 *contd.*

at Oxford or Cambridge and at other universities of similar size had not altered significantly in recent years and that the cost had not risen in real terms. The UGC had told them that the cost per student, including college fees, at Oxford and Cambridge bore the same relationship to the average as that of some universities where college fees were not charged.

19. DES have been aware that the existing arrangements for the payment of college fees through students' awards constituted an open-ended commitment on public funds. They have from time to time considered how this expenditure might best be brought under control. In April 1977, following discussions between DES and the Vice-Chancellors of Oxford and Cambridge Universities, the Department invited the Universities to co-operate in solving the problem on the basis that any change would take effect from the academic year 1978-79. DES are continuing to explore with representatives of the colleges a basis for an acceptable solution.

20. I asked DES how they proposed to satisfy themselves that the college fees accepted as a charge to public funds, together with the funds available for educational purposes from endowment income, represented no more than the fair and reasonable cost to the colleges of providing appropriate facilities. They told me that the standard of facilities and the cost of maintaining them inevitably varied from one university to another. DES had held several meetings with representatives of the colleges about undergraduate fees; and also some meetings with both them and representatives of the Research Councils about post-graduate fees. They expected to agree new arrangements to come into effect for the academic year 1978-79. They would review annually the fees to be charged by the colleges.

21. I fully appreciate that such broad ratios as the average cost per student will be affected by many factors, including those mentioned by DES, and that special considerations apply to the financing of the Oxford and Cambridge colleges in view of their unique circumstances and the facilities they provide. The main point with which my enquiry was concerned was the means by which, in these special circumstances, DES proposed to secure effective control over the expenditure from public funds on college fees.

(iii) *Subscriptions to students' unions*

22. Most students undertaking courses of higher education are required to join the students' union or similar body providing social and recreational facilities at the institution they attend. This ensures that the cost of the facilities is spread between all the students, since all are entitled and encouraged to use them. Accommodation and services for the students' unions are subsidised in varying degrees by the parent institutions, but the unions are otherwise financially self-supporting. The level of subscriptions charged by the union is subject to the agreement of the governing body of the parent institution and, in some non-university institutions, to endorsement by the responsible local education authority. But DES and SED, who ultimately meet most of the costs through students' awards, are not consulted except in the case of the Scottish Central Institutions and Colleges of Education which receive grant from the Secretary of State for Scotland.

CLASS X, VOTES 1 & 2 *contd.*

23. DES have long recognised that the arrangements for meeting subscriptions to students' unions constituted a further open-ended commitment on public funds and in 1971 they proposed radical changes in the system of financing. These proposals met with little or no support from the various educational interests involved and were therefore dropped. The search for alternatives continued within DES and SED and early in 1977 they reconsidered the position. DES then estimated that the total value of students' union subscriptions had risen from about £3 million in 1970-71 to about £11 million in 1976-77. After allowing for the increase in student numbers, this represented an average increase in subscription rates of about 170 per cent, compared with a 130 per cent increase in students' maintenance grants and 120 per cent in the retail price index. There were however substantial variations between institutions in the current rates of subscriptions; at non-university institutions the rates varied between nil and £33.50 a year and at the universities they ranged mainly from £20 to £40 a year.

24. DES made no change in the arrangements for paying students' union subscriptions in the awards regulations for 1977-78; but in the autumn of 1977 DES decided, in agreement with SED, to consult the interested parties, including the local authority associations, the UGC, the Committee of Vice-Chancellors and Principals and the National Union of Students, about possible improvements in future arrangements.

25. DES have informed me that the means by which they will seek to achieve effective control of the expenditure from public funds on students' union subscriptions will depend on the outcome of their consultations, but they hoped that any changes would take effect from the academic year 1979-80. They also told me that in the context of their current consultations they would consider the possible adoption of interim measures to restrain the disproportionate increase in the cost of students' union subscriptions pending the introduction of appropriate long-term arrangements.

CLASS XI, VOTE 1. HEALTH AND PERSONAL SOCIAL SERVICES, ENGLAND**The London undergraduate teaching hospitals: costs, medical workloads and distribution of clinical specialties***(i) Costs*

26. The Secretary of State for Social Services is statutorily required to provide within the National Health Service (NHS) clinical facilities for teaching medical and dental students. In London most of the facilities employed by the twelve medical and five dental schools of the University of London were until the NHS reorganisation of 1974 provided by twelve separately administered teaching hospital groups. These teaching hospitals are now administered together with non-teaching hospitals and community health services by six Area Health Authorities (Teaching). These form part of the responsibilities of the four "Thames" Regional Health Authorities and in

CLASS XI, VOTE 1 *contd.*

each case lie at the London apex of those authorities, which cover the GLC area and stretch out to the South and East Coasts and into the Home Counties. The London teaching hospitals have always treated many patients from a wide area but in recent years they have placed an increasing emphasis on serving a specific local catchment area, while still providing a substantial part of the regional specialties. The net revenue expenditure on hospital services in England in 1975-76 was £2,516 million, of which the four Thames Regions accounted for £888 million. The six London Area Health Authorities (Teaching) spent £356 million, representing 13½ per cent of hospital expenditure in England, in providing 11½ per cent of the available beds for acute specialties and 6 per cent of those for longer-stay and psychiatric patients, and in dealing with 14 per cent of out-patient, day-patient and accident and emergency attendances.

27. The hospital cost summaries show that it was more costly to treat patients in teaching than in non-teaching hospitals. The following figures extracted from the 1975-76 summaries show that costs were significantly greater in London undergraduate teaching hospitals than in the provincial ones:

	<i>Provincial teaching hospitals</i>	<i>London teaching hospitals</i>	<i>Percentage difference</i>
	£	£	%
Cost per in-patient day	33.54	41.58	+24.0
Cost per out-patient attendance	9.58	12.76	+33.2
Cost per accident and emergency attendance	7.43	10.74	+44.5

On the basis of these cost differences, DHSS calculated that the total extra costs in 1975-76 of treating all of the patients dealt with in the London teaching hospitals, compared with the costs of dealing with the same number of patients in provincial teaching hospitals, would have amounted to:

	£m
In-patient treatment	21.5
Out-patient treatment	7.8
Accident and emergency treatment	2.2
	<hr/>
	£31.5m
	<hr/>

28. In September 1976 a Resource Allocation Working Party consisting mainly of officers of DHSS and the NHS also recorded that teaching hospitals were on average more costly to run than hospitals in which no teaching took place, and that the excess was not entirely due to the teaching function and presence of students. Other factors included the tendency for regional specialties and research work to be located at teaching hospitals and for these hospitals to develop as "centres of excellence". The Working Party urged research into the impact of these factors upon costs.

CLASS XI, VOTE 1 *contd.*

29. In reply to my question whether they had been able fully to analyse the cost differences between the London and provincial undergraduate teaching hospitals and to establish their reasonableness in relation to the teaching requirements and the standards of medical and non-medical services considered appropriate for these hospitals, DHSS informed me that they were unable to do so. They considered however that there were sound reasons why the average costs of the London teaching hospitals should be significantly higher than those in the provinces. The principal quantifiable factors making up the £31.5 million in paragraph 27 were: the cost of London weighting on pay, £10 million; the greater proportion of teaching to health service activity in London and the consequent higher costs of providing clinical facilities, £6 million; the higher proportion of cases in the more expensive specialties, £3 million; and the greater spaciousness of the accommodation in London, leading to higher overhead costs in relation to workload, £5 million. DHSS recognised however that the cost analysis alone could not satisfactorily demonstrate whether the extent of the cost differences was justified. Unquantifiable further factors were the greater research and development activity in London, the long-standing role of the London teaching hospitals as innovators in developing new techniques and in setting high standards of patient care, and geographical cost differences such as the higher cost in London (other than London weighting mentioned above) of providing the same services. The Department were in touch with several groups of health service treasurers and others who were attempting to refine the analyses of teaching hospital and specialty costs and thus to improve the method of allocating funds to all hospitals. These groups had not yet produced any recommendations.

(ii) Workload of medical staff

30. The following figures, based on the medical staff returns for the year ended 30 September 1975 and weighted to take account of out-patient, day-patient, and accident and emergency attendances, show the average clinical workload of medical staff. The workload is inevitably lower in teaching than in non-teaching hospitals but is also lower in London teaching hospitals than in provincial teaching hospitals:

	<i>Annual number of cases per doctor</i>
Provincial non-teaching hospitals	222
Provincial teaching hospitals	167
Thames Regions non-teaching hospitals	195
London undergraduate teaching hospitals	145

31. DHSS informed me that measurement of medical workloads in teaching hospitals presented special difficulty: statistics on the hours devoted to clinical work by academic medical staff were unreliable, and the time spent on patient care and teaching could not be accurately apportioned. They thought it likely that the figures quoted above exaggerated the actual disparity between London and provincial teaching hospitals. However they accepted that it was improbable that the disparity could be wholly accounted for in this way. Several of the factors relating to disparities in costs, referred to in paragraph 29, applied also to staffing levels but the Department had no

CLASS XI, VOTE 1 *contd.*

means of quantifying their effects. The Department did not exercise central control over the overall numbers of medical staff employed by health authorities, nor over the numbers employed in individual health areas. They did however control the numbers of new consultant posts and of new posts in the two most senior medical (and dental) training grades in each region with a view to securing a fairer distribution of the available manpower between regions. Subject to these limits the Department looked to health authorities to decide how best to deploy the manpower available to them in accordance with Departmental guidance on priorities and within their financial allocations. The Department told me that the current financial limitations in London would necessarily cause London health authorities to examine their staffing levels as part of their rationalisation plans. They believed that this should lead to increased efficiency and economy in London.

(iii) Rationalisation of clinical specialties

32. All except three of the twelve London teaching hospitals have beds allocated to 15 or more of the 19 standard specialties under which clinical care is provided. At September 1975 the size of an appreciable number of these specialties, as measured by the number of occupied beds, was small: in 55 cases the number of beds allocated to a specialty was 10 or less. In 1968 the Royal Commission on Medical Education (Cmnd. 3569) commented that, since modern medical practice needed highly trained staff, who were scarce, and complex equipment, which was expensive and needed frequent replacement, it was not reasonable to expect the full complement of clinical departments to be provided twelve times over in an area of a few square miles in Central London. The Commission considered that the problems of the London undergraduate medical schools could be solved only by a radical reorganisation for which they made recommendations. These included arrangements to secure rationalisation of clinical facilities for teaching and research in the teaching hospitals so that adequate provision would be made with due regard for efficiency and economy.

33. In reply to my enquiries whether significant cost savings might result from improving the distribution of clinical specialties in the London teaching hospitals, DHSS told me that in these hospitals they fell into two main groups: the basic specialties required in any district general hospital and others which were provided less frequently, depending on requirements and the minimum size of a viable unit. Planning and implementing rationalisation of the basic specialties was a task for the health authorities, who had a formal responsibility for providing a comprehensive local service in these specialties in consultation with the University of London and subject to the approval of the regional health authority and the Minister where appropriate. Current constraints on expenditure and the policy of redistributing resources provided the London area health authorities with compelling incentives for rationalisation. They had made a reasonably satisfactory start on the difficult task of planning and effecting rationalisation, often in the face of considerable public opposition, but the process of planning, consulting and implementing was bound to take time partly because any large-scale reorganisation was dependent on capital expendi-

CLASS XI, VOTE 1 *contd.*

ture. The need to provide clinical facilities for medical teaching was a major continuing factor. Where progress appeared slow the Department and the regional health authorities had taken the matter up with the authorities concerned.

34. The second broad group of specialties, those not required in every district general hospital, were often provided in undergraduate teaching hospitals. DHSS considered that many existing units in these specialties were of marginal viability and that some rationalisation would be beneficial. They did not consider that every specialty needed to be provided in every teaching hospital. Although this view was endorsed by the 1968 Royal Commission on Medical Education, it had not been universally accepted by teachers and clinicians. The position in London was further complicated by the post-graduate teaching hospitals, some of which were devoted to specialties within this group. Between 1968 and 1976 various bodies had made recommendations aimed at rationalisation of clinical specialties in London. However, progress was slow, partly because of shortage of money for necessary capital developments, both in the NHS and to establish the medical school and hospital links proposed by the Royal Commission, partly because specific proposals for rationalisation did not always command sufficient support amongst the interests affected, and partly because of the uncertainty caused by the impending NHS reorganisation. In 1976 the new NHS authorities began to prepare strategic plans. DHSS experience with these plans suggested the need for inter-regional planning machinery, including a London planning consortium, to consider such matters as the effect of the declining population on the concentration of acute and teaching facilities in Inner London, the fragmentation of provision of some specialties in units of marginal viability and the need to plan facilities on a supra-regional basis. The Department considered that rationalisation of clinical facilities was bound to be a gradual process extending over a considerable period and no estimate was yet possible of the potential savings.

CLASS XII, VOTE 2. PENSION BENEFITS (NON-CONTRIBUTORY)

CLASS XII, VOTE 3. SUPPLEMENTARY BENEFITS

CLASS XII, VOTE 4. FAMILY BENEFITS

CLASS XII, VOTE 5. ADMINISTRATION AND MISCELLANEOUS SERVICES (DEPARTMENT OF HEALTH AND SOCIAL SECURITY)

Social security benefits: costs of administration

(i) Expenditure on benefits and administration

35. The Department of Health and Social Security (DHSS) administer the social security cash benefits. These comprise the contributory benefits paid from the National Insurance Fund, together with family allowances (replaced by child benefit from April 1977), supplementary benefits, war pensions and certain other benefits paid on

CLASS XII, VOTES 2, 3, 4 & 5 *contd.*

a non-contributory basis from money voted by Parliament. The Department of Employment (DE) act as the agent of DHSS in administering unemployment benefit and certain aspects of supplementary benefit for the unemployed. DHSS also employ the services of other Government Departments and the Post Office Corporation. In 1975-76, the latest year for which comprehensive details are available, benefit payments totalled £8,943 million and the cost of administration, including collection of national insurance contributions, was £533 million, equivalent to 5.9 per cent of the benefits paid. Administration expenses are charged to Parliamentary Votes but National Insurance Scheme costs, £313 million in 1975-76, are then recovered from the National Insurance Fund.

36. The 1975-76 expenses comprised:

	£m	£m	%
Salaries, etc.:			
DHSS	255		
Department of Employment	50		
Inland Revenue	10		
Other Government Departments	1		
Superannuation	47		
		363	68
Accommodation and other office services		57	11
Post Office services		113	21
		533	100

37. The costs attributed to the administration of the main groups of benefits in 1975-76 were:

	<i>Cost of administration</i>	<i>Average number of payments a week</i>	<i>Average cost per payment</i>
	£m	(millions)	£
National insurance (including collection of contributions, £79.3m)	312.6	10.5	0.57
Supplementary benefit	180.8	2.8	1.24
Family allowances	22.5	4.4	0.10
War pensions	9.2	0.4	0.44
Other benefits	8.1	0.5	0.31
All benefits	533.2	18.6	0.55

CLASS XII, VOTES 2, 3, 4 & 5 *contd.*

38. The above table shows the inevitable wide variation in the costs of administering the differing types of benefit. Establishing a claimant's title to some benefits is a simple matter involving only the verification of straightforward particulars. Other benefits require extensive investigation of circumstances, possibly including medical examination. Further, whilst some long-term benefits such as retirement pension and family allowances (now child benefit), once awarded, can continue in payment for long periods at little expense beyond the cost of making the regular payments, others such as supplementary pensions are far more frequently affected by changes in circumstances and the award itself is reviewed at least once a year. Entitlement to other benefits, such as sickness and unemployment benefits and supplementary allowances, is frequently of only short duration. This necessitates individual payments by girocheque, a more expensive method than by a long-term order book, and even if they continue, such awards must be frequently reviewed to ensure that circumstances have not changed and that the benefit conditions continue to be satisfied.

39. Administration costs have been affected by changes in the structure of social security benefits. In April 1970 there were 12 main contributory benefits provided under the National Insurance Scheme and three non-contributory benefits—family allowances, supplementary benefit and war pensions. Since then six new non-contributory benefits have been introduced:

	<i>Latest number of beneficiaries</i>
Old persons' retirement pension	68,000
Family income supplement	80,000
Non-contributory invalidity pension	130,000*
Invalid care allowance	5,000
Attendance allowance	275,000
Mobility allowance	56,000†

* excludes married women who qualified from November 1977.

† expected to total 100,000 when fully phased in.

In addition, sickness benefit has been modified by the introduction of invalidity benefit; and family allowances were first modified by the introduction of child interim benefit and have now been replaced by child benefit and child benefit increase.

40. Means-tested supplementary benefit is particularly complicated and expensive to administer, especially for claimants below pension age: the Supplementary Benefits Commission estimate that the average annual administrative costs for unemployed claimants is about three times that for pensioner claimants. It has been the aim of successive governments since 1966 to work towards a reduction in the dependence of beneficiaries on supplementary benefits. DHSS acknowledge however that some measures, such as the new pension scheme, will take time to have a significant effect and that others, such as the introduction of the non-contributory invalidity pension mentioned above, have made only a small contribution towards reducing reliance on supplementary benefit. I observed that some 47,000 of the 130,000 recipients of non-contributory invalidity pension continued to receive supplementary benefit and only some 23,000 who received the benefit at the normal rate were financially better off than before.

CLASS XII, VOTES 2, 3, 4 & 5 *contd.**(ii) Staff numbers*

41. DHSS and DE staff engaged on social security work in the central, regional and local offices of both departments now exceed 100,000. A broad analysis of their workload in terms of benefits and claims in recent years is as follows:

<i>Year</i>	<i>DHSS and DE staff in post at 31 December</i>	<i>Number of benefit claims</i>	<i>Claims per staff unit</i>	<i>Average number of benefits in payment at any time</i>	<i>Number of benefits in payment per staff unit</i>
		(millions)		(millions)	
1970	75,000	23·8*	317*	17·3	231
1973	83,000	21·1	254	18·0	217
1974	91,000	21·6	237	18·1	199
1975	101,000	22·6	224	18·5	183
1976	106,000	25·0	236	19·2	181

* This figure is not comparable with later years because the method of counting supplementary benefit claims was changed from 1973.

The number of DE staff included in the above table rose from some 10,000 in 1970 to just over 20,000 in 1976; and the number of unemployed persons receiving unemployment benefit or supplementary benefit or both rose from 468,000 in November 1970 to 1,148,000 in February 1977.

(iii) Staff complements in DHSS local offices

42. DHSS estimates of manpower requirements in central, regional and local offices are based on continuous time study, continuous work measurement or activity sampling methods, as appropriate to the type of work. These methods enable estimated annual staff requirements, adjusted by staff inspection, to be related to the expected size and nature of the workload. The estimates are prepared on a national basis and numbers are allocated proportionally to the regions and thence to local offices, with allowances made for special load factors, such as the higher proportion of the more difficult cases in the supplementary benefit load in deprived areas. The complement of local offices is reviewed quarterly and adjustments made if there are significant variations from the forecast. Between 1970 and 1976 the average staff complement of DHSS local offices, determined under these arrangements, increased from 44,900 to 61,700 as follows:

	1970	1976
Supplementary benefit	18,200	28,500
Sickness and invalidity benefit	10,300	12,000
Other benefits, collection of contributions, etc.	16,400	18,200
Allowance for work formerly done by casual staff	—	3,000
	<u>44,900</u>	<u>61,700</u>

CLASS XII, VOTES 2, 3, 4 & 5 *contd.*

43. The following tables show how the number of claims and live caseloads on supplementary benefit and sickness and invalidity benefit handled in DHSS local offices have changed in recent years:

(a) *Supplementary benefit*

<i>Year</i>	<i>Staff complement</i>	<i>Total number of claims</i>	<i>Claims per staff unit</i>	<i>Live caseload</i>	<i>Cases per staff unit</i>
		(millions)		(millions)	
1970	18,200	6.09*	334*	2.74	151
1973	24,000	4.54	189	2.68	112
1974	24,700	4.90	198	2.68	109
1975	25,600	5.13	200	2.79	109
1976	28,500	5.71	200	2.94	103

* This figure is not comparable with later years because the method of counting supplementary benefit claims was changed from 1973.

(b) *Sickness and invalidity benefits*

<i>Year</i>	<i>Staff complement</i>	<i>Total number of claims</i>	<i>Claims per staff unit</i>	<i>Live caseload</i>	<i>Cases per staff unit</i>
		(millions)		(millions)	
1970	10,300	10.63	1,032	0.95	92
1973	11,500	10.02	871	0.95	83
1974	11,800	9.86	836	0.92	78
1975	12,200	9.60	787	0.96	79
1976	12,000	10.74	895	not yet available	

44. DHSS monitor manpower utilisation and performance, both in work processing and in achieving accuracy of benefit payments, by a management information system which has been in operation in its present form since 1974. It relates the manpower used to the allocated staff complements and shows how performance in most of the major tasks compares with pre-set targets, with indicators of the standard of accuracy achieved. The system is supplemented by surveys and more detailed staff inspection and is also subject to an internal audit which operates independently of the line management. DHSS informed the Expenditure Committee of Session 1976-77 that the system, which was still under development, provided managers with far better information of the performance of their staff and clearly indicated where improvements were necessary. There had been no major improvements in terms of falling error rates but, in the light of pressures of new legislation, growing complexity of the

CLASS XII, VOTES 2, 3, 4 & 5 *contd.*

work, heavy turnover of staff and claimants' increased awareness of benefit entitlement and tendency to challenge decisions, the Department considered the performance was satisfactory.

45. The Department informed me that the increase in staff in relation to the number of claims and active caseload, shown in paragraph 43 above, was due to a number of factors. These included the increased complexity of the social security benefit structure, referred to in paragraph 39 above; a greater proportion of the administratively staff-intensive claims for supplementary allowances for the unemployed; and changes in local authority rent, rates and rebate schemes which had necessitated many reassessments of weekly payments. There has also been additional work arising from claimants' increased awareness of benefit entitlement and tendency to challenge decisions. This is illustrated by the increase in appeals to Supplementary Appeal Tribunals from 38,000 in 1970 to 69,000 in 1975. The Supplementary Benefits Commission have attempted to reduce the use of discretionary payments and to simplify the rules for them but the number of these payments, which are complicated to administer, nevertheless increased from 445,000 in 1970 to 1,090,000 in 1976.

(iv) Review of benefit arrangements

46. DHSS and the Supplementary Benefits Commission have started a review of the Supplementary Benefit Scheme to clarify its role and simplify it so that the most efficient use can be made of money and manpower in the light of the increasing number of claimants. DHSS informed me in November 1977 that they were then formulating policy options and hoped to report to the Secretary of State early in 1978.

47. I asked DHSS whether they proposed to review the contributory and non-contributory benefits other than supplementary benefit so as to simplify the structure and reduce administration costs. They told me that it was too early to consider reviewing the new non-contributory benefits referred to in paragraph 39 above, some of which were still being phased in, and that no other major structural review of benefits was currently contemplated. For contributory benefits, a new system for collecting and recording Class 1 contributions was introduced in April 1975; and a new pension scheme would start in April 1978, which would require new administrative processes. The Department's main task in the immediate future, apart from the review of the Supplementary Benefit Scheme, was to implement and absorb all the changes that had already been set in train. They would be looking at the possibility of improving and simplifying administrative processes within the statutory provisions governing the benefits.

CLASS XIII, VOTE 1. PARLIAMENT AND PRIVY COUNCIL: HOUSE OF LORDS**Excess of expenditure over grant**

48. The Account shows expenditure of £3,496.69 (0.2 per cent) in excess of the gross Estimate which, as increased by the Supplementary Estimate presented in February 1977 (H.C.140 of 1976-77), amounted to £1,948,000. This small excess was due to the overspending of £18,892 on Subhead A1, Expenses of Peers, due to additional sittings of the House. There were surplus receipts of classes authorised to be used as Appropriations in Aid of £3,510.74. It is proposed to ask Parliament to authorise £3,486.69 of these surplus receipts to be appropriated in aid towards meeting the excess, leaving a token sum of £10 to be voted as a supply grant.

CLASS XIII, VOTE 6. ECONOMIC AND FINANCIAL ADMINISTRATION: CUSTOMS AND EXCISE**Outturn of revenue**

49. The net revenue collected by the Department during the year, including duties payable to the Isle of Man, amounted to £10,894 million, compared with £9,258 million in the previous year, an increase of £1,636 million (18 per cent). The net receipts from the principal duties were as follows:

	£m
Value added tax	3,770
Hydrocarbon oil	2,067
Beer, wines, spirits and cider	1,946
Tobacco	1,875
Protective duties (mainly under the Import Duties Act)	676
Betting and gaming duties	284
Car tax	218
Agricultural levies	53

The Department estimate that the total cost of collection for the year was £191 million, equivalent to 1.76 per cent of the net revenue, compared with £174 million or 1.88 per cent for the previous year.

Value added tax: arrears due for collection

50. Since the introduction of VAT on 1 April 1973 the Department have maintained detailed computer records of the tax liabilities disclosed by traders' returns, or assessed in the absence of returns, and of the amounts received or written off. From these records they now prepare overall control accounts which enable the flow of VAT receipts to be closely monitored and provide other information to improve the effectiveness of their management of the tax.

CLASS XIII, VOTE 6 *contd.*

51. At 30 September 1977 £124.5 million of the tax then recorded as due for periods up to 31 March 1977 was still outstanding. The following table shows the age of these arrears and the distribution between amounts due from missing or insolvent persons and amounts due from others. Since this covers only the liabilities disclosed by returns received or assessments made up to 30 September 1977, the figures are subject to adjustment.

Financial year	Total tax liability for year	Outstanding at 31 March 1977	Outstanding at 30 September 1977			
			Due from missing or insolvent persons	Due from other persons	Total	
					Amount	Percentage of liability for year
£m	£m	£m	£m	£m	%	
1976-77	5,700.6	692.5*	13.0	43.5	56.5	1.0
1975-76	5,155.3	50.4	19.1	19.0	38.1	0.7
1974-75	4,286.7	28.3	14.5	8.1	22.6	0.5
1973-74	3,219.6	8.4	4.4	2.9	7.3	0.2
Totals	18,362.2	779.6	51.0	73.5	124.5†	

* Includes £505.3 million which became due only on 31 March 1977.

† Equivalent to 1.9 per cent of total tax payable during 1976-77, which included arrears of £820 million in respect of years before 1976-77.

Remissions of revenue and amounts irrecoverable

52. Schedules of extra-statutory remissions of duty in favour of individuals and of amounts written off as irrecoverable are furnished to me annually by the Department. The schedules for 1976-77 show that 16,001 items amounting to £8,395,031 were remitted or written off, compared with 5,711 items amounting to £2,479,322 in 1975-76, made up as follows:

	1975-76	1976-77
	£	£
Value added tax	1,276,970	4,162,640
Purchase tax	908,237	3,624,356
Betting and gaming duties	151,494	422,650
Other duties (mainly import duties)	128,910	147,662
Car tax	3,984	2,430
Penalties and law costs	9,727	35,293
	<u>£2,479,322</u>	<u>£8,395,031</u>

CLASS XIII, VOTE 6 *contd.*

53. The substantial increase in the amount of value added tax remitted or written off in 1976-77 was due to the increasing number of cases since the tax was introduced in 1973 for which all the enforcement procedures had been exhausted and write-off became necessary; this build-up is expected to continue in 1977-78. The increase in purchase tax written off reflects the result of a special exercise undertaken by the Department during the year to clear as many as possible of the outstanding cases.

54. An analysis of the schedules provided by the Department indicates that the distribution according to grounds of remission or write-off was:

	1975-76	1976-77
	£	£
Remissions:		
On grounds of equity	182,300	236,124
On grounds of compassion	5,247	3,469
On other grounds	2,057	1,745
Amounts irrecoverable:		
Insolvency		5,285,972
Taxpayer gone abroad or untraceable	2,289,718	938,561
Other causes: amounts recoverable not sufficient to justify cost of pursuit, etc.		1,929,160
	£2,479,322	£8,395,031

55. I have made a test examination of the remissions and irrecoverable items mentioned in the previous paragraphs. The reasons given for remission and abandonment appear to be satisfactory.

Excise duty on spirits: duty-free samples

56. Liability to excise duty arises on spirits distilled or manufactured in the UK and on imported spirits. Production in the UK is strictly supervised by the Customs and Excise Department and on completion of the production processes the spirits are normally left to mature in Crown-locked duty-free distillers' warehouses. Imported spirits may also be stored without payment of duty in bonded warehouses. Responsibility for the security of goods in both types of warehouse rests with the proprietors, but the Department supervise their operations. In particular, the Department's authority is required for any removal of spirits from a warehouse, whether for home use on payment of duty or for export or some other approved duty-free purpose.

57. Under statutory provisions which have remained largely unchanged for more than 120 years the Department may allow the proprietor of any warehoused goods to take samples, with or without payment of duty. A Customs and Excise Notice specifies the procedures for this and also the number and size of the trade samples

CLASS XIII, VOTE 6 *contd.*

allowed without payment of duty. For spirits the maximum allowance is one sample of not more than one-tenth of a gallon from each cask or vat. The Department maintain no records of the total quantities of duty-free samples taken but test examinations of warehouse records by my staff suggested that it was common practice for proprietors to take the maximum permitted quantities from stocks of both home-produced and imported spirits. The Department estimate that these could amount in total to about 250,000 proof gallons a year, duty on which at current rates would amount to nearly £7 million.

58. Before the Department authorise a proprietor to take samples he must make a written application certifying that each sample is required only as a "bona fide trade sample", although that term is not further defined. Bottles containing such authorised duty-free samples are identified by the affixing of official labels, but they are not subject to any further control by the Department after removal from the warehouse. The Department therefore have no direct information on the ultimate use of duty-free samples, but they have long been aware from investigations undertaken for other purposes that it is not uncommon for such samples to be added to duty-paid stocks or otherwise disposed of as duty-paid spirits. The Department told me that they had no means of estimating the quantity required for essential tests or other trade purposes and so were unable to estimate the duty being lost on the duty-free samples added to duty-paid stocks. However, the Department were satisfied that, since some of the samples were expended or wasted in testing, etc., the annual loss of duty must be less than the £7 million mentioned above.

59. In 1975 there was judicial criticism of the duty-free sampling arrangements during the hearing of proceedings taken by the Department against a warehousekeeper. The Department recognised that the arrangements were open to abuse and their enquiries indicated that the sampling arrangements in the UK might be more generous than those in most other EEC countries. Although they could not assess the extent of abuse, the Department concluded that possible ways of combating it should be considered. In August 1977 I asked the Department whether they had yet reached any final conclusion on this. In particular I asked about a possible reduction of the permitted allowances to accord more closely with the essential needs for tests, etc., under modern conditions of production and marketing; a more precise definition of "bona fide trade purposes"; and prohibition of sale on the home market of spirits taken as duty-free samples. The Department told me that in order to maintain export sales the Scotch Whisky industry attached considerable importance to effective quality control, for which sampling was essential, since the reputation of a proprietor's blends was often linked to the characteristics of individual casks. The Department accepted that such samples should be drawn duty-free to the extent that they were used up during testing or otherwise withheld from consumption. While there was scope for argument about the appropriate level for duty-free samples, the trade felt strongly that the existing level, which had been in force for over 50 years, was still necessary for their legitimate needs. The Department did not therefore favour a reduction. They recognised that abuse could arise if samples were disposed of other than for bona fide purposes and acknowledged the need for a more precise definition of "bona fide trade purposes", although this would have to cover a wide range of uses including testing, research and trade promotion, but not commercial sale on the home market. They also recognised the need for some control over the use to which the samples were put.

CLASS XIII, VOTE 6 *contd.*

60. However, the Department stressed that the matter needed to be handled with care. The Scotch Whisky industry's exports were important to the national economy and also the Department wished to maintain the existing spirit of co-operation with the industry. Without this co-operation the control and collection of the duty would be substantially more difficult and costly; and control over the disposal of duty-free samples would involve considerable official expense. The Department had already had some informal discussion with the trade and intended to proceed more formally at the first reasonable opportunity.

CLASS XIII, VOTE 7. ECONOMIC AND FINANCIAL ADMINISTRATION: INLAND REVENUE

Outturn of revenue

61. The revenue collected by the Department during the year, net of repayments, amounted to £20,711 million, compared with £18,143 million in the previous year, an increase of £2,568 million (14 per cent). The net receipts from the principal taxes were as follows:

	£m
Income tax	17,014
Surtax	62
Corporation tax	2,655
Estate duty and capital transfer tax	384
Capital gains tax	323
Stamp duties	272

The Department estimate that the total cost of collection for the year was £402 million, equivalent to 1.94 per cent of the net revenue, compared with £354 million or 1.95 per cent for the previous year. However, as explained by the Accounting Officer to the Committee of Public Accounts in Session 1976-77, they now consider that the cost of collection expressed as a percentage of the net revenue is an uncertain and to some extent misleading indicator of the efficiency of their collection performance and are examining ways in which a more accurate indication of efficiency might be given.

Balance of tax in assessment and arrears due for collection

(i) *Assessed tax*

62. For the principal taxes assessed by officers of the Inland Revenue Department, the Department maintain Balance Accounts for each accounting period comparing amounts assessed with amounts collected, discharged or remitted. At the end of the 1976 accounting period, October 1976, these accounts for the four main assessed taxes showed outstanding balances totalling £1,708 million. The Department estimate that the total amount ultimately recoverable after amounts under appeal, including estimated assessments, have been finalised will be £838 million.

CLASS XIII. VOTE 7 *contd.*

63. The figures in the following table show the amounts and the age of the outstanding balances for each of these taxes:

Assessments outstanding for	1976 Account					1975 Account totals
	Income tax excluding PAYE and company payments (unassessed)	Corporation tax	Capital gains tax	Surtax	Totals	
	£m	£m	£m	£m	£m	£m
2 years or more	113	72	30	97	312	249
1-2 years	162	106	42	23	333	251
Less than 1 year	556	408	89	10	1,063	1,223
Total	831	586	161	130	1,708	1,723
Estimated total ultimately recoverable	390	292	91	65	838	867

64. Of the total balances outstanding at October 1976 £588 million was then collectible. This represented 10.0 per cent of the total amount assessed and payable in the 1976 accounting period. The following table shows the amounts assessed and payable and the collectible arrears for the last 6 years:

Account	Net amounts assessed and payable			Collectible at balancing dates			
	Arrears brought forward	Current year charge	Total	Relating to earlier years	Relating to current year	Total	Percentage of net amount assessed
	£m.	£m.	£m.	£m.	£m.	£m.	%
1971	353	3,328	3,681	86	187	273	7.4
1972	374	3,388	3,762	90	185	275	7.3
1973	432	3,660	4,092	105	227	332	8.1
1974	546	4,205	4,751	123	356	479	10.1
1975	704	4,507	5,211	177	344	521	10.0
1976	755	5,123	5,878	240	348	588	10.0

(ii) *Tax collected without assessment*

65. The Department also maintain accounts for tax collected without assessment, viz. the tax deducted by employers from employees' pay under PAYE, the tax deducted by contractors in the construction industry from payments to subcontractors and the tax deducted by companies from payments of annual interest, etc., or payable by them as advance corporation tax in respect of dividend distributions, etc. The accounts for each tax year are charged with the tax reported as due from employers, contractors or companies and are credited with the tax paid to Inland Revenue up to the time the accounts are closed in the following October. The amounts charged, and therefore the balances outstanding, do not reflect the whole of the sums properly due because some reports of tax due are received or cleared too late for inclusion in the accounts for the year to which they relate and are charged in subsequent accounts.

CLASS XIII, VOTE 7 *contd.*

66. The amount of tax charged to the 1975-76 account for PAYE and deductions from payments to subcontractors was £12,666 million, and the amount shown as still outstanding from employers and contractors at October 1976 was £71 million. The net amount charged belatedly to the 1975-76 account in respect of previous tax years shows that, in addition to the £44 million shown in the 1974-75 account as still outstanding at October 1975, a further £80 million was also then overdue.

67. The 1975-76 accounts for tax deducted by companies from payments of annual interest, etc., and for advance corporation tax payable in respect of distributions showed charges of £294 million and £888 million respectively, with only negligible amounts still outstanding at October 1976. The net amounts charged belatedly to the 1975-76 accounts in respect of previous tax years show that, in addition to the small balances disclosed by the 1974-75 accounts as still outstanding at October 1975, further sums of £8 million and £7 million respectively were also then overdue.

Remissions of revenue and amounts irrecoverable

68. Schedules of duties and related interest charges remitted or written off as irrecoverable are furnished to me annually by the Department. The schedules for the 1976 accounting periods show that 177,616 items amounting to £28,197,633 were remitted or written off, compared with 176,660 items amounting to £26,633,791 in the 1975 accounting periods, made up as follows:

	1975	1976
	£	£
Income tax	21,633,653	21,944,486
Corporation tax	2,512,208	4,284,874
Surtax	931,178	579,459
Estate duty and capital transfer tax	768,227	516,361
Capital gains tax	662,477	821,703
Other duties	126,048	50,750
	£26,633,791	£28,197,633

69. The distribution according to grounds of remission or write-off was:

	1975	1976
	£	£
Remissions:		
On grounds of hardship	441,539	539,362
On grounds of equity	1,082,533	1,039,180
Miscellaneous: amounts recoverable not sufficient to justify cost of proceedings, etc.	2,894,001	3,812,465
Amounts irrecoverable:		
Insolvency	8,157,937	10,214,359
Composition settlements	40,096	78,136
Taxpayer gone abroad or untraceable, etc.	14,017,685	12,514,131
	£26,633,791	£28,197,633

In addition, remissions of law costs amounted to £226,342.

CLASS XIII, VOTE 7 *contd.*

70. The amount of £539,362 remitted in 1976 on grounds of hardship includes £345,996 (3,493 cases) where arrears arising through departmental error have been remitted in part or in whole on grounds of comparative hardship having regard to the level of the taxpayer's income. In addition, tax estimated at £973,807 in 4,883 similar cases was forgone without assessment.

71. I have made a test examination of the remissions, irrecoverable items and waivers of assessments mentioned in the previous paragraphs. The reasons given for remission and abandonment appear to be satisfactory.

Fraud and evasion

72. As in previous years, the Department have furnished statistics on the outcome of investigations into under-assessments resulting from fraud and evasion of taxes on income and profits. The results of investigations completed in the year to 31 March 1977 compare with those of the five previous years as follows:

<i>Year ended 31 March</i>	<i>Number of charges raised</i>	<i>Total charges raised £</i>	<i>Penalties and interest included £</i>
1977	14,129	27,065,912	9,083,141
1976	12,702	23,225,589	8,227,949
1975	11,707	17,290,775	5,906,301
1974	11,787	16,111,074	5,451,625
1973	11,792	15,430,548	5,297,890
1972	11,069	13,281,870	4,300,445

73. The above figures do not include minor settlements effected by local Inspectors relating mainly to untaxed interest, or settlements with employers in respect of income tax under-deducted (mainly from employees). In the year to 31 March 1977 the former amounted to £5,504,272 (101,261 cases) and the latter to £7,389,387 (3,768 cases).

74. The Department have also furnished statistics on 177 criminal prosecutions relating to taxation in 1976-77. 168 persons were convicted and 9 were acquitted. 123 of the convictions were for frauds in connection with subcontractor exemption certificates, 25 were for offences related to false accounts or false returns, 18 for false claims to personal allowances, deductions for expenses or repayments and 2 for other miscellaneous offences.

Taxation of directors' remuneration

75. The emoluments of company directors, including salaries, fees and other benefits, are chargeable to income tax under Schedule E and are therefore subject to deduction of tax under the PAYE system. While the amount chargeable under

CLASS XIII, VOTE 7 *contd.*

Schedule E for each tax year is based on the total emoluments for that year, employers are required to deduct tax under PAYE only from the payments of emoluments made during the year. There is no statutory definition of the word "payment" in income tax legislation, but the Inland Revenue take the word's ordinary meaning to include not only the handing over of cash to the employee or director, but also the placing of monies within his control or their application to a purpose of his choice.

76. Directors' remuneration is often related to the company's financial results and its precise amount may not be finally determined and formally voted until after the company's annual accounts have been prepared. The amount voted, whether or not it has been paid, is then allowed as an expense against profits in assessing the company's liability to corporation tax for that year. If a company advances part of a director's remuneration during the year, or if remuneration is credited to an account on which the director may draw, tax should be deducted at the time the payments are made or the money is placed within the director's control. Otherwise, tax should be deducted from the remuneration in the year when it is finally paid or treated as paid. If the remuneration is left unpaid and retained in the company as additional working capital it is not subject to PAYE deduction and the tax due can be recovered only by a Schedule E assessment on the director. Such an assessment is not made until at least a further year after the end of the tax year for which the remuneration was assessable. Tax charged in a Schedule E assessment and remaining unpaid after the due date may be liable to an interest charge; but there are no statutory provisions for charging interest on outstanding tax which has been, or should have been, deducted by the company under the PAYE system.

77. It is a common practice for the controlling directors of private companies to draw money from their companies without expressing it as being on account of remuneration; and for the drawings to be made without PAYE deduction by, for example, drawing money from a loan account with the company. If such drawings are in respect of remuneration, however, the Department may detect a company's failure to deduct tax on various occasions. These may include one of the infrequent inspections of the company's PAYE records, examination of its accounts for corporation tax purposes and inspection of the director's personal income tax return. When such a failure is eventually brought to light the company is normally required to submit a supplementary PAYE return for the year concerned and remit to the Collector the additional tax due.

78. The Inland Revenue's PAYE control accounts, referred to in paragraph 65 above, record the tax arrears disclosed by belated PAYE returns. These arrears have increased progressively from £20 million in 1966 to £80 million in 1975, but they are broadly constant in relation to the total PAYE charge. No separate record is maintained of such arrears which arise from the failure of companies to apply PAYE to payments on account of directors' remuneration, and the Department told me that they had no means of estimating them. But test examinations by my officers suggested that most of these tax arrears do relate to directors' remuneration. Not all of these represent tax improperly withheld, since companies sometimes express their PAYE

CLASS XIII, VOTE 7 *contd.*

returns as relating to the tax year for which the directors' remuneration was due rather than that in which it was paid, a practice accepted by the Department for administrative convenience. Nevertheless there remains a substantial proportion which does reflect the failure by companies to apply PAYE properly to directors' remuneration.

79. I therefore asked the Department about the adequacy of their existing powers and procedures to ensure the prompt collection of the tax due on directors' remuneration without undue administrative effort, and about any further steps to secure its more timely and economical collection. The Department told me in October 1977 they were already reviewing possible changes in the law and practice in relation to the treatment of directors' remuneration; but it was too early to forecast the result of the review.

Taxation of partnerships: commencement and cessation provisions

80. The income tax assessable under Schedule D on the income from a trade, profession or vocation is normally based on the profits made in the taxpayer's accounting year ending in the tax year preceding that for which the assessment is made. Since this basis cannot be adopted until after the results of a full year's trading have been established, special provisions apply to the initial years of a new business. For the tax year in which trading commences the assessment is based on the profits arising in that year. For the next year the assessment is based on the results of the first full year's trading. In the third year the normal preceding-year basis is adopted, with the assessment again based on the results of the first full year's trading, although the taxpayer may opt to have both the second and third years' assessments based on the profits arising in those years.

81. Special provisions are also necessary when a business is permanently discontinued. For the tax year in which trading ceases the assessment is based on the profits arising in that year; and the Inland Revenue may opt to have the assessments for both of the two preceding years adjusted from the normal preceding-year basis and based instead on the actual profits arising in those years. The overall effect of the special commencement and cessation provisions is to bring some of the early profits into assessment two or three times and to exclude altogether from assessment the profits of a corresponding period towards the end of the life of the business.

82. Where a trade or profession is carried on by two or more persons jointly, there is a single joint assessment on the partnership. When there is a change in the partnership, regardless of the extent of its practical consequences, the business is treated as though it were permanently discontinued and a new business commenced under new proprietors unless within two years of the change all past and present partners elect for it to be treated as having continued without cessation. This enables the members of a partnership with frequent minor changes in its composition

CLASS XIII, VOTE 7 *contd.*

to choose more or less at will, in the light of the profits known to have been earned, when it is financially advantageous to bring the special cessation and commencement provisions into operation. It is also possible in some professions for the partners to influence the incidence of profits between years through control over the rendering of invoices and the valuation of work in progress. Further, the profits in the initial period following a partnership change can be artificially depressed by the device of allowing the old partnership to retain the work in progress. The combination of these factors allows a partnership considerable scope for tax avoidance by arranging for an initial period of low profits to be brought into assessment two or three times and a later period of high profits to be excluded from assessment altogether.

83. Examination by my staff suggested that many partnership changes were in fact contrived to secure the maximum tax advantage from the commencement and cessation provisions and that in some cases the process was repeated at regular intervals. I accordingly drew the Department's attention to a selection of 13 cases for which my staff had compared the actual profits with the amounts brought into assessment for the latest complete cycle, ranging from 4 to 13 years, from commencement to cessation. In these 13 cases alone a total of some £12 million, or 23 per cent of the actual profits from the complete cycle, had escaped assessment; the individual amounts ranged up to more than £2 million, and up to 35 per cent of the actual profits. The Department told me that they were unable to make a firm estimate of the current loss of tax resulting from the exploitation of the commencement and cessation provisions and any associated avoidance devices. However, on the basis of a survey completed a number of years ago, they considered that in cases where there was a virtual identity between the persons carrying on the trade before and after the cessation, the total profits escaping assessment might be of the order of £5 million a year and the consequent annual tax loss about £3 million.

84. I also asked the Department whether they were considering any measures to prevent the further loss of such tax. They informed me that, in the long term, a change to a current-year basis of assessment for both individual traders and partnerships would prevent the loss of tax from exploitation of the commencement and cessation provisions. This was their goal, and its form and the programme for introduction were under active consideration, but it constituted a fundamental reform with widespread implications which could only be carried through over a number of years. In the meantime the possibility of adopting the individual assessment of partners or other more limited measures aimed directly at this particular type of avoidance remained under consideration, but it was difficult to construct measures which would be effective without involving a disproportionate staff cost.

CLASS XIII, VOTE 8. ECONOMIC AND FINANCIAL ADMINISTRATION: DRIVER AND VEHICLE LICENSING**Motor Tax Account**

85. The total net proceeds of motor vehicle duties, etc., (including amounts collected by the Post Office) brought to account in 1976-77 amounted to £847,047,277 compared with £787,460,951 in the previous year, an increase of £59,586,326.

86. Vehicle excise duties brought in over £41 million extra revenue. The increased rates of duty introduced by the Finance (No. 2) Act 1975 operated throughout the year until 29 March 1977, instead of for 11½ months in the previous year, and the rates were further increased thereafter by the Finance Act 1977. The number of vehicles licensed also increased during the year. Fees for driving licences brought in about £18 million extra, mainly from the £5 fees charged for 'life' licences instead of £1 for the old-style licence.

87. My test examination of the Motor Tax Account included a scrutiny of the certificates and reports of the transactions of local authorities so far received from the auditors (in England and Wales, the District Auditors of the Department of the Environment; in Scotland, officials of the Scottish Office).

CLASS XIII, VOTE 21. OTHER SERVICES: CABINET OFFICE**Excess of expenditure over grant**

88. The Account shows expenditure of £8,236 (0·2 per cent) in excess of the gross Estimate which, as increased by the Supplementary Estimate presented in February 1977 (H.C. 140 of 1976-77), amounted to £4,420,850. Appropriations in Aid realised fell short of the estimate of £35,850 by £26,127 (72·9 per cent). It is proposed to ask Parliament to provide for the excess over the net Estimate by voting a further supply grant of £34,363·04.

89. The Cabinet Office informed me that the excess expenditure was mainly attributable to additional travel and removal costs, and that the shortfall in Appropriations in Aid was due to expected repayment work not being required.

CLASS XIV, VOTE 3. STATIONERY AND PRINTING**Stationery Office printing, publishing and bookshop operations***(i) General*

90. Trading accounts showing the cost of bookshops run by Her Majesty's Stationery Office (HMSO) and the revenue obtained from the sale of official publications to the public, directly or through the trade, are presented annually to

CLASS XIV, VOTE 3 *contd.*

Parliament and published in the volume of Trading Accounts and Balance Sheets of Government Departments. HMSO also prepare for internal use three separate publishing accounts—for Debates of the Houses of Parliament and Standing Committees; for the London Gazette; and for all other parliamentary and non-parliamentary publications. They similarly prepare production accounts for their eight presses and five binderies.

91. In 1973 HMSO informed the Committee of Public Accounts of Session 1972-73 that they hoped to achieve a complete new management accounting system by about April 1975 and that consideration was being given to the introduction of a Trading Fund system of financing from April 1976. The Committee welcomed these proposals and stressed the need to overcome at the earliest possible date the difficulties in the way of providing Parliament with accounts of publishing and printing activities showing the results of operations as a whole.

(ii) Printing costs at HMSO presses

92. HMSO told the Committee of Public Accounts in 1973 that they considered it essential that their presses should operate efficiently and that the economy of doing work on them should be demonstrable. On HMSO presses' basic work the limited comparisons possible with outside trade have been generally favourable to HMSO but there is little other evidence to measure their efficiency.

93. On their non-basic work, which formed about 10 per cent of 1976-77 production, HMSO have continued to compare their costs with prices payable to contractors. These comparisons have been generally unfavourable to HMSO mainly because the presses were not designed for such work, but the costs of some presses have increased significantly in relation to contract prices. Two presses which could previously produce non-basic work at less than contract prices had excess costs of 61 per cent and 77 per cent in 1976-77. I also noted that for the London Gazette the excess of HMSO printing costs over the price for one issue per week which is printed commercially increased from 29 per cent in 1972-73 to 114 per cent in 1976-77.

94. I therefore asked HMSO whether this increasing margin on the London Gazette and the results, after full allowance for the special circumstances, of the latest comparisons with commercial prices for non-basic work indicated decreasing relative efficiency of HMSO presses. HMSO told me that comparisons between relative costs of past and current HMSO and trade production were apt to be misleading because full information about HMSO's true costs was only recently becoming available with the development of new accounting systems; and there was reason to believe that earlier HMSO costs had been under-assessed. In addition the coverage of 'basic' and of 'non-basic' work had been changed.

95. HMSO also told me that the edition of the London Gazette printed commercially was smaller and presented an easier technical task than those printed on HMSO presses, so like was not being compared with like. Further, HMSO's costs had increased faster than those of the trade because of changes in the basis of staff pay and conditions of service. The London Gazette represented a small part of total production

CLASS XIV, VOTE 3 *contd.*

and the cost outturn would not necessarily indicate inefficiencies elsewhere. A more realistic comparison, which gave a favourable result for HMSO, would be between the Lords Hansard, printed under contract, and the Commons Hansard, printed by HMSO.

96. As regards non-basic work, HMSO told me that because the volume and content of customers' orders for basic work varied significantly, non-basic work was needed, for economic considerations, to utilise any spare capacity at their presses, provided that such work did not require additional resources or avoidable overtime costing more than an outside contractor's price for the work. But it was sometimes difficult to slot in general printing work in presses equipped for a different type of basic work. HMSO presses were now allowed to take non-basic work at prices comparable with those charged by outside contractors; and these lower prices were allowed for in the costings of basic work. The comparative costs and hence performance of the two presses mentioned in paragraph 93 above had also been adversely affected by a national house agreement with their industrial staff which eventually had the effect of increasing their basic craft rates above those being paid by comparable firms in their localities. One of these presses used less modern production processes than outside contractors, whose tenders often appeared to cover only their marginal costs, and increased specialisation had caused particular difficulties in finding suitable non-basic work for the other. Several presses had been re-equipped to accommodate permanent changes in requirements and some of the excess costs related to such changes.

97. One press was staffed day and night at the high levels necessary to meet parliamentary requirements for rapid production, and for overnight delivery when necessary, with resulting high costs. Day-to-day fluctuations in this workload and the effect of parliamentary recesses also resulted in production gaps. In these circumstances the use of available fill-in work could then give rise to unfavourable price comparisons.

98. The results of comparisons with trade prices were dependent on conditions in the trade which were likely to change with time. But the Department were not complacent about their performance. Staffing was being reduced in areas of low demand as fast as industrial relations considerations allowed. HMSO were planning to introduce new techniques to keep costs competitive, to improve the economic loading of the presses, and to achieve a suitable balance between in-house and trade facilities.

(iii) *Publication of Parliamentary Debates and the London Gazette*

99. In the two years ended 31 March 1972 HMSO incurred losses on Parliamentary Debates and the London Gazette of £972,000 and £91,000 respectively. The Committee of Public Accounts of 1972-73 noted that HMSO hoped to recoup the latter. Losses continued subsequently while Government restrictions on price increases were operative. In 1974-75 the losses on Debates and the Gazette were £1,109,140 and £163,698 respectively. In November 1975 the Treasury endorsed a proposal, based on the forecast 1976-77 outturn, for an increase of 50 per cent in the price of Debates,

CLASS XIV, VOTE 3 *contd.*

intended to reduce the expected loss for the year to £2 million. But the Treasury also drew attention to the need for a further price increase in mid-1976 to restore the earlier ratio of income to costs. For the *Gazette*, HMSO had sought increases of 100 per cent in the sale price and advertisement rates which could reduce the estimated 1976-77 loss to £64,000. But in order to secure full recovery of costs, together with a significant contribution towards recouping the estimated 1975-76 deficit, the Treasury proposed that the increase in advertisement rates should be 130 per cent. The increases were approved by Ministers and introduced in January 1976. The subsequent outturn has been:

	<i>Parliamentary Debates</i> £	<i>London Gazette</i> £
1975-76	2,095,100 (loss)	164,162 (loss)
1976-77 (estimated)	2,811,000 (loss)	53,000 (profit)

100. I asked HMSO why they had sought no price increases since January 1976. They informed me in December 1977 that the selling price of *Debates*, which was not expected to recover full costs, was a matter for Government decision having regard to the need to make them widely available to the public. An increase in the price of *Debates* would also have been out of line with the movement of the Retail Price Index for Books and Periodicals and was therefore considered inappropriate even though HMSO had calculated that the current prices were insufficient to recoup the run-on costs. Continued losses were therefore inescapable and their extent was only partially within HMSO's control. They would take up with the Treasury possible solutions to the presentation of this position in their accounts. In the case of the *London Gazette*, HMSO had not foreseen any need for a further increase and considered that the estimated outturn for 1976-77 justified that decision.

(iv) Main publishing account for all other publications

101. HMSO informed the Committee of Public Accounts in 1973 that their proposals for price increases to recover losses of £456,000 on their main publishing and bookshop activities in the two years 1970-71 and 1971-72 had been overtaken by the Government's standstill on prices and charges. The Committee hoped however that HMSO's intention to achieve viability on these activities would materialise without undue delay.

102. HMSO's pricing policy during 1973-74 and 1974-75 was subject to the provisions of Stages Two and Three of the Price and Pay Code. Because of their inability to determine in good time the precise deficits being incurred HMSO were unable to take maximum advantage of the Code's provisions. Losses on this main publishing account were:

	£
1972-73	50,609
1973-74	827,452
1974-75	1,378,910

CLASS XIV, VOTE 3 *contd.*

HMSO were entitled under Stage Four of the Price and Pay Code to a profit of 2 per cent on 1975-76 turnover and were able to increase prices by 43 per cent from May 1975. A further increase of 2·8 per cent was permitted in September 1975 following a review of costs and this, together with the earlier increase, was expected to eliminate the previously estimated deficit of £2,541,000 for 1975-76; but in the event there was still a loss of £1,064,643.

103. In November 1975 HMSO introduced a system of pricing selected non-parliamentary publications with regard to what purchasers were likely to be willing to pay, rather than solely by reference to pricing scales or production costs plus overheads. In the first year of operation 63 publications priced under this system had an additional face value of £526,000.

104. For 1976-77 Treasury instructions required recovery of full costs. In July 1976 HMSO estimated that the deficit on their main publishing account for 1976-77 would be £1,577,000. They initiated changes to eliminate this, including a price increase of 15 per cent for which they formally applied in October 1976. After the Treasury had pointed out that in view of expected increased costs during 1976-77 the proposed increase would be inadequate to maintain the real level of prices applicable from May 1975, HMSO submitted a revised proposal for an average increase of 21 per cent which was expected to add £1,050,000 to revenue over a period of twelve months. With the approval of the Treasury and the Department of Prices and Consumer Protection, they introduced the increase in November 1976. HMSO told me that they now estimate that the 1976-77 publishing account loss will be £940,000 and that they did not accept that there had been any delay in making proposals for a price increase in 1976.

(v) Treatment of accumulated deficits

105. In addition to the losses incurred on production and publishing, the trading accounts prepared by HMSO for the Government Bookshops, referred to in paragraph 90 above, have shown the following losses in recent years:

	£
1973-74	416,679
1974-75	418,201
1975-76	237,204
1976-77	116,058

The cumulative net loss at 31 March 1977 was £2·16 million.

106. I therefore asked HMSO whether they had any proposals for dealing with all these accumulated deficits. HMSO informed me in December 1977 that they had considered applying to the Treasury for agreement to write off that part of the loss incurred on the main publishing account, the bookselling account and the London Gazette account in the period 1971-72 to 1975-76 which could be attributed to price restraint policies and could not have been recovered without the imposition of unreasonable price increases not permitted by Treasury pricing

CLASS XIV, VOTE 3 *contd.*

instructions. They had then expected however that they would operate a Trading Fund from April 1977 and that earlier publishing and bookselling losses would be written off. In the light of a recent decision to defer the introduction of the Trading Fund, HMSO were again considering whether they should now make an application for write-off.

(vi) Progress towards a new management accounting system

107. Development of the new management accounting system for all HMSO activities, originally planned for about April 1975, involved the design of a new central accounting system to prepare periodic financial statements, the re-design of existing computer accounting and record-keeping systems and the introduction of new support systems. Individual elements of the accounting system are being introduced when ready for live operations; and the design of an improved supplies stock control system, to be integrated with the accounting system, is proceeding in parallel. The timetable for the design and implementation of the new accounting system has been progressively extended at each review stage as estimates of the time required were found to be insufficient for completion of the individual tasks. Following a review of progress by their consultants, HMSO accepted in May 1976 that the earliest date for introduction of full repayment for goods and services supplied to Government Departments and overall control through a Trading Fund was April 1978. In April 1977, however, with the agreement of the Treasury and the Civil Service Department, HMSO obtained Ministerial approval to defer the decision about these changes until the new accounting systems had been thoroughly tested, used under operational conditions, and the Department had become accustomed to working with them. This could not be before the end of 1978-79.

108. For the immediate future, HMSO propose, as soon as the management accounting system is fully operational, to supplement the annual Appropriation Account by memorandum accounts annexed to a commercial-style annual report by the Controller of the Stationery Office. They would then seek Treasury authority to discontinue preparation of the Bookshops Trading Account and Balance Sheet laid before Parliament. In June 1977 HMSO told the Treasury that they intended to prepare, in addition to the Bookshops Accounts, a combined account for the whole of the 1976-77 publishing and bookselling activity as the basis for discussion of the new-style accounts for subsequent years.

109. I asked HMSO about the reasons for the delay in completion and introduction of the new management accounting system. HMSO told me in December 1977 that the original assessment of the system, made in conjunction with their consultants and the Central Computer Agency Computer Centre (CCACC), underestimated the time and effort required to introduce it. As they prepared detailed designs for each part of the system it became evident that their complexity, increased by the integrated nature of the systems and the necessary high degree of control, was much greater than had been expected. This considerably extended the time required for programming and system testing. Further experience showed that even later estimates under-assessed the time and effort required, particularly for system testing. HMSO were

CLASS XIV, VOTE 3 *contd.*

concerned to ensure that the accounting systems satisfied their essential needs and that they were tested thoroughly and satisfactorily before being used operationally. They considered that this additional time was essential to the success and therefore the value of the project.

110. Early estimates of the cost of introducing the new accounting systems were necessarily tentative and it was not until the preliminary design stage had largely been completed that comprehensive cost estimates were produced. At that stage, in September 1974, the initial cost of design, development and implementation was assessed at £621,000; and annual running costs, if the new systems were kept at their simplest levels, were expected to be no greater than for the existing computer systems.

111. HMSO informed me that the latest estimated cost of design, development and implementation was £2,019,000 at current prices, of which £967,000 would be incurred by them and £1,052,000 by CCACC. The increase in annual operating costs over those for existing systems was estimated at £693,000, of which £271,000 would be incurred by HMSO and £422,000 by CCACC. Since virtually all of their existing computerised systems had been reaching the end of their effective life and needed to be replaced by improved systems to cater for changed requirements, a material part of the development costs would have been incurred anyway. Consequently precise quantification of additional operating costs was impossible. The increase in development costs, excluding inflationary factors, was mainly due to underestimation of the complexity of the tasks involved and the resulting time and staff effort required, although some costs were omitted from the 1974 estimate. The increase in operating costs was due mainly to increased computer processing loads and to higher costs in control sections, system maintenance, data preparation and various clerical duties. Running costs estimated at £195,000 a year additional to those quoted above were being incurred on accounting staff engaged in interpreting the information produced. Their number was no greater than most commercial organisations of HMSO's size and complexity would regard as necessary to assist management.

112. HMSO also told me that the development cost of the first two phases of the improved supplies stock control system was now estimated at £450,000 and running costs at about £150,000 a year. A third phase of the system was not being developed as originally planned because of delays and rising costs and they were investigating alternative ways of meeting its objectives.

113. HMSO assured me that they considered that the substantial development and operating costs of the management accounting system would be justified by the results expected to be achieved. Although it was not possible to quantify the benefits, the vastly improved financial information which would be available to managers should enable resources to be used much more effectively and lead to a fairly rapid recovery of the investment made. In addition the system would enable all HMSO's operations to be founded on commercial-style accounts and thus provide Parliament with much fuller information than was possible at present.

CLASS XIV, VOTE 4. COMPUTERS AND TELECOMMUNICATIONS**Government assistance to International Computers Ltd. (ICL) and the procurement of large 2900 Series computers***(i) General*

114. Successive British Governments have adopted the policy of retaining in the UK the capability to develop, manufacture and market computer systems. They therefore encouraged the establishment of International Computers Ltd. (ICL) as a key component of UK industry in this field with the objective of building up a major international capability for main frame manufacture under UK control. They also recognised that the development and successful marketing of a new range of ICL computers was essential to maintain the company's position. Government support has comprised both a policy of preferential purchasing and direct financial assistance.

115. Although a form of preferential purchasing of computers from British manufacturers had applied since 1965, following the formation of ICL in 1968 the preference was limited to that company's products. It was restated in 1971 and 1977. The current policy is that, save in exceptional circumstances, all large computers and computers leading into them required for Government projects are to be procured by single tender action from ICL, subject to satisfactory price, performance and delivery.

(ii) Financial assistance

116. In its first five years ICL received Government assistance of £17 million, mainly for research and development. Subsequently the Department of Industry provided ICL with recoverable development aid of £40 million, paid in instalments between September 1972 and September 1976. The 1976-77 instalments were charged to the General Support to Industry Vote (Class IV, Vote 7). This assistance was subject to conditions intended to maintain the momentum of the company's research and development programme, in particular the development of what are now known as the 2900 Series systems. These conditions required ICL's aggregate expenditure on the prescribed research and development at any time to equal at least twice the aggregate of aid payments. They also gave the Secretary of State the right to reduce, withhold or cease payment of the aid instalments if he was not satisfied that it was practicable for ICL to design, develop and make initial deliveries of 2900 Series systems by 31 March 1977, or if it appeared to him that the company was no longer capable of successfully marketing the new systems within a reasonable period.

117. The agreed terms for repayment of the aid were that ICL should pay over to the Department the amount by which its profits for each of its seven financial years from 1977-78 to 1983-84 (the 'repayment years') exceeded $7\frac{1}{2}$ per cent of turnover, subject to a maximum of 25 per cent of the profit for any year. In order to allow for interest and to determine the total cash repayments to be made, both the aid instalment payments and the repayments by ICL are discounted at 10 per cent per annum to September 1972. Under these arrangements the total cash sum that ICL would have to pay to the Department in order to reimburse the development aid in full would be likely to exceed twice the £40 million paid to the company. ICL's ability to repay in full will be affected by several factors, including its ability to market the

CLASS XIV, VOTE 4 *contd.*

2900 Series machines successfully and the level of further expenditure on research, development and marketing. I therefore asked the Department whether these factors might adversely affect full recovery of the development aid.

118. The Department informed me in November 1977 that it was one of the prime functions of their monitoring arrangements to keep a careful watch on the levels of expenditure by ICL on matters such as further research and development. They accepted that it must be for ICL's management to judge the appropriate levels of expenditure in various areas of the business, taking into account the need to meet the competitive challenge from other major world computer companies whilst demonstrating a consistent growth in profitability so as to secure commercial backing for long-term development. The Department would nevertheless discuss with ICL any unusual features that appeared or any aspects of accounting policy affecting repayments. They had, for example, reserved their position on what account should be taken, in implementing the repayment formula, of a change of accounting policy declared by ICL in their 1974-75 Accounts.

119. The Department also stated that ICL's latest forecasts covering the first two repayment years up to September 1979 indicated a change in the expected rate of repayment as compared with figures supplied to the Department in a five-year financial forecast dated May 1977. They proposed to discuss these forecasts with the company as part of their monitoring activity. The Department appreciated that timing of repayment was important as repayments in later years would be subject to progressively heavier discounting.

120. As regards ICL's progress in marketing the 2900 Series systems, the Department told me that, for three of the four largest models, deliveries had started between December 1974 and December 1975. Initial technical difficulties had resulted in a slower build-up of sales than planned, particularly with the largest systems, which were marketed first. However, the Department pointed out that problems encountered by some of the early users of these systems were not significantly different in kind or extent from those encountered by early users of new systems offered by other computer manufacturers, and up to the end of August 1977 the total value of ICL's sales of 2900 Series systems was £178 million. Recent releases of software had led to significant improvements in some areas of 2900 Series performance previously attracting criticism, and current development programmes should result in further improvements. The Department were therefore satisfied that ICL was likely to market the 2900 Series systems with sufficient success to maintain the planned contribution of those sales to the forecasts of turnover and profit in the repayment period.

121. The Department concluded that there was a reasonable prospect of recovering most if not all of the sum due to the Government. They said they could not give me a more definite answer until some years into the repayment period. If the prospects of full recovery worsened significantly, they would consider the possibility of negotiating suitable amendments to the development aid agreement with ICL. They pointed out however that the objective of the assistance was to establish ICL as a credible and competitive supplier of main frame computers, able to stand on its own feet without further special Government subvention. Non-recovery of some of the assistance would not mean that the policy objective had not been achieved.

CLASS XIV, VOTE 4 *contd.**(iii) Procurement of 2900 Series equipment*

122. The Central Computer Agency (CCA) of the Civil Service Department, in evaluating manufacturers' equipment during pre-tender discussions, normally examine their proposals to ensure that they represent an adequate and efficient solution for the intended project. This was not possible when ICL first offered in 1972 to supply the new 2900 Series equipment because the hardware was at pre-production stage and the software was still under development. For the initial procurement, CCA therefore examined the credibility of ICL's design objectives and monitored the progress of their implementation, though they were in no position to influence ICL's management of its development programme. They inserted into contracts safeguards by way of performance tests or bench-marks.

123. The aggregate value at provisional prices of contracts placed for hardware for large 2900 Series systems for central government and universities is of the order of £31 million.

124. During 1975 serious disparities became apparent between theoretical and actual performances of some 2900 Series computers. Because of this and, in some cases, because of changes in the work requirement, larger computers than those ordered were found necessary to enable some systems to meet departmental needs. In addition, ICL's production of essential software was substantially delayed. For example, ICL proposed that certain software which should have been available in mid-1975 should not be delivered until early 1977. CCA consequently reviewed the position of certain contracts in consultation with the user Departments and the Treasury Solicitor. CCA considered however that the equipment would eventually reach the required level of performance and took into account that cancellation of contracts would have serious consequences for the market prospects of the 2900 Series. They entered into a series of negotiations with ICL relating to individual projects (see paragraph 128). Some details of individual computer projects are given below.

(iv) Bureau West project

125. In 1972 the Ministry of Defence (MOD) discussed their technical and delivery requirements for this computer bureau with six manufacturers and were satisfied that five of them could offer configurations of hardware and software which would meet those requirements. The specification of the 2900 Series system offered by the sixth firm, ICL, indicated that it also would meet requirements; but, as stated in paragraph 122 above, full evaluation was not possible, and the placing of an order with ICL without this involved substantial risks. These included possible late delivery of the hardware and teething troubles thereafter, and serious delays in developing and introducing the software, which in turn could cause delays in bringing the project into operation and substantial extra costs.

126. The uncertainties regarding performance and delivery date made it doubtful whether a straightforward interpretation of computer procurement policy would permit single tender action. However, Ministers considered that application of the Government's preferential purchasing policy was of crucial importance in launching

CLASS XIV, VOTE 4 *contd.*

the new 2900 range, particularly in relation to the earliest of the large models. Otherwise, ICL would have had little prospect of marketing them elsewhere; the Government would have had little expectation of recouping their £40 million development aid; and the well-being of the company, with its substantial public holding, would have been at risk. The Government therefore approved the acquisition of 2900 Series equipment (a 2980 System) for the Bureau West project in January 1973 on the understanding that ICL would give satisfactory guarantees on the measures to be taken to ensure that MOD's requirements would be met.

127. ICL had originally forecast that they could supply this equipment by June 1974. But because of development delays the contract placed in September 1974 provided for delivery in July 1975, for site trials to be completed by January 1976 and bench-marks by April 1976. The equipment was delivered on time but ICL experienced prolonged difficulties in commissioning the machine and preparing it for site trial preparatory to hand-over; and MOD found it difficult to produce bench-mark material because of inadequacies of hardware and software. The first site trials, delayed until July 1976, were unsuccessful. Some software deficiencies were accepted in a second attempt, subject to later clearance, and the trial was passed in December 1976, almost a year after the contractual date. Bench-mark tests were passed in June 1977. Some software deficiencies were remedied but a number remained, including one major defect. Whilst MOD had the use of one 2980 only, the existence of software deficiencies was recognised by a reduction in the hire charges and, for a time, by some free use of the machine. In addition ICL loaned free for six months from July 1977 a second 2980 to compensate for their delays and deficiencies to that date, but in the meantime the implementation of bureau users' programs had been delayed and substantial extra costs had been incurred through the overlapping of staff on both old and new systems.

(v) *Other 2900 Series projects*

128. Most of the other early 2970 or 2980 systems procured for such Departments as the MOD, DHSS, the Inland Revenue and the Paymaster General's Office were also affected by performance deficiencies and it became necessary in some of these cases to install larger computers than those originally ordered. ICL in general recognised the consequences of performance defects and agreed to provide extra capacity at no additional cost or at discounted price. However, the performance deficiencies and delays in availability of software caused programmes for the conversion of various Government operations to new computers to be retarded. This resulted in substantial extra costs from the use of uneconomical hiring arrangements rather than purchase and from delays in project implementation which led to extended use of existing systems, retention of staff for longer than expected, and the rental of computer time from commercial organisations.

(vi) *Additional costs of procuring 2900 Series equipment*

129. Since the risks inherent in ordering unproven equipment were foreseeable, I asked CCA whether the procurement of 2900 Series computers was considered to conform with the condition of the Government's preferential purchasing policy that performance and delivery should be satisfactory. The Agency replied that in the

CLASS XIV, VOTE 4 *contd.*

context of the Government's general aims, referred to in paragraphs 114 and 126 above, its policy of support for ICL necessarily involved greater risks and penalties for the Government user than a policy of procurement by open tender. The determination of satisfactory performance and delivery also necessarily meant striking a reasonable balance between meeting the user's requirements to the highest available standards and ensuring that the maximum possible purchases were made from ICL. They considered that it was implicit in the policy that the Government was prepared in some cases to accept a service from ICL which was not the most satisfactory on the market; otherwise there would be no need for the policy. It was a matter of judgement when the penalties attaching to late delivery and inferior performance, or the risks thereof, became unacceptable.

130. CCA had endeavoured to identify the risks on each project and to build in essential technical, operational and contractual safeguards. The unavoidable risks inherent in procuring early 2900 Series computer systems could not be wholly eliminated but CCA considered that they had reduced such risks to what they judged to be an acceptable level. They admitted that in some cases the delays and deficiencies in performance had proved a good deal more serious than their assessment at the time when the contract was placed. However, although some substantial penalties had been incurred, some of which had fallen on ICL rather than CCA, they were satisfied that the essential needs of Departments were being met and the Government's investment in ICL's 2900 Series had been protected.

131. The procurement charges borne on the Computers and Telecommunications Vote represent only part of the total costs involved in a computer project. The expenses of system design and implementation are borne by user Departments. MOD, for example, have estimated that the total extra cost arising from the adoption of early 2900 Series systems (a 2970 or 2980) for two of their projects was more than £10 million, including £4.6 million for staff, £2.35 million for higher capital costs and £2.3 million for hiring, rather than buying, one of the systems. I therefore asked CCA for their estimate of the extra costs incurred by other user Departments as a result of procuring unproven 2900 Series equipment and whether any assessment of the possible financial consequences of the policy decision had been made prior to procurement. CCA told me that it was not practicable to make an estimate of the total extra costs to Government which were attributable to the existence of the preferential procurement policy. At the time of placing their contracts, the single tender policy necessarily meant that they could not test the competitive market. Thereafter it was extremely difficult to distinguish between the delay and additional manpower requirements arising from the unforeseen problems of project development and those attributable to equipment and software shortcomings; moreover, some shortcomings and delays could equally have materialised if another manufacturer's equipment had been ordered. In the case of the MOD projects, therefore, they had concluded after examining MOD's estimate that they were not in a position either to confirm or refute it, though they believed that even if they had set out to acquire proven equipment for Bureau West by competitive tender, the experimental character of the operation and the uncertain nature and volume of the workload would have constituted a strong case for hiring the equipment.

CLASS XIV, VOTE 4 *contd.*

132. CCA also informed me that the recent review of the policy of preference for ICL had noted that extra costs had been incurred by Departments because of delays in ICL achievement, particularly in performance shortfall from the hardware and continuing delays and failure in producing adequate software. The total costs could not be quantified but they were probably substantial and might run into many millions of pounds. Ministers had decided to continue the policy, subject to the provision of renewed assurances by ICL on points relating to the meeting of departmental requirements. These assurances had been given.

CLASS XIV, VOTE 7. RATES ON GOVERNMENT PROPERTY**Excess of expenditure over grant**

133. The Account shows expenditure of £263,915·60 (0·2 per cent) in excess of the gross Estimate which, as increased by Supplementary Estimates presented in December 1976 and February 1977 (H.C. 10 and 140 of 1976-77), amounted to £140,450,000. There were surplus receipts of classes authorised to be used as Appropriations in Aid of £1,556,624·98. It is proposed to ask Parliament to authorise £263,905·60 of the surplus receipts to be appropriated in aid towards meeting the excess, leaving a token sum of £10 to be voted as a further supply grant.

134. There was excess expenditure of £386,639 on Subhead A2, partially offset by a saving of £122,723 on Subhead A1. The excess on Subhead A2 was due partly to claims from local authorities in respect of diplomatic properties being more than expected, and partly to payments attributable to premises occupied by the United States' forces and NATO being higher than estimated.

**CLASS XV, VOTE 1. AGRICULTURE, FISHERIES AND FOOD
(NORTHERN IRELAND)****EEC and national schemes for farm and horticultural development**

135. See paragraphs 113 to 123 of my Report in Volume 1.

**CLASS XV, VOTE 3. ADMINISTRATION OF JUSTICE:
SUPREME COURT OF JUDICATURE, &C., NORTHERN IRELAND**

Excess of expenditure over grant

136. The Account shows that while there was a surplus of gross Estimate over expenditure, giving an expenditure saving of £135, Appropriations in Aid realised fell short of the estimate of £297,000 by £5,863 (2 per cent). It is proposed to ask Parliament to provide for the net excess of expenditure over the net Estimate by voting a further supply grant of £5,728·12.

137. The Northern Ireland Office informed me that the deficiency in Appropriations in Aid realised arose because an increase in court fees effective from 1 September 1976 resulted in an unexpectedly large reduction in the Court's fee business. The subsequent shortfall in receipts became apparent only when the final quarter's fees collected by an agent department were paid over to the Court after the end of the financial year.

D. O. Henley
Comptroller and Auditor General

Exchequer and Audit Department
27 January 1978

CLASSES I-IV, VI-XV

SERVICE	Estimated Gross Expenditure	Authorised Appropriations in Aid	Supply Grant
	£	£	£
Classes I-III	9,151,722,125	1,135,074,125	8,016,648,000
Classes IV and VI to IX	9,564,876,381	1,324,320,381	8,240,556,000
Classes X-XV and XVII	23,665,585,980	2,176,538,980	21,489,047,000
GRAND TOTAL	£ 42,382,184,486	4,635,933,486	37,746,251,000

ESTIMATES			
Original (as revised) (H.C. 276, 483 of 1975-76)	37,905,261,921	3,326,323,921	34,578,938,000
Supplementary (July 1976) (H.C. 484 of 1975-76)	933,349,895	42,544,895	890,805,000
Supplementary (December 1976) (H.C. 8 of 1976-77)	143,201,500	143,191,500	10,000
Supplementary (December 1976) (H.C. 9 of 1976-77)	579,010,000	61,701,000	517,309,000
Supplementary (December 1976) (H.C. 10 of 1976-77)	1,887,737,810	606,161,810	1,281,576,000
Supplementary (February 1977) (H.C. 139 of 1976-77)	99,572,000	18,874,000	80,698,000
Supplementary (February 1977) (H.C. 140 of 1976-77)	798,946,360	445,886,360	353,060,000
Supplementary (February 1977) (H.C. 173 of 1976-77)	35,105,000	(8,750,000)	43,855,000
GRAND TOTAL	£ 42,382,184,486	4,635,933,486	37,746,251,000

AND XVII: SUMMARY

Gross Expenditure	Appropriations in Aid applied	Net Expenditure	Gross Expenditure compared with Estimate: Saving or (Excess)	Deficiency of Appropriations in Aid	Amount to be surrendered	Extra Receipts payable to Consolidated Fund
£	£	£	£	£	£	£
8,874,253,028	1,078,186,056	7,796,066,972	283,470,181 (6,001,084)	56,888,069	229,686,476	104,201,812·28
9,209,744,017	1,304,322,748	7,905,421,269	359,904,076 (4,771,712)	19,997,633	344,801,978	357,903,756·98
23,463,852,226	2,152,969,105	21,310,883,121	202,009,403 (275,649)	23,569,875	178,471,383	406,498,799·24
41,547,849,271	4,535,477,909	37,012,371,362	845,383,660 (11,048,445)	100,455,577		868,604,368·50
					£ 752,959,837	
						£752,959,829·16

RECONCILIATION of the Amount to be Surrendered

Supply Grant	£	37,746,251,000
Less: Net Expenditure		37,012,371,362
		<u>733,879,638</u>
Amount for which Parliamentary authority is required:		
* Classes I-III	£	9,105,448
* Classes IV and VI-IX		9,667,247
* Classes X-XV and XVII		<u>307,504</u>
		<u>19,080,199</u>
Amount to be surrendered		<u>£752,959,837</u>

*See Summaries.

CLASSES X-XV

Page	Class	SERVICE	Estimated Gross Expenditure	Authorised Appro- priations in Aid	Supply Grant
			£	£	£
7	X	Education and Libraries, Science and Arts	1,524,022,000	2,725,000	1,521,297,000
101	XI	Health and Personal Social Services	6,064,988,540	647,606,540	5,417,382,000
137	XII	Social Security	4,716,685,000	470,488,000	4,246,197,000
159	XIII	Other Public Services	1,086,910,150	112,344,150	974,566,000
245	XIV	Common Services	1,242,320,010	270,459,010	971,861,000
281	XV	Northern Ireland	621,844,280	15,898,280	605,946,000
307	XVII	Rate Support Grant, Financial Transactions, &c.	8,408,816,000	657,018,000	7,751,798,000
		Total	£ 23,665,585,980	2,176,538,980	21,489,047,000

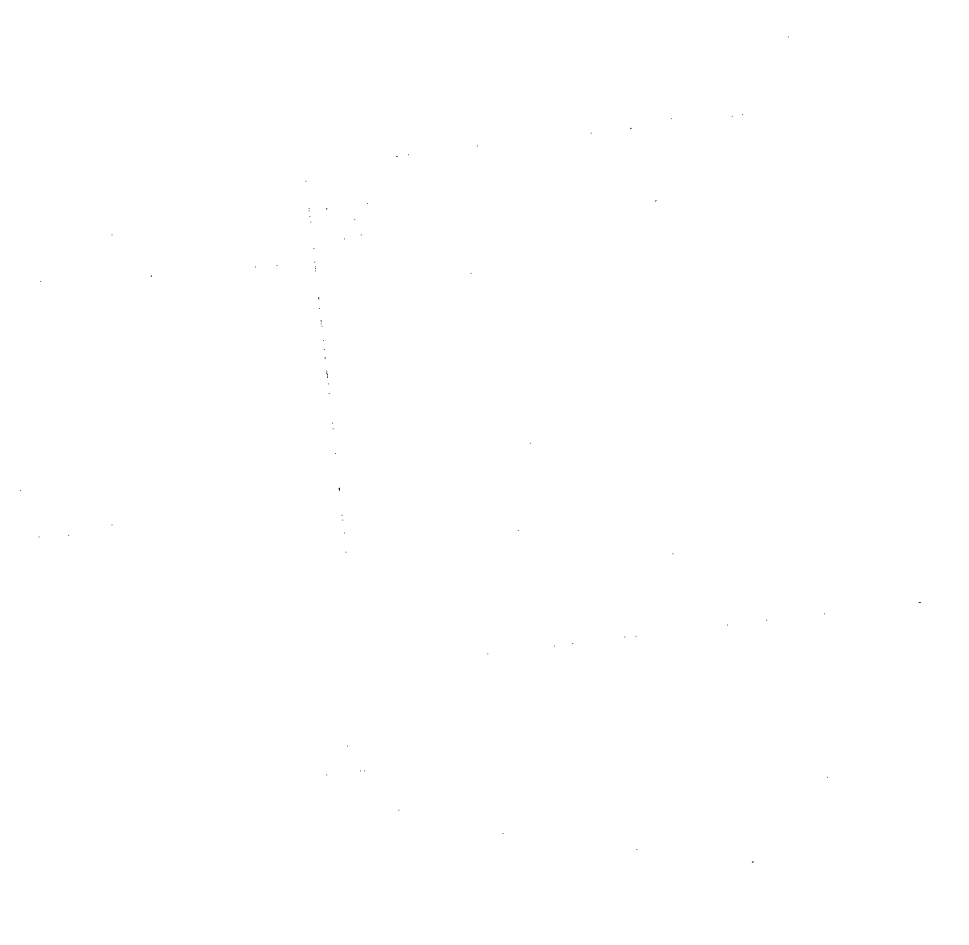
AND XVII: SUMMARY

Gross Expenditure	Appropriations in Aid applied	Net Expenditure	Gross Expenditure compared with Estimate: Saving or (Excess)	Deficiency of Appropriations in Aid	Amount to be surrendered	Extra Receipts payable to Consolidated Fund	Class
£	£	£	£	£	£	£	
1,512,075,908	2,650,514	1,509,425,394	11,946,092	74,486	11,871,606	6,888,493.54	X
6,044,573,952	647,600,552	5,396,973,400	20,414,588	5,988	20,408,600	8,497,503.30	XI
4,672,458,709	468,592,301	4,203,866,408	44,226,291	1,895,699	42,330,592	6,912,747.95	XII
1,068,980,689	108,820,176	960,160,513	17,941,194 (11,733)	3,523,974	14,443,347	9,823,618.74	XIII
1,207,132,750	262,913,057	944,219,693	35,451,176 (263,916)	7,545,953	27,905,223	49,137,626.78	XIV
577,454,057	15,224,814	562,229,243	44,390,223	673,466	43,722,485	1,540,656.70	XV
8,381,176,161	647,167,691	7,734,008,470	27,639,839	9,850,309	17,789,530	323,698,152.23	XVII
23,463,852,226	2,152,969,105	21,310,883,121	202,009,403 (275,649)	23,569,875		406,498,799.24	
Total amount to be surrendered					£	178,471,383	
Actual total amount to be surrendered					£	178,471,379.84	

RECONCILIATION of the Amount to be Surrendered

Supply Grant	£	21,489,047,000
Less: Net Expenditure		21,310,883,121
Amount for which Parliamentary authority is required:		178,163,879
* Class XIII	£	37,860
* Class XIV		263,916
* Class XV		5,728
		307,504
Amount to be surrendered		£178,471,383

* See Class Summaries.



CLASS X

**EDUCATION AND LIBRARIES,
SCIENCE AND ARTS**

CLASS X: EDUCATION AND

Page	No. of Vote	SERVICE	Estimated Gross Expenditure	Authorised Appropriations in Aid	Supply Grant
			£	£	£
10	1	Education (Department of Education and Science)	1,082,068,000	1,269,000	1,080,799,000
20	2	Education and Libraries (Scottish Education Department)	91,869,000	46,000	91,823,000
27	3	Libraries, England	19,655,000	—	19,655,000
31	4	Libraries: National Library of Scotland	1,013,000	37,000	976,000
34	5	Libraries and Museums, Wales	3,529,000	—	3,529,000
37	6	Central and Miscellaneous Services (Department of Education and Science)	29,687,000	1,373,000	28,314,000
42	7	Research Councils, &c.: Agricultural Research Council	19,544,000	—	19,544,000
47	8	Research Councils, &c.: Medical Research Council	38,906,000	—	38,906,000
53	9	Research Councils, &c.: Natural Environment Research Council	26,675,000	—	26,675,000
58	10	Research Councils, &c.: Science Research Council	125,135,000	—	125,135,000
63	11	Research Councils, &c.: Social Science Research Council	11,623,000	—	11,623,000
66	12	Research Councils, &c.: British Museum (Natural History)	4,048,000	—	4,048,000
68	13	Research Councils, &c.: Other Science	1,980,000	—	1,980,000
69	14	British Museum	5,180,000	—	5,180,000
71	15	Science Museum	2,956,000	—	2,956,000
74	16	Victoria and Albert Museum	4,363,000	—	4,363,000
77	17	Imperial War Museum	1,378,000	—	1,378,000
79	18	National Gallery	2,291,000	—	2,291,000
81	19	National Maritime Museum	1,741,000	—	1,741,000
83	20	National Portrait Gallery	661,000	—	661,000
85	21	Tate Gallery	2,041,000	—	2,041,000
87	22	Wallace Collection	340,000	—	340,000
88	23	National Galleries of Scotland	813,000	—	813,000
90	24	National Museum of Antiquities of Scotland	302,000	—	302,000
92	25	Arts (Scottish Education Department)	1,514,000	—	1,514,000
95	26	Arts: Arts Council and Other Grants	44,710,000	—	44,710,000
Total			£ 1,524,022,000	2,725,000	1,521,297,000

LIBRARIES, SCIENCE AND ARTS

Gross Expenditure	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 Consolidated Fund	No. of Vote
£	£	£	£	£	£	£	
1,075,816,811	1,269,000	1,074,547,811	6,251,189	—	6,251,189	5,371,204·73	1
91,091,429	—	91,091,429	777,571	46,000	731,571	762,440·50	2
18,602,000	—	18,602,000	1,053,000	—	1,053,000	458,154·00	3
939,521	12,953	926,568	73,479	24,047	49,432	—	4
3,476,878	—	3,476,878	52,122	—	52,122	—	5
28,124,075	1,368,561	26,755,514	1,562,925	4,439	1,558,486	30,255·31	6
19,294,000	—	19,294,000	250,000	—	250,000	259,197·81	7
38,851,304	—	38,851,304	54,696	—	54,696	—	8
26,675,000	—	26,675,000	—	—	—	—	9
125,134,000	—	125,134,000	1,000	—	1,000	5,550·00	10
11,492,802	—	11,492,802	130,198	—	130,198	—	11
4,009,267	—	4,009,267	38,733	—	38,733	—	12
1,978,300	—	1,978,300	1,700	—	1,700	—	13
4,981,943	—	4,981,943	198,057	—	198,057	—	14
2,695,995	—	2,695,995	260,005	—	260,005	—	15
4,086,812	—	4,086,812	276,188	—	276,188	—	16
1,295,953	—	1,295,953	82,047	—	82,047	—	17
2,262,116	—	2,262,116	28,884	—	28,884	—	18
1,573,062	—	1,573,062	167,938	—	167,938	—	19
646,573	—	646,573	14,427	—	14,427	—	20
1,813,377	—	1,813,377	227,623	—	227,623	—	21
314,615	—	314,615	25,385	—	25,385	—	22
799,360	—	799,360	13,640	—	13,640	—	23
288,154	—	288,154	13,846	—	13,846	—	24
1,491,462	—	1,491,462	22,538	—	22,538	91·19	25
44,341,099	—	44,341,099	368,901	—	368,901	1,600·00	26
1,512,075,908	2,650,514	1,509,425,394	11,946,092	74,486		6,888,493·54	
Total amount to be surrendered					£	11,871,606	
Actual total amount to be surrendered						£11,871,604·44	

EDUCATION (DEPARTMENT OF EDUCATION AND SCIENCE)

See also Report of Comptroller and Auditor General

SUMMARY OF PROGRAMME OUTTURN, and the ACCOUNT of the sum expended, in the year ended 31 March 1977, compared with the sum granted, for expenditure by the Department of Education and Science on schools, the University Grants Committee, universities and certain other institutions, further education, teacher training and student awards, including grants in aid and a subscription to an international organisation.

SUMMARY OF PROGRAMME OUTTURN

Section	Estimated			Actual		
	Gross Expenditure £	Appropriations in Aid £	Net Expenditure £	Gross Expenditure £	Appropriations in Aid £	Net Expenditure £
PROGRAMME 10.1 SCHOOLS						
A	53,513,000	299,500	53,213,500	49,912,832	341,992	49,570,840
PROGRAMME 10.2 HIGHER AND FURTHER EDUCATION						
B	674,013,904	—	674,013,904	675,115,611	—	675,115,611
C	53,045,096	558,000	52,487,096	52,705,299	558,000	52,147,299
D	7,898,000	100	7,897,900	7,742,348	—	7,742,348
E	49,588,000	404,100	49,183,900	48,315,318	416,305	47,899,013
F	244,010,000	7,300	244,002,700	242,025,403	3,587	242,021,816
	<u>1,028,555,000</u>	<u>969,500</u>	<u>1,027,585,500</u>	<u>1,025,903,979</u>	<u>977,892</u>	<u>1,024,926,087</u>
Total	<u>£1,082,068,000</u>	<u>1,269,000</u>	<u>1,080,799,000</u>	<u>1,075,816,811</u>	<u>1,319,884</u>	<u>*1,074,496,927</u>

*This figure is £50,884 less than the net total of expenditure on the Appropriation Account, being the difference between the Appropriations in Aid realised (£1,319,884) and those authorised to be applied (£1,269,000).

ACCOUNT

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
PROGRAMME 10.1				
SECTION A				
SCHOOLS				
DIRECT GRANT AND SPECIAL SCHOOLS				
A1 Grants to Direct Grant and Special Schools				
<i>Original</i>	16,463,000			
<i>Supplementary</i>	1,263,000			
	17,726,000	17,305,064	420,936	—
AIDED AND SPECIAL AGREEMENT SCHOOLS				
A2 Aided and Special Agreement Schools: Compensatory Payments of Tax				
<i>Original</i>	15,000			
<i>Less Supplementary</i>	10,000			
	5,000	3,247	1,753	—
A3 Aided and Special Agreement Schools: Building Grants				
<i>Original</i>	34,370,000			
<i>Less Supplementary</i>	500,000			
	33,870,000	30,651,118	3,218,882	—
A4 Aided and Special Agreement Schools: Loans				
<i>Original</i>	2,500,000			
<i>Less Supplementary</i>	1,500,000			
	1,000,000	1,041,280	—	41,280
OTHER GRANTS				
A5 The European Schools				
<i>Original</i>	282,000			
<i>Supplementary</i>	144,000			
<i>Supplementary</i>	51,000			
	477,000	415,694	61,306	—
A6 Interchange of Teachers: Grants				
<i>Original</i>	387,000			
<i>Supplementary</i>	27,000			
<i>Supplementary</i>	21,000			
	435,000	496,429	—	61,429
PROGRAMME 10.2				
SECTION B				
UNIVERSITIES, &c.: GRANTS THROUGH THE UNIVERSITY GRANTS COMMITTEE				
CURRENT EXPENDITURE ON UNIVERSITIES, &c.				
B1 Universities, &c., Great Britain (Grant in Aid)				
<i>Original</i>	546,832,000			
<i>Supplementary</i>	37,068,000			
<i>Supplementary</i>	4,712,000			
<i>Supplementary</i>	9,000			
	588,621,000	587,035,541	1,585,459	—

EXPLANATION of the Causes of Variation between Expenditure and Grant

A2 Fewer claims than expected.

A5 Salary supplementation retrospectively assumed by European Schools from 1 January 1977.

A6 Increased rates of foreign service allowances.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
CAPITAL EXPENDITURE ON UNIVERSITIES, &C.				
B2 Universities, &c., Great Britain:				
Grants				
Original	23,550,000			
Supplementary	3,112,000			
Supplementary	985,000			
	27,647,000	28,162,843	—	515,843
B3 Medical and Dental Schools, Great Britain: Grants				
Original	19,780,000			
Supplementary	1,000,000			
Supplementary	1,020,000			
	21,800,000	23,983,684	—	2,183,684
B4 Furniture and Equipment (Grant in Aid)				
Original	31,947,000			
Supplementary	3,248,000			
	35,195,000	35,195,000	—	—
CENTRAL SUPPORT SERVICES				
B5 University Grants Committee				
Original	749,491			
Supplementary	1,413			
	750,904	738,543	12,361	—
SECTION C				
UNIVERSITIES, &C.: OTHER GRANTS				
C1 Computers (Grant in Aid)				
Original	7,461,000			
Supplementary	272,000			
	7,733,000	7,733,000	—	—
C2 Computers: Grants for Capital Expenditure				
Original	10,120,000			
Supplementary	708,000			
	10,828,000	10,827,945	55	—
C3 Royal College of Art (Grant in Aid)				
Original	1,824,000			
Supplementary	122,000			
Supplementary	7,000			
	1,953,000	1,950,976	2,024	—
C4 Royal College of Art: Grant for Capital Expenditure				
Original	204,000			
Supplementary	7,000			
	211,000	170,410	40,590	—

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

B3 Increased building costs.

C4 Delay in preliminary work for redevelopment.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
C5 Cranfield Institute of Technology (Grant in Aid) <i>Original</i> 3,925,000 <i>Supplementary</i> 138,000 <i>Less Supplementary</i> 1,000	4,062,000	4,041,757	20,243	—
C6 Cranfield Institute of Technology: Grant for Capital Expenditure <i>Original</i> 823,000 <i>Supplementary</i> 8,000	831,000	790,020	40,980	—
C7 British Academy (Grant in Aid)	1,014,000	1,014,000	—	—
C8 Open University (Grant in Aid) <i>Original</i> 21,934,000 <i>Supplementary</i> 934,000 <i>Supplementary</i> 699,000	23,567,000	23,567,000	—	—
C9 Open University: Grant for Capital Expenditure	2,399,000	2,399,000	—	—
C10 European University Institute <i>Original</i> 348,509 <i>Supplementary</i> 67,000 <i>Supplementary</i> 31,587	447,096	211,191	235,905	—
SECTION D				
FURTHER EDUCATION				
D1 Grants for Further Education <i>Original</i> 7,642,000 <i>Supplementary</i> 415,000 <i>Less Supplementary</i> 159,000	7,898,000	7,742,348	155,652	—
SECTION E				
TEACHER TRAINING				
E1 Grants for Training of Teachers <i>Original</i> 47,800,000 <i>Supplementary</i> 2,805,000 <i>Less Supplementary</i> 553,000 <i>Less Supplementary</i> 698,000	49,354,000	48,137,990	1,216,010	—
E2 Loans to Colleges of Education <i>Original</i> 30,000 <i>Less Supplementary</i> 28,000	2,000	1,234	766	—

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

C10 Initial U.K. contribution to the Institute's 1977 budget not called up.

E2 Fewer applications than expected.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
E3 Courses for Teachers and Other Persons engaged in the Education Service: Grants				
Original	296,000			
Less Supplementary	64,000			
	232,000	176,094	55,906	—
SECTION F				
STUDENT AWARDS				
F1 Mandatory Awards to Students				
Original	200,273,000			
Supplementary	33,491,000			
Supplementary	5,423,000			
	239,187,000	237,156,115	2,030,885	—
F2 Other Awards to Students				
Original	4,567,000			
Supplementary	429,000			
Less Supplementary	173,000			
	4,823,000	4,869,288	—	46,288
GROSS TOTAL				
Original	987,536,000			
Supplementary	40,316,000			
Supplementary	49,639,000			
Supplementary	4,576,000			
Supplementary	1,000			
	£1,082,068,000	1,075,816,811	9,099,713	2,848,524
Z Deduct Appropriations in Aid		Estimated	Applied	
Original	1,162,000			
Supplementary	107,000			
	1,269,000	1,269,000		
NET TOTAL				
Original	986,374,000			
Supplementary	40,316,000			
Supplementary	49,639,000			
Supplementary	4,469,000			
Supplementary	1,000			
	£1,080,799,000	1,074,547,811		Surplus 6,251,189
		Actual surplus to be surrendered		£6,251,189·00

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

E3 Due mainly to fewer teachers than expected attending courses.

Receipts

Receipts payable to Consolidated Fund	Estimated	Realised
	£	£
(i) Receipts of classes authorised to be used as Appropriations in Aid	1,269,000	1,319,884·48
(ii) Receipts of other classes	5,101,000	5,320,320·25
Total	£6,370,000	6,640,204·73
Appropriated in aid		1,269,000·00
Payable separately to Consolidated Fund		£5,371,204·73

Details of Receipts

	Estimated	Realised
	£	£
(i) Receipts of classes authorised to be used as Appropriations in Aid		
Subhead AZ		
Repayment of grants overpaid in previous years	£299,500	341,992 (a)
Subhead CZ		
Payment by Northern Ireland for services provided by the Open University	£558,000	558,000
Subhead DZ		
Repayment of grants overpaid in previous years	£100	— (a)
Subhead EZ		
Repayment of grants overpaid in previous years	100	— (a)
Payments by the Government of the Isle of Man and by the Channel Isles for training teachers	404,000	416,305
	£404,100	£416,305
Subhead FZ		
Repayment of grants overpaid in previous years	£7,300	3,587 (a)
Total	£1,269,000	1,319,884
(ii) Receipts of other classes		
Repayment of loans and interest by aided and special agreement schools, universities, etc.	3,701,000	3,788,219
Rents on properties purchased by universities, etc.	297,000	301,940
Repayment of interest-free loans to universities, etc., on conversion to grant	30,000	59,936 (a)
Sale of land and property	267,000	318,137 (a)
Refund of rates by universities, etc.	278,000	302,646
Other receipts	528,000	549,442
Total	£5,101,000	5,320,320

(a) The estimate was necessarily conjectural.

Losses Statement

	£
<i>Summary</i>	
Cash losses due to overpayment of grants or allowances (39 cases)	4,126
Cash loss due to other causes	110
Total Cash Losses	£4,236
Claims abandoned (4 cases)	£5,749

Details

Claims abandoned	
Recovery of additional costs, caused by defective work at a university, proved to be impossible because the firm ceased to trade	£5,718

Notes

Ex gratia Payments

57 <i>ex gratia</i> payments	£126,077
------------------------------	----------

Loans outstanding at 31 March 1977

	£
Loans made under section 105 of the Education Act 1944	30,046,987
Loans to Colleges of Education	176,112
Loans for housing university staff	130,870
Loans (free of interest) for the acquisition of property for the re-housing of tenants displaced by development of university property	528,425
Loans (free of interest) for the acquisition of property for the long-term development of universities	1,111,053
Special interest-bearing loans made to two universities for remedial work on building defects	691,447

GRANTS TO UNIVERSITIES AND COLLEGES, &c.

	For Recurrent Expenditure (a)			
	General Purposes	Rates	Total Subhead B1	Computers Subhead C1
	£	£	£	£
Aston University	8,858,883	462,091	9,320,974	52,000
Bath University of Technology	5,244,309	208,983	5,453,292	383,334
Birmingham University	18,480,411	742,886	19,223,297	251,550
Bradford University	8,931,047	309,438	9,240,485	52,500
Bristol University	13,647,257	745,717	14,392,974	31,155
Brunel University	5,634,310	221,084	5,855,394	25,234
Cambridge University	19,698,442	635,412	20,333,854	414,120
City University	5,971,932	384,622	6,356,554	37,434
Durham University	6,732,465	363,544	7,096,009	21,604
East Anglia University	6,022,902	316,990	6,339,892	72,900
Essex University	4,391,330	191,766	4,583,096	12,789
Exeter University	6,410,215	415,773	6,825,988	66,300
Hull University	7,210,043	263,886	7,473,929	35,000
Keele University	4,478,521	198,146	4,676,667	18,959
Kent University	5,040,663	236,626	5,277,289	27,500
Lancaster University	6,302,676	255,069	6,557,745	30,280
Leeds University	19,338,715	628,261	19,966,976	149,662
Leicester University	7,143,352	401,757	7,545,109	60,433
Liverpool University	16,726,934	539,599	17,266,533	116,261
London University, including its Colleges and Schools	116,000,191	4,861,509	120,861,700	1,613,066
Loughborough University of Technology	6,571,902	215,098	6,787,000	25,500
Manchester University	21,992,610	984,976	22,977,586	992,618
Manchester University Institute of Science and Technology	9,264,483	388,119	9,652,602	—
Newcastle-upon-Tyne University	13,834,125	639,084	14,473,209	288,000
Nottingham University	11,639,657	620,430	12,260,087	311,750
Oxford University	20,304,658	506,084	20,810,742	631,957
Reading University	9,543,721	359,975	9,903,696	61,366
Salford University	8,720,565	297,547	9,018,112	97,765
Sheffield University	14,482,888	532,365	15,015,253	126,870
Southampton University	10,850,807	422,450	11,273,257	123,466
Surrey University	6,480,557	268,411	6,748,968	34,750
Sussex University	7,497,576	317,616	7,815,192	32,612
Warwick University	6,207,759	326,581	6,534,340	86,235
York University	4,552,384	266,342	4,818,726	34,452
University of Wales, including University Colleges and Institute of Science and Technology	32,897,198	1,603,562	34,500,760	279,866
Aberdeen University	11,514,861	692,847	12,207,708	193,500
Dundee University	7,487,980	616,414	8,104,394	22,658
Edinburgh University	19,921,668	1,356,797	21,278,465	517,300
Glasgow University	19,236,347	928,181	20,164,528	205,000
Heriot-Watt University	4,592,742	291,210	4,883,952	19,097
St. Andrews University	5,411,277	393,770	5,805,047	22,486
Stirling University	4,001,952	709,895	4,711,847	13,034
Strathclyde University	10,650,208	778,760	11,428,968	134,400
London Business School	515,279 (b)	59,008	574,287	—
Manchester Business School	430,247 (b)	—	430,247	1,400
Other payments	188,931 (c)	19,880(d)	208,811	4,837(e)
	£ 561,056,980	25,978,561	587,035,541	7,733,000

(a) Grants for recurrent expenditure at the Royal College of Art, Cranfield Institute of Technology, the British Academy and the Open University are shown in Subheads C3, C5, C7 and C8 respectively.

(b) These grants include £82,564 (London) and £37,761 (Manchester) for bursaries.

(c) £183,931 and £5,000 paid direct to the Universities Central Council on Admissions and to the Central Register and Clearing House respectively.

(d) Other payments comprise £17,925 paid in respect of the National Engineering Laboratory, East Kilbride and £1,955 paid direct to the Committee of Vice-Chancellors and Principals.

(e) £1,837 paid to the National Computing Centre Ltd. and £3,000 paid to Rutherford Laboratory (SRC).

EDUCATION AND LIBRARIES (SCOTTISH EDUCATION DEPARTMENT)

See also Report of Comptroller and Auditor General

SUMMARY OF PROGRAMME OUTTURN, and the ACCOUNT of the sum expended, in the year ended 31 March 1977, compared with the sum granted, for expenditure by the Scottish Education Department on schools, higher and further education, libraries, miscellaneous educational services, research and administration, sport, and certain grants in aid.

SUMMARY OF PROGRAMME OUTTURN

Section	Estimated			Actual		
	Gross Expenditure £	Appropriations in Aid £	Net Expenditure £	Gross Expenditure £	Appropriations in Aid £	Net Expenditure £
PROGRAMME 10.1 SCHOOLS						
A	4,068,000	—	4,068,000	3,992,500	—	3,992,500
PROGRAMME 10.2 HIGHER AND FURTHER EDUCATION						
B	22,445,750	—	22,445,750	22,232,684	—	22,232,684
C	19,851,000	—	19,851,000	19,216,548	—	19,216,548
D	41,700,000	46,000	41,654,000	41,925,541	—	41,925,541
	<u>83,996,750</u>	<u>46,000</u>	<u>83,950,750</u>	<u>83,374,773</u>	<u>—</u>	<u>83,374,773</u>
PROGRAMME 10.3 LIBRARIES						
E	46,000	—	46,000	46,000	—	46,000
PROGRAMME 10.4 MISCELLANEOUS EDUCATIONAL SERVICES, RESEARCH AND ADMINISTRATION						
F	980,000	—	980,000	801,330	—	801,330
G	15,010	—	15,010	16,074	—	16,074
H	999,000	—	999,000	1,098,658	—	1,098,658
I	64,240	—	64,240	62,094	—	62,094
	<u>2,058,250</u>	<u>—</u>	<u>2,058,260</u>	<u>1,978,156</u>	<u>—</u>	<u>1,978,156</u>
PROGRAMME 8.2 IMPROVEMENT OF THE ENVIRONMENT AND OTHER LOCAL FACILITIES						
J	1,700,000	—	1,700,000	1,700,000	—	1,700,000
Total	<u>£91,869,000</u>	<u>46,000</u>	<u>91,823,000</u>	<u>91,091,429</u>	<u>—</u>	<u>91,091,429</u>

ACCOUNT

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
PROGRAMME 10.1				
SECTION A				
SCHOOLS				
A1 Grants to Secondary and Special Schools				
<i>Original</i>	3,724,000			
<i>Supplementary</i>	246,000			
	<u>3,970,000</u>	3,913,212	56,788	—
A2 Scottish Certificate of Education Examination Board				
<i>Original</i>	23,000			
<i>Supplementary</i>	33,000			
	<u>56,000</u>	24,540	31,460	—
A3 Assistance to Teachers on Interchange	42,000	54,748	—	12,748
PROGRAMME 10.2				
SECTION B				
FURTHER EDUCATION				
B1 Grants to Further Education				
<i>Original</i>	22,206,000			
<i>Supplementary</i>	278,000			
<i>Less Supplementary</i>	38,250			
	<u>22,445,750</u>	22,232,684	213,066	—
SECTION C				
TEACHER TRAINING				
C1 Training of Teachers				
<i>Original</i>	18,383,000			
<i>Supplementary</i>	1,468,000			
	<u>19,851,000</u>	19,216,548	634,452	—
SECTION D				
STUDENT AWARDS				
D1 Student Awards				
<i>Original</i>	38,209,000			
<i>Supplementary</i>	3,491,000			
	<u>41,700,000</u>	41,925,541	—	225,541

EXPLANATION of the Causes of Variation between Expenditure and Grant

A2 Release of retention money was delayed pending satisfactory completion of remedial work on new premises.

A3 Cost of living allowances for teachers and dependants were increased during the year.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
PROGRAMME 10.3				
SECTION E				
LIBRARIES, &c.				
E1 Royal Scottish Geographical Society (Grant in Aid)	1,000	1,000	—	—
E2 Royal Society of Edinburgh (Grant in Aid)	45,000	45,000	—	—
PROGRAMME 10.4				
SECTION F				
YOUTH SERVICE, &c.				
F1 Grants for Social and Recreational Education	980,000	801,330	178,670	—
SECTION G				
MISCELLANEOUS EDUCATIONAL SERVICES				
G1 Gaelic Books Grant (Grant in Aid)				
<i>Original</i>	12,750			
<i>Supplementary</i>	2,250			
	15,000	15,000	—	—
G2 Grants to Local Authorities for War Works Removal	10	1,074	—	1,064
SECTION H				
EDUCATIONAL RESEARCH				
H1 Grants for Educational Research, &c.				
<i>Original</i>	962,000			
<i>Supplementary</i>	37,000			
	999,000	1,098,658	—	99,658
SECTION I				
ADMINISTRATION				
I1 Administration	64,240	62,094	2,146	—

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

F1 Restrictions imposed by some regional authorities resulted in fewer applications for the Department's grant.

G2 Unexpected claim for grant by a regional authority.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
PROGRAMME 8.2				
SECTION J				
RECREATION				
J1 Scottish Sports Council (Grant in Aid) (<i>see Appendix</i>)	1,700,000	1,700,000	—	—
GROSS TOTAL				
<i>Original</i>	86,352,000			
<i>Supplementary</i>	5,516,000			
<i>Supplementary</i>	1,000			
	<u>£ 91,869,000</u>	<u>91,091,429</u>	<u>1,116,582</u>	<u>339,011</u>
	<u>Estimated</u>	<u>Realised</u>	<u>Surplus of Gross Estimate over Expenditure 777,571</u>	
<i>Deduct</i>			<u>Deficiency of Appropriations in Aid realised 46,000</u>	
Z Appropriations in Aid	46,000	—		
NET TOTAL				
<i>Original</i>	86,306,000			
<i>Supplementary</i>	5,516,000			
<i>Supplementary</i>	1,000			
	<u>91,823,000</u>	<u>91,091,429</u>	<u>Net Surplus 731,571</u>	
			<u>Actual surplus to be surrendered £731,570.54</u>	

Receipts

	Estimated	Realised
	£	£
Receipts payable to Consolidated Fund	<u>460,000</u>	<u>762,440.50</u>

Details of Receipts

	Estimated	Realised
	£	£
(i) Receipts of classes authorised to be used as Appropriations in Aid		
Subhead DZ		
Repayment of grants overpaid in previous years	£46,000	— (a)
(ii) Receipts of other classes		
Reimbursement of expenditure under EEC Directive 72/161 for 1973-74-75		704
Proceeds from the sale of property etc.:		
Dundee College of Education:		
Temple Lane		36,000
Park Place		237,000
West Port/Hawkhill		24,394
Demonstration School/Mayfield		126,500
Mayfield		437
Furniture		9,060
Scottish College of Textiles		1,625
Scottish Certificate of Education Examination Board	460,000	285,880
Repayments of capital grants:		
Robert Gordon's Institute of Technology Student Association		557
St. Margaret's Episcopal Church, Aberdeen		500
Paisley College of Technology		19,440
Jordanhill College of Education		2,000
Repayments of current grants:		
South Lanarkshire Girl Guides		175
Adult literacy Resource Agency		6
Strathclyde University		49
Transfer of suspense account balance		
Aberdeen College of Education (Geddes)		2,487
Surrender of sums recovered in respect of overpayments of Student Awards in previous years		15,627
Total	£460,000	£762,441

(a) Accounting for the recovery of grants overpaid is now effected through suspense account or exceptionally by surrender to the Consolidated Fund

Losses Statement

Cash losses due to overpayment of awards to students and dependants (52 cases) £5,284

Note

Ex gratia Payment

One extra-contractual payment £65,000

J. A. M. Mitchell
Accounting Officer

30 September 1977

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

D. O. Henley
Comptroller and Auditor General

APPENDIX

THE SCOTTISH SPORTS COUNCIL
GRANT IN AID ACCOUNT FOR THE YEAR ENDED 31 MARCH 1977

RECEIPTS	£	PAYMENTS	£	£
Balance, 1 April 1976	27,348	A Current Expenditure (Estimate £902,000)		
Grant in Aid (Subhead J1 Estimate £1,700,000)	1,700,000	1. General development of knowledge and practice of sport:		
		a. National governing bodies of sport for administration, coaching and international sport (Estimate £270,000)	272,456	
		b. National Recreation Centres (Estimate £260,000)	286,943	
		c. Professional and advisory services (Estimate £80,000)	96,889	
		d. General administration (Estimate £170,000)	244,607	
		2. Provision of facilities for sport: Professional and advisory services (Estimate £72,000)	91,656	
		3. Research (Estimate £50,000)	49,998	
				1,042,549
		B Capital Expenditure (Estimate £748,000)		
		1. General development of knowledge and practice of sport: General administration (Estimate £—)	5,819	
		2. Provision of facilities for sport:		
		a. Local voluntary bodies (Estimate £280,000)	338,361	
		b. Local authorities (Estimate £248,000)	191,787	
		c. National Recreation Centres (Estimate £220,000)	130,257	
				666,224
		C Loans (Estimate £50,000) Includes interest free loans		18,568
		Balance, 31 March 1977		7
	<u>£1,727,348</u>			<u>£1,727,348</u>

EXPLANATION of the Causes of Variation between Estimate and Actual

- A1 (b) Income fell short of the provision made in the Centres' estimates.
A1 (c) Excess expenditure was attributed to increased salary costs.
A1 (d) Expenditure was greater than expected due to considerably increased property operating costs, coupled with the high level of inflation.
A2 Excess expenditure resulted from an increase in salary costs.
B1 Expenditure was incurred on refurbishing associated with Headquarters re-location.
B2 (a) Owing to increased demand, more claims were admitted than originally planned.
B2 (b) The Council received fewer applications than expected.
B2 (c) Re-phasing of major projects was principally responsible for the expenditure shortfall.
C The number of applications received was lower than expected.

Notes

<i>Loans outstanding at 31 March 1977</i>	£
Loans to local voluntary organisations	72,890
Advances to technical staff towards purchase of cars	1,446

J. K. Hutchison
Accounting Officer

30 June 1977

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.

D. O. Henley
Comptroller and Auditor General

LIBRARIES, ENGLAND

SUMMARY OF PROGRAMME OUTTURN, and the ACCOUNT of the sum expended, in the year ended 31 March 1977, compared with the sum granted, for grants in aid to the British Library and certain other institutions.

SUMMARY OF PROGRAMME OUTTURN

Section	Estimated Expenditure £	Actual Expenditure £
PROGRAMME 10.3		
LIBRARIES		
A	19,509,000	18,456,000
B	146,000	146,000
Total	<u>£19,655,000</u>	<u>£18,602,000</u>

ACCOUNT

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
PROGRAMME 10.3				
SECTION A				
THE BRITISH LIBRARY				
A1 The British Library				
Original	19,139,000			
Supplementary	370,000			
	<u>19,509,000</u>	18,456,000	1,053,000	—
SECTION B				
OTHER GRANTS IN AID				
B1 British Institute of Recorded Sound	127,000	127,000	—	—
B2 Royal Geographical Society	19,000	19,000	—	—
TOTAL				
Original	19,285,000			
Supplementary	370,000			
	<u>£19,655,000</u>	18,602,000	1,053,000	—
		Surplus to be surrendered	<u>£1,053,000</u>	

Receipts

Receipts payable to Consolidated Fund	Estimated	Realised
	£	£
Refund of 1975-76 British Library Grant in Aid resulting from an adjustment of service charges by the Department of the Environment	—	458,154·00

J. A. Hamilton
Accounting Officer

11 October 1977

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

D. O. Henley
Comptroller and Auditor General

**THE BRITISH LIBRARY (GRANT IN AID) ACCOUNT
FOR THE YEAR ENDED 31 MARCH 1977**
(British Library Act 1972, c.54)

RECEIPTS	£	PAYMENTS	£	£
Balance, 1 April 1976	794,885	General Expenses (net)	17,752,355	
		Transfer to Reserve Fund (Estimate £19,509,000)	200,000	17,952,355
Grant in Aid (Estimate £19,509)	18,456,000	Refund to Department of Education and Science		458,154 (a)
	£19,250,885	Balance, 31 March 1977		840,376
				£19,250,885

(a) The refund of £458,154 was in respect of overpayments made to the Department of the Environment in previous years, identified recently.

Estimated	DETAILS	Actual	
£	GENERAL EXPENSES	£	£
	A Board of Management and Central Administration:		
899,000	Salaries, etc.	930,934	
54,990	General administrative expenses	63,528	
306,000	Equipment, supplies, etc.	245,689	
309,000	Rent, rates, maintenance, repairs, etc.	341,267	
1,568,990			1,581,418
	B Reference Service:		
4,999,000	Salaries, etc.	5,288,665	
122,000	General administrative expenses	177,148	
1,501,000	Purchase of books, periodicals and manuscripts, agents' fees and commissions	1,561,032	
1,936,000	Bookbinding and printing	1,718,188	
540,000	Other equipment, supplies, etc.	500,194	
1,374,000	Rent, rates, maintenance, repairs, etc.	1,070,943	
10,472,000			10,316,170
	C Bibliographical Processing Service:		
702,000	Salaries, etc.	635,706	
109,000	General administrative expenses	121,230	
192,000	Printing	136,347	
507,000	Other equipment, supplies, etc.	664,166	
208,000	Rent, rates, maintenance, repairs, etc.	201,818	
1,718,000			1,759,267
	D Lending Services:		
2,023,000	Salaries, etc.	1,915,337	
886,000	General administrative expenses	647,396	
1,602,000	Purchase of books, periodicals and manuscripts, agents' fees and commissions	1,468,237	
134,000	Bookbinding and printing	140,907	
1,082,000	Other equipment, supplies, etc.	969,359	
481,000	Rent, rates, maintenance, repairs, etc.	317,784	
6,208,000			5,459,020
1,290,000	E Grants for External Research		1,096,785

EXPLANATION of the Causes of Variation between Estimate and Actual

- D** A temporary slackening of the increasing use of the Lending Services late in the financial year affected the demand estimated for. Purchases were reduced because of the unpredictability of foreign exchange rates. Accommodation costs were reduced by a refund from the Department of the Environment in respect of previous years.
- E** The response by outside research organisations was less than expected.

		DETAILS <i>contd.</i>			
Estimated				Actual	
£			£	£	
122,000	F Grants to Library and Information Services			93,259	
281,000	G Minor Capital Works			218,546	
1,000,000	H Patent Office Publications			977,660	
200,000	I Reserve Fund			200,000	
10	J Indemnity for objects loaned to the British Library for exhibitions to the value of £7,500,000			—	
<u>£22,860,000</u>	GROSS TOTAL			<u>£21,702,125</u>	
	<i>Deduct</i>				
	Y Receipts:				
210,000	Central Administration	252,391			
400,000	Reference Service	538,002			
700,000	Bibliographical Processing Service	866,886			
2,041,000	Lending Service	<u>2,092,491</u>			
<u>3,351,000</u>				<u>3,749,770</u>	
<u>£19,509,000</u>	NET TOTAL			<u>£17,952,355</u>	

EXPLANATION of the Causes of Variation between Estimate and Actual *contd.*

- F The number of suitable grant applications was less than expected.
 G The planned programme of work could not be completed before the end of the year.
 Y More receipts received than estimated for.

Losses Statement

Cash losses due to overpayment of salaries, wages and allowances (12 cases) £472

Notes

- (a) During the year liquid assets of the former British National Bibliography Limited amounting to £269,379.88 were surrendered to the Consolidated Fund.
 (b) The Library is not charged for accommodation occupied by the Reference Division at the British Museum.

**RESERVE FUND ACCOUNT
 FOR THE YEAR ENDED 31 MARCH 1977**

RECEIPTS	£	PAYMENTS	£
Balance 1 April 1976	44,000		
Transferred from Grant in Aid Account	200,000	Balance 31 March 1977	244,000
	<u>£244,000</u>		<u>£244,000</u>

H. T. Hookway
 Accounting Officer

25 November 1977

I have examined the foregoing Accounts. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion these Accounts are correct. I have no observations to make upon them.

D. O. Henley
 Comptroller and Auditor General

Exchequer and Audit Department
 19 January 1978.

LIBRARIES: NATIONAL LIBRARY OF SCOTLAND

SUMMARY OF PROGRAMME OUTTURN, and the ACCOUNT of the sum expended, in the year ended 31 March 1977, compared with the sum granted, for the expenditure of the National Library of Scotland, including a purchase grant in aid.

SUMMARY OF PROGRAMME OUTTURN

Section	Estimated			Actual		
	Gross Expenditure £	Appropriations in Aid £	Net Expenditure £	Gross Expenditure £	Appropriations in Aid £	Net Expenditure £
PROGRAMME 10.3 LIBRARIES						
A	<u>£1,013,000</u>	<u>37,000</u>	<u>976,000</u>	<u>939,521</u>	<u>12,953</u>	<u>926,568</u>

ACCOUNT

Service	Grant £	Expenditure £	Expenditure compared with Grant	
			Less than Granted £	More than Granted £
PROGRAMME 10.3				
A1 National Library of Scotland				
<i>Original</i>	720,000			
<i>Supplementary</i>	<u>72,000</u>			
	792,700	757,143	35,557	—
A2 Purchases (Grant in Aid)	167,000	167,000	—	—
A3 Copyright Agency	12,000	12,000	—	—
A4 Scottish Libraries Co-operative Automation Project	41,290	2,500	38,790	—
A5 Indemnities	10	—	10	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
GROSS TOTAL				
<i>Original</i>	941,000			
<i>Supplementary</i>	72,000			
	<u>£ 1,013,000</u>	939,521	74,357	878
	Estimated	Realised	Surplus of Gross Estimate over Expenditure 73,479	
<i>Deduct</i>				
AZ Appropriations in Aid	37,000	12,953		Deficiency of Appropriations in Aid realised 24,047
NET TOTAL				
<i>Original</i>	904,000			
<i>Supplementary</i>	72,000			
	<u>£ 976,000</u>	926,568		Net Surplus 49,432
				<u>£49,431.92</u>
		Actual surplus to be surrendered		

EXPLANATION of the Causes of Variation between Expenditure and Grant

A4 Commencement of project was almost wholly deferred until 1977-78.

Receipts

Receipts authorised to be used as Appropriations in Aid	Estimated	Realised
	£	£
Income from Library Endowment Fund	5,000	4,652
Other Receipts	32,000	8,301 (a)
	<u>£37,000</u>	<u>12,953</u>

(a) Mainly due to deferment of automation project.

Losses Statement

Payment of retirement gratuity due to an incorrect authorisation	<u>£4,000</u>
------------------------------------------------------------------	---------------

**PURCHASES (GRANT IN AID) ACCOUNT FOR THE
YEAR ENDED 31 MARCH 1977**

RECEIPTS	£	PAYMENTS	£
Balance, 1 April 1976	39,623	Purchases and subscriptions	199,573
Grant in Aid transferred from Vote for National Library of Scotland (Subhead A2)	167,000		
Resale of books	25		
Donations	100	Balance, 31 March 1977	7,175
	<u>£206,748</u>		<u>£206,748</u>

E. F. D. Roberts
Accounting Officer

28 September 1977

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.

D. O. Henley
Comptroller and Auditor General

LIBRARIES AND MUSEUMS, WALES

SUMMARY OF PROGRAMME OUTTURN, and the ACCOUNT of the sum expended in the year ended 31 March 1977, compared with the sum granted, for grants in aid of the National Library of Wales and the National Museum of Wales and a grant to the Council of Museums in Wales.

SUMMARY OF PROGRAMME OUTTURN

Section	Estimated Expenditure £	Actual Expenditure £
PROGRAMME 10.3 LIBRARIES		
A	1,006,000	952,817
PROGRAMME 10.6 ARTS		
B	2,493,000	2,491,567
C	30,000	32,494
Total	<u>£3,529,000</u>	<u>3,476,878</u>

ACCOUNT

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
PROGRAMME 10.3				
SECTION A				
LIBRARIES				
A1 National Library of Wales (Grant in Aid) (see appended Account)				
Original	903,000			
Supplementary	103,000			
	<u>1,006,000</u>	952,817	53,183	—
 PROGRAMME 10.6				
SECTION B				
MUSEUMS AND GALLERIES				
B1 National Museum of Wales (Grant in Aid) (see appended Account)				
Original	2,443,000			
Supplementary	50,000			
	<u>2,493,000</u>	2,491,567	1,433	—
 SECTION C				
OTHER ARTS				
C1 Council of Museums in Wales	30,000	32,494	—	2,494
 TOTAL				
Original	3,376,000			
Supplementary	153,000			
	<u>£ 3,529,000</u>	<u>3,476,878</u>	54,616	2,494
Surplus			<u>52,122</u>	
Actual surplus to be surrendered			<u>£52,121.88</u>	

Losses Statement

Cash losses due to overpayment of salaries, wages and allowances, etc. (134 cases) £3,098

Hywel Evans
Accounting Officer

28 September 1977

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

D. O. Henley
Comptroller and Auditor General

**NATIONAL LIBRARY OF WALES (GRANT IN AID) ACCOUNT FOR THE YEAR ENDED
31 MARCH 1977**

MAINTENANCE EXPENDITURE ACCOUNT			
RECEIPTS	£	PAYMENTS	£
Balance, 1 April 1976	3,043	A Salaries, etc. (Estimate £685,000)	672,775
Grant in Aid (Estimate £903,000)	883,500(a)	B General administration (Estimate £141,990)	135,625
Y Receipts (Estimate £16,500)	17,179	C Purchases (Estimate £92,500)	92,500
		D Claims against indemnities (Estimate £10)	—
		Balance 31 March 1977	2,822
	<u>£903,722</u>		<u>£903,722</u>

(a) A further grant of £69,317 (Estimate £103,000) has been received towards capital expenditure.

David Jenkins
Accounting Officer

16 September 1977

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.

D. O. Henley
Comptroller and Auditor General

**NATIONAL MUSEUM OF WALES (GRANT IN AID) ACCOUNT FOR THE YEAR ENDED
31 MARCH 1977**

MAINTENANCE EXPENDITURE ACCOUNT			
RECEIPTS	£	PAYMENTS	£
Balance, 1 April 1976	91,411	A Salaries, etc. (Estimate £1,495,000)	1,502,907
Grant in Aid (Estimate £2,096,000)	2,096,000 (a)	B General administration (Estimate £479,990)	501,826
Y Receipts (Estimate £124,000)	160,281	C Purchases (Estimate £245,000)	284,245
		D Claims against indemnities (Estimate £10)	—
		Balance 31 March 1977	58,714
	<u>£2,347,692</u>		<u>£2,347,692</u>

(a) A further grant of £395,567 (Estimate £397,000) has been received towards capital expenditure.

EXPLANATIONS of the Cause of Variation between Estimate and Actual

Y Sales of publication and contributions from Local Authorities were more than expected.

Douglas Bassett
Accounting Officer

30 September 1977

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.

D. O. Henley
Comptroller and Auditor General

**CENTRAL AND MISCELLANEOUS SERVICES
(DEPARTMENT OF EDUCATION AND SCIENCE)**

SUMMARY OF PROGRAMME OUTTURN, and the ACCOUNT of the sum expended, in the year ended 31 March 1977, compared with the sum granted, for expenditure by the Department of Education and Science on miscellaneous educational services, research and administration, including grants in aid and international subscriptions and compensation payments for redundant staff at Colleges of Education.

SUMMARY OF PROGRAMME OUTTURN

Section	Estimated			Actual		
	Gross Expenditure	Appropriations in Aid	Net Expenditure	Gross Expenditure	Appropriations in Aid	Net Expenditure
	£	£	£	£	£	£
PROGRAMME 10.4						
MISCELLANEOUS EDUCATION SERVICES, RESEARCH AND ADMINISTRATION						
A	4,619,000	—	4,619,000	4,227,202	—	4,227,202
B	1,272,986	—	1,272,986	1,104,144	—	1,104,144
C	5,617,014	60,000	5,557,014	5,176,185	78,588	5,097,597
D	18,178,000	1,313,000	16,865,000	17,616,544	1,289,973	16,326,571
Total	£29,687,000	1,373,000	28,314,000	28,124,075	1,368,561	26,755,514

ACCOUNT

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
PROGRAMME 10.4				
SECTION A				
YOUTH SERVICE, &C.				
A1 Current Expenditure: Grants	1,134,000	1,086,586	47,414	—
A2 Capital Expenditure: Grants	3,485,000	3,140,616	344,384	—
SECTION B				
MISCELLANEOUS EDUCATIONAL SERVICES				
B1 Interchange of Teachers and Students: Grants				
<i>Original</i>	608,733			
<i>Supplementary</i>	59,273			
	668,006	668,585	—	579
B2 Joint United States—United Kingdom Educational Commission (Grant in Aid)				
<i>Original</i>	95,037			
<i>Supplementary</i>	3,727			
<i>Supplementary</i>	1,216			
	99,980	98,753	1,227	—
B3 Overseas Students' Special Fund	1,000	175	825	—
B4 Miscellaneous Services	504,000	336,631	167,369	—
SECTION C				
EDUCATIONAL RESEARCH, &C.				
C1 Educational Services and Research				
<i>Original</i>	4,834,700			
<i>Less Supplementary</i>	450,000			
<i>Less Supplementary</i>	7,216			
	4,377,484	3,945,458	432,026	—

EXPLANATION of the Causes of Variation between Expenditure and Grant

B3 Less claims received than originally estimated.

B4 Fewer claims were received than anticipated for the removal of former defence works and for compensation payments.

CENTRAL AND MISCELLANEOUS SERVICES
(DEPARTMENT OF EDUCATION AND SCIENCE)

1976-77, Class X, Vote 6

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
C2 Schools Council (Grant in Aid)				
<i>Original</i>	1,161,000			
<i>Supplementary</i>	7,000			
	1,168,000	1,161,000	7,000	—
C3 Subscriptions to the Organisation for Economic Co-operation and Development	71,530	69,727	1,803	—
SECTION D				
ADMINISTRATION				
D1 Department of Education and Science: Administration				
<i>Original</i>	17,298,000			
<i>Supplementary</i>	880,000			
	18,178,000	17,616,544	561,456	—
GROSS TOTAL				
<i>Original</i>	29,193,000			
<i>Supplementary</i>	493,000			
<i>Supplementary</i>	1,000			
	29,687,000	28,124,075	1,563,504	579
			Surplus of Gross Estimate over Expenditure	
			1,562,925	
Z Deduct Appropriations in Aid				
<i>Original</i>	1,369,000			
<i>Supplementary</i>	4,000			
	1,373,000	1,368,561		
			Deficiency of Appropriations in Aid realised	
			4,439	
NET TOTAL				
<i>Original</i>	27,824,000			
<i>Supplementary</i>	489,000			
<i>Supplementary</i>	1,000			
	28,314,000	26,755,514		
			Net Surplus	
			1,558,486	
			Actual surplus to be surrendered	
			£1,558,486·47	

CENTRAL AND MISCELLANEOUS SERVICES
(DEPARTMENT OF EDUCATION AND SCIENCE)

1976-77, Class X, Vote 6

Receipts

	Estimated	Realised
	£	£
Receipts payable to Consolidated Fund	23,000	30,255·31

Details of Receipts

	Estimated	Realised
	£	£
(i) Receipts of classes authorised to be used as Appropriations in Aid		
Subhead CZ		
Payment from Department of Health and Social Security (Class XII, Vote 5) for joint research project (C1)	45,000	56,462 (a)
Payment from Social Science Research Council (Class X, Vote 7) for joint research projects (C1)	1,000	3,655 (b)
Payment from Scottish Education Department towards DES-sponsored research projects	14,000	18,471 (c)
	<u>£60,000</u>	<u>78,588</u>
Subhead DZ		
Salaries, etc., of loaned staff	1,252,000	1,240,705
Miscellaneous receipts	61,000	49,268 (d)
	<u>£1,313,000</u>	<u>1,289,973</u>
Total	<u>£1,373,000</u>	<u>1,368,561</u>
(ii) Receipts of other classes		
Repayment of loans, etc.	23,000	23,335
Miscellaneous receipts:		
Payment for technical assistance, balance of a contribution to the Commonwealth Scientific Committee, contributions to a research project and royalties from research	—	6,920
Total	<u>£23,000</u>	<u>30,255</u>

- (a) Reimbursement payments were higher than estimated, following an unexpected increase in the cost of the joint DES/DHSS project.
- (b) Due to increased expenditure on a project sponsored jointly by DES and SSRC.
- (c) Unexpectedly rapid progress of certain jointly sponsored projects necessitated higher than anticipated contributions from the Scottish Education Department.
- (d) Mainly due to the delay in receiving payments for services.

Losses Statement

<i>Summary</i>	£
Cash losses due to overpayments of salaries, wages and allowances, etc. (3 cases)	1067
Cash losses due to other causes (4 cases)	<u>469</u>
Total Cash Losses	<u>£1536</u>

Stores losses due to theft, fraud, arson or sabotage, etc* (3 cases) £156

*Prosecution was not practicable.

Details

Cash losses due to overpayment of salaries, wages and allowances, etc.	£
Overpayments to 5 drivers due to incorrect assimilation at Chessington Computer Centre	733
Cash losses due to other causes	
A further amount to that estimated in the 1973-74 Account (£740) in respect of an erroneous advance payment to a company which subsequently went into liquidation	210

Notes

Ex gratia Payments

15 *ex gratia* payments £2,141

Loans outstanding at 31 March 1977

	£
Loans to Educational Foundation for Visual Aids	143,576
Loans to examining bodies for Certificate of Secondary Education	15,150
Loans to staff luncheon club	8,000

J. A. Hamilton

Accounting Officer

11 October 1977

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

D. O. Henley

Comptroller and Auditor General

RESEARCH COUNCILS &c.: AGRICULTURAL RESEARCH COUNCIL

ACCOUNT of the sum expended, in the year ended 31 March 1977, compared with the sum granted, for a grant in aid of the Agricultural Research Council.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
PROGRAMME 10.5				
RESEARCH COUNCILS &c.				
A1 Agricultural Research Council (Grant in Aid)				
<i>Original</i>	18,329,000			
<i>Supplementary</i>	1,215,000			
	<u>£ 19,544,000</u>	<u>£ 19,294,000</u>	250,000	—
		Surplus to be surrendered	<u>£250,000</u>	

Receipts

	Estimated	Realised
	£	£
Receipts payable to Consolidated Fund		
Surrender value of matured superannuation policies	—	<u>259,197·81</u>

J. A. Hamilton
Accounting Officer

11 October 1977

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

D. O. Henley
Comptroller and Auditor General

**AGRICULTURAL RESEARCH COUNCIL (GRANT IN AID) ACCOUNT
FOR THE YEAR ENDED 31 MARCH 1977**
(Science and Technology Act 1965, c. 4)

RECEIPTS	£	PAYMENTS	£
Balance, 1 April 1976	141,619	Current expenditure (including certain capital grants) (net) (Estimate £14,617,000)	14,199,436
Grant in Aid (Estimate £19,544,000)	19,294,000	Capital expenditure (net) (Estimate £4,927,000)	5,100,161
		Balance, 31 March 1977	136,022
	<u>£19,435,619</u>		<u>£19,435,619</u>

Estimated £	DETAILS		Actual	
	CURRENT EXPENDITURE (INCLUDING CERTAIN CAPITAL GRANTS)		£	£
	A Administration and Central Expenses:			
1,418,000	Salaries, etc.	1,720,323		
75,000	Travel, subsistence and Post Office services	85,642		
33,000	Equipment, supplies, etc.	25,511		
504,000	Rent, rates, maintenance, repairs, etc.	537,823		
<u>2,030,000</u>				2,369,299
	B Research Establishments of the Council:			
8,200,000	Salaries, etc.	8,293,871		
220,000	Travel, subsistence and Post Office services	280,443		
2,500,000	Equipment, supplies, etc.	2,267,921		
1,595,000	Rent, rates, maintenance, repairs, etc.	1,491,097		
<u>12,515,000</u>				12,333,332
21,920,000	C Grants for Current Expenditure to Research Institutes (England and Wales) and Other Bodies			22,336,685
	D Grants for Research in Universities and Other Bodies:			
	Universities:			
1,285,000	Recurrent	1,231,944		
104,000	Capital	74,740		
	Other Bodies:			
84,000	Recurrent	83,921		
7,000	Capital	19,463		
<u>1,480,000</u>				1,410,068
50,000	E Special Equipment Grants to University Departments			15,537
132,000	F Postgraduate Training Awards			119,149
<u>£38,127,000</u>	GROSS TOTAL			<u>£38,584,070</u>
	<i>Deduct</i>			
	Y Receipts:			
22,100,000	Receipts from government departments in respect of commissioned research		22,284,000	
	By Establishments of the Council:			
610,000	Sale of produce, etc.	886,847		
50,000	Rents and hostel receipts	74,141		
72,000	Recoveries from outside bodies	220,384		
	Contributions from the Foreign and Commonwealth Office (Overseas Development Administration)	25,456		
19,000	Recoveries in respect of research work for government departments, etc.	51,385		
41,000	Contributions to meat research from Meat and Livestock Commission and from Northern Ireland	248,100		
211,000	Fees and charges paid by EEC	3,705		
	By other Research Institutes:			
72,000	Contributions towards certain research	72,000		
5,000	Rent on land and buildings leased to institutes, less outgoings	6,965		

EXPLANATION of the Causes of Variation between Estimate and Actual

- A** Mainly due to pay increases and increased expenditure on pensions, transfer values and gratuities
E Fewer grants awarded than expected.

DETAILS *contd.*

Estimated	CURRENT EXPENDITURE (INCLUDING CERTAIN CAPITAL GRANTS) <i>contd.</i>	Actual
£	Other receipts:	£ £
325,000	Employees' superannuation contributions and other superannuation receipts	500,540
5,000	Miscellaneous	11,111
<u>23,510,000</u>		<u>24,384,634</u>
<u>£14,617,000</u>	NET TOTAL	<u>£14,199,436</u>

CAPITAL EXPENDITURE

A Capital Expenditure: Research Institutes and Units of the Council:		
750,000	Land and buildings	563,549
Plant, machinery and permanent equipment:		
145,000	Items costing £10,000 or more	131,403
485,000	Items costing less than £10,000	380,319
<u>1,380,000</u>		<u>1,075,271</u>
B Capital Expenditure: Other Research Institutes:		
1,835,000	Land and buildings	2,138,260
Plant, machinery and permanent equipment:		
1,066,000	Items costing £10,000 or more	1,240,058
688,000	Items costing less than £10,000	694,572
<u>3,589,000</u>		<u>4,072,890</u>
<u>£4,969,000</u>	GROSS TOTAL	<u>£5,148,161</u>
<i>Deduct</i>		
Y Receipts:		
By Establishments of the Council:		
Contributions to meat research from Meat and Livestock Commission and from Northern Ireland		
26,000		26,000
16,000	Sale of land	22,000
<u>42,000</u>		<u>48,000</u>
<u>£4,927,000</u>	NET TOTAL	<u>£5,100,161</u>

EXPLANATION of the Causes of Variation between Estimate and Actual *contd.*

- A Progress on several building projects slower than expected.
- B Progress with a number of building projects faster than expected.
- Y The proceeds from a sale of property were received earlier than expected.

Losses Statement

Cash losses due to overpayments of salaries, wages and allowances, etc. (21 cases)	£1,348
Claims abandoned (2 cases)	<u>£365</u>

Notes

Ex gratia Payments

14 compensation payments £1,696

Loans outstanding at 31 March 1977

£

Advances to employees of deferred contributions in respect of membership of the former Industrial Superannuation Scheme:

(a) employees of the Council	102
(b) employees of grant-aided institutes	197
Loan to the Grassland Research Institute Tennis Club	264
Loan to the Plant Breeding Institute Sports and Social Club	63
Loan to the Rothamsted Experimental Station Sports and Social Club	1,500
Loan to the Long Ashton Research Station Tennis Club	28
Loan to the Institute for Research on Animal Diseases Squash Club	3,230

Hostels

Hostel accommodation was provided at 4 of the Council's research stations during the year. Payments and receipts, and the loss made, were as follows:

	£
Payments	22,228
Receipts	17,260
Loss (Estimate £4,500)	£4,968

Other Notes

Under an arrangement of some years' standing, facilities for research staff supported from the Sugar Beet Research and Education Fund are provided by certain institutes free or at a nominal charge in return for the contribution made by these staff to the institutes' research effort. The value of the facilities provided in 1976-77 is estimated at £87,000.

During the year ended 31 March 1977 grants and grants in aid to a total of £9,314,280 (including £1,252,280 capital) were made from the Vote of the Department of Agriculture and Fisheries for Scotland to grant-aided agricultural research institutes in Scotland.

W. M. Henderson
Accounting Officer

17 October 1977

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.

D. O. Henley
Comptroller and Auditor General

Exchequer and Audit Department
19 January 1978

STATEMENT A
RESEARCH ESTABLISHMENTS OF THE COUNCIL

Establishment	Current Expenditure	Capital Expenditure	Receipts	Net Total
	£	£	£	£
(a) Research Institutes:				
Institute for Research on Animal Diseases	2,158,534	228,421	379,629	2,007,326
Animal Breeding Research Organisation	1,548,765	55,537	349,625	1,254,677
Institute of Animal Physiology	2,231,480	164,349	245,222	2,150,607
Poultry Research Centre	1,118,393	133,820	65,184	1,187,029
Meat Research Institute	1,236,749	65,621	352,987	949,383
Food Research Institute	962,291	150,315	5,643	1,106,963
Letcombe Laboratory	576,334	34,811	8,174	602,971
Weed Research Organisation	748,513	82,224	109,435	721,302
(b) Research Units:				
Unit of Reproductive Physiology and Biochemistry	206,818	7,316	25,441	188,693
Unit of Animal Genetics	177,053	2,336	—	179,389
Systemic Fungicides Unit	141,558	—	—	141,558
Unit of Statistics	173,720	3,939	9,579	168,080
Unit of Nitrogen Fixation	317,661	83,741	—	401,402
Unit of Soil Physics	30,803	6,245	—	37,048
Unit of Muscle Mechanism and Insect Physiology	107,387	—	—	107,387
Unit of Invertebrate Chemistry and Physiology	335,631	48,683	100	384,214
Unit of Developmental Botany	147,190	6,499	—	153,689
(c) External Scientific Staff	114,452	1,414	—	115,866
TOTAL	£ 12,333,332	1,075,271	1,551,019	11,857,584

STATEMENT B
GRANTS TO OTHER ESTABLISHMENTS

Establishment	Current Expenditure	Capital Expenditure	Total
	£	£	£
Animal Virus Research Institute	1,530,716	81,480	1,612,196
Commonwealth Agricultural Bureaux	95,000	—	95,000
East Malling Research Station	1,804,376	109,023	1,913,399
Edinburgh Regional Computing Centre	106,310	—	106,310
Glasshouse Crops Research Institute	1,376,305	312,793	1,689,098
Grassland Research Institute	1,575,183	83,640	1,658,823
Houghton Poultry Research Station	1,167,512	102,826	1,270,338
John Innes Institute	862,189	48,214	910,403
Long Ashton Research Station	1,439,108	94,416	1,533,524
National Institute of Agricultural Engineering	1,948,718	95,643	2,044,361
National Institute for Research in Dairying	2,552,360	266,404	2,818,764
National Vegetable Research Station	1,120,006	191,365	1,311,371
Plant Breeding Institute	1,270,720	235,437	1,506,157
Rothamsted Experimental Station	4,002,839	1,767,410	5,770,249
Welsh Plant Breeding Station	1,350,797	674,511	2,025,308
Wye College (University of London)	134,546	9,728	144,274
TOTAL	£ 22,336,685*	4,072,890†	26,409,575

* Of this sum £72,000 was recovered from the Trade in respect of work on hop diseases at Wye College, and £6,965 from research institutes in respect of rents of lands leased from the Council (see Subhead Y, page 43).

† £7,000 received in respect of sale of property is included in Subhead Y (on page 44).

RESEARCH COUNCILS, &c.: MEDICAL RESEARCH COUNCIL

ACCOUNT of the sum expended, in the year ended 31 March 1977, compared with the sum granted, for grants in aid of the Medical Research Council, including subscriptions to certain international organisations.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
PROGRAMME 10.5				
RESEARCH COUNCILS, &c.				
A1 Medical Research Council (Grant in Aid)				
<i>Original</i>	36,231,000			
<i>Supplementary</i>	1,302,000			
	37,533,000	37,533,000	—	—
A2 Subscription to the International Agency for Research on Cancer				
<i>Original</i>	221,000			
<i>Supplementary</i>	46,000			
	267,000	261,236	5,764	—
A3 Subscriptions to the European Molecular Biology Conference and Laboratory				
<i>Original</i>	905,000			
<i>Supplementary</i>	201,000			
	1,106,000	1,057,068	48,932	—
TOTAL				
<i>Original</i>	37,357,000			
<i>Supplementary</i>	1,549,000			
	£ 38,906,000	38,851,304	54,696	—
	Surplus		54,696	
	Actual surplus to be surrendered		£54,695·59	

J. A. Hamilton
Accounting Officer

11 October 1977

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

D. O. Henley
Comptroller and Auditor General

MEDICAL RESEARCH COUNCIL (GRANTS IN AID) ACCOUNT
FOR THE YEAR ENDED 31 MARCH 1977
 (Science and Technology Act 1965, c.4)

RECEIPTS	£	PAYMENTS	£
Balance, 1 April 1976	295,091	Current expenditure (including certain capital grants) (net) (Estimate £35,076,000)	34,686,307
Grants in Aid:		Capital expenditure (net) (Estimate £2,457,000)	2,832,543
A1 Medical Research Council (Estimate £37,533,000)	37,533,000	Subscription to the International Agency for Research on Cancer (Estimate £267,000)	261,236
A2 Subscription to the International Agency for Research on Cancer (Estimate £267,000)	261,236	Subscriptions to the European Molecular Biology Conference and Laboratory (Estimate £1,106,000)	1,057,068
A3 Subscriptions to the European Molecular Biology Conference and Laboratory (Estimate £1,106,000)	1,057,068	Balance, 31 March 1977	309,241
	£39,146,395		£39,146,395

DETAILS

Estimated		Actual
£	CURRENT EXPENDITURE (INCLUDING CERTAIN CAPITAL GRANTS)	£ £
	A Administration and Central Expenses:	
2,200,000	Salaries, etc.	2,152,614
191,000	Travel, subsistence and Post Office services	233,092
181,000	Equipment, supplies, etc.	185,739
215,000	Rent, rates, maintenance, repairs, etc.	212,287
2,787,000		2,783,732
	B National Institute for Medical Research:	
3,000,000	Salaries, etc.	3,021,669
108,000	Travel, subsistence and Post Office services	78,919
800,000	Equipment, supplies, etc.	737,225
170,000	Rent, rates, maintenance, repairs, etc.	188,725
4,078,000		4,026,538
	C Clinical Research Centre:	
2,700,000	Salaries, etc.	2,789,460
95,000	Travel, subsistence and Post Office services	97,085
1,250,000	Equipment, supplies, etc.	1,051,883
250,000	Rent, rates, maintenance, repairs, etc.	244,322
4,295,000		4,182,750
	D Research Units and External Scientific Staff:	
13,547,000	Salaries, etc.	13,494,374
681,000	Travel, subsistence and Post Office services	576,210
3,665,000	Equipment, supplies, etc.	3,737,480
515,000	Rent, rates, maintenance, repairs, etc.	555,208
18,408,000		18,363,272
	E Grants for Research in Universities and Other Bodies:	
	Universities:	
9,197,000	Recurrent	9,515,074
1,320,000	Capital	1,213,708
	Other bodies:	
907,000	Recurrent	704,444
150,000	Capital	91,367
11,574,000		11,524,593

		DETAILS <i>contd.</i>	
Estimated		Actual	
£	CURRENT EXPENDITURE (INCLUDING CERTAIN CAPITAL GRANTS) <i>contd.</i>	£	£
	F Special Grants to Institutions:		
1,560,000	Institute of Cancer Research, London	1,542,593	
230,000	Christie Hospital and Holt Radium Institute, Manchester	294,982	
650,000	National Radiological Protection Board	568,000	
411,000	Others	471,349	
<u>2,851,000</u>			<u>2,876,924</u>
	G Postgraduate Training Awards and Fellowships, etc.:		
1,801,000	Postgraduate and intercalated studentships	1,816,538	
613,000	Research fellowships	664,976	
248,000	Research training support grants	237,850	
<u>2,662,000</u>			<u>2,719,364</u>
	H Other Expenditure on Research:		
240,000	Research and development contracts	224,949	
1,160,000	Special project grants	1,147,173	
<u>1,400,000</u>			<u>1,372,122</u>
<u>£48,055,000</u>	GROSS TOTAL		<u>£47,849,295</u>
	<i>Deduct</i>		
	Y Receipts:		
	National Institute for Medical Research:		
222,000	Government departments	234,545	
10,000	World Health Organisation	20,372	
33,000	Other bodies	4,895	
—	Private funds	361	
	Clinical Research Centre:		
1,328,000	Government departments	1,468,515	
3,000	World Health Organisation	582	
27,000	Other bodies	27,064	
	Research units and external scientific staff:		
5,978,000	Government departments	6,192,546	
23,000	World Health Organisation	20,662	
312,000	Other bodies	286,562	
1,000	Private funds	3,932	
	Other receipts:		
4,613,000	Government departments	4,267,869	
47,000	Other bodies	83,544	
14,000	Private funds	28,406	
300,000	Miscellaneous	493,885	
68,000	Fees and charges paid by EEC	29,248	
<u>12,979,000</u>			<u>13,162,988</u>
<u>£35,076,000</u>	NET TOTAL		<u>£34,686,307</u>

Estimated		DETAILS <i>contd.</i>	Actual	
£		CAPITAL EXPENDITURE	£	£
	A	Capital Expenditure: Headquarters:		
2,000		Land and buildings	2,270	
		Plant, machinery and permanent equipment:		
—		Items costing £10,000 or more	—	
18,000		Items costing less than £10,000	12,500	
<u>20,000</u>				14,770
	B	Capital Expenditure: Research Establishments of the Council		
1,223,000		Land and buildings	1,176,660	
		Plant, machinery and permanent equipment:		
620,000		Items costing £10,000 or more	759,595	
752,000		Items costing less than £10,000	1,033,907	
<u>2,595,000</u>				2,970,162
<u>£2,615,000</u>		GROSS TOTAL		<u>£2,984,932</u>
		<i>Deduct</i>		
	Y	Receipts:		
		Research Establishments of the Council:		
64,000		Government departments	57,672	
94,000		Other bodies and miscellaneous	94,717	
<u>158,000</u>				152,389
<u>£2,457,000</u>		NET TOTAL		<u>£2,832,543</u>

EXPLANATION of the Causes of Variation between Estimate and Actual

- A Expenditure lower than expected owing to reduced accounting machine requirements.
 B Demands for permanent equipment were greater than expected.

Losses Statement

Summary

Cash losses due to overpayments of salaries, wages and allowances, etc. (8 cases)	£421
Claims abandoned (2 cases)	<u>£1,593</u>
	£
Stores losses due to theft, fraud, arson or sabotage, etc. (7 cases) (Prosecution was not practicable.)	862
Stores losses due to other causes (10 cases)	<u>601</u>
Total Stores Losses	<u>£1,463</u>

Details

Claims abandoned:	
Animals supplied to an overseas organisation	£1,559

Notes

Ex gratia Payments

3 <i>ex gratia</i> payments	£1,717
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Notes contd.

Gift Made

A gift of vehicles and equipment valued at £16,756 was made to the Ministry of Overseas Development following the termination of the MRC project in Kisumu (Kenya).

Loans outstanding at 31 March 1977

	£
Loans for the purchase of cars to 8 staff of the Council working overseas	3,394
Miscellaneous loans made to staff of the Council working in The Gambia	19,793
Loans to 12 staff on transfer of Unit or place of work to assist them in house purchase	21,190
Loans to the Sports and Social Clubs of the National Institute for Medical Research, the Clinical Research Centre and in respect of the Medical Research Council Laboratories, Hammersmith (2 Units)	6,640

J. L. Gowans

Accounting Officer

10 October 1977

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.

D. O. Henley

Comptroller and Auditor General

Exchequer and Audit Department

19 January 1978

STATEMENT
RESEARCH ESTABLISHMENTS OF THE COUNCIL

Establishment	Current Expenditure	Capital Expenditure	Receipts	Net Total
	£	£	£	£
National Institute for Medical Research	4,026,538	881,296	260,173	4,647,661
Clinical Research Centre	4,182,750	196,235	1,496,161	2,882,824
Applied Psychology Unit, Cambridge	377,197	35,599	110,098	302,698
Blood Pressure Unit, Glasgow	238,185	3,200	161,682	79,703
Brain Metabolism Unit, Edinburgh	268,949	27,818	97,650	199,117
Cell Biophysics Unit, London	458,924	10,169	—	469,093
Clinical & Population Cytogenetics Unit, Edinburgh	816,885	90,261	390,623	516,523
Clinical Genetics Unit, London	116,320	3,849	65,100	55,069
Clinical Pharmacology Unit, Oxford	130,405	2,318	73,500	59,223
Clinical Psychiatry Unit, Chichester	147,533	2,960	68,976	81,517
Demyelinating Diseases Unit, Newcastle-upon-Tyne	208,468	60,962	102,950	166,480
Dental Unit, Bristol	114,891	1,310	11,550	104,651
Dunn Nutrition Unit, Cambridge	526,150	49,233	91,222	484,161
Environmental Factors in Mental and Physical Illness Unit, London	171,719	—	139,500	32,219
Environmental Hazards Unit, London	123,336	—	101,850	21,486
Environmental Physiology Unit, London	271,218	8,123	102,283	177,058
Epidemiology Unit (South Wales)	165,322	4,209	113,615	55,916
Epidemiology & Medical Care, London	180,151	—	106,827	73,324

STATEMENT contd.
RESEARCH ESTABLISHMENTS OF THE COUNCIL contd.

Establishment	Current Expenditure	Capital Expenditure	Receipts	Net Total
	£	£	£	£
Epidemiological Studies in Psychiatry, Edinburgh	112,696	—	44,100	68,596
Experimental Pathology of the Skin Unit, Birmingham	132,136	2,079	60,900	73,315
Gastroenterology Unit, London	121,265	2,336	45,150	78,451
Human Biochemical Genetics Unit, London	182,491	—	56,700	125,791
Industrial Injuries and Burns Unit, Birmingham	210,083	—	147,367	62,716
Laboratory of Molecular Biology, Cambridge	1,784,563	307,983	2,547	2,089,999
Laboratory Studies of Tuberculosis, London	118,406	4,776	70,350	52,832
Mammalian Genome Unit, Edinburgh	105,806	12,176	52,500	65,482
Medical Research Council Laboratories, Carshalton (3 Units)	1,491,929	166,230	454,979	1,203,180
Medical Research Council Laboratories, Gambia	380,194	16,488	130,874	265,808
Medical Research Council Laboratories, Hammersmith (2 Units)	1,321,227	366,451	743,817	943,861
Medical Sociology Unit, Aberdeen	178,128	9,932	17,850	170,210
Metabolic Studies in Psychiatry Unit, Sheffield	152,316	8,288	50,400	110,204
Mineral Metabolism Unit, Leeds	240,522	3,351	152,250	91,623
Neural Mechanisms of Behaviour Unit, London	120,140	44,235	58,800	105,575
Neurochemical Pharmacology Unit, Cambridge	177,433	25,301	75,600	127,134
Pneumoconiosis Unit, Cardiff	559,761	28,886	216,335	372,312
Radiobiology Unit, Harwell	847,702	85,377	191,750	741,329
Reproduction and Growth Unit, Newcastle-upon-Tyne	158,984	8,165	18,900	148,249
Reproductive Biology Unit, Edinburgh	320,449	47,853	139,650	228,652
Rheumatism Unit, Taplow	236,590	17,499	173,250	80,839
Social and Applied Psychology Unit, Sheffield	149,723	5,446	91,750	63,419
Social Psychiatry Unit, London	112,625	—	66,400	46,225
Statistical Research and Services Unit, London	106,681	—	—	106,681
Tuberculosis and Chest Diseases Unit, London	264,329	839	121,800	143,368
Virology Unit, Glasgow	343,039	18,002	70,350	290,691
Other Research Units (25 in number)	2,418,855	376,668	987,330	1,808,193
External Staff (83 in number)	1,628,250	34,259	491,538	1,170,971
Unallocated	71,296	—	185,428	114,132
TOTAL	£ 26,572,560	2,970,162	8,412,425	21,130,297

RESEARCH COUNCILS, &c.:
NATURAL ENVIRONMENT RESEARCH COUNCIL

ACCOUNT of the sum expended, in the year ended 31 March 1977, compared with the sum granted, for a grant in aid of the Natural Environment Research Council.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
PROGRAMME 10.5				
RESEARCH COUNCILS, &c.				
A1 Natural Environment Research Council (Grant in Aid)				
<i>Original</i>	26,047,000			
<i>Supplementary</i>	628,000			
	<u>£ 26,675,000</u>	26,675,000	—	—

J. A. Hamilton
 Accounting Officer

11 October 1977

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

D. O. Henley
 Comptroller and Auditor General

NATURAL ENVIRONMENT RESEARCH COUNCIL
(GRANT IN AID) ACCOUNT FOR THE YEAR ENDED 31 MARCH 1977
(Science and Technology Act 1965, c.4)

RECEIPTS	£	PAYMENTS	£
Grant in Aid (Estimate £26,675,000)	26,675,000	Current expenditure (including certain capital grants) (Estimate £19,741,000)	19,797,805
Balance, 1 April 1976	62,291	Capital expenditure (net) (Estimate £6,934,000)	6,591,113
		Balance, 31 March 1977	348,373
	<u>£26,737,291</u>		<u>£26,737,291</u>

Estimated	DETAILS		Actual	
	£	CURRENT EXPENDITURE (INCLUDING CERTAIN CAPITAL GRANTS)	£	£
		A Administration and Central Expenses:		
1,686,000		Salaries, etc.	1,659,928	
146,000		Travel, subsistence and Post Office services	138,303	
249,000		Equipment, supplies, etc.	252,603	
225,000		Rent, rates, maintenance, repairs, etc.	207,853	
205,000		Dispersal costs	201,051	
<u>2,511,000</u>				2,459,738
		B Research Establishments of the Council:		
12,814,000		Salaries, etc.	12,905,462	
1,757,000		Travel, subsistence, and Post Office services	1,718,246	
5,126,000		Equipment, supplies, services, etc.	5,422,418	
3,742,000		Rent, rates, maintenance, repairs, etc.	4,024,403	
2,160,000		Expenses of outside research	2,613,428	
<u>25,599,000</u>				26,683,957
		C Grants for Current Expenditure to Biological Associations, Stations and Units		2,199,662
<u>2,256,000</u>				
		D Grants for Research in Universities and Other Bodies:		
		Environmental Sciences:		
197,000		Capital expenditure	352,514	
2,062,000		Recurrent expenditure	1,837,722	
<u>2,259,000</u>				2,190,236
		E Postgraduate Training Awards and Fellowships, etc.:		
1,576,000		Studentships	1,647,327	
105,000		Research fellowships	105,474	
229,000		Research training support grants	225,450	
<u>1,910,000</u>				1,978,251
		F Other Expenditure on Research:		
394,000		International Programme of Ocean Drilling	361,936	
391,000		Other services and facilities	333,490	
<u>785,000</u>				695,426
<u>£35,320,000</u>		GROSS TOTAL		<u>£36,207,270</u>

EXPLANATION of the Cause of Variation between Estimate and Actual

F Underspend due to currency fluctuation on IPOD and expenditure on hydrological equipment being less than expected.

DETAILS <i>contd.</i>		Actual	
Estimated	CURRENT EXPENDITURE (INCLUDING CERTAIN CAPITAL GRANTS) <i>contd.</i>	£	£
£			
	<i>Deduct</i>		
	Y Receipts:		
	By Establishments:		
	Fees and charges paid by UK government departments	14,772,974	
13,905,000	Contributions from private funds		
2,000	Fees and charges paid by outside bodies	610,355	
671,000	Hostel receipts, rents, etc., from properties	5,218	
5,000	Miscellaneous	325,784	
362,000	Fees and charges paid by EEC	25,484	
5,000			
	Other receipts:		
	Superannuation contributions	592,976	
551,000	Fees and charges	8,219	
7,000	Miscellaneous	68,455	
71,000			
<u>15,579,000</u>			<u>16,409,465</u>
<u>£19,741,000</u>	NET TOTAL		<u>£19,797,805</u>
	CAPITAL EXPENDITURE		
	A Capital Expenditure: Headquarters:		
360,000	Land and buildings—dispersal		344,122
	B Capital Expenditure: Research Establishments of the Council:		
4,653,000	Land, buildings and research vessels	4,362,579	
	Plant, machinery and permanent equipment:		
328,000	Items costing £10,000 or more	808,502	
1,460,000	Items costing less than £10,000	949,440	
<u>6,441,000</u>			<u>6,120,521</u>
	C Capital Expenditure: Other Research Establishments:		
44,000	Land, buildings and research vessels	36,351	
	Plant, machinery and permanent equipment:		
89,000	Items costing less than £10,000	90,119	
<u>133,000</u>			<u>126,470</u>
<u>£6,934,000</u>	GROSS TOTAL		<u>£6,591,113</u>
	<i>Deduct</i>		
—	Y Receipts by Establishments		—
<u>£6,934,000</u>	NET TOTAL		<u>£6,591,113</u>

Losses Statement

Summary

Cash losses due to overpayments of salaries, wages and allowances, etc. (30 cases)	£2,232
Stores losses due to causes other than theft, fraud, arson or sabotage, etc. (34 cases)	£139,097

Details

	£
Stores losses due to causes other than theft, fraud, arson or sabotage, etc.	
Radiometric eel lost at sea	1,500
Ore pinger lost at sea	4,587
Berger current meter lost at sea	875
Spade box corer lost at sea	900
Acoustic command release lost at sea	560
Acoustic command release lost at sea	630
Two current meters lost at sea	1,800
Berger current meter lost at sea	610
Two Marconi current meter systems sensors lost at sea	1,000
Two recording current meters lost at sea	1,285
CPR, including inside mechanism, lost at sea	850
Twin Otter aircraft, lost in Antarctica	120,000

Notes

Ex gratia Payments

10 compensation payments	£1,978
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Loan outstanding at 31 March 1977

Loan to a staff restaurant committee	£500
--------------------------------------	------

Hostels

Hostel accommodation was provided at two of the Council's establishments during the year. Payments and receipts and the loss made were as follows:

	£
Payments	5,411
Receipts	3,286
Loss (Estimate £1,000)	£2,125

R. J. H. Beverton

Accounting Officer

13 October 1977

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.

D. O. Henley

Comptroller and Auditor General

Exchequer and Audit Department

19 January 1978

STATEMENT A

RESEARCH ESTABLISHMENTS OF THE COUNCIL

Establishment	Current Expenditure	Capital Expenditure	Receipts	Net Total
	£	£	£	£
British Antarctic Survey	3,245,029	520,679	238,515	3,527,193
Experimental Cartography Unit	191,014	4,986	1,712	194,288
Institute of Geological Sciences	12,500,824	3,195,586	1,504,159	14,192,251
Institute of Hydrology	975,285	30,779	212,975	793,089
Institute of Marine Biochemistry	247,254	150,563	—	397,817
Institute for Marine Environmental Research	872,173	912,393	1,225	1,783,341
Institute of Oceanographic Sciences	3,199,008	817,264	151,166	3,865,106
Institute of Terrestrial Ecology	2,442,135	157,039	96,999	2,502,175
Marine Scientific Equipment Service	473,672	247,232	3,455	717,449
Research Vessel Base	2,322,439	31,290	875	2,352,854
Unit of Invertebrate Virology	215,124	52,710	3,299	264,535
TOTAL	£ 26,683,957	6,120,521	2,214,380	30,590,098

STATEMENT B

GRANTS TO OTHER ESTABLISHMENTS

Establishment	Current Expenditure	Capital Expenditure	Total
	£	£	£
Freshwater Biological Association	720,892	40,475	761,367
Marine Biological Association	764,069	27,794	791,863
Scottish Marine Biological Association	602,301	37,756	640,057
Unit of Marine Invertebrate Biology	112,400	20,445	132,845
TOTAL	£ 2,199,662	126,470	2,326,132

RESEARCH COUNCILS, &c.: SCIENCE RESEARCH COUNCIL

ACCOUNT of the sum expended, in the year ended 31 March 1977, compared with the sum granted, for grants in aid of the Science Research Council, including subscriptions to certain international organisations.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
PROGRAMME 10.5				
RESEARCH COUNCILS, &c.				
A1 Science Research Council (Grant in Aid)				
<i>Original</i>	90,865,000			
<i>Supplementary</i>	2,649,000			
<i>Supplementary</i>	776,000			
	94,290,000	94,289,000	1,000	—
A2 Subscription to the European Organisation for Nuclear Research				
<i>Original</i>	19,110,000			
<i>Supplementary</i>	4,831,000			
<i>Less Supplementary</i>	781,000			
	23,160,000	23,160,000	—	—
A3 Subscription to the European Space Agency				
<i>Original</i>	6,500,000			
<i>Supplementary</i>	338,000			
	6,838,000	6,838,000	—	—
A4 Contributions to NATO Scientific Schemes				
<i>Original</i>	711,000			
<i>Supplementary</i>	130,000			
<i>Supplementary</i>	6,000			
	847,000	847,000	—	—
TOTAL				
<i>Original</i>	117,186,000			
<i>Supplementary</i>	7,948,000			
<i>Supplementary</i>	1,000			
	£125,135,000	125,134,000	1,000	
	Surplus to be surrendered		£1,000	

J. A. Hamilton
Accounting Officer

11 October 1977

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

D. O. Henley
Comptroller and Auditor General

SCIENCE RESEARCH COUNCIL (GRANTS IN AID) ACCOUNT
FOR THE YEAR ENDED 31 MARCH 1977
 (Science and Technology Act 1965, c.4)

RECEIPTS	£	PAYMENTS	£
Balance, 1 April 1976	311,772	Current expenditure (including certain capital grants) (net) (Estimate £84,451,000)	84,702,688
Grants in Aid:		Capital expenditure (net) (Estimate £9,839,000)	9,695,309
A1 Science Research Council (Estimate £94,290,000)	94,289,000	Subscription to the European Organisation for Nuclear Research (Estimate £23,160,000)	23,160,000
A2 Subscription to the European Organisation for Nuclear Research (Estimate £23,160,000)	23,160,000	Subscription to the European Space Agency (Estimate £6,838,000)	6,838,000
A3 Subscription to the European Space Agency (Estimate £6,838,000)	6,838,000	Contributions to NATO Scientific Schemes (Estimate £847,000)	847,000
A4 Contributions to NATO Scientific Schemes (Estimate £847,000)	847,000	Balance, 31 March 1977	202,775
	<u>£125,445,772</u>		<u>£125,445,772</u>

DETAILS

Estimated	CURRENT EXPENDITURE (INCLUDING CERTAIN CAPITAL GRANTS)	Actual
£		£ £
	A Administration and Central Expenses:	
2,926,000	Salaries, etc.	3,004,379
305,000	Travel, subsistence and Post Office services	301,156
403,000	Equipment, supplies, etc.	391,173
500,000	Rent, rates, maintenance, repairs, etc.	474,903
162,000	Dispersal to Swindon	162,688
<u>4,296,000</u>		<u>4,334,299</u>
	B Science Research Council Establishments, Units, etc.:	
13,288,000	Salaries, etc.	13,225,577
1,308,000	Travel, subsistence and Post Office services	1,310,373
13,443,000	Equipment, supplies, etc.	14,099,376
739,000	Rent, rates, maintenance, repairs, etc.	712,825
1,168,000	Extramural research and experimental agreements	1,122,745
<u>29,946,000</u>		<u>30,470,896</u>
	C Grants, etc., for Research in Universities and Other Bodies:	
	Science (other than Engineering, Astronomy and Nuclear Physics):	
3,418,000	Capital expenditure	2,888,540
6,082,000	Recurrent expenditure	6,518,184
	Engineering:	
3,458,000	Capital expenditure	2,533,369
6,932,000	Recurrent expenditure	7,548,478
	Astronomy, Space and Radio:	
2,403,000	Capital expenditure	2,532,465
1,798,000	Recurrent expenditure	1,823,984
	Nuclear Physics:	
1,136,000	Capital expenditure	674,561
1,509,000	Recurrent expenditure	2,107,885
<u>26,736,000</u>		<u>26,627,466</u>

DETAILS *contd.*

Estimated	CURRENT EXPENDITURE (INCLUDING CERTAIN CAPITAL GRANTS) <i>contd.</i>	Actual
£		£ £
	D Postgraduate Training Awards and Fellowships, etc.:	
11,385,000	Studentships	11,565,978
739,000	Research fellowships	711,750
1,767,000	Research training support grants	1,757,146
<u>13,891,000</u>		<u>14,034,874</u>
	E Payments for Outside Research:	
3,145,000	Payments to Procurement Executive, Ministry of Defence	3,075,194
	F Other Expenditure on Research:	
5,417,000	I.L. Grenoble	5,414,150
1,505,000	Rent of Neutron Beam facilities	1,491,690
325,000	Physico-Chemical Measurements Unit	323,638
575,000	Anglo-Australian Telescope	534,373
200,000	South African Astronomical Observatory	200,000
50,000	Astronomy and Space Central facilities	58,590
18,000	Institute of Manufacturing Technology	6,000
211,000	Schemes costing under £100,000 in year 1976-77	154,862
460,000	EISCAT	458,562
<u>8,761,000</u>		<u>8,641,865</u>
<u>£86,775,000</u>	GROSS TOTAL	<u>87,184,594</u>
	<i>Deduct</i>	
	Y Receipts:	
	By Establishments:	
143,000	Fees and charges paid by UK government departments	164,648
365,000	Fees and charges paid by outside bodies	633,630
259,000	Canteen, hostel and housing receipts	282,535
495,000	Miscellaneous receipts	340,282
	Other receipts:	
1,000	Repayment of NIRNS housing loans	978
267,000	Contribution from NATO for post-graduate awards	267,708
491,000	Miscellaneous receipts	494,446
303,000	Fees and charges paid by UK government departments	297,679
<u>2,324,000</u>		<u>2,481,906</u>
<u>£84,451,000</u>	NET TOTAL	<u>£84,702,688</u>

CAPITAL EXPENDITURE

	A Capital Expenditure: Headquarters:	
743,000	Land and buildings	689,096
	Plant, machinery and permanent equipment:	
—	Items costing £10,000 or more	—
—	Items costing less than £10,000	—
<u>743,000</u>		<u>689,096</u>

DETAILS *contd.*

Estimated		Actual
£	CAPITAL EXPENDITURE <i>contd.</i>	£ £
	B Capital Expenditure: Research Establishments and Units of the Council:	
2,331,000	Land and buildings	2,321,141
5,533,000	Plant, machinery and permanent equipment:	5,620,097
1,258,000	Items costing £10,000 or more	1,086,164
9,122,000	Items costing less than £10,000	9,027,402
<u>£9,865,000</u>	GROSS TOTAL	<u>£9,716,498</u>
	<i>Deduct</i>	
26,000	Y Receipts by Establishments	21,189
<u>£9,839,000</u>	NET TOTAL	<u>£9,695,309</u>

EXPLANATION of the Cause of Variation between Estimate and Actual

Y Shortfall of capital receipts was due to the anticipated sale of machinery by the Rutherford Laboratory not materialising.

Losses Statement

Summary

	£
Cash loss due to theft*	1,494
Cash losses due to overpayment of salaries, wages and allowances (34 cases)	2,621
Cash losses due to other causes (2 cases)	188
Total Cash Losses	<u>£4,303</u>
Claims abandoned (11 cases)	£111
	<u>£</u>
Stores losses due to theft, fraud, arson, or sabotage* (41 cases)	1,512
Stores losses due to other causes (114 cases)	1,135
Total Stores Losses	<u>£2,647</u>

* Prosecution was not practicable.

Details

Cash loss due to theft	
Abscondence with SRC deposits by agent in Switzerland responsible for arranging accommodation of SRC and SRC sponsored staff working at the CERN laboratory	£1,494

Notes

Ex gratia Payments

18 compensation payments	£217
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Gifts Made

A gift to the South African Museum of items of historic interest from the South African Astronomical Observatory valued at £105.

Notes contd.

Loans outstanding at 31 March 1977

Loans to 11 staff of the former NIRNS Laboratories to assist them in house purchase £3,093

Hostels

Hostel accommodation was provided at two of the Council's research establishments during the year. Payments and receipts and the loss made were as follows:

	£
Payments	91,474
Receipts	88,745
Loss (Estimate Nil)	<u>£2,729</u>

S. F. Edwards

Accounting Officer

21 September 1977

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.

D. O. Henley

Comptroller and Auditor General

Exchequer and Audit Department
19 January 1978

STATEMENT

RESEARCH ESTABLISHMENTS, UNITS, ETC., OF THE COUNCIL

Establishment	Current Expenditure	Capital Expenditure	Receipts	Net Total
	£	£	£	£
Rutherford Laboratory:				
Nuclear Physics	10,903,992	535,911	323,921	11,115,982
Atlas Computer Division	1,314,403	66,976	150,349	1,231,030
Neutron Beam Research Unit	738,860	40,253	262,235	516,878
High Power Laser Facility	315,272	502,150	6	817,416
Interactive Computer Facility	308,859	680,749	—	989,608
Council Works Unit	303,647	—	—	303,647
NIMBUS	112,414	7,994	—	120,408
Central Computer Processer	182	853,508	—	853,690
Engineering Board Activities	176,270	—	—	176,270
Energy Activities	14,914	—	—	14,914
Daresbury Laboratory:				
Nuclear Physics	4,386,242	3,331,379	145,881	7,571,740
Synchrotron Radiation Facility	1,506,515	903,513	—	2,410,028
Polymer Engineering	35,614	—	18,500	17,114
Appleton Laboratory	7,948,495	437,092	370,112	8,015,475
Royal Greenwich Observatory	1,464,974	245,499	144,625	1,565,848
Royal Observatory, Edinburgh	940,243	1,422,378	26,655	2,335,966
TOTAL	£ 30,470,896	9,027,402	1,442,284	38,056,014

RESEARCH COUNCILS, &c.: SOCIAL SCIENCE RESEARCH COUNCIL

ACCOUNT of the sum expended, in the year ended 31 March 1977, compared with the sum granted, for grants in aid of the Social Science Research Council, including a subscription to an international organisation.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
PROGRAMME 10.5				
RESEARCH COUNCILS, &c.				
A1 Social Science Research Council (Grant in Aid)				
<i>Original</i>	11,169,000			
<i>Supplementary</i>	439,000			
	11,608,000	11,484,000	124,000	—
A2 Subscription to the International Institute for the Management of Technology	15,000	8,802	6,198	—
TOTAL				
<i>Original</i>	11,184,000			
<i>Supplementary</i>	439,000			
	£ 11,623,000	11,492,802	130,198	—
	Surplus to be surrendered		£130,198	

EXPLANATION of the Cause of Variation between Expenditure and Grant

A2 The Institute is now in liquidation. The final amount due from the UK was less than that estimated.

J. A. Hamilton
Accounting Officer

11 October 1977

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

D. O. Henley
Comptroller and Auditor General

SOCIAL SCIENCE RESEARCH COUNCIL (GRANTS IN AID) ACCOUNT
FOR THE YEAR ENDED 31 MARCH 1977
(Science and Technology Act 1965, c.4)

RECEIPTS	£	PAYMENTS	£
Balance, 1 April 1976	23,279	Current expenditure (including certain capital grants) (net) (Estimate £11,608,000)	11,448,906
Grants in Aid:		Subscription to the International Institute for the Management of Technology (Estimate £15,000)	8,802
A1 Social Science Research Council (Estimate £11,608,000)	11,484,000	Balance, 31 March 1977	58,373
A2 Subscription to the International Institute for the Management of Technology (Estimate £15,000)	8,802		
	<u>£11,516,081</u>		<u>£11,516,081</u>

Estimated		DETAILS		Actual	
£	CURRENT EXPENDITURE (INCLUDING CERTAIN CAPITAL GRANTS)	£		£	
	A Administration and Central Expenses:				
744,000	Salaries, etc.	726,755			
105,000	Travel, subsistence, Post Office services, etc.	93,778			
128,000	Equipment and supplies	128,636			
336,000	Rent, rates, maintenance and repairs, etc.	346,845			
<u>1,313,000</u>				<u>1,296,014</u>	
	B Research Units:				
483,000	Salaries, etc.	444,607			
61,000	Travel, subsistence, Post Office services, etc.	55,452			
126,000	Equipment and supplies	124,381			
61,000	Rent, rates, maintenance and repairs, etc.	57,260			
<u>731,000</u>				<u>681,700</u>	
	C Grants for Research in Universities and Other Bodies:				
65,000	Capital expenditure	39,322			
3,831,000	Recurrent expenditure	3,835,566			
14,000	Payments to government departments	22,839			
<u>3,910,000</u>				<u>3,897,727</u>	
	D Research Contracts placed with Universities and Other Bodies				
<u>379,000</u>				<u>314,170</u>	
	E Postgraduate Training Awards and Fellowships, etc.:				
4,480,000	Studentships	4,532,446			
237,000	Research fellowships	235,850			
40,000	Research training support grants	38,569			
723,000	Bursaries	666,701			
<u>5,480,000</u>				<u>5,473,566</u>	
<u>£11,813,000</u>	GROSS TOTAL			<u>£11,663,177</u>	

EXPLANATION of the Cause of Variation between Estimate and Actual

D Provision was made for the purchase of equipment which in the event was not delivered in time and expenditure on contract research was less than expected.

DETAILS <i>contd.</i>		Actual
Estimated	CURRENT EXPENDITURE (INCLUDING CERTAIN CAPITAL GRANTS) <i>contd.</i>	£
£		£
	<i>Deduct:</i>	
	Y Receipts:	
	By Units:	
5,500	Payments by government departments	4,722
11,000	Contributions from private funds	10,910
4,500	Fees and charges	7,272
1,000	Miscellaneous	430
	Other receipts:	
125,000	Payments by government departments	108,564
13,000	Contributions from private funds	13,242
10,000	Sales and royalties from publications	8,175
35,000	Miscellaneous	60,956
<u>205,000</u>		<u>214,271</u>
£11,608,000	NET TOTAL	£11,448,906

Losses Statement

Summary

Cash losses due to overpayment of awards to students (9 cases) £2,121

Details

Grant to a student which was incorrectly assessed 779

Grant to a student for a course for which he was subsequently found to be ineligible 521

C. S. Smith
Accounting Officer

23 September 1977

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.

D. O. Henley
Comptroller and Auditor General

Exchequer and Audit Department
19 January 1978

**STATEMENT
RESEARCH UNITS OF THE COUNCIL**

Unit	Current Expenditure	Receipts	Net Total
	£	£	£
Industrial Relations Research Unit	132,173	10,790	121,383
Research Unit on Ethnic Relations	156,967	1,008	155,959
Survey Unit	95,750	9,132	86,618
Centre for Socio-Legal Studies	225,679	1,773	223,906
Cambridge Group	71,131	631	70,500
TOTAL	£ 681,700	23,334	658,366

RESEARCH COUNCILS, &c.: BRITISH MUSEUM (NATURAL HISTORY)

ACCOUNT of the sum expended, in the year ended 31 March 1977, compared with the sum granted, for the expenditure of the British Museum (Natural History), including a purchase grant in aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
PROGRAMME 10.5 RESEARCH COUNCILS, &c.				
A1 British Museum (Natural History) (Net)				
<i>Original</i>	3,724,000			
<i>Supplementary</i>	277,000			
	4,001,000	3,962,267	38,733	—
A2 Purchases (Grant in Aid)	47,000	47,000	—	—
TOTAL				
<i>Original</i>	3,771,000			
<i>Supplementary</i>	277,000			
	£ 4,048,000	4,009,267	38,733	—
	Surplus		38,733	
	Actual surplus to be surrendered		£38,733·30	

Losses Statement

Cash losses due to overpayments of salaries, wages and allowances, etc. (3 cases)	£336
Fruitless payment	£216

Notes

<i>Ex gratia Payments</i>	
4 compensation payments	£204

Details of Subhead A1

	Estimated	Actual
	£	£
Salaries, etc.	3,492,000	3,457,840
General expenses	839,000	851,760
<i>Less:</i>	4,331,000	4,309,600
Miscellaneous receipts	330,000	347,333
Net Total	£4,001,000	3,962,267

PURCHASES (GRANT IN AID) ACCOUNT FOR THE YEAR ENDED 31 MARCH 1977

RECEIPTS	£	PAYMENTS	£
Balance, 1 April 1976	51,823	Expenditure, 1976-77	51,079
Grant in Aid, 1976-77 (Subhead A2)	47,000	Balance, 31 March 1977	47,744
	<u>£98,823</u>		<u>£98,823</u>

R. H. Hedley
Accounting Officer

27 October 1977

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.

D. O. Henley
Comptroller and Auditor General

RESEARCH COUNCILS, &c.: OTHER SCIENCE

ACCOUNT of the sum expended, in the year ended 31 March 1977, compared with the sum granted, for a grant in aid of the Royal Society.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
PROGRAMME 10.5				
RESEARCH COUNCILS, &c.				
The Royal Society (Grant in Aid)	1,980,000	1,978,300	1,700	—
	Surplus to be surrendered		£1,700	

J. A. Hamilton
Accounting Officer

11 October 1977

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

D. O. Henley
Comptroller and Auditor General

BRITISH MUSEUM

ACCOUNT of the sum expended, in the year ended 31 March 1977, compared with the sum granted, for the expenditure of the British Museum, including a purchase grant in aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
PROGRAMME 10.6				
ARTS				
A1 British Museum (Net)				
<i>Original</i>	4,739,990			
<i>Supplementary</i>	150,000			
	4,889,990	4,691,943	198,047	—
A2 Indemnities	10	—	10	—
A3 Purchases (Grant in Aid)	290,000	290,000	—	—
TOTAL				
<i>Original</i>	5,030,000			
<i>Supplementary</i>	150,000			
	£ 5,180,000	4,981,943	198,057	—
	Surplus		198,057	
	Actual surplus to be surrendered		£198,057·18	

Losses Statement

Cash losses due to overpayments of salaries, wages and allowances, etc., (3 cases)	£351
Claim abandoned:	
Irrecoverable rent and damages due to bankruptcy of tenant	£12,116

Notes*Ex gratia Payments*

1 compensation payment	£1,118
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Details of Subhead A1

	Estimated	Actual
	£	£
General expenses including salaries	5,389,990	5,280,560
<i>Less:</i>		
Receipts	500,000	588,617 (a)
Net Total	£4,889,990	4,691,943

(a) The recoverable cost of services rendered for the British Library and the amount of rents received were higher than estimated.

PURCHASES (GRANT IN AID) ACCOUNT FOR THE YEAR ENDED 31 MARCH 1977

RECEIPTS	£	PAYMENTS	£
Balance, 1 April 1976	58,265	Purchases	326,125
Grant in Aid, 1976-77 (Subhead A3)	290,000		
Donations	2,140	Balance, 31 March 1977	24,280
	<u>£350,405</u>		<u>£350,405</u>

D. M. Wilson
Accounting Officer

28 September 1977

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.

D. O. Henley
Comptroller and Auditor General

SCIENCE MUSEUM

ACCOUNT of the sum expended, in the year ended 31 March 1977, compared with the sum granted, for the expenditure of the Science Museum, including purchase grants in aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£		£
PROGRAMME 10.6				
ARTS				
A1 Science Museum (Net)				
<i>Original</i>	2,663,990			
<i>Supplementary</i>	200,458			
	<u>2,864,448</u>	2,607,812	256,636	—
A2 Indemnities	10	—	10	—
A3 Purchases (Grant in Aid)				
<i>Original</i>	15,000			
<i>Supplementary</i>	26,542			
	<u>41,542</u>	38,183	3,359	—
A4 Purchases by Local Museums (Grant in Aid)	50,000	50,000	—	—
TOTAL				
<i>Original</i>	2,729,000			
<i>Supplementary</i>	227,000			
	<u>£ 2,956,000</u>	<u>2,695,995</u>	260,005	—
	Surplus		<u>260,005</u>	
	Actual surplus to be surrendered		<u>£260,005.39</u>	

Losses Statement*Summary*

Cash losses due to overpayment of salaries, wages and allowances, etc. (10 cases)	£1,592
Stores losses discovered on stocktaking (23 cases)	<u>£563</u>

Details

Cash losses due to overpayment of salaries, wages and allowances, etc.	
Overpayments to 10 Museum staff due to incorrect assimilation at Chessington Computer Centre	£1,592

Notes*Gifts Received*

	Valued at £
Schneider Trophy, 1913	250,000
Multi-spindle drilling machine	20,000
Model of ammonia plant	10,000
Model of natural gas treatment plant	7,500
Animated map of British Gas Transmission System	6,240
Model of synthetic natural gas plant	4,000
Seismic survey equipment	3,000
Model of double-piston pump	3,000
Model of locomotive 'Lancing'	3,000
Model of British Gas Bacton Terminal	2,500
Double-helix model of DNA	2,500
Model multi-drilling head	2,000
Reaction vessel	2,000
Surface measuring machine	2,000
Mercury-sealed compressor	1,500
Nuclear magnetic resonance spectrometer	1,500
Model of L.M.S. Royal Train	1,500
Collection of engineering drawings, etc.	1,250
Atomic absorption spectrometer	1,200
Locomotive nameplate	1,200
Spinning magnetometer	1,000
Collection of 19th Century trade tokens	1,000

Equipment to a total value of £5,645: from the Department of Industry (£5,000), Ministry of Agriculture, Fisheries and Food (£483), Department of the Environment (£160), and the Ministry of Defence (£2).

Details of Subhead A1

	Estimated	Actual
	£	£
Salaries, etc.	2,324,958	2,129,165
General expenses	561,990	565,230
	2,886,948	2,694,395
<i>Less:</i>		
Receipts	22,500	86,583 (a)
Net Total	£2,864,448	2,607,812

(a) More sales at the shop of the National Railway Museum, York, than expected.

Other Note

An inexplicable balance of £54 in a suspense account was credited to Subhead A1.

PURCHASES (GRANT IN AID) ACCOUNT FOR THE YEAR ENDED 31 MARCH 1977

RECEIPTS	£	PAYMENTS	£
Balance, 1 April 1976	1,752	Purchases	25,760
Grant in Aid transferred from Vote for Science Museum (Sub- head A3)	38,183		
Sale of object	2	Balance, 31 March 1977	14,177
	<u>£39,937</u>		<u>£39,937</u>

**PURCHASES BY LOCAL MUSEUMS (GRANT IN AID) ACCOUNT
FOR THE YEAR ENDED 31 MARCH 1977**

RECEIPTS	£	PAYMENTS	£
Balance, 1 April 1976	124,202	Grants towards purchases	46,853
Grant in Aid transferred from Vote for Science Museum (Subhead A4)	50,000	Balance, 31 March 1977	127,349
	<u>£174,202</u>		<u>£174,202</u>

**RESTORATION WORK BY LOCAL MUSEUMS (GRANT IN AID) ACCOUNT
FOR THE YEAR ENDED 31 MARCH 1977**

RECEIPTS	£	PAYMENTS	£
Balance, 1 April 1976	16,228	Grants towards restoration work	16,228
		Balance, 31 March 1977	Nil
	<u>£16,228</u>		<u>£16,228</u>

J. A. Hamilton
Accounting Officer

11 October 1977

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.

D. O. Henley
Comptroller and Auditor General

VICTORIA AND ALBERT MUSEUM

ACCOUNT of the sum expended, in the year ended 31 March 1977, compared with the sum granted, for the expenditure of the Victoria and Albert Museum, including purchase grants in aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
PROGRAMME 10.6				
ARTS				
A1 Victoria and Albert Museum (Net)				
<i>Original</i>	3,405,190			
<i>Supplementary</i>	232,000			
	3,637,190	3,360,782	276,408	—
A2 Indemnities	10	230	—	220
A3 Purchases (Grants in Aid)	325,800	325,800	—	—
A4 Purchases by Local Museums (Grants in Aid)	400,000	400,000	—	—
TOTAL				
<i>Original</i>	4,131,000			
<i>Supplementary</i>	232,000			
	£ 4,363,000	4,086,812	276,408	220
	Surplus		276,188	
	Actual surplus to be surrendered		£276,187·92	

Losses Statement*Summary*

Cash losses due to overpayment of wages	£ 128
Cash losses due to other causes (4 cases)	394
Total Cash Losses	<u>£522</u>

Stores losses due to theft, fraud, arson or sabotage, etc.* (6 cases)	£ 5,850
Stores losses discovered on stocktaking (29 cases) (Items previously written off and now found amount to £1,434)	300
Total Stores Losses	<u>£6,150</u>

* Prosecution was undertaken wherever appropriate and practicable.

Details

Stores losses due to theft, fraud, arson or sabotage, etc.	£
Watercolour of George Formby by Peter Blake	4,000
Roman marble mosaic	800
Silver mounted bellows	500

Noets*Ex gratia Payments*

2 compensation payments	£1,325
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Gifts Received

	Valued at £
Adam mahogany breakfronted bookcase	2,500
Long case clock by William Newton	2,000
Pair of Hepplewhite armchairs	1,500
Queen Anne walnut double chair back settee	1,000

Details of Subhead A1

	Estimated	Actual
	£	£
Salaries, etc.	3,171,200	3,009,225
General expenses	531,730	446,856
	<u>3,702,930</u>	<u>3,456,081</u>
<i>Less:</i>		
Receipts	65,740	95,299 (a)
Net Total	<u>£3,637,190</u>	<u>3,360,782</u>

(a) More sales at the Museum's bookshop than expected.

Other Notes

£40 recovered in respect of loss or depreciation of Museum objects was credited to the Victoria and Albert Museum Purchases (Grants in Aid) Account.
An outstanding suspense account credit balance of £145 arising from incorrect book-keeping in previous years was cleared to Subhead A1.

PURCHASES (GRANTS IN AID) ACCOUNT FOR THE YEAR ENDED 31 MARCH 1977

RECEIPTS	£	PAYMENTS	£
Balance, 1 April, 1976	46,829	Purchases	386,032
Grants in Aid transferred from Vote for Victoria and Albert Museum (Subhead A3)	325,800		
Donations	113,471		
Compensation	40	Balance, 31 March 1977	100,108
	<u>£486,140</u>		<u>£486,140</u>

**PURCHASES BY LOCAL MUSEUMS (GRANTS IN AID) ACCOUNT
FOR THE YEAR ENDED 31 MARCH 1977**

RECEIPTS	£	PAYMENTS	£
Balance, 1 April 1976	28,348	Grants to local museums and art galleries	405,210
Grants in Aid transferred from Vote for Victoria and Albert Museum (Subhead A4)	400,000	Balance, 31 March 1977	23,138
	<u>£428,348</u>		<u>£428,348</u>

J. A. Hamilton
Accounting Officer

11 October 1977

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.

D. O. Henley
Comptroller and Auditor General

IMPERIAL WAR MUSEUM

ACCOUNT of the sum expended, in the year ended 31 March 1977, compared with the sum granted, for the expenditure of the Imperial War Museum, including a purchase grant in aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
PROGRAMME 10.6				
ARTS				
A1 Imperial War Museum (Net)				
<i>Original</i>	1,245,990			
<i>Supplementary</i>	92,000			
<i>Supplementary</i>	17,000			
	1,354,990	1,272,953	82,037	—
A2 Indemnities	10	—	10	—
A3 Purchases (Grant in Aid)	23,000	23,000	—	—
TOTAL				
<i>Original</i>	1,269,000			
<i>Supplementary</i>	92,000			
<i>Supplementary</i>	17,000			
	£ 1,378,000	1,295,953	82,047	—
	Surplus		82,047	
	Actual surplus to be surrendered		£82,047·04	

Losses Statement

Discrepancy between stocks of publications held for sale in the Museum's bookshop and the cash received from sales: due to pilferage £311

Prosecution was not practicable.

Notes*Gifts Received*

Items valued at £90,260 transferred from the Ministry of Defence.

Model of 'Blue Steel' stand-off bomb valued at £1,000 transferred from the Science Museum.

Details of Subhead A1

	Estimated	Actual
	£	£
General expenses including salaries	1,418,990	1,378,226
<i>Less:</i>		
Receipts	64,000	105,273 (a)
Net Total	£1,354,990	1,272,953

(a) Increase in volume of services rendered.

PURCHASES (GRANT IN AID) ACCOUNT FOR THE YEAR ENDED 31 MARCH 1977

RECEIPTS	£	PAYMENTS	£
Balance, 1 April 1976	10,477	Purchases	27,714
Grant in Aid 1976-77 (Subhead A3)	23,000	Balance, 31 March 1977	5,763
	<u>£33,477</u>		<u>£33,477</u>

Noble Frankland
Accounting Officer

9 November 1977

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.

D. O. Henley
Comptroller and Auditor General

NATIONAL GALLERY

ACCOUNT of the sum expended, in the year ended 31 March 1977, compared with the sum granted, for the expenditure of the National Gallery, including a purchase grant in aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
PROGRAMME 10.6				
ARTS				
A1 National Gallery (Net)				
<i>Original</i>	1,211,990			
<i>Supplementary</i>	89,000			
	<u>1,300,990</u>	1,272,116	28,874	—
A2 Indemnities	10	—	10	—
A3 Purchases (Grant in Aid)	990,000	990,000	—	—
TOTAL				
<i>Original</i>	2,202,000			
<i>Supplementary</i>	89,000			
	<u>£ 2,291,000</u>	<u>2,262,116</u>	<u>28,884</u>	<u>—</u>
	Surplus		28,884	
	Actual surplus to be surrendered		<u>£28,883·62</u>	

Note*Details of Subhead A1*

	Estimated	Actual
	£	£
General expenses including salaries	1,314,990	1,292,463
<i>Less:</i>		
Miscellaneous receipts	14,000	20,347 (a)
Net Total	<u>£1,300,990</u>	<u>1,272,116</u>

(a) Receipts from reproduction fees from Publications Department for telephones and cleaning and from other various sources were all higher than expected.

PURCHASES (GRANT IN AID) ACCOUNT FOR THE YEAR ENDED 31 MARCH 1977

RECEIPTS	£	PAYMENTS	£
Balance, 1 April 1976	78,312	Purchase of pictures	756,242
Grant in Aid 1976-77 (Subhead A3)	990,000		
Donations	56,689	Balance, 31 March 1977	368,759
	<u>£1,125,001</u>		<u>£1,125,001</u>

Michael Levey
Accounting Officer

3 October 1977

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.

D. O. Henley
Comptroller and Auditor General

NATIONAL MARITIME MUSEUM

ACCOUNT of the sum expended, in the year ended 31 March 1977, compared with the sum granted, for the expenditure of the National Maritime Museum, including a purchase grant in aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
PROGRAMME 10.6				
ARTS				
A1 National Maritime Museum (Net)				
<i>Original</i>	1,644,990			
<i>Supplementary</i>	40,000			
	1,684,990	1,517,062	167,928	—
A2 Indemnities	10	—	10	—
A3 Purchases (Grant in Aid)	56,000	56,000	—	—
TOTAL				
<i>Original</i>	1,701,000			
<i>Supplementary</i>	40,000			
	£ 1,741,000	1,573,062	167,938	—
	Surplus		167,938	
	Actual surplus to be surrendered		£167,938·06	

Losses Statement

Discrepancy between stocks of publications held for sale in the Museum's bookshops and the cash received from sales: due to pilferage and stock record errors. Prosecution was not practicable.

£1,236

Notes*Gifts Received*

The National Maritime Museum received from the Commissioners of Inland Revenue, in accordance with a Treasury direction, a gold and enamel City of London Freedom Box, dated 1794, and a City of London gold-hilted and enamelled sword, both by John Marisset. These had been accepted in lieu of estate duty under the provisions of section 34 of the Finance Act 1956 at a cost to the National Land Fund of £19,999.

Details of Subhead A1

	Estimated	Actual
	£	£
General expenses including salaries	1,723,990	1,575,736
<i>Less:</i>		
Receipts	39,000	58,674 (a)
Net Total	£1,684,990	1,517,062

(a) Increase in the volume of services rendered.

PURCHASES (GRANT IN AID) ACCOUNT FOR THE YEAR ENDED 31 MARCH 1977

RECEIPTS	£	PAYMENTS	£
Balance, 1 April 1976	9,743	Purchases	56,415
Grant in Aid, 1976-77 (Subhead A3)	56,000		
Donations, etc.	107	Balance, 31 March 1977	9,435
	<u>£65,850</u>		<u>£65,850</u>

Basil Greenhill
Accounting Officer

6 October 1977

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.

D. O. Henley
Comptroller and Auditor General

NATIONAL PORTRAIT GALLERY

ACCOUNT of the sum expended, in the year ended 31 March 1977, compared with the sum granted, for the expenditure of the National Portrait Gallery, including a purchase grant in aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
PROGRAMME 10.6				
ARTS				
A1 National Portrait Gallery (Net)				
<i>Original</i>	540,990			
<i>Supplementary</i>	30,000			
	570,990	556,573	14,417	
A2 Indemnities	10	—	10	
A3 Purchases (Grant in Aid)	90,000	90,000	—	—
TOTAL				
<i>Original</i>	631,000			
<i>Supplementary</i>	30,000			
	£ 661,000	646,573	14,427	—
	Surplus		14,427	
	Actual surplus to be surrendered		£14,427·15	

Notes

Details of Subhead A1

	Estimated	Actual
	£	£
Salaries, etc.	412,000	398,104
General expenses	228,990	258,827 (a)
	640,990	656,931
<i>Less:</i>		
Receipts	70,000	100,358 (b)
Net Total	£570,990	556,573

(a) Expenditure on publications was greater than expected.

(b) There were increased receipts from the sale of publications.

PURCHASES (GRANT IN AID) ACCOUNT FOR THE YEAR ENDED 31 MARCH 1977

RECEIPTS	£	PAYMENTS	£
Balance, 1 April 1976	33,971	Purchase of portraits	74,043
Grant in Aid, 1976-77 (Subhead A3)	90,000		
Donations	40	Balance, 31 March 1977	49,968
	<u>£124,011</u>		<u>£124,011</u>

John Hayes
Accounting Officer

30 September 1977

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.

D. O. Henley
Comptroller and Auditor General

TATE GALLERY

ACCOUNT of the sum expended, in the year ended 31 March 1977, compared with the sum granted, for the expenditure of the Tate Gallery, including a purchase grant in aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
PROGRAMME 10.6				
ARTS				
A1 Tate Gallery (Net)	1,439,990	1,212,377	227,613	—
A2 Indemnities	10	—	10	—
A3 Purchases (Grant in Aid)				
Original	570,000			
Supplementary	31,000			
	<u>601,000</u>	<u>601,000</u>	—	—
TOTAL				
Original	2,010,000			
Supplementary	31,000			
	<u>£ 2,041,000</u>	<u>1,813,377</u>	227,623	—
	Surplus		<u>227,623</u>	
	Actual surplus to be surrendered		<u>£227,622·54</u>	

Notes

Details of Subhead A1

	Estimated	Actual
	£	£
General expenses including salaries	1,472,990	1,291,782 (a)
Less:		
Receipts	33,000	79,405 (b)
Net Total	<u>£1,439,990</u>	<u>1,212,377</u>

(a) Underspending mainly due to delays in phases 2 and 3 of the building programme.

(b) The Constable Exhibition was extended.

Other Note

Rent-free office and waiting room accommodation is provided for the Friends of the Tate Gallery and rent-free office and storage accommodation for the Contemporary Art Society.

PURCHASES (GRANT IN AID) ACCOUNT FOR THE YEAR ENDED 31 MARCH 1977

RECEIPTS	£	PAYMENTS	£
Balance, 1 April 1976	4,785	Purchases	453,695
Grant in Aid, 1976-77 (Subhead A3)	601,000		
Donations	36,129	Balance, 31 March 1977	188,219
	<u>£641,914</u>		<u>£641,914</u>

Norman Reid
Accounting Officer

19 October 1977

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.

D. O. Henley
Comptroller and Auditor General

WALLACE COLLECTION

ACCOUNT of the sum expended, in the year ended 31 March 1977, compared with the sum granted, for the expenditure of the Wallace Collection.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
PROGRAMME 10.6				
ARTS				
A1 Wallace Collection (Net)	340,000	314,615	25,385	—
			Surplus 25,385	
			Actual surplus to be surrendered £25,384·75	

Note*Details of Subhead A1*

	Estimated	Actual
	£	£
Salaries, etc.	299,000	283,489
General expenses	58,250	54,152
	357,250	337,641
<i>Less:</i>		
Receipts	17,250	23,026 (a)
Net Total	£340,000	314,615

(a) Increase in the volume of services rendered and postponement of the closure of some of the galleries for building work.

T. W. I. Hodgkinson
Accounting Officer

20 October 1977

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

D. O. Henley
Comptroller and Auditor General

NATIONAL GALLERIES OF SCOTLAND

ACCOUNT of the sum expended, in the year ended 31 March 1977, compared with the sum granted, for the expenditure of the National Gallery of Scotland, the Scottish National Gallery of Modern Art, and the Scottish National Portrait Gallery, including purchase grants in aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
PROGRAMME 10.6				
ARTS				
A1 National Galleries of Scotland (Net)				
<i>Original</i>	490,990			
<i>Supplementary</i>	32,000			
	522,990	509,360	13,630	—
A2 National Gallery of Modern Art: Purchases (Grant in Aid)	177,000	177,000	—	—
A3 National Gallery: Purchases (Grant in Aid)	88,000	88,000	—	—
A4 National Portrait Gallery: Purchases (Grant in Aid)	25,000	25,000	—	—
A5 Indemnities	10	—	10	—
TOTAL				
<i>Original</i>	781,000			
<i>Supplementary</i>	32,000			
	£ 813,000	799,360	13,640	—
	Surplus		13,640	
	Actual surplus to be surrendered		£13,639.73	

Note

Details of Subhead A1

	Estimated	Actual
	£	£
Salaries, etc.	464,000	451,543
General expenses	76,000	75,432
	540,000	526,975
<i>Less:</i>		
Receipts	17,010	17,615
Net Total	£522,990	509,360

**GRANT IN AID ACCOUNTS FOR THE YEAR ENDED
31 MARCH 1977**

	National Gallery of Modern Art: Purchases (Grant in Aid) Subhead A2	National Gallery: Purchases (Grant in Aid) Subhead A3	National Portrait Gallery: Purchases (Grant in Aid) Subhead A4
	£	£	£
Balances, 1 April 1976	86,263	1,208	13,115
Grants in Aid 1976-77	177,000	88,000	25,000
Sale of books	—	26	—
Totals	£ 263,263	89,234	38,115
<i>Deduct</i> Purchases	240,429	11,158	22,373
Balances, 31 March 1977	£ 22,834	78,076	15,742

Colin Thompson
Accounting Officer

30 September 1977

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.

D. O. Henley
Comptroller and Auditor General

NATIONAL MUSEUM OF ANTIQUITIES OF SCOTLAND

ACCOUNT of the sum expended, in the year ended 31 March 1977, compared with the sum granted, for the expenditure of the National Museum of Antiquities of Scotland, including a purchase grant in aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
PROGRAMME 10.6				
ARTS				
A1 National Museum of Antiquities of Scotland (Net)	251,990	238,154	13,836	—
A2 Purchases (Grant in Aid)	50,000	50,000	—	—
A3 Indemnities	10	—	10	—
TOTAL	£ 302,000	288,154	13,846	—
	Surplus		13,846	
	Actual surplus to be surrendered		<u>£13,845.58</u>	

Note

Details of Subhead A1

	Estimated	Actual
	£	£
Salaries, etc.	211,000	198,688
General expenses	41,990	40,776
	<u>252,990</u>	<u>239,464</u>
<i>Less:</i>		
Receipts	1,000	1,310 (a)
Net Total	<u>£251,990</u>	<u>238,154</u>

(a) Receipts from sales of publications were underestimated.

**PURCHASES (GRANT IN AID) ACCOUNT FOR THE
YEAR ENDED 31 MARCH 1977**

RECEIPTS	£	PAYMENTS	£
Balance, 1 April 1976	20,324	Purchases	26,856
Grant in Aid transferred from Vote for National Museum of Antiqui- ties of Scotland (Subhead A2)	50,000		
Donations	455	Balance, 31 March 1977	43,923
	<u>£70,779</u>		<u>£70,779</u>

R. B. K. Stevenson
Accounting Officer

28 September 1977

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.

D. O. Henley
Comptroller and Auditor General

ARTS (SCOTTISH EDUCATION DEPARTMENT)

SUMMARY OF PROGRAMME OUTTURN, and the ACCOUNT of the sum expended, in the year ended 31 March 1977, compared with the sum granted, for expenditure by the Scottish Education Department on the Royal Scottish Museum and certain grants for the arts, including purchase grants in aid.

SUMMARY OF PROGRAMME OUTTURN

Section	Estimated Expenditure £	Actual Expenditure £
PROGRAMME 10.6		
ARTS		
A	1,004,000	991,468
B	510,000	499,994
Total	<u>£1,514,000</u>	<u>1,491,462</u>

ACCOUNT

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
PROGRAMME 10.6				
SECTION A				
MUSEUMS AND GALLERIES				
A1 Royal Scottish Museum (Net)				
<i>Original</i>	788,980			
<i>Supplementary</i>	70,000			
	<u>858,980</u>	846,468	12,512	—
A2 Indemnities	10	—	10	—
A3 Purchases (Grant in Aid)	100,000	100,000	—	—
A4 Purchases by Local Museums (Grant in Aid)	40,000	40,000	—	—
A5 Scientific, &c., Purchases by Local Museums (Grant in Aid)	5,000	5,000	—	—
A6 Burrell Collection	10	—	10	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
SECTION B				
OTHER ARTS				
B1 Scottish Council for Museums and Galleries	60,000	60,000	—	—
B2 Edinburgh Opera House	400,000			
<i>Original</i>				
<i>Supplementary</i>	50,000			
	450,000	439,994	10,006	—
TOTAL				
<i>Original</i>	1,394,000			
<i>Supplementary</i>	70,000			
<i>Supplementary</i>	50,000			
	£ 1,514,000	1,491,462	22,538	—
	Surplus		22,538	
	Actual surplus to be surrendered		£22,537·83	

Receipts

Receipts payable to Consolidated Fund

Estimated Realised

Miscellaneous

£ £

— 91·19

Losses Statement

Cash losses due to overpayments of salaries, wages and allowances, etc. (3 cases)

£277

Losses of exhibits discovered on stocktaking (9 cases)

£950

Notes*Gifts Received*

Gifts were received from Department of Prices and Consumer Protection (Standard Yard Beds (2) scrap value; Whitworth Standard Gauges: scrap value) and from the Science Museum (Rheostat: zero value).

Details of Subhead A1

	Estimated	Actual
	£	£
Salaries, etc.	720,000	704,398
General expenses	139,480	142,882
	859,480	847,280
<i>Less:</i>		
Miscellaneous receipts	500	812 (a)
Net Total	£858,980	846,468

(a) Increase in lecture booking fees and miscellaneous receipts.

PURCHASES (GRANT IN AID) ACCOUNT FOR THE YEAR ENDED 31 MARCH 1977

RECEIPTS	£	PAYMENTS	£
Balance, 1 April 1976	8,040	Purchases and subscriptions	100,606 (a)
Grant in Aid transferred from Vote for Arts (Scottish Education Department) (Subhead A2)	100,000	Balance, 31 March 1977	7,434
	<u>£108,040</u>		<u>£108,040</u>

(a) Additional expenditure amounting to £4,878 for binding books was borne on the Vote for Stationery and Printing (Class XIV, Vote 3).

PURCHASES BY LOCAL MUSEUMS (GRANT IN AID) ACCOUNT
FOR THE YEAR ENDED 31 MARCH 1977

RECEIPTS	£	PAYMENTS	£
Balance, 1 April 1976	5,961	Grants	40,210
Grants in Aid transferred from Vote for Arts (Scottish Education Department) (Subhead A3)	40,000	Balance, 31 March 1977	5,751
	<u>£45,961</u>		<u>£45,961</u>

SCIENTIFIC, &c., PURCHASES BY LOCAL MUSEUMS (GRANT IN AID) ACCOUNT
FOR THE YEAR ENDED 31 MARCH 1977

RECEIPTS	£	PAYMENTS	£
Balance, 1 April 1976	17,316	Grants	9,111
Grant in Aid transferred from Vote for Arts (Scottish Education Department) (Subhead A4)	5,000	Balance, 31 March 1977	13,205
	<u>£22,316</u>		<u>£22,316</u>

RESTORATION WORK BY LOCAL MUSEUMS (GRANT IN AID) ACCOUNT
FOR THE YEAR ENDED 31 MARCH 1977

RECEIPTS	£	PAYMENTS	£
Balance, 1 April 1976	1,595	Balance, 31 March 1977	1,595
	<u>£1,595</u>		<u>£1,595</u>

J. A. M. Mitchell
Accounting Officer

30 September 1977

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.

D. O. Henley
Comptroller and Auditor General

ARTS: ARTS COUNCIL AND OTHER GRANTS

SUMMARY OF PROGRAMME OUTTURN, and the ACCOUNT of the sum expended, in the year ended 31 March 1977, compared with the sum granted, for grants in aid to the Arts Council and certain other institutions and for other grants for the Arts.

SUMMARY OF PROGRAMME OUTTURN

Section	Estimated Expenditure £	Actual Expenditure £
PROGRAMME 10.6		
ARTS		
A	43,728,750	43,516,225
B	981,250	824,874
Total	<u>£44,710,000</u>	<u>44,341,099</u>

ACCOUNT

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
PROGRAMME 10.6				
SECTION A				
OTHER ARTS				
A1 Arts Council of Great Britain (Grant in Aid) (<i>see Appendix</i>)	37,152,800	37,142,883	9,917	—
A2 South Bank Theatre Board (Grant in Aid)				
Original	1,000,010			
Supplementary	300,000			
Supplementary	500,000			
Supplementary	225,000			
	<u>2,025,010</u>	1,867,835	157,175	—
A3 British Film Institute (Grant in Aid)	2,514,000	2,514,000	—	—
A4 National Film School: Grant	490,000	490,000	—	—
A5 Assistance for Local Museums: Grant	770,000	754,917	15,083	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
A6 Bodies associated with Crafts: Grants	730,000	726,798	3,202	—
A7 Research Projects and Surveys in Museums and Galleries, including Local Museums, and the Arts	46,940	19,792	27,148	—
SECTION B				
MUSEUMS AND GALLERIES				
B1 Sir John Soane's Museum (Grant in Aid)				
<i>Original</i>	68,785			
<i>Supplementary</i>	6,000			
	74,785	74,754	31	—
B2 Museum of London: Grant	906,465	750,120	156,345	—
TOTAL				
<i>Original</i>	43,679,000			
<i>Supplementary</i>	300,000			
<i>Supplementary</i>	506,000			
<i>Supplementary</i>	225,000			
	£ 44,710,000	44,341,099	368,901	—
	Surplus		368,901	
	Actual surplus to be surrendered		£368,900·95	

EXPLANATION of the Causes of Variation between Expenditure and Grant

A7 Three research projects were cancelled and another deferred.

B2 Delay in completion of the building.

Receipts

Receipts payable to Consolidated Fund

Estimated

Realised

Royal Albert Hall: part repayment of loan

£
1,600£
1,600·00

Note*Loan outstanding at 31 March 1977*

Royal Albert Hall

£7,200

Other Note

An indemnity payment of £450 was made from grant paid under Subhead A6.

J. A. Hamilton
Accounting Officer

11 October 1977

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

D. O. Henley
Comptroller and Auditor General

APPENDIX

ARTS COUNCIL OF GREAT BRITAIN (GRANT IN AID) ACCOUNT
FOR THE YEAR ENDED 31 MARCH 1977

RECEIPTS	£	PAYMENTS	£
Balance, 1 April 1976	388,027	England	29,226,651
Grant in Aid	37,142,883	Scotland	4,399,933
		Wales	2,702,405
		Housing the Arts	1,136,450
		Balance, 31 March 1977	65,471
	<u>£37,530,910</u>		<u>£37,530,910</u>

DETAILS OF PAYMENTS (NET)

ENGLAND		£	£
General expenditure on the Arts:			
Royal Opera House Covent Garden Limited, English National Opera Limited, National Theatre Board and Royal Shakespeare Theatre		10,305,605	
Music, opera and ballet		5,022,095	
Drama		5,980,533	
Art		1,710,681	
Literature		426,499	
Festivals		144,335	
Arts Associations, Arts Centres and regional projects		3,558,395	
Education in the Arts		310,991	
		<u>27,459,134</u>	
Administration and operational expenditure			1,767,517
			<u>£29,226,651</u>
SCOTLAND			
General expenditure on the Arts:			
Music, opera and ballet		2,388,511	
Drama		948,208	
Art		324,967	
Literature		113,984	
Festivals		231,697	
Arts Centres and Arts Clubs		184,715	
		<u>4,192,082</u>	
Administration and operational expenditure			207,851
			<u>£4,399,933</u>
WALES			
General expenditure on the Arts:			
Music, opera and ballet		996,334	
Drama		666,631	
Art		206,164	
Literature		193,038	
Festivals		38,196	
Arts Associations, Arts Centres, and Regional Projects		314,723	
		<u>2,415,086</u>	
Administrative and operational expenditure			287,319
			<u>£2,702,405</u>

Notes

1. The above figures which are on a cash ("receipts and payments") basis are not comparable with those given in the Appendix to the 1976-77 Estimates for Class X, Vote 26 (H.C. 276 of 1975-76) because the latter figures were compiled by the Arts Council on a "commitments" basis.
2. The statements of details of payments include capital expenditure: building improvements, £39,404; works of art, £114,365; equipment, £38,296; and vehicles, £17,598.
3. Indemnity payments made by the Arts Council amounted to £11,551.

Notes*Gift Made*

A grant was made of works of art valued at £4,536.

Gifts Received

Donations of £233,749 were received.

Staff Restaurant Facilities

The net cost of providing staff restaurant facilities at 105 Piccadilly was £8,117.

Loans outstanding and Investments held at 31 March 1977

	£
Loan to an orchestra	140,000
Loan to a drama company	20,000
Loan to an art organisation	30,000
Loan to an art studio	1,625
Loans to individuals	17,417
£2,869 4½% British Electricity guaranteed stock 1974-79 (Market value £2,727)	2,419
£743 5% Treasury Stock 1986-89 (Market value £479)	647
5,870 units Equities Investment Fund for Charities (Market value £7,102)	3,082

Roy Shaw

Accounting Officer

19 December 1977

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.

D. O. Henley

Comptroller and Auditor General

CLASS XI

**HEALTH AND PERSONAL
SOCIAL SERVICES**

CLASS XI: HEALTH AND

Page	No. of Vote	SERVICE	Estimated Gross Expenditure	Authorised Appropriations in Aid	Supply Grant
			£	£	£
104	1	Health and Personal Social Services, England	5,066,879,320	562,332,320	4,504,547,000
118	2	Health, &c., Scotland	681,955,010	56,182,010	625,773,000
126	3	Social Work, Scotland	5,112,010	9,010	5,103,000
129	4	Health and Personal Social Services, Wales	311,042,200	29,083,200	281,959,000
		Total	£ 6,064,988,540	647,606,540	5,417,382,000

PERSONAL SOCIAL SERVICES

Gross Expenditure	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 Consolidated Fund	No. of Vote
£	£	£	£	£	£	£	
5,065,029,173	562,332,320	4,502,696,853	1,850,147	—	1,850,147	7,557,186·81	1
666,367,556	56,182,010	610,185,546	15,587,454	—	15,587,454	663,172·27	2
4,803,595	3,022	4,800,573	308,415	5,988	302,427	1,239·21	3
308,373,628	29,083,200	279,290,428	2,668,572	—	2,668,572	275,905·01	4
6,044,573,952	647,600,552	5,396,973,400	20,414,588	5,988		8,497,503·30	
Total amount to be surrendered					£ 20,408,600		
Actual total amount to be surrendered					£ £20,408,600·32		

HEALTH AND PERSONAL SOCIAL SERVICES, ENGLAND

See also Report of Comptroller and Auditor General

SUMMARY OF PROGRAMME OUTTURN, and the ACCOUNT of the sum expended, in the year ended 31 March 1977, compared with the sum granted, for expenditure by the Department of Health and Social Security on the provision of services under the National Health Service in England, on other health and personal social services including certain services in relation to Wales, and on research, services for the disabled, welfare food and certain other services; including grants in aid, international subscriptions and grants under section 8 of the Industry Act 1972.

SUMMARY OF PROGRAMME OUTTURN

Section	Estimated			Actual		
	Gross Expenditure £	Appropriations in Aid £	Net Expenditure £	Gross Expenditure £	Appropriations in Aid £	Net Expenditure £
PROGRAMME 11.1						
HEALTH						
A	3,854,607,000	29,500,000	3,825,107,000	3,875,500,318	31,229,834	3,844,270,484
B	1,014,000,000	2,295,000	1,011,705,000	999,698,345	2,493,582	997,204,763
C	12,715,000	535,000	12,180,000	12,512,447	511,824	12,000,623
D	28,383,000	63,000	28,320,000	27,687,144	61,205	27,625,939
E	16,385,000	3,221,000	13,164,000	16,065,125	3,203,463	12,861,662
F	14,525,000	244,000	14,281,000	14,441,270	243,284	14,197,986
G	30,643,000	11,582,000	19,061,000	28,341,802	11,059,330	17,282,472
H	5,300	513,153,300	(513,148,000)	3,889	518,392,177	(518,388,288)
	4,971,263,300	560,593,300	4,410,670,000	4,974,250,340	567,194,699	4,407,055,641
PROGRAMME 11.2						
PERSONAL SOCIAL SERVICES						
I	5,764,000	139,000	5,625,000	4,975,506	127,702	4,847,804
PROGRAMME 11.3						
CENTRAL AND MISCELLANEOUS SERVICES						
J	24,087,000	828,000	23,259,000	22,225,943	822,545	21,403,398
K	41,926,000	422,000	41,504,000	40,858,434	460,575	40,397,859
L	15,944,000	350,000	15,594,000	15,335,409	396,052	14,939,357
M	6,821,010	10	6,821,000	6,307,075	—	6,307,075
	88,778,010	1,600,010	87,178,000	84,726,861	1,679,172	83,047,689
PROGRAMME 9.4						
CIVIL DEFENCE						
N	808,010	10	808,000	810,466	500	809,966
PROGRAMME 4.3						
GENERAL SUPPORT TO INDUSTRY						
O	266,000	—	266,000	266,000	—	266,000
Total	£5,066,879,320	562,332,320	4,504,547,000	5,065,029,173	569,002,073	* 4,496,027,100

* This figure is £6,669,753 less than the net total of expenditure on the Appropriation Account, being the difference between the Appropriations in Aid realised (£569,002,073) and those authorised to be applied (£562,332,320).

ACCOUNT

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
PROGRAMME 11.1				
SECTION A				
HOSPITALS AND COMMUNITY HEALTH SERVICES				
A1 Current Advances to Health Authorities				
<i>Original</i>	3,193,600,000			
<i>Supplementary</i>	265,000,000			
<i>Supplementary</i>	67,400,000			
	3,526,000,000	3,509,603,739	16,396,261	—
A2 Capital Advances to Health Authorities				
<i>Original</i>	296,197,000			
<i>Supplementary</i>	10,800,000			
	306,997,000	341,126,742	—	34,129,742
A3 Production Costs for Standard Departments				
<i>Original</i>	400,000			
<i>Less Supplementary</i>	350,000			
	50,000	43,976	6,024	—
A4 Payments to Local Authorities	10,000	21,506	—	11,506
A5 Centrally purchased Supplies and Equipment				
<i>Original</i>	16,152,990			
<i>Supplementary</i>	5,337,010			
	21,490,000	24,650,308	—	3,160,308
A6 Bank Charges				
<i>Original</i>	10			
<i>Supplementary</i>	59,990			
	60,000	54,047	5,953	—
SECTION B				
FAMILY PRACTITIONERS				
B1 General Medical Services				
<i>Original</i>	297,000,000			
<i>Supplementary</i>	18,000,000			
	315,000,000	314,025,254	974,746	—
B2 Pharmaceutical Services				
<i>Original</i>	421,000,000			
<i>Supplementary</i>	27,000,000			
<i>Supplementary</i>	19,000,000			
<i>Supplementary</i>	4,500,000			
	471,500,000	461,044,553	10,455,447	—

EXPLANATION of the Causes of Variation between Expenditure and Grant

- A2 Favourable conditions during the year resulted in more payments being made for building work, fees and equipment than expected. Creditor balances at the end of the year were considerably lower than usual.
- A3 Fewer payments were made than expected.
- A4 The estimate is necessarily conjectural.
- A5 Demand for X-ray equipment was greater than expected but it was partly offset by reduced purchases of other central supplies.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
B3 General Dental Services				
Original	159,000,000			
Supplementary	16,000,000			
Supplementary	4,500,000			
Supplementary	3,500,000			
	183,000,000	181,864,211	1,135,789	—
B4 General Ophthalmic Services				
Original	35,500,000			
Supplementary	4,000,000			
Supplementary	5,000,000			
	44,500,000	42,764,327	1,735,673	—
SECTION C				
DEPARTMENTAL HOSPITALS				
C1 Special Hospitals				
Original	11,274,000			
Supplementary	1,075,000			
	12,349,000	12,164,530	184,470	—
C2 War Pensioner Hospital	366,000	347,917	18,083	—
SECTION D				
TRAINING				
D1 Training and Refresher Courses				
Original	4,454,000			
Less Supplementary	445,000			
	4,009,000	3,469,938	539,062	—
D2 General Nursing Council				
Original	377,000			
Supplementary	35,000			
	412,000	421,606	—	9,606
D3 General Nursing Council: Advances				
Original	21,746,000			
Supplementary	1,243,000			
	22,989,000	22,850,475	138,525	—
D4 Joint Board of Clinical Nursing Studies				
Original	230,000			
Supplementary	30,000			
	260,000	255,940	4,060	—
D5 Committee of Management of the School for Dental Auxiliaries Limited				
Original	271,000			
Supplementary	43,000			
	314,000	298,461	15,539	—

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

D1 Fewer courses held than expected.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
D6 Midwife Teachers Training College (Grant in Aid) <i>Original</i> 16,000 <i>Supplementary</i> 1,000	17,000	17,000	—	—
D7 Council for Education and Training of Health Visitors: Expenses <i>Original</i> 224,000 <i>Supplementary</i> 32,000	256,000	246,334	9,666	—
D8 Council for Postgraduate Medical Education and Training <i>Original</i> 92,000 <i>Supplementary</i> 34,000	126,000	127,390	—	1,390
SECTION E				
LABORATORY, VACCINE AND MEDICINES ACTS SERVICES				
E1 Public Health Laboratory Service Board <i>Original</i> 9,566,000 <i>Supplementary</i> 861,000	10,427,000	10,315,059	111,941	—
E2 Blood Group Reference Laboratory and Blood Products Laboratories <i>Original</i> 1,206,000 <i>Less Supplementary</i> 20,000	1,186,000	1,177,085	8,915	—
E3 Malaria Reference Laboratory: Advances	10,000	6,831	3,169	—
E4 National Radiological Protection Board: Advances <i>Original</i> 1,058,000 <i>Supplementary</i> 181,000	1,239,000	1,064,000	175,000	—
E5 Testing of Therapeutic Substances <i>Original</i> 10 <i>Supplementary</i> 385,990	386,000	385,906	94	—
E6 National Biological Standards Board: Advances <i>Original</i> 1,383,000 <i>Supplementary</i> 317,000 <i>Less Supplementary</i> 386,000	1,314,000	1,357,416	—	43,416

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

E3 Saving in staff costs.

E4 Slippage on capital schemes and increase in receipts due to early payment under a research contract.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
E7 National Biological Standards Board: Capital Expenditure				
<i>Original</i>	524,990			
<i>Less Supplementary</i>	425,000			
<i>Supplementary</i>	10			
	100,000	87,695	12,305	—
E8 Vaccines, Drugs, &c.				
<i>Original</i>	532,000			
<i>Supplementary</i>	527,000			
	1,059,000	1,042,519	16,481	—
E9 Expenditure under the Medicines Acts				
<i>Original</i>	532,000			
<i>Less Supplementary</i>	98,000			
	434,000	389,740	44,260	—
E10 Department of Health and Social Security Toxicology Laboratory				
<i>Original</i>	56,000			
<i>Less Supplementary</i>	11,000			
	45,000	39,220	5,780	—
E11 Laboratory of the Government Chemist	185,000	199,654	—	14,654
SECTION F				
NATIONAL ADMINISTRATIVE AND COMMON SERVICES				
F1 Prescription Pricing Authority				
<i>Original</i>	4,979,000			
<i>Supplementary</i>	672,000			
	5,651,000	5,616,678	34,322	—
F2 Dental Estimates Board				
<i>Original</i>	4,980,000			
<i>Supplementary</i>	418,000			
	5,398,000	5,344,125	53,875	—
F3 Health Education Council: Advances				
<i>Original</i>	1,190,000			
<i>Supplementary</i>	225,000			
	1,415,000	1,414,110	890	—
F4 National Health Service Reorganisation	49,000	51,542	—	2,542

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

E7 Cost of feasibility studies was lower than expected.

E9 Postponement of laboratory work and some cancelled meetings.

E10 Unexpected delay in commissioning the laboratory.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
F5 Central Register <i>Original</i> 1,512,000 <i>Supplementary</i> 184,000	1,696,000	1,684,684	11,316	—
F6 Inquiries, Tribunals, Committees, &c. <i>Original</i> 255,000 <i>Supplementary</i> 1,000	256,000	266,641	—	10,641
F7 Other Inquiries, &c.	10,000	19,876	—	9,876
F8 Health Services Board (Grant in Aid) <i>Supplementary</i>	50,000	43,614	6,386	—
SECTION G				
OTHER HEALTH SERVICES				
G1 Subscriptions to International Organisations <i>Original</i> 3,534,500 <i>Supplementary</i> 413,000	3,947,500	3,946,575	925	—
G2 Purchases on Repayment for Other Government Departments, Local Authorities, &c. <i>Original</i> 9,294,000 <i>Supplementary</i> 813,000	10,107,000	10,102,931	4,069	—
G3 Compensation <i>Original</i> 835,000 <i>Supplementary</i> 56,000	891,000	921,533	—	30,533
G4 Transferred Liabilities <i>Original</i> 11,048,000 <i>Supplementary</i> 102,000	11,150,000	10,311,825	838,175	—
G5 Port Health, Health Control and Medical Examination of Entrants <i>Original</i> 379,000 <i>Supplementary</i> 39,000	418,000	453,444	—	35,444

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

F7 Additional expenditure attributable to the Normansfield Hospital Inquiry.

F8 The Board was not set up as early as had been expected.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
G6 Advances in respect of reimbursement of medical costs of treatment under European Economic Community Social Security Regulations <i>Original</i> 2,695,000 <i>Supplementary</i> 635,000	3,330,000	1,896,013	1,433,987	—
G7 Attachment Scheme for overseas doctors	166,000	114,680	51,320	—
G8 Other payments and expenses <i>Original</i> 383,500 <i>Supplementary</i> 250,000	633,500	594,801	38,699	—
SECTION H				
NATIONAL HEALTH SERVICE CONTRIBUTIONS				
H1 Payments to Northern Ireland and the Isle of Man <i>Supplementary</i>	5,300	3,889	1,411	—
PROGRAMME 11.2				
SECTION I				
PERSONAL SOCIAL SERVICES				
I1 Child Care Services <i>Original</i> 2,931,000 <i>Less Supplementary</i> 498,000	2,433,000	1,834,981	598,019	—
I2 Personal Social Services Council: Advances	83,000	85,097	—	2,097
I3 Central Council for Education and Training in Social Work: Expenses	1,203,000	1,074,405	128,595	—
I4 Grants for Training in Social Work <i>Original</i> 1,864,000 <i>Supplementary</i> 181,000	2,045,000	1,981,023	63,977	—

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

G6 Settlements with other EEC countries were not finalised.

G7 Fewer attachments than expected.

H1 Winding-up payments were less than expected.

I1 Fewer applications for grants in respect of Assisted Community Homes and Registered Voluntary Homes and fewer payments to local authorities for secure accommodation than expected.

I3 Lower expenditure as a result of economies and a reduction in general rates for the premises occupied by the Council.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
PROGRAMME 11.3				
SECTION J				
RESEARCH				
J1 Assessment and Development of Supplies and Equipment				
<i>Original</i>	2,055,000			
<i>Less Supplementary</i>	<u>205,000</u>			
	1,850,000	1,837,724	12,276	—
J2 Biomechanical Research and Development Unit				
<i>Original</i>	213,000			
<i>Less Supplementary</i>	<u>40,000</u>			
	173,000	174,106	—	1,106
J3 Centrally arranged Research and Development				
<i>Original</i>	22,422,000			
<i>Less Supplementary</i>	<u>358,000</u>			
	22,064,000	20,214,113	1,849,887	—
SECTION K				
SERVICES FOR THE DISABLED				
K1 Artificial Limb and Appliance Centres				
<i>Original</i>	4,494,000			
<i>Supplementary</i>	<u>362,000</u>			
	4,856,000	4,648,534	207,466	—
K2 Supply, Repair, &c., of Artificial Limbs and Appliances, &c.				
<i>Original</i>	17,195,000			
<i>Supplementary</i>	<u>1,140,000</u>			
	18,335,000	17,320,407	1,014,593	—
K3 Supply, Repair, Maintenance, &c., of Invalid Vehicles, Cars, &c.				
<i>Original</i>	13,905,000			
<i>Supplementary</i>	<u>2,614,000</u>			
	16,519,000	16,731,941	—	212,941
K4 Assistance to Disabled Persons	2,154,000	2,118,927	35,073	—
K5 Assessment of Aids for the Disabled				
<i>Supplementary</i>	<u>62,000</u>	38,625	23,375	—

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

K5 The programme for assessing aids in Rehabilitation Demonstration Centres progressed more slowly than expected.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
SECTION L				
WELFARE FOOD				
L1 National Milk Scheme				
<i>Original</i>	13,359,000			
<i>Supplementary</i>	1,305,000			
	14,664,000	14,203,085	460,915	—
L2 Dried Milk				
<i>Original</i>	1,913,000			
<i>Less Supplementary</i>	823,000			
	1,090,000	953,447	136,553	—
L3 Other Welfare Food	190,000	178,877	11,123	—
SECTION M				
OTHER SERVICES				
M1 Information Services				
<i>Original</i>	1,101,000			
<i>Less Supplementary</i>	127,000			
	974,000	853,826	120,174	—
M2 Grants to Voluntary Organisations	3,290,000	2,898,103	391,897	—
M3 Payments for Agency and Repayment Services	542,000	541,733	267	—
M4 Miscellaneous payments and expenses	15,010	13,413	1,597	—
M5 Joseph Rowntree Memorial Trust— Very Severely Congenitally Handi- capped Children (Grant in Aid)	2,000,000	2,000,000	—	—
PROGRAMME 9.4				
SECTION N				
CIVIL DEFENCE				
N1 Storage of Materials for Reserve				
<i>Original</i>	824,000			
<i>Less Supplementary</i>	17,000			
	807,000	810,466	—	3,466
N2 Miscellaneous expenditure	1,010	—	1,010	—

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

L2 Reflects reduced spending on National Dried Milk due to its withdrawal.

M1 Reduction in the level of recruitment publicity and other advertising expenditure.

M2 Spending delays due to slippage and some expected grants not taken up.

N2 No courses held.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
PROGRAMME 4.3				
SECTION O				
SELECTIVE ASSISTANCE TO INDIVIDUAL INDUSTRIES, FIRMS AND UNDERTAKINGS: SECTION 8 OF THE INDUSTRY ACT 1972				
O1 Grants to Industrial Undertakings	266,000	266,000	—	—
GROSS TOTAL				
<i>Original</i>	4,606,293,020			
<i>Supplementary</i>	283,000,000			
<i>Supplementary</i>	47,476,000			
<i>Supplementary</i>	122,110,300			
<i>Supplementary</i>	8,000,000			
	<u>£ 5,066,879,320</u>	<u>5,065,029,173</u>	<u>39,529,415</u>	<u>37,679,268</u>
Z				
<i>Deduct Appropriations in Aid</i>		<u>Estimated</u>	<u>Applied</u>	
<i>Original</i>	528,222,020			
<i>Supplementary</i>	25,000,000			
<i>Supplementary</i>	9,110,300			
	<u>562,332,320</u>	<u>562,332,320</u>		
NET TOTAL				
<i>Original</i>	4,078,071,000			
<i>Supplementary</i>	283,000,000			
<i>Supplementary</i>	22,476,000			
<i>Supplementary</i>	113,000,000			
<i>Supplementary</i>	8,000,000			
	<u>£ 4,504,547,000</u>	<u>4,502,696,853</u>		
				<u>Surplus</u>
				<u>1,850,147</u>
		Actual surplus to be surrendered		<u>£1,850,147·39</u>

Receipts

Receipts payable to Consolidated Fund	Estimated	Realised
	£	£
(i) Receipts of classes authorised to be used as Appropriations in Aid	562,332,320	569,002,073·13
(ii) Receipts of other classes	703,000	887,433·68
Total	<u>£563,035,320</u>	<u>569,889,506·81</u>
Appropriated in aid		562,332,320·00
Payable separately to Consolidated Fund		<u>£7,557,186·81</u>

Details of Receipts

	Estimated	Realised
	£	£
(i) Receipts of classes authorised to be used as Appropriations in Aid		
Subhead AZ		
Recoveries in respect of pay and amenity beds and other services	27,000,000	28,748,056
Receipts from the sale of land and buildings	2,499,990	2,478,914
Miscellaneous receipts from manufacturers	10	2,864 (a)
	£29,500,000	31,229,834
Subhead BZ		
Treatment of service personnel: contributions from Ministry of Defence	60,000	58,325
Prescription charges surrendered by dispensing medical practitioners, etc.	900,000	947,231
Receipts from the sale of pre-payment certificates	600,000	729,284 (b)
Receipts from drug manufacturers	700,000	720,000
Patients' charges for dental services at health centres	35,000	38,742
	£2,295,000	2,493,582
Subhead CZ		
Receipts for staff quarters, meals, etc.	£535,000	511,824
Subhead DZ		
Miscellaneous receipts	£63,000	61,205
Subhead EZ		
Contribution towards the cost of the National Radiological Protection Board by Scottish Home and Health Department	232,000	173,000 (c)
Fees for licences (Medicines Acts)	1,800,000	1,747,030
Receipts from Public Health Laboratories	859,000	944,238
Receipts from Blood Group Reference Laboratory	5,000	3,853 (d)
Contribution towards the costs of the National Biological Standards Board by Scottish Home and Health Department, Welsh Office and the Ministry of Health and Social Services, Northern Ireland	311,000	309,311
Other receipts	14,000	26,031 (e)
	£3,221,000	3,203,463
Subhead FZ		
Contribution from Wales towards the cost of the Dental Estimates Board	£244,000	243,284
Subhead GZ		
Recoveries from other government departments, local authorities, etc., for purchases on repayment	10,107,000	10,146,112
Repayment of Group Practice Loans	150,000	158,814
Reports by general practitioners	85,000	84,982
Ex-Hospital Endowments Fund, Mortgage Redemption Payments	10	—
Recoveries in respect of redundancy payments	13,000	12,213
Receipts in respect of reimbursement of medical costs of treatment under European Economic Community Social Security Regulations	338,000	— (f)
National Health Service Reorganisation Act 1973, section 16, receipts	800,000	540,309 (g)
Other receipts	88,990	116,900 (h)
	£11,582,000	11,059,330

Details of Receipts *contd.*

	Estimated £	Realised £
Subhead HZ		
Contributions towards the cost of the National Health Service	£513,153,300	518,392,177
Subhead IZ		
Receipts for accommodation, etc., at Youth Treatment Centres	136,000	126,060
Training grants, etc.: recoveries in respect of courses prematurely terminated	3,000	1,642 (i)
	<u>£139,000</u>	<u>127,702</u>
Subhead JZ		
Income from royalties, etc.	820,000	811,929
Miscellaneous receipts	8,000	10,616 (j)
	<u>£828,000</u>	<u>822,545</u>
Subhead KZ		
Miscellaneous receipts	£422,000	460,575
Subhead LZ		
Recoveries in respect of Welfare Food Service	£350,000	396,052 (k)
Subhead MZ		
Miscellaneous receipts	£10	—
Subhead NZ		
Proceeds from sale of Civil Defence stockpile items	£10	500
Total	<u>£562,332,320</u>	<u>569,002,073</u>
(ii) Receipts of other classes		
Repayment of outstanding capital grants from local authorities and assisted community homes following the transfer of voluntary approved schools to the community homes system under the Children and Young Persons Act 1969 and the recovery of overpayments of specific grants to approved schools and remand homes in earlier years	52,000	19,475 (l)
Receipts of interest in respect of car loans	620,000	615,385
Miscellaneous receipts	31,000	252,574 (m)
Total	<u>£703,000</u>	<u>887,434</u>

(a) The estimate is necessarily conjectural.

(b) More certificates sold than expected.

(c) Slippage of capital scheme and lower funding requirements.

(d) Delayed receipt of a grant from World Health Organisation.

(e) Higher sales abroad of drug samples.

(f) Settlements with other EEC countries not completed.

(g) Fewer car loan repayments were due from ex-local authority staff than expected.

(h) The estimate is necessarily conjectural.

(i) Fewer students terminated their training prematurely.

(j) The estimate is necessarily conjectural.

(k) The excess is due to receipts from the disposal of milk powder following the decision to discontinue National Dried Milk.

(l) Delayed transfer of the remaining approved school to voluntary home status and fewer receipts than expected of grant overpayments.

(m) The estimate is necessarily conjectural.

Losses Statement

<i>Summary</i>	£
Cash losses due to overpayments of salaries, wages and allowances, etc. (15 cases)	3,602
Cash losses due to other causes (2 cases)	1,653
Total Cash Losses	£5,255
Fruitless payments (4 cases)	£459
Claims abandoned (97 cases)	£111,030
Stores losses due to theft, fraud, arson or sabotage, etc.* (83 cases)	4,624
Stores losses due to other causes (151 cases)	6,736
Total Stores Losses	£11,360

Losses incurred on Welfare Food Service:

Losses of welfare food tokens misused by beneficiaries, retailers and third parties (2,671 tokens) £1,446

Potential losses during the year resulting from possible misuse of welfare milk tokens by unauthorised persons are estimated to be £5,181

* Prosecution was undertaken wherever appropriate and practicable

Details

	£
Cash losses due to overpayment of salaries, wages and allowances, etc.	
Overpayment of salaries to 40 officers at a Youth Treatment Centre due to incorrect implementation of a pay award	2,841
Cash losses due to other causes	
Apportioned share of the face value of insurance stamps (relating to contributions towards the cost of the National Health Service) recorded as lost or stolen whilst held at post offices	1,653
Claims abandoned	
Waiver in respect of recovery of grants paid to approved schools (3 cases)	76,996
Apportioned share of waivers and remissions of Social Security contributions	28,614
Stores losses due to theft, fraud, arson or sabotage, etc.	
Damage to furniture and carpets due to arson at a Youth Treatment Centre	2,000
Theft of furniture at a Youth Treatment Centre	580
Stores losses due to other causes	
Damage to furniture and fittings due to a fire at a Special Hospital	1,141
Damage to Civil Defence stockpile caused by poor storage conditions	1,556

Notes*Ex gratia Payments*

	£
79 compensation payments (of an <i>ex gratia</i> nature)	1,068
16 other <i>ex gratia</i> payments	95,453

Extra-statutory Payments

Subhead C1 includes extra-statutory payments totalling £1,609 for repatriating 5 patients from Broadmoor Hospital.

Subhead C1 also includes extra-statutory payments totalling £777 for hostel accommodation for a patient discharged from Moss Side Hospital.

Subhead G3 includes 15 extra-statutory payments totalling £7,125 in respect of redundancy and retirements in the interests of efficiency.

Subhead G5 includes 2 extra-statutory grants totalling £411 to local authorities for the examination of imported foods under the Imported Food Regulations.

Notes contd.

Subhead I1 includes 2 extra-statutory payments totalling £64 in respect of family visits to persons detained under section 53 of the Children and Young Persons Act 1933 in Community Homes.

Subhead L1 includes 35,731 extra-statutory payments totalling £259,184 to beneficiaries under the Welfare Food Service through alleged or admitted official error or from the incorrect use of tokens by distributors, etc.

Subhead M2 includes 22 extra-statutory grants totalling £330,959 to voluntary organisations.

Loans outstanding at 31 March 1977

Loans to voluntary approved schools under section 104 of the Children and Young Persons Act 1933 £13,843

Other Notes

Details of losses, etc., in respect of Health Authorities will be set out in the Summarised Accounts, and details of any similar items sustained by the Council for the Education and Training of Health Visitors, the Central Council for Education and Training in Social Work, the Health Services Board, the National Biological Standards Board, the National Radiological Protection Board and the Public Health Laboratory Service Board will be shown in their respective Statements of Account which are presented to Parliament separately.

The gross amount charged to Subhead A1 consists of (1) cash advances by the Secretary of State and (2) superannuation contributions and certain other receipts retained by Health Authorities in lieu of advances. Payments made by the Authorities include certain agency payments made on behalf of the Secretary of State. The amounts shown in the Account are net after these agency payments have been transferred to their proper subheads. The receipts under (2) above are accounted for under Subhead Z as Appropriations in Aid or as receipts of other classes under this Vote or under Class XVII, Vote 5. The figures of receipts and agency payments used in this Account are based on accounts of Health Authorities before audit was completed. Audit reservations received after the Appropriation Account for 1975-76 (Class XI, Vote 1) was signed disclosed a net overcharge of £187,017 and a net undercredit to receipts of £176,427 to that Vote and an undercharge of £7,622 and an overcredit of receipts amounting to £355,822 to Class XVII, Vote 5.

The expenditure for Pharmaceutical Services (Subhead B2) includes £4,272,193.77 (gross £4,449,156.18 less associated patients' charges of £176,962.41) in respect of the net cost of prescriptions written by hospital doctors for certain out-patients and dispensed by chemists.

Patrick Nairne
Accounting Officer

25 November 1977

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

D. O. Henley
Comptroller and Auditor General

HEALTH, &c., SCOTLAND

SUMMARY OF PROGRAMME OUTTURN, and the ACCOUNT of the sum expended, in the year ended 31 March 1977, compared with the sum granted, for expenditure by the Scottish Home and Health Department on the provision of services under the National Health Service in Scotland, on other health services and on research, services for the disabled, welfare food and certain other services.

SUMMARY OF PROGRAMME OUTTURN

Section	Estimated			Actual		
	Gross Expenditure £	Appropriations in Aid £	Net Expenditure £	Gross Expenditure £	Appropriations in Aid £	Net Expenditure £
PROGRAMME 11.1 HEALTH						
A	478,606,000	1,970,000	476,636,000	467,892,476	1,963,368	465,929,108
B	41,187,000	83,000	41,104,000	39,649,008	186,291	39,462,717
C	120,697,000	216,000	120,481,000	119,988,912	323,356	119,665,556
D	23,475,000	19,000	23,456,000	22,061,384	1,937	22,059,447
E	2,166,000	5,000	2,161,000	2,087,535	5,349	2,082,186
F	5,056,010	10	5,056,000	4,578,952	—	4,578,952
G	2,669,000	180,000	2,489,000	2,350,217	171,516	2,178,701
H	—	53,533,000	(53,533,000)	—	54,017,847	(54,017,847)
	<u>673,856,010</u>	<u>56,006,010</u>	<u>617,850,000</u>	<u>658,608,484</u>	<u>56,669,664</u>	<u>601,938,820</u>
PROGRAMME 11.3 CENTRAL AND MISCELLANEOUS SERVICES						
I	2,508,000	—	2,508,000	2,374,242	—	2,374,242
J	3,425,000	54,000	3,371,000	3,297,208	66,581	3,230,627
K	2,148,000	122,000	2,026,000	2,069,622	88,689	1,980,933
	<u>8,081,000</u>	<u>176,000</u>	<u>7,905,000</u>	<u>7,741,072</u>	<u>155,270</u>	<u>7,585,802</u>
PROGRAMME 9.4 CIVIL DEFENCE						
L	18,000	—	18,000	18,000	—	18,000
Total	<u>£681,955,010</u>	<u>56,182,010</u>	<u>625,773,000</u>	<u>666,367,556</u>	<u>56,824,934</u>	<u>*609,542,622</u>

*This figure is £642,924 less than the net total of expenditure on the Appropriation Account, being the difference between the Appropriations in Aid realised (£56,824,934) and those authorised to be applied (£56,182,010).

ACCOUNT

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
PROGRAMME 11.1				
SECTION A				
HOSPITALS				
A1 Hospitals: Current Expenditure				
<i>Original</i> 406,147,000				
<i>Supplementary</i> 37,074,000				
<i>Supplementary</i> 1,685,000				
	444,906,000	434,176,183	10,729,817	—
A2 Hospitals: Capital Expenditure				
<i>Original</i> 33,507,000				
<i>Supplementary</i> 193,000				
	33,700,000	33,716,293	—	16,293
SECTION B				
COMMUNITY SERVICES				
B1 Community Services: Current Expenditure				
<i>Original</i> 35,070,000				
<i>Supplementary</i> 2,709,000				
	37,779,000	36,090,523	1,688,477	—
B2 Community Services: Capital Expenditure	3,408,000	3,558,485	—	150,485
SECTION C				
FAMILY PRACTITIONERS				
C1 General Medical Services				
<i>Original</i> 34,212,000				
<i>Supplementary</i> 3,322,000				
<i>Supplementary</i> 909,000				
	38,443,000	39,784,536	—	1,341,536
C2 Pharmaceutical Services				
<i>Original</i> 50,795,000				
<i>Supplementary</i> 7,220,000				
<i>Supplementary</i> 1,687,000				
	59,702,000	57,736,057	1,965,943	—
C3 General Dental Services				
<i>Original</i> 18,711,000				
<i>Less Supplementary</i> 788,000				
	17,923,000	18,069,209	—	146,209
C4 General Ophthalmic Services				
<i>Original</i> 3,928,000				
<i>Supplementary</i> 331,000				
<i>Supplementary</i> 370,000				
	4,629,000	4,399,110	229,890	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
SECTION D				
CENTRAL HEALTH SERVICES				
D1 Planning Council				
<i>Original</i>	55,000			
<i>Less Supplementary</i>	3,000			
	52,000	54,540	—	2,540
D2 Common Services Agency				
<i>Original</i>	20,309,000			
<i>Supplementary</i>	1,784,000			
<i>Supplementary</i>	1,067,000			
	23,160,000	21,756,573	1,403,427	—
D3 Other Services				
<i>Original</i>	232,000			
<i>Supplementary</i>	31,000			
	263,000	250,271	12,729	—
SECTION E				
STATE HOSPITAL				
E1 State Hospital				
<i>Original</i>	1,948,000			
<i>Supplementary</i>	218,000			
	2,166,000	2,087,535	78,465	—
SECTION F				
TRAINING				
F1 Scottish Council for Post Graduate Medical Education and Training				
<i>Original</i>	341,000			
<i>Supplementary</i>	25,000			
	366,000	300,220	65,780	—
F2 Payments under the Nurses (Scotland) Act 1951				
<i>Original</i>	3,600,000			
<i>Supplementary</i>	227,000			
	3,827,000	3,538,325	288,675	—
F3 Committee of Management of the School for Dental Auxiliaries Limited				
<i>Original</i>	33,000			
<i>Supplementary</i>	4,000			
	37,000	34,259	2,741	—
F4 Health Visitors Training, &c.				
<i>Original</i>	324,010			
<i>Less Supplementary</i>	111,000			
	213,010	154,326	58,684	—
F5 Other Training and Refresher Courses				
<i>Original</i>	652,000			
<i>Less Supplementary</i>	39,000			
	613,000	551,822	61,178	—

EXPLANATION of the Causes of Variation between Expenditure and Grant

F1 Due mainly to fewer trainees than expected.

F4 Mainly due to fewer courses being held than expected.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
SECTION G				
MISCELLANEOUS HEALTH SERVICES				
G1 National Radiological Protection Board				
<i>Original</i>	303,000			
<i>Less Supplementary</i>	<u>71,000</u>			
	232,000	173,000	59,000	—
G2 Transferred Liabilities	789,000	775,002	13,998	—
G3 Medical and Dental Referee Services				
<i>Original</i>	127,000			
<i>Supplementary</i>	<u>18,000</u>			
	145,000	128,562	16,438	—
G4 Mental Welfare Commission for Scotland				
<i>Original</i>	29,000			
<i>Supplementary</i>	<u>1,000</u>			
	30,000	28,053	1,947	—
G5 Compensation				
<i>Original</i>	83,000			
<i>Supplementary</i>	<u>61,000</u>			
	144,000	149,652	—	5,652
G6 Local Health Councils				
<i>Original</i>	350,000			
<i>Less Supplementary</i>	<u>28,000</u>			
	322,000	257,391	64,609	—
G7 National Biological Standards Board: Advances				
<i>Original</i>	197,000			
<i>Supplementary</i>	<u>33,000</u>			
	230,000	178,706	51,294	—
G8 Miscellaneous Grants and Expenses				
<i>Original</i>	646,000			
<i>Supplementary</i>	<u>131,000</u>			
	777,000	659,851	117,149	—
SECTION H				
NATIONAL HEALTH SERVICE CONTRIBUTIONS				
—				
PROGRAMME 11.3				
SECTION I				
RESEARCH				
I1 Research				
<i>Original</i>	2,757,000			
<i>Less Supplementary</i>	<u>249,000</u>			
	2,508,000	2,374,242	133,758	—

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

G1 Increase in level of receipts by NRPB and slippage in the building programme.

G3 Fewer cases than expected.

G6 Level of activity less than expected.

G7 Mainly slippage on capital building programme.

G8 Due mainly to non-settlement of claims under EEC Regulations, partly offset by increase in patients' travelling expenses.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
SECTION J				
SERVICES FOR THE DISABLED				
J1 Supply and Repair, &c., of Artificial Limbs and Appliances				
Original	3,004,000			
Supplementary	421,000			
	3,425,000	3,297,208	127,792	—
SECTION K				
WELFARE FOOD				
K1 Welfare Food				
Original	2,245,000			
Less Supplementary	97,000			
	2,148,000	2,069,622	78,378	—
PROGRAMME 9.4				
SECTION L				
CIVIL DEFENCE				
L1 Civil Defence: Current Expenditure	10	—	10	—
L2 Storage of Materials for Reserve	17,990	18,000	—	10
GROSS TOTAL				
Original	623,820,010			
Supplementary	52,109,000			
Supplementary	4,747,000			
Supplementary	1,279,000			
	£681,955,010	666,367,556	17,250,179	1,662,725
Deduct				
Z Appropriations in Aid				
Original	52,983,010			
Supplementary	2,997,000			
Supplementary	202,000			
	56,182,010	56,182,010		
NET TOTAL				
Original	570,837,000			
Supplementary	49,112,000			
Supplementary	4,545,000			
Supplementary	1,279,000			
	£625,773,000	610,185,546		
			Surplus	
			15,587,454	
			Actual surplus to be surrendered	£15,587,453.81

Receipts**Receipts payable to Consolidated Fund**

	Estimated	Realised
	£	£
(i) Receipts of classes authorised to be used as Appropriations in Aid	56,182,010	56,824,934·40
(ii) Receipts of other classes	—	20,247·87
Total	£56,182,010	56,845,182·27
Appropriated in aid		56,182,010·00
Payable separately to Consolidated Fund		£663,172·27

Details of Receipts

	Estimated	Realised
	£	£
(i) Receipts of classes authorised to be used as Appropriations in Aid		
Subhead AZ		
Recoveries in respect of pay and amenity beds and other services	1,270,000	1,319,104
Receipts from sale of land and buildings	700,000	644,264
	<u>£1,970,000</u>	<u>1,963,368</u>
Subhead BZ		
Receipts from persons using the service	8,000	2,847 (a)
Other income	75,000	183,444 (b)
	<u>£83,000</u>	<u>186,291</u>
Subhead CZ		
Miscellaneous receipts from patients for pharmaceutical and dental services	68,000	78,904 (c)
Receipts from sale of prepayment certificates	55,000	60,110
Receipts from drug manufacturers	80,000	170,000 (d)
Rents of doctors' houses	13,000	14,342 (e)
	<u>£216,000</u>	<u>323,356</u>
Subhead DZ	£19,000	1,937 (f)
Subhead EZ	£5,000	5,349
Subhead FZ	£10	—
Subhead GZ		
Recoveries from Department of Employment towards redundancy payments	10	—
Repayment of group practice loans	16,000	15,301
Medical Referee Service: Repayment from National Insurance and Industrial Injuries Fund	141,000	141,385
Miscellaneous receipts	22,990	14,830 (g)
	<u>£180,000</u>	<u>171,516</u>

Details of Receipts contd.

	Estimated	Realised
	£	£
Subhead HZ		
Contributions towards the cost of the National Health Service	£53,533,000	54,017,847
Subhead JZ	£54,000	66,581 (h)
Subhead KZ		
Recoveries in respect of welfare food	£122,000	88,689 (i)
Total	£56,182,010	56,824,934
(ii) Receipts of other classes		
Interest on car loans	—	17,385
Recovery in respect of goods improperly purchased from a research grant	—	2,863
Total		£20,248

(a) Reduced demand.
(b) Due mainly to income from rents being greater than expected.
(c) Unforeseen increase in receipts for dental treatment at Health Centres.
(d) The estimate is necessarily conjectural as receipts are subject to negotiation.
(e) Income greater than expected.
(f) Due mainly to certain receipts being treated as direct credits to Subhead D2.
(g) Expected receipts did not arrive until 1977-78.
(h) Sales of surplus vehicles greater than expected.
(i) Due mainly to decline in sales of National Dried Milk.

Losses Statement

<i>Summary</i>	£
Cash losses: National Health Service (Scotland) share of the face value of insurance stamps recorded as lost or stolen whilst held at post offices	172
Cash losses due to overpayment of salaries, wages and allowances, etc. (5 cases)	504
Cash losses due to other causes (1 case)	610
Total Cash Losses	£1,286
Claims abandoned (16 cases)	£4,644
Losses incurred on the Welfare Food Service:	
Potential losses resulting from possible misuse of welfare milk tokens by unauthorised persons are estimated at £946.	

Details

Cash losses due to other causes	
Charge to Vote to clear inexplicable debit balance	£610
Claims abandoned	
Claim abandoned in respect of accident damage to invalid vehicle	£770
Scottish share of waivers and remissions of National Health Service contributions	£2,984

Notes*Ex gratia Payments*

11 compensation payments £264

Gifts Made

6 surplus vehicles valued at £1,355 were transferred to the Prison Service.
1 surplus vehicle valued at £100 was transferred to HM Naval Base, Rosyth.

Other Notes

Details of losses, etc. sustained by the Health Boards and Scottish Health Service Common Services Agency are set out in the Summarised Accounts presented under section 57(4) of the National Health Service (Scotland) Act 1972.

The amount charged to Subhead A1 consists of (1) cash advances by the Secretary of State and (2) superannuation contributions and certain other receipts retained by Health Boards in lieu of advances. Payments made by the Boards include certain agency payments made on behalf of the Secretary of State. The amounts shown in this Account are net after these agency payments have been transferred to their proper subheads. The receipts under (2) above are accounted for under Subhead Z as Appropriations in Aid or as receipts of other classes either under this Vote or under Class XVII, Vote 6.

The expenditure for Pharmaceutical Services (Subhead C2) includes £225,718 in respect of the cost of prescriptions written by hospital doctors for certain outpatients and dispensed by chemists.

A. L. Rennie

Accounting Officer

31 October 1977

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

D. O. Henley

Comptroller and Auditor General

SOCIAL WORK, SCOTLAND

SUMMARY OF PROGRAMME OUTTURN, and the ACCOUNT of the sum expended, in the year ended 31 March 1977, compared with the sum granted, for expenditure by the Scottish Education Department in connection with Social Work.

SUMMARY OF PROGRAMME OUTTURN

Section	Estimated			Actual		
	Gross Expenditure £	Appropriations in Aid £	Net Expenditure £	Gross Expenditure £	Appropriations in Aid £	Net Expenditure £
PROGRAMME 11.2						
PERSONAL SOCIAL SERVICES						
A	<u>5,112,010</u>	<u>9,010</u>	<u>5,103,000</u>	<u>4,803,595</u>	<u>3,022</u>	<u>4,800,573</u>

ACCOUNT

Service	Grant	Expenditure	Expenditure compared with Grant		
			Less than Granted	More than Granted	
£	£	£	£	£	
PROGRAMME 11.2					
SECTION A					
SOCIAL WORK					
A1 List D Schools, &c. <i>Original</i> <i>Supplementary</i>	3,621,000 486,000	4,107,000	3,912,534	194,466	—
A2 Social Work: Grants <i>Original</i> <i>Less Supplementary</i>	636,000 26,000	610,000	568,390	41,610	—
A3 Training <i>Original</i> <i>Supplementary</i>	273,000 13,000	286,000	248,634	37,366	—
A4 Expenses of Research and Experiments <i>Original</i> <i>Less Supplementary</i>	169,000 60,000	109,000	74,037	34,963	—
A5 Grants to Local Authorities in respect of the provision of secure accommodation		10	—	10	—
GROSS TOTAL					
<i>Original</i> <i>Supplementary</i>	4,699,010 413,000	5,112,010	4,803,595	308,415	—
	£				
		<u>Estimated</u>	<u>Realised</u>	Surplus of Gross Estimate over Expenditure 308,415	
<i>Deduct</i> AZ Appropriations in Aid		9,010	3,022	Deficiency of Appropriations in Aid realised 5,988	
NET TOTAL					
<i>Original</i> <i>Supplementary</i>	4,690,000 413,000	5,103,000	4,800,573	Net Surplus 302,427	
	£			Actual surplus to be surrendered £302,426.93	

EXPLANATION of the Causes of Variation between Expenditure and Grant

A3 The Scottish contribution towards the costs of CCETSW was less than expected.

A4 Delay in local authority expenditure on Community Service Experiments.

Receipts

	Estimated	Realised
	£	£
Receipts payable to Consolidated Fund	—	1,239·21

Details of Receipts

	Estimated	Realised
	£	£
(i) Receipts of classes authorised to be used as Appropriations in Aid Receipts by way of parental contributions less prescribed deductions for the cost of collection and miscellaneous receipts	9,010	3,022 (a)
(ii) Receipts of other classes		
Receipts from insurance companies in respect of theft claims at St. John's School and fire damage claim at Snowdon School	—	554
Receipts in respect of sales of report by Edinburgh University	—	504
Overpayments of grant to Greater Glasgow Scout Council and the Scottish Council on Alcoholism	—	181
Total		£1,239

(a) Delay by local authorities in the submission of parental contributions.

Losses Statement*Summary*

Cash loss due to theft (Prosecution was not practicable)	£ 1,766
Cash loss due to overpayment of grants	2,591
Cash loss due to other cause	869
Total Cash Losses	£5,226

Details

Cash loss due to theft	£
Theft of a safe and contents from a List D School. The net loss, after taking account of insurance proceeds, was made good by the Department	1,766
Cash loss due to overpayment of grants	
Overpayments of salaries to certain List D School staff due to misinterpretation of starting pay rules	2,591
Cash loss due to other cause	
Unvouched expenditure incurred prior to 31 March 1972 at Wellington School	869

Note

The number of children under detention in List D schools on 30 September 1976 was 1,229 compared with 1,309 on 30 September 1975.

J. A. M. Mitchell
Accounting Officer

30 September 1977

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

D. O. Henley
Comptroller and Auditor General

HEALTH AND PERSONAL SOCIAL SERVICES, WALES

SUMMARY OF PROGRAMME OUTTURN, and the ACCOUNT of the sum expended, in the year ended 31 March 1977, compared with the sum granted, for expenditure by the Welsh Office on the provision of services under the National Health Service in Wales, on other health and personal social services, and on research, services for the disabled, welfare food and certain other services; including a grant in aid.

SUMMARY OF PROGRAMME OUTTURN

Section	Estimated			Actual		
	Gross Expenditure £	Appropriations in Aid £	Net Expenditure £	Gross Expenditure £	Appropriations in Aid £	Net Expenditure £
PROGRAMME 11.1 HEALTH						
A	234,836,000	772,000	234,064,000	233,420,128	703,758	232,716,370
B	68,122,000	238,000	67,884,000	67,089,302	239,037	66,850,265
C	1,775,000	—	1,775,000	1,692,990	—	1,692,990
D	873,400	24,400	849,000	846,333	25,131	821,202
E	444,000	—	444,000	434,654	—	434,654
F	1,049,600	61,600	988,000	958,328	45,207	913,121
G	—	27,956,000	(27,956,000)	—	28,275,564	(28,275,564)
	<u>307,100,000</u>	<u>29,052,000</u>	<u>278,048,000</u>	<u>304,441,735</u>	<u>29,288,697</u>	<u>275,153,038</u>
PROGRAMME 11.2 PERSONAL SOCIAL SERVICES						
H	372,000	—	372,000	408,512	—	408,512
PROGRAMME 11.3 CENTRAL AND MISCELLANEOUS SERVICES						
I	215,000	—	215,000	184,995	—	184,995
J	2,307,200	5,200	2,302,000	2,310,011	10,148	2,299,863
K	867,000	26,000	841,000	882,151	19,472	862,679
L	181,000	—	181,000	146,224	—	146,224
	<u>3,570,200</u>	<u>31,200</u>	<u>3,539,000</u>	<u>3,523,381</u>	<u>29,620</u>	<u>3,493,761</u>
Total	<u>£311,042,200</u>	<u>29,083,200</u>	<u>281,959,000</u>	<u>308,373,628</u>	<u>29,318,317</u>	<u>*279,055,311</u>

* This figure is £235,117 less than the net total of expenditure on the Appropriation Account, being the difference between the Appropriations in Aid realised (£29,318,317) and those authorised to be applied (£29,083,200).

ACCOUNT

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
PROGRAMME 11.1				
SECTION A				
HOSPITALS AND COMMUNITY HEALTH SERVICES				
A1 Current Advances to Health				
Authorities				
<i>Original</i>	196,828,000			
<i>Supplementary</i>	15,855,000			
<i>Supplementary</i>	2,738,000			
<i>Supplementary</i>	907,000			
	216,328,000	215,202,361	1,125,639	—
A2 Capital Advances to Health				
Authorities				
<i>Original</i>	14,840,000			
<i>Supplementary</i>	1,400,000			
<i>Supplementary</i>	327,000			
<i>Supplementary</i>	300,000			
	16,867,000	16,793,874	73,126	—
A3 Centrally purchased Supplies and Equipment				
<i>Original</i>	1,460,000			
<i>Supplementary</i>	181,000			
	1,641,000	1,423,893	217,107	—
SECTION B				
FAMILY PRACTITIONERS				
B1 General Medical Services				
<i>Original</i>	16,917,000			
<i>Supplementary</i>	1,200,000			
<i>Supplementary</i>	317,000			
<i>Supplementary</i>	347,000			
<i>Supplementary</i>	186,000			
	18,967,000	18,830,766	136,234	—
B2 Pharmaceutical Services				
<i>Original</i>	33,100,000			
<i>Supplementary</i>	1,575,000			
<i>Supplementary</i>	1,717,000			
<i>Supplementary</i>	651,000			
	37,043,000	36,306,893	736,107	—
B3 General Dental Services				
<i>Original</i>	8,136,000			
<i>Supplementary</i>	243,000			
<i>Supplementary</i>	798,000			
	9,177,000	9,099,463	77,537	—
B4 General Ophthalmic Services				
<i>Original</i>	2,197,000			
<i>Supplementary</i>	100,000			
<i>Supplementary</i>	192,000			
<i>Supplementary</i>	446,000			
	2,935,000	2,852,180	82,820	—

EXPLANATION of the Causes of Variation between Expenditure and Grant

A3 Expenditure on X-ray equipment was less than expected.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
SECTION C				
TRAINING				
C1 Training and Refresher Courses				
<i>Original</i>	432,000			
<i>Supplementary</i>	89,000			
	521,000	422,161	98,839	—
C2 General Nursing Council: Advances				
<i>Original</i>	1,124,000			
<i>Supplementary</i>	108,000			
	1,232,000	1,249,000	—	17,000
C3 Committee of Management of the School for Dental Auxiliaries Limited				
<i>Original</i>	6,000			
<i>Supplementary</i>	1,000			
	7,000	7,311	—	311
C4 Council for the Education and Training of Health Visitors: Expenses				
<i>Original</i>	13,000			
<i>Supplementary</i>	2,000			
	15,000	14,518	482	—
SECTION D				
LABORATORY VACCINE AND MEDICINES ACTS SERVICES				
D1 Public Health Laboratory Service Board				
<i>Original</i>	679,000			
<i>Supplementary</i>	52,000			
	731,000	710,790	20,210	—
D2 Testing of Therapeutic Substances				
<i>Original</i>	10			
<i>Less Supplementary</i>	10			
	—	—	—	—
D3 National Biological Standards Board: Advances				
<i>Original</i>	98,990			
<i>Supplementary</i>	17,010			
	116,000	87,131	28,869	—
D4 Vaccines and drugs, &c.				
<i>Original</i>	20,000			
<i>Supplementary</i>	6,400			
	26,400	48,412	—	22,012

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

C1 Fewer training sessions than expected.

D3 Delay in capital building work.

D4 Increased demand for poliomyelitis vaccine.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
SECTION E				
NATIONAL ADMINISTRATIVE AND COMMON SERVICES				
E1 Dental Estimates Board				
<i>Original</i>	225,000			
<i>Supplementary</i>	19,000			
	244,000	243,284	716	—
E2 Health Education Council: Advances				
<i>Original</i>	71,000			
<i>Supplementary</i>	9,000			
	80,000	80,415	—	415
E3 National Health Service Reorganisation	1,000	893	107	—
E4 Central Register				
<i>Original</i>	89,000			
<i>Supplementary</i>	10,000			
	99,000	98,051	949	—
E5 Tribunals, Committees, &c.				
<i>Original</i>	19,000			
<i>Less Supplementary</i>	3,000			
	16,000	12,011	3,989	—
E6 Health Services Board (Grant in Aid)				
<i>Supplementary</i>	4,000	—	4,000	—
SECTION F				
OTHER HEALTH SERVICES				
F1 Transferred Liabilities				
<i>Original</i>	771,000			
<i>Supplementary</i>	23,000			
	794,000	769,401	24,599	—
F2 Advances in respect of reimbursement of medical cost of treatment under EEC Social Security Regulations				
<i>Original</i>	135,000			
<i>Supplementary</i>	31,500			
	166,500	112,000	54,500	—
F3 Miscellaneous payments and expenses				
<i>Original</i>	79,000			
<i>Supplementary</i>	10,100			
	89,100	76,927	12,173	—

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

E5 Fewer meetings held than expected.

E6 Delay in commencement of the Board's activities in Wales.

F2 The settlement with the Republic of Ireland in respect of the balance due for 1973-74 was not completed during the year.

F3 Mainly due to expenses of the Supplementary Benefits Commission being less than expected.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
SECTION G				
NATIONAL HEALTH SERVICE CONTRIBUTIONS	—	—	—	—
PROGRAMME 11.2				
SECTION H				
PERSONAL SOCIAL SERVICES				
H1 Child Care Services	98,000	94,786	3,214	—
H2 Personal Social Services Council	5,000	5,046	—	46
H3 Central Council for Education and Training in Social Work: Expenses				
<i>Original</i>	71,500			
<i>Supplementary</i>	5,000			
	76,500	64,511	11,989	—
H4 Training and Refresher Courses				
<i>Original</i>	179,500			
<i>Supplementary</i>	13,000			
	192,500	244,169	—	51,669
PROGRAMME 11.3				
SECTION I				
RESEARCH				
I Centrally arranged Research and Development				
<i>Original</i>	163,000			
<i>Supplementary</i>	36,000			
<i>Supplementary</i>	16,000			
	215,000	184,995	30,005	—
SECTION J				
SERVICES FOR THE DISABLED				
J1 Artificial Limb and Appliance Centres				
<i>Original</i>	172,500			
<i>Supplementary</i>	27,700			
	200,200	204,870	—	4,670
J2 Supply, Repair, &c., of Artificial Limbs and Appliances, &c.				
<i>Original</i>	1,524,000			
<i>Supplementary</i>	342,000			
	1,866,000	1,887,960	—	21,960
J3 Assistance to Disabled Persons				
<i>Original</i>	237,000			
<i>Supplementary</i>	4,000			
	241,000	217,181	23,819	—

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

H3 Costs were less than expected.

H4 Five quarters' expenditure.

I Late receipt from Area Health Authorities of 1976-77 claims.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
SECTION K				
WELFARE FOOD				
K1 National Milk Scheme				
<i>Original</i>	763,000			
<i>Supplementary</i>	33,000			
	796,000	815,598	—	19,598
K2 National Dried Milk				
<i>Original</i>	93,000			
<i>Less Supplementary</i>	30,000			
	63,000	59,039	3,961	—
K3 Other Welfare Food				
<i>Original</i>	7,000			
<i>Supplementary</i>	1,000			
	8,000	7,514	486	—
SECTION L				
OTHER SERVICES				
L1 Grants to Voluntary Organisations				
<i>Original</i>	161,500			
<i>Supplementary</i>	4,000			
	165,500	139,918	25,582	—
L2 Information Services				
<i>Original</i>	23,500			
<i>Less Supplementary</i>	8,000			
	15,500	6,306	9,194	—
GROSS TOTAL				
<i>Original</i>	280,739,500			
<i>Supplementary</i>	17,155,000			
<i>Supplementary</i>	6,501,000			
<i>Supplementary</i>	5,509,700			
<i>Supplementary</i>	1,137,000			
	£311,042,200	308,373,628	2,806,253	137,681
	Estimated	Applied		
Z <i>Deduct</i> Appropriations in Aid				
<i>Original</i>	27,424,500			
<i>Supplementary</i>	1,330,000			
<i>Supplementary</i>	228,700			
<i>Supplementary</i>	100,000			
	29,083,200	29,083,200		
NET TOTAL				
<i>Original</i>	253,315,000			
<i>Supplementary</i>	17,155,000			
<i>Supplementary</i>	5,171,000			
<i>Supplementary</i>	5,281,000			
<i>Supplementary</i>	1,037,000			
	£281,959,000	279,290,428		
	Actual surplus to be surrendered		Surplus	
			2,668,572	
			£2,668,572.19	

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

L1 Late application for a hostel from an Area Health Authority.

L2 Reduced demand for Health Service publicity.

Receipts

	Estimated	Realised
Receipts payable to Consolidated Fund		
	£	£
(i) Receipts of classes authorised to be used as Appropriations in Aid	29,083,200	29,318,317·06
(ii) Receipts of other classes	5,000	40,787·95
Total	£29,088,200	29,359,105·01
Appropriated in Aid		29,083,200·00
Payable separately to Consolidated Fund		£275,905·01

Details of Receipts

	Estimated	Realised
	£	£
(i) Receipts of classes authorised to be used as Appropriations in Aid		
Subhead AZ		
Recoveries in respect of pay and amenity beds and other services	472,000	447,155
Receipts from the sale of land and buildings	300,000	256,603 (a)
	<u>£772,000</u>	<u>703,758</u>
Subhead BZ		
Prescription charges surrendered by dispensing medical practitioners, etc.	71,000	71,522
Receipts from the sale of pre-payment certificates	57,000	57,015
Refunds from drug manufacturers	110,000	110,500
	<u>£238,000</u>	<u>239,037</u>
Subhead DZ		
Miscellaneous	£24,400	25,131
Subhead FZ		
Repayment of Group Practice Loans	7,000	7,104
Reports by medical practitioners: recovery from the National Insurance Fund, Industrial Injuries Fund and Department of Employment	7,000	6,981
Recoveries from family practitioners in respect of accommodation provided at Health Centres	—	—
Recoveries in respect of redundancy payments	500	— (b)
Receipts in respect of reimbursement of medical cost of treatment under European Economic Community Social Security Regulations	17,000	— (c)
Miscellaneous	30,100	31,122
	<u>£61,600</u>	<u>45,207</u>
Subhead GZ		
Contributions towards the cost of the National Health Service	£27,956,000	28,275,564
Subhead JZ		
Miscellaneous	£5,200	10,148 (d)
Subhead KZ		
Recoveries in respect of Welfare Food Service	£26,000	19,472 (e)
Total	£29,083,200	29,318,317
(ii) Receipts of other classes		
Interest on car loans	£5,000	34,279 (f)
Miscellaneous	—	6,509
Total	£5,000	40,788

Details of Receipts contd.

- (a) Certain receipts were received too late for inclusion in 1976-77.
- (b) The estimate is necessarily conjectural.
- (c) Expected reimbursements by EEC countries not yet received.
- (d) Receipts from the sale of old cars were higher than expected.
- (e) Reduced demand for National Dried Milk.
- (f) Higher interest rates and higher individual loans for cars.

Losses Statement*Summary*

Claim abandoned	£1,558
Stores losses due to causes other than theft, fraud, etc. (18 cases)	£334

Potential losses resulting from possible misuse of welfare milk tokens by unauthorised persons are estimated at £162.

Details

Claim abandoned	
Apportioned share of the waiver and remissions relating to social security contributions	£1,558

Notes*Extra-statutory Payments*

Subhead K1 includes 2,445 extra-statutory payments totalling £19,202 to beneficiaries under the Welfare Food Service through alleged or admitted official error or from the incorrect use of tokens by distributors, etc.

Other Notes

Details of losses, etc., in respect of Health Authorities will be set out in the Summarised Accounts and details of similar items sustained by the Central Council for Education and Training in Social Work, the Council for the Education and Training of Health Visitors and the Public Health Laboratory Service Board will be shown in their Statements of Account, separately presented to Parliament.

The amount charged to Subhead A1 consists of (1) cash advances by the Secretary of State and (2) superannuation contributions and certain other receipts retained by Health Authorities in lieu of advances. Payments made by the Authorities include certain agency payments made on behalf of the Secretary of State. The amounts shown in this Account are net after these agency payments have been transferred to their proper subheads. The receipts under (2) above are accounted for under Subhead Z as Appropriations in Aid or as receipts of other classes under this Vote or under Class XVII, Vote 5. The figures of receipts and agency payments used in this Account are based on the accounts of Health Authorities before audit was completed.

The expenditure for Pharmaceutical Services (Subhead B2) includes £66,774 (gross £69,767 less associated patients' charges of £2,993) in respect of the net cost of prescriptions written by hospital doctors for certain out-patients and dispensed by chemists.

Hywel Evans

Accounting Officer

25 November 1977

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

D. O. Henley

Comptroller and Auditor General

CLASS XII

SOCIAL SECURITY

CLASS XII:

Page	No. of Vote	SERVICE	Estimated Gross Expenditure	Authorised Appropriations in Aid	Supply Grant
			£	£	£
140	1	National Insurance	1,387,000,000	—	1,387,000,000
141	2	Pension Benefits (Non-Contributory)	504,000,000	75,000	503,925,000
146	3	Supplementary Benefits	1,790,203,000	237,500,000	1,552,703,000
150	4	Family Benefits	568,500,000	112,000	568,388,000
153	5	Administration and Miscellaneous Services (Department of Health and Social Security)	466,982,000	232,801,000	234,181,000
		Total	£ 4,716,685,000	470,488,000	4,246,197,000

SOCIAL SECURITY

Gross Expenditure	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 Consolidated Fund	No. of Vote
£	£	£	£	£	£	£	
1,387,000,000	—	1,387,000,000	—	—	—	—	1
490,080,514	75,000	490,005,514	13,919,486	—	13,919,486	145,189·18	2
1,770,245,637	237,500,000	1,532,745,637	19,957,363	—	19,957,363	6,711,447·00	3
562,123,818	112,000	562,011,818	6,376,182	—	6,376,182	54,951·34	4
463,008,740	230,905,301	232,103,439	3,973,260	1,895,699	2,077,561	1,160·43	5
4,672,458,709	468,592,301	4,203,866,408	44,226,291	1,895,699		6,912,747·95	
Total amount to be surrendered					£	42,330,592	
Actual total amount to be surrendered						£42,330,591·46	

NATIONAL INSURANCE

ACCOUNT of the sum expended, in the year ended 31 March 1977, compared with the sum granted, for sums payable out of the Consolidated Fund to the National Insurance Fund.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
A1 Supplements to the National Insurance Fund				
<i>Original</i>	1,303,000,000			
<i>Supplementary</i>	77,000,000			
<i>Supplementary</i>	7,000,000			
	<u>£1,387,000,000</u>	<u>1,387,000,000</u>	—	—

J. A. Atkinson
Accounting Officer

30 September 1977

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

D. O. Henley
Comptroller and Auditor General

PENSION BENEFITS (NON-CONTRIBUTORY)

See also Report of Comptroller and Auditor General

SUMMARY OF PROGRAMME OUTTURN, and the ACCOUNT of the sum expended, in the year ended 31 March 1977, compared with the sum granted, for expenditure by the Department of Health and Social Security on pensions, &c., for disablement or death arising out of war or service in the Armed Forces after 2 September 1939 and on certain associated services, on attendance allowances, invalid care allowances, old persons' retirement pensions, non-contributory invalidity pensions and mobility allowance, &c.

SUMMARY OF PROGRAMME OUTTURN

Section	Estimated			Actual		
	Gross Expenditure £	Appropriations in Aid £	Net Expenditure £	Gross Expenditure £	Appropriations in Aid £	Net Expenditure £
PROGRAMME 12.2						
PENSION BENEFITS: OTHER						
A	286,000,000	45,000	285,955,000	282,915,190	54,622	282,860,568
B	129,000,000	17,000	128,983,000	129,224,768	23,917	129,200,851
C	37,000,000	2,000	36,998,000	35,840,000	213	35,839,787
D	44,000,000	10,000	43,990,000	33,931,406	2,569	33,928,837
	<u>496,000,000</u>	<u>74,000</u>	<u>495,926,000</u>	<u>481,911,364</u>	<u>81,321</u>	<u>481,830,043</u>
PROGRAMME 12.7						
MOBILITY ALLOWANCE						
E	8,000,000	1,000	7,999,000	8,169,150	43	8,169,107
Total	<u>£504,000,000</u>	<u>75,000</u>	<u>503,925,000</u>	<u>490,080,514</u>	<u>81,364</u>	<u>*489,999,150</u>

* This figure is £6,364 less than the net total of expenditure on the Appropriation Account, being the difference between the Appropriations in Aid realised (£81,364) and those authorised to be applied (£75,000).

ACCOUNT

Service	Grant £	Expenditure £	Expenditure compared with Grant	
			Less than Granted £	More than Granted £
PROGRAMME 12.2				
SECTION A				
WAR PENSIONS				
A1 Disablement Pensions, Gratuities, Allowances and Grants				
<i>Original</i>	177,000,000			
<i>Supplementary</i>	9,000,000			
	<u>186,000,000</u>	183,618,400	2,381,600	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
A2 Pensions, Gratuities and Allowances to Widows and Dependants				
Original	92,500,000			
Supplementary	5,000,000			
	97,500,000	97,024,108	475,892	—
A3 Medical Treatment	2,500,000	2,272,682	227,318	—
SECTION B				
ATTENDANCE AND INVALID CARE ALLOWANCES				
B1 Attendance Allowances				
Original	114,999,990			
Supplementary	5,000,010			
Supplementary	7,000,000			
	127,000,000	127,313,667	—	313,667
B2 Invalid Care Allowances				
Original	10			
Supplementary	5,999,990			
Less Supplementary	4,000,000			
	2,000,000	1,911,101	88,899	—
SECTION C				
OLD PERSONS' RETIREMENT PENSIONS				
C1 Old Persons' Retirement Pensions				
Original	33,000,000			
Supplementary	1,000,000			
Supplementary	3,000,000			
	37,000,000	35,840,000	1,160,000	—
SECTION D				
NON-CONTRIBUTORY INVALIDITY PENSIONS				
D1 Non-contributory Invalidation Pensions				
Original	50,000,000			
Less Supplementary	3,000,000			
Less Supplementary	3,000,000			
	44,000,000	33,931,406	10,068,594	—
PROGRAMME 12.7				
SECTION E				
MOBILITY ALLOWANCE				
E1 Mobility Allowance	8,000,000	8,169,150	—	169,150

EXPLANATION OF the Causes of Variation between Expenditure and Grant

D1 There were fewer claims than expected.

PENSION BENEFITS (NON CONTRIBUTORY)

1976-77, Class XII, Vote 2

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
GROSS TOTAL				
<i>Original</i>	478,000,000			
<i>Supplementary</i>	23,000,000			
<i>Supplementary</i>	3,000,000			
	<u>£ 504,000,000</u>	490,080,514	14,402,303	482,817
	<i>Estimated</i>	<i>Applied</i>		
Z <i>Deduct</i> Appropriations in Aid	75,000	75,000		
NET TOTAL				
<i>Original</i>	477,925,000			
<i>Supplementary</i>	23,000,000			
<i>Supplementary</i>	3,000,000			
	<u>£ 503,925,000</u>	490,005,514		Surplus 13,919,486
		Actual surplus to be surrendered		<u>£13,919,486·18</u>

Receipts

Receipts payable to Consolidated Fund	Estimated	Realised
	£	£
(i) Receipts of classes authorised to be used as Appropriations in Aid	75,000	81,364·18
(ii) Receipts of other classes	—	138,825·00
Total	<u>£75,000</u>	220,189·18
Appropriated in aid		75,000·00
Payable separately to Consolidated Fund		<u>£145,189·18</u>

Details of Receipts

	Estimated £	Realised £
(i) Receipts of classes authorised to be used as Appropriations in Aid		
Subhead AZ		
Refunds of overpayments	40,000	45,652
Miscellaneous	5,000	8,970
	<u>£45,000</u>	<u>54,622</u>
Subhead BZ		
Refunds of overpayments	£17,000	23,917
Subhead CZ		
Refunds of overpayments	£2,000	213
Subhead DZ		
Refunds of overpayments	£10,000	2,569
Subhead EZ		
Refunds of overpayments	£1,000	43
Total	<u>£75,000</u>	<u>81,364</u>
(ii) Receipts of other classes		
Recovery from National Insurance Fund of Old Persons' Retirement Pensions originally charged to Subhead C1 1975-76 now chargeable to the Fund (sections 25 (2) and 4 (1) Social Security (Miscellaneous Provisions) Act 1977)	—	£138,825

Losses Statement

	£
Cash losses due to irrecoverable overpayments of pensions, etc., recorded during the year	
Fraud on the part of the claimant or other person not being a servant of the Department* (164 cases)	7,796
Mistake by the claimant (3,138 cases)	68,667
Other causes (mainly official error) (3,981 cases)	156,649
Total	<u>233,112</u>
Other cash losses	
Apportioned share of National Giro's claim for reimbursement not supported by paid cheques	590
Total Cash Losses	<u>£233,702</u>

* Prosecution was undertaken wherever appropriate and practicable.

Notes

Extra-statutory and Extra-regulatory Payments, etc.

15 cases totalling £17,538 of temporary allowances for widows of severely disabled civilian and Polish pensioners, whose deaths have not been accepted as due to qualifying injuries or service. 8 cases at an annual cost of £9,156 of pensions for widows of civilian and Polish pensioners whose deaths were not connected with their accepted war disablement but who had been receiving constant attendance allowance at the full, intermediate or exceptional day rate.

2 cases at a cost of £2,236 (one pension at an annual cost of £823 and one lump sum of £1,413) of payments to civilians who were disabled through detention in enemy-occupied territory.

10 cases at a cost of £3,072 of arrears of attendance allowance to claimants whose applications were delayed through official error.

90 cases at an annual cost of £14,000 for incorrect payment of old persons' retirement pension to elderly war widows.

Notes contd.

Other Notes

The Account includes £1,201,881 in respect of war pensions paid by an Overseas Paying Agent whose accounts have not been finalised. Any adjustment found necessary will be made in a subsequent Account.

War Pensions are payable in sterling but, where payment is made locally abroad, the paying agent converts into local currency. The inability of some Overseas Paying Agents to respond quickly to sudden fluctuations in exchange rates has resulted in excess payments totalling £44,068 from sub-heads of this Vote.

Included in this Account are payments amounting to £67,624 by way of compensation for non-investment of accrued sums previously held by the Department on behalf of pensioners in psychiatric hospitals. The amount of future payments is estimated at £33,000.

J. A. Atkinson
Accounting Officer

30 September 1977

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

D. O. Henley
Comptroller and Auditor General

SUPPLEMENTARY BENEFITS

See also Report of Comptroller and Auditor General

SUMMARY OF PROGRAMME OUTTURN, and the ACCOUNT of the sum expended, in the year ended 31 March 1977, compared with the sum granted, for expenditure by the Department of Health and Social Security on supplementary pensions and allowances and lump sum payments for pensioners, &c., and repayments to local authorities.

SUMMARY OF PROGRAMME OUTTURN

Section	Estimated			Actual		
	Gross Expenditure	Appropriations in Aid	Net Expenditure	Gross Expenditure	Appropriations in Aid	Net Expenditure
	£	£	£	£	£	£
PROGRAMME 12.3						
SUPPLEMENTARY BENEFITS						
A	1,790,203,000	237,500,000	1,552,703,000	1,770,245,637	244,211,417	*1,526,034,220

* This figure is £6,711,417 less than the net total of expenditure on the Appropriation Account, being the difference between the Appropriations in Aid realised (£244,211,417) and those authorised to be applied (£237,500,000).

ACCOUNT

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
PROGRAMME 12.3				
A1 Supplementary Pensions, &c.				
Original	587,000,000			
Supplementary	6,000,000			
Supplementary	6,000,000			
	599,000,000	584,868,953	14,131,047	—
A2 Supplementary Allowances, &c.				
Original	1,044,999,980			
Supplementary	52,000,000			
Supplementary	56,000,000			
Supplementary	29,000,020			
Supplementary	9,000,000			
	1,191,000,000	1,184,734,546	6,265,454	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
A3 Lump sum payments for Pensioners, &c.				
<i>Original</i>	10			
<i>Supplementary</i>	2,990			
	3,000	4,020	—	1,020
A4 Repayments to Local Authorities				
<i>Original</i>	10			
<i>Supplementary</i>	199,990			
	200,000	638,118	—	438,118
GROSS TOTAL				
<i>Original</i>	1,632,000,000			
<i>Supplementary</i>	58,000,000			
<i>Supplementary</i>	56,000,000			
<i>Supplementary</i>	29,203,000			
<i>Supplementary</i>	15,000,000			
	£1,790,203,000	1,770,245,637	20,396,501	439,138
	Estimated	Applied		
<i>Deduct</i>				
AZ Appropriations in Aid				
<i>Original</i>	182,000,000			
<i>Supplementary</i>	38,000,000			
<i>Supplementary</i>	17,500,000			
	237,500,000	237,500,000		
NET TOTAL				
<i>Original</i>	1,450,000,000			
<i>Supplementary</i>	58,000,000			
<i>Supplementary</i>	18,000,000			
<i>Supplementary</i>	11,703,000			
<i>Supplementary</i>	15,000,000			
	£1,552,703,000	1,532,745,637		
	Actual surplus to be surrendered		Surplus	
			19,957,363	
			£19,957,363·02	

EXPLANATION of the Causes of Variation between Expenditure and Grant
A3 and A4 More claims than expected.

Receipts

Receipts payable to Consolidated Fund	Estimated	Realised
	£	£
(i) Receipts of classes authorised to be used as Appropriations in Aid	237,500,000	244,211,417·00
(ii) Receipts of other classes	—	30·00
Total	£237,500,000	244,211,447·00
Appropriated in aid		237,500,000·00
Payable separately to Consolidated Fund		£6,711,447·00

Details of Receipts

	Estimated	Realised
	£	£
(i) Receipts of classes authorised to be used as Appropriations in Aid		
Refunds of overpayments	2,500,000	2,615,569
Recoveries from arrears of National Insurance benefits	26,500,000	27,401,074
Payments by liable relatives	24,000,000	23,655,670
Recoveries of rent rebates and allowances from local authorities	183,000,000	189,306,941
Other receipts	1,500,000	1,232,163
Total	£237,500,000	244,211,417 (a)
(ii) Receipts of other classes		
Miscellaneous	—	£30
(a) More recoveries than expected.		

Losses Statement

	£
Cash losses due to irrecoverable overpayments of supplementary benefits recorded during the year	
Fraud on the part of the claimant or other person not a servant of the Department* (47,544 cases)	2,170,907
Mistake by claimant (137,248 cases)	2,656,231
Other causes, mainly official error (181,387 cases)	3,204,644
Total	£8,031,782
Other cash losses	
Apportioned share of National Giro's claim for reimbursement not supported by paid cheques	29,207
Unvouched payments (21 cases)	253
Claims abandoned (607 cases)	5,771
Other causes (20,427 cases)	475,406
Total Cash Losses	£8,542,419

* Prosecution was undertaken wherever appropriate and practicable.

In cases where the claimant's good faith was not in doubt and where recovery action was not appropriate, the recorded overpayment has been restricted to the net amount overpaid since the beginning of the financial year preceding that in which the overpayment was discovered.

Notes

Ex gratia Payments

3 *ex gratia* payments totalling £2,092 were made during the year.

Extra-statutory Payments

When DHSS local office services are not available to the public there are arrangements for local authorities to make payments in cases of urgent need on behalf of the Department. It is estimated that such payments made during the year amounted to £360.

Notes *contd.*

Securities held at 31 March 1977

£1,000 Birmingham District Council Bond at cost	£1,000
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J. A. Atkinson
Accounting Officer

30 September 1977

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

D. O. Henley
Comptroller and Auditor General

FAMILY BENEFITS

See also Report of Comptroller and Auditor General

SUMMARY OF PROGRAMME OUTTURN, and the ACCOUNT of the sum expended, in the year ended 31 March 1977, compared with the sum granted, for expenditure by the Department of Health and Social Security on family allowances, child interim benefit and family income supplements.

SUMMARY OF PROGRAMME OUTTURN

Section	Estimated			Actual		
	Gross Expenditure £	Appropriations in Aid £	Net Expenditure £	Gross Expenditure £	Appropriations in Aid £	Net Expenditure £
PROGRAMME 12.4						
FAMILY BENEFITS						
A	551,000,000	110,000	550,890,000	544,488,768	164,929	544,323,839
B	17,500,000	2,000	17,498,000	17,635,050	2,022	17,633,028
Total	£568,500,000	112,000	568,388,000	562,123,818	166,951	*561,956,867

* This figure is £54,951 less than the net total of expenditure on the Appropriation Account, being the difference between the Appropriations in Aid realised (£166,951) and those authorised to be applied (£112,000).

ACCOUNT

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
PROGRAMME 12.4				
SECTION A				
FAMILY ALLOWANCES				
A1 Family Allowances				
<i>Original</i>	525,000,000			
<i>Supplementary</i>	5,000,000			
<i>Supplementary</i>	2,000,000			
	<u>532,000,000</u>	526,689,106	5,310,894	—
A2 Child Interim Benefit				
<i>Original</i>	21,000,000			
<i>Less Supplementary</i>	2,000,000			
	<u>19,000,000</u>	17,799,662	1,200,338	—
SECTION B				
FAMILY INCOME SUPPLEMENTS				
B1 Family Income Supplements				
<i>Original</i>	12,000,000			
<i>Supplementary</i>	5,000,000			
<i>Supplementary</i>	500,000			
	<u>17,500,000</u>	17,635,050	—	135,050
GROSS TOTAL				
<i>Original</i>	558,000,000			
<i>Supplementary</i>	8,000,000			
<i>Supplementary</i>	2,500,000			
	<u>£568,500,000</u>	562,123,818	6,511,232	135,050
<i>Deduct</i>		<u>Estimated</u>		
Z Appropriations in Aid		112,000		
		<u>Applied</u>		
		112,000		
NET TOTAL				
<i>Original</i>	557,888,000			
<i>Supplementary</i>	8,000,000			
<i>Supplementary</i>	2,500,000			
	<u>£568,388,000</u>	562,011,818		Surplus 6,376,182
				<u>£6,376,181.55</u>
		Actual surplus to be surrendered		

Receipts

	Estimated	Realised
	£	£
Receipts authorised to be used as Appropriations in Aid	112,000	166,951·34
Appropriated in aid		112,000·00
Payable separately to Consolidated Fund		<u>£54,951·34</u>

Details of Receipts

	Estimated	Realised
	£	£
Subhead AZ		
Refunds of overpayments of Family Allowances and Child Interim Benefit	£110,000	164,929
Subhead BZ		
Refunds of overpayments of Family Income Supplements	£2,000	2,022
Total	<u>£112,000</u>	<u>166,951</u>

Losses Statement

Cash losses due to irrecoverable overpayments of family benefits recorded during the year	£
Fraud on the part of the claimant or other person not being a servant of the Department* (1,095 cases)	52,518
Mistake by the claimant (29,028 cases)	325,813
Other causes, mainly official error (1,351 cases)	37,636
Total	<u>415,967</u>
Other cash losses	
Apportioned share of National Giro's claim for reimbursement not supported by paid cheques	50
Total Cash Losses	<u>£416,017</u>

* Prosecution was undertaken wherever appropriate and practicable.

Note*Extra-statutory Payments*

Extra-statutory payments totalling £341 were made to 9 claimants who had lost title to benefit because of misdirection or inadequate direction by the Department.

J. A. Atkinson
Accounting Officer

30 September 1977

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

D. O. Henley
Comptroller and Auditor General

**ADMINISTRATION AND MISCELLANEOUS SERVICES
(DEPARTMENT OF HEALTH AND SOCIAL SECURITY)**

See also Report of Comptroller and Auditor General

SUMMARY OF PROGRAMME OUTTURN, and the ACCOUNT of the sum expended, in the year ended 31 March 1977, compared with the sum granted, for expenditure by the Department of Health and Social Security on administration, selective butter subsidy, and certain other services, including an international subscription.

SUMMARY OF PROGRAMME OUTTURN

Section	Estimated			Actual		
	Gross Expenditure £	Appropriations in Aid £	Net Expenditure £	Gross Expenditure £	Appropriations in Aid £	Net Expenditure £
PROGRAMME 12.6 ADMINISTRATION AND MISCELLANEOUS SERVICES						
A	465,833,000	232,512,000	233,321,000	461,900,891	230,583,266	231,317,625
B	1,149,000	289,000	860,000	1,107,849	322,035	785,814
Total	<u>£466,982,000</u>	<u>232,801,000</u>	<u>234,181,000</u>	<u>463,008,740</u>	<u>230,905,301</u>	<u>232,103,439</u>

ACCOUNT

Service	Grant £	Expenditure £	Expenditure compared with Grant	
			Less than Granted £	More than Granted £
PROGRAMME 12.6				
SECTION A				
ADMINISTRATION				
A1 Salaries, &c.				
Original	295,900,000			
Supplementary	33,300,000			
Less Supplementary	<u>9,600,000</u>			
	319,600,000	319,249,592	350,408	—

ADMINISTRATION AND MISCELLANEOUS SERVICES
(DEPARTMENT OF HEALTH AND SOCIAL SECURITY)

1976-77, Class XII, Vote 5

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
A2 General Administrative Expenses				
Original	35,900,000			
Supplementary	3,670,000			
	39,570,000	38,427,872	1,142,128	—
A3 Telecommunications Services				
Original	8,200,000			
Supplementary	400,000			
	8,600,000	8,213,941	386,059	—
A4 Agency Charges				
Original	83,220,000			
Supplementary	8,180,000			
	91,400,000	89,210,277	2,189,723	—
A5 Commissioner, Referees, Tribunals, Medical Boards, &c.				
Original	5,950,000			
Supplementary	650,000			
	6,600,000	6,735,531	—	135,531
A6 Advisory Committees and Councils				
Original	9,000			
Supplementary	3,000			
	12,000	15,757	—	3,757
A7 Occupational Pensions Board				
Original	17,000			
Supplementary	3,000			
	20,000	17,021	2,979	—
A8 International Subscription				
Original	27,000			
Supplementary	4,000			
	31,000	30,900	100	—
SECTION B				
MISCELLANEOUS SERVICES				
B1 Polish Hostel				
Original	205,000			
Supplementary	17,000			
	222,000	226,102	—	4,102
B2 Reception Centres, Re-establishment Centres, &c.				
Original	715,000			
Supplementary	210,000			
	925,000	880,394	44,606	—
B3 Selective Butter Subsidy-Reimbursement of Retailers				
Supplementary	2,000	1,353	647	—

ADMINISTRATION AND MISCELLANEOUS SERVICES
(DEPARTMENT OF HEALTH AND SOCIAL SECURITY)

1976-77, Class XII, Vote 5

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
GROSS TOTAL				
<i>Original</i>	430,143,000			
<i>Supplementary</i>	33,300,000			
<i>Supplementary</i>	3,539,000			
	<u>£ 466,982,000</u>	463,008,740	4,116,650	143,390
			Surplus of Gross Estimate over Expenditure 3,973,260	
<i>Deduct</i>		<u>Estimated</u>		
Z Appropriations in Aid		<u>Realised</u>		
<i>Original</i>	217,662,000			
<i>Supplementary</i>	15,300,000			
<i>Less Supplementary</i>	<u>161,000</u>			
	232,801,000	230,905,301		Deficiency of Appropriations in Aid realised 1,895,699
NET TOTAL				
<i>Original</i>	212,481,000			
<i>Supplementary</i>	18,000,000			
<i>Supplementary</i>	<u>3,700,000</u>			
	<u>£ 234,181,000</u>	<u>232,103,439</u>		Net Surplus 2,077,561
				<u>£2,077,560.71</u>
				Actual surplus to be surrendered

	<u>Estimated</u>	<u>Realised</u>
	£	£
Receipts		
Receipts payable to Consolidated Fund	<u>1,010</u>	<u>1,160.43</u>

Details of Receipts

	Estimated £	Realised £
(i) Receipts of classes authorised to be used as Appropriations in Aid		
Subhead AZ		
Recovery from the National Insurance Fund of the estimated cost of administration borne on this Vote	225,741,000	224,653,189
Amount set aside for the cost of collection of the sum allocated to the National Health Service	4,106,000	3,360,417 (a)
Amount retained for the cost of collection of the sum allocated to the Redundancy Fund	686,000	594,143 (a)
Departmental expenses recovered in respect of agency services	1,596,000	1,460,787
Miscellaneous	383,000	514,730 (b)
	<u>£232,512,000</u>	<u>230,583,266</u>
Subhead BZ		
Payments by residents and other receipts in respect of Polish Hostel	87,000	98,295 (c)
Payments by residents and other receipts in respect of Reception and Re-establishment Centres	200,000	222,387 (c)
Receipts from Intervention Board for Agricultural Produce in respect of selective butter subsidy	2,000	1,353
	<u>£289,000</u>	<u>322,035</u>
Total	<u>£232,801,000</u>	<u>230,905,301</u>
(ii) Receipts of other classes		
Miscellaneous	£1,010	1,160

- (a) Mainly due to savings on Subhead A4.
(b) Higher receipts than expected.
(c) Higher payments by residents.

Losses Statement

	£
<i>Summary</i>	
Cash losses due to theft, fraud or arson, of which £8,467 has been borne on the Vote for Supplementary Benefits* (66 cases)	16,168
Cash losses due to overpayments of salaries, wages and allowances, etc. (348 cases)	28,264
Cash losses—apportioned share of National Giro's claim for reimbursement not supported by paid cheques	958
Cash losses due to other causes (104 cases)	695
Total Cash Losses	<u>£46,085</u>
Fruitless payments (83 cases)	£460
Claims abandoned (2,600 cases)	£40,059
Stores losses due to theft, fraud, arson or sabotage, etc.* (14 cases)	419
Stores losses due to other causes (32 cases)	308
Total Stores Losses	<u>£727</u>

* Prosecution was undertaken wherever appropriate and practicable.

Losses Statement *contd.*

Details

Cash losses due to theft, fraud or arson	£
Losses resulting from the fraudulent encashment of benefit order books stolen from local offices of the Department	9,823
Loss resulting from the fraudulent encashment of forged benefit order books	3,304
Loss resulting from the fraudulent encashment of girocheques stolen by an officer of the Department	562
Cash losses due to overpayment of salaries, wages and allowances, etc.	
Overpayment of salaries and wages to 330 officers arising out of the regrading of local office posts	10,829
Overpayment of salary to one officer following error on date of implementation of accelerated increments	547

Notes

<i>Ex gratia Payments</i>	£
517 compensation payments (of an <i>ex gratia</i> nature)	7,887
74 other <i>ex gratia</i> payments	1,735

Loans outstanding at 31 March 1977

Loans to staff restaurants (£3,314 remitted during year)	£41,208
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Patrick Nairne
Accounting Officer

30 September 1977

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

D. O. Henley
Comptroller and Auditor General

Appropriation Accounts

(VOLUME 3: CLASSES X - XV AND XVII)

1976-77

Appropriation Accounts of the sums granted by Parliament for Classes X - XV and XVII for the year ended 31st March 1977; together with the Report of the Comptroller and Auditor General thereon, and upon certain Revenue and Store Accounts. (In continuation of House of Commons Paper No. 93 of 1976-77.)

*Presented pursuant to Acts 29 & 30 Vict., c. 39, s. 22,
and 11 & 12 Geo. 5, c. 52, ss. 2, 4 & 6*

*Ordered by The House of Commons to be printed
31st January 1978*

LONDON
HER MAJESTY'S STATIONERY OFFICE

CLASS XIII

OTHER PUBLIC SERVICES

CLASS XIII:

Page	No. of Vote	SERVICE	Estimated Gross Expenditure	Authorised Appropriations in Aid	Supply Grant
			£	£	£
164	1	Parliament and Privy Council: House of Lords	1,948,000	31,000	1,917,000
166	2	Parliament and Privy Council: House of Commons	14,649,000	68,000	14,581,000
169	3	Parliament and Privy Council: Privy Council Office	279,000	3,000	276,000
171	4	Economic and Financial Administration: Treasury	40,892,000	1,502,000	39,390,000
176	5	Economic and Financial Administration: Exchequer and Audit Department	4,145,000	750,000	3,395,000
178	6	Economic and Financial Administration: Customs and Excise	150,654,000	5,894,000	144,760,000
182	7	Economic and Financial Administration: Inland Revenue	340,913,000	15,073,000	325,840,000
186	8	Economic and Financial Administration: Driver and Vehicle Licensing	53,444,000	563,000	52,881,000
190	9	Economic and Financial Administration: National Debt Office	321,000	319,000	2,000
192	10	Economic and Financial Administration: Public Works Loan Commission	194,000	192,000	2,000
194	11	Economic and Financial Administration: Department for National Savings	88,043,000	45,462,000	42,581,000
198	12	Central Management of the Civil Service, &c.	21,883,000	871,000	21,012,000
207	13	Records, Registrations and Surveys: Public Record Office	1,649,000	260,000	1,389,000
209	14	Records, Registrations and Surveys: Scottish Record Office	538,000	116,000	422,000
211	15	Records, Registration and Surveys: Office of Population Censuses and Surveys	11,337,000	3,076,000	8,261,000
214	16	Records, Registrations and Surveys: Registrar General's Office, Scotland	1,480,000	340,000	1,140,000
216	17	Records, Registrations and Surveys: Land Registry	21,520,000	21,518,000	2,000
219	18	Records, Registrations and Surveys: Department of the Registers of Scotland	1,573,000	1,571,000	2,000
221	19	Records, Registrations and Surveys: Charity Commission	1,569,200	200	1,569,000
223	20	Records, Registrations and Surveys: Ordnance Survey	22,718,000	9,848,000	12,870,000
226	21	Other Services: Cabinet Office	4,420,850	35,850	4,385,000
228	22	Other Services: Scottish Office	37,939,000	1,020,000	36,919,000
231	23	Other Services: Welsh Office	8,887,000	563,000	8,324,000
234	24	Other Services: Home Broadcasting and Wireless Telegraphy	250,548,000	1,338,000	249,210,000
238	25	Other Services: Office of the Parliamentary Commissioner and Health Service Commissioners	597,000	—	597,000

OTHER PUBLIC SERVICES

Gross Expenditure	Appropriations in Aid applied	Net Expenditure	Gross Expenditure compared with Estimate: Saving or (Excess)	Deficiency of Appropriations in Aid	Amount to be surrendered	Extra Receipts payable to Consolidated Fund	No. of Vote
£	£	£	£	£	£	£	
1,951,497	31,000	1,920,497	(3,497)	—	—	3,510·74	1
14,148,338	68,000	14,080,338	500,662	—	500,662	14,098·42	2
275,202	3,000	272,202	3,798	—	3,798	389·07	3
39,921,342	1,502,000	38,419,342	970,658	—	970,658	243,839·57	4
3,925,093	750,000	3,175,093	219,907	—	219,907	138,943·82	5
149,191,232	5,894,000	143,297,232	1,462,768	—	1,462,768	879,471·85	6
336,751,854	15,073,000	321,678,854	4,161,146	—	4,161,146	1,364,514·99	7
52,208,479	563,000	51,645,479	1,235,521	—	1,235,521	1,605,401·07	8
299,040	299,040	—	21,960	19,960	2,000	148,876·45	9
189,106	189,106	—	4,894	2,894	2,000	63,451·14	10
83,565,082	43,181,582	40,383,500	4,477,918	2,280,418	2,197,500	8,340·45	11
21,087,812	871,000	20,216,812	795,188	—	795,188	287,436·29	12
1,621,225	260,000	1,361,225	27,775	—	27,775	13,999·78	13
522,310	116,000	406,310	15,690	—	15,690	5,056·88	14
11,174,082	3,076,000	8,098,082	162,918	—	162,918	65,770·74	15
1,433,585	340,000	1,093,585	46,415	—	46,415	22,164·34	16
20,859,634	20,859,634	—	660,366	658,366	2,000	2,973,825·53	17
1,550,621	1,550,621	—	22,379	20,379	2,000	810,359·59	18
1,530,703	200	1,530,503	38,497	—	38,497	214·95	19
21,718,231	9,449,222	12,269,009	999,769	398,778	600,991	—	20
4,429,086	9,723	4,419,363	(8,236)	26,127	—	1,540·87	21
37,347,141	989,960	36,357,181	591,859	30,040	561,819	3,093·12	22
8,675,371	563,000	8,112,371	211,629	—	211,629	1,756·29	23
249,364,683	1,308,150	248,056,533	1,183,317	29,850	1,153,467	176,134·10	24
568,727	—	568,727	28,273	—	28,273	—	25

CLASS XIII:

Page	No. of Vote	SERVICE	Estimated Gross Expenditure	Authorised Appropriations in Aid	Supply Grant
			£	£	£
239	26	Other Services: Public Trustee	1,932,000	1,930,000	2,000
241	27	Other Services: Irish Land Purchases	297,100	100	297,000
243	28	Other Services: Charities (Transitional Relief)	2,100,000	—	2,100,000
244	29	Other Services: Repayments to the Contingencies Fund	440,000	—	440,000
		Total	£ 1,086,910,150	112,344,150	974,566,000

OTHER PUBLIC SERVICES *contd.*

Gross Expenditure	Appropriations in Aid applied	Net Expenditure	Gross Expenditure compared with Estimate: Saving or (Excess)	Deficiency of Appropriations in Aid	Amount to be surrendered	Extra Receipts payable to Consolidated Fund	No. of Vote
£	£	£	£	£	£	£	
1,872,934	1,872,934	—	59,066	57,066	2,000	990,933·24	26
293,549	4	293,545	3,551	96	3,455	—	27
2,064,987	—	2,064,987	35,013	—	35,013	495·45	28
439,743	—	439,743	257	—	257	—	29
1,068,980,689	108,820,176	960,160,513	17,941,194 (11,733)	3,523,974		9,823,618·74	
Total amount to be surrendered					£ 14,443,347		
Actual total amount to be surrendered					£14,443,346·22		

RECONCILIATION of the Amount to be Surrendered

Supply Grant	£ 974,566,000
Less: Net Expenditure	960,160,513
	<u>14,405,487</u>
Amount for which Parliamentary authority is required:	
* Vote 1 Excess to be met from:	
Surplus receipts	£ 3,487
Excess Vote	10
† Vote 21 Excess Vote	<u>34,363</u>
	37,860
Amount to be surrendered	<u>£14,443,347</u>

*See Report, paragraph 48.

†See Report, paragraphs 88 and 89.

PARLIAMENT AND PRIVY COUNCIL: HOUSE OF LORDS

See also Report of Comptroller and Auditor General

SUMMARY OF PROGRAMME OUTTURN, and the ACCOUNT of the sum expended, in the year ended 31 March 1977, compared with the sum granted, for the expenditure of the House of Lords.

SUMMARY OF PROGRAMME OUTTURN

Section	Estimated			Actual		
	Gross Expenditure £	Appropriations in Aid £	Net Expenditure £	Gross Expenditure £	Appropriations in Aid £	Net Expenditure £
PROGRAMME 13.1 PARLIAMENT AND PRIVY COUNCIL						
A	1,948,000	31,000	1,917,000	1,951,497	34,511	*1,916,986

* This figure is £3,511 less than the net total of expenditure on the Appropriation Account, being the difference between the Appropriations in Aid realised (£34,511) and those authorised to be applied (£31,000).

ACCOUNT

Service	Grant £	Expenditure £	Expenditure compared with Grant		
			Less than Granted £	More than Granted £	
PROGRAMME 13.1					
A1 Expenses of Peers					
<i>Original</i>	582,000				
<i>Supplementary</i>	110,000				
		692,000	710,892	—	18,892
A2 House of Lords Offices					
<i>Original</i>	918,000				
<i>Supplementary</i>	126,000				
		1,044,000	1,041,288	2,712	—
A3 Retired Allowances, &c.					
<i>Original</i>	149,000				
<i>Less Supplementary</i>	33,000				
		116,000	107,054	8,946	—
A4 Police		96,000	92,263	3,737	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
GROSS TOTAL				
<i>Original</i>	1,745,000			
<i>Supplementary</i>	203,000			
	<u>£</u>	1,948,000	15,395	18,892
		Estimated	}	
		Applied		
<i>Deduct</i>				
AZ Appropriations in Aid	26,000			
<i>Original</i>	5,000			
<i>Supplementary</i>		31,000		
NET TOTAL				
<i>Original</i>	1,719,000			
<i>Supplementary</i>	198,000			
	<u>£</u>	1,917,000		
				Excess of Expenditure over Gross Estimate
				3,497
				<u>£3,496·69</u>
				Actual excess of Expenditure over Gross Estimate

Receipts

	Estimated	Realised
	£	£
Receipts authorised to be used as Appropriations in Aid	31,000	34,510·74
Appropriated in aid		31,000·00
£24·05 payable separately to Consolidated Fund		
£3,486·69 available for Excess Vote		£3,510·74

Details of Receipts

	Estimated	Realised
	£	£
Judicial Proceedings, Private Bills, Taxation of Costs, fees, etc.	13,000	16,129 (a)
Contributions in respect of widows', etc., pensions	18,000	18,382
Total	<u>£31,000</u>	<u>34,511</u>

(a) Fees on judicial proceedings were higher than expected.

Peter Henderson
Clerk of the Parliaments
Accounting Officer

19 September 1977

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act 1921. I have obtained all the information 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.

D. O. Henley
Comptroller and Auditor General

PARLIAMENT AND PRIVY COUNCIL: HOUSE OF COMMONS

SUMMARY OF PROGRAMME OUTTURN, and the ACCOUNT of the sum expended, in the year ended 31 March 1977, compared with the sum granted, for the expenditure of the House of Commons, including a grant in aid.

SUMMARY OF PROGRAMME OUTTURN

Section	Estimated			Actual		
	Gross Expenditure	Appropriations in Aid	Net Expenditure	Gross Expenditure	Appropriations in Aid	Net Expenditure
	£	£	£	£	£	£
PROGRAMME 13.1						
PARLIAMENT AND PRIVY COUNCIL						
A	14,649,000	68,000	14,581,000	14,148,338	71,161	*14,077,177

* This figure is £3,161 less than the net total of expenditure on the Appropriation Account, being the difference between the Appropriations in Aid realised (£71,161) and those authorised to be applied (£68,000).

ACCOUNT

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
PROGRAMME 13.1				
A1 House of Commons				
<i>Original</i>	9,147,000			
<i>Supplementary</i>	684,000			
	9,831,000	9,513,299	317,701	—
A2 Department of the Clerk of the House				
<i>Original</i>	1,012,000			
<i>Supplementary</i>	129,000			
	1,141,000	1,077,210	63,790	—
A3 Department of the Speaker				
<i>Original</i>	648,000			
<i>Supplementary</i>	76,000			
	724,000	678,628	45,372	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
A4 Department of the Serjeant at Arms <i>Original</i> 628,000 <i>Supplementary</i> 94,000	722,000	718,913	3,087	—
A5 Department of the Library <i>Original</i> 427,000 <i>Supplementary</i> 27,000	454,000	456,210	—	2,210
A6 Administration Department <i>Original</i> 1,188,000 <i>Less Supplementary</i> 191,000	997,000	973,658	23,342	—
A7 Refreshment Department	154,000	143,997	10,003	—
A8 Members' Fund (Grant in Aid)	15,000	15,000	—	—
A9 Retired Allowances, &c. <i>Original</i> 226,000 <i>Supplementary</i> 75,000	301,000	277,238	23,762	—
A10 Police <i>Original</i> 276,000 <i>Supplementary</i> 34,000	310,000	294,185	15,815	—
GROSS TOTAL				
<i>Original</i> 13,721,000 <i>Supplementary</i> 928,000	£ 14,649,000	14,148,338	502,872	2,210
<i>Deduct</i> AZ Appropriations in Aid	Estimated 68,000	Applied 68,000		
NET TOTAL				
<i>Original</i> 13,653,000 <i>Supplementary</i> 928,000	£ 14,581,000	14,080,338		Surplus 500,662
	Actual surplus to be surrendered			<u>£500,662.18</u>

Receipts

Receipts payable to Consolidated Fund	Estimated	Realised
	£	£
(i) Receipts of classes authorised to be used as Appropriations in Aid	68,000	71,160·52
(ii) Receipts of other classes	6,488	10,937·90
Total	£74,488	82,098·42
Appropriated in aid		68,000·00
Payable separately to Consolidated Fund		<u>£14,098·42</u>

Details of Receipts

	Estimated	Realised
	£	£
(i) Receipts of classes authorised to be used as Appropriations in Aid		
Fees on Private and Provisional Order Bills, Taxation of Costs, etc.	4,000	4,279
Contributions in respect of widows', etc., pensions	52,000	52,704
Contributions from Parliamentary Contributory Pension Fund, etc., towards staff costs	11,500	13,370 (a)
Miscellaneous	500	808
Total	£68,000	71,161
(ii) Receipts of other classes		
Interest on loan to Refreshment Department	1,488	1,488
Contribution by Refreshment Department being 50 per cent of profits earned during 1976-77	—	— (b)
Transfer values	5,000	9,450 (c)
Total	£6,488	10,938

- (a) Staff costs were greater than expected due to the increases in rates of pay of the staff involved.
 (b) No profits were made by the Refreshment Department in the year.
 (c) Due to a receipt late in the year.

Notes

Gifts Made

5 gifts were made with a total value of £292.

Loan outstanding at 31 March 1977

Loan to Refreshment Department £23,333

George Thomas
 Speaker

R. D. Barlas
 Accounting Officer

25 October 1977

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

D. O. Henley
 Comptroller and Auditor General

PARLIAMENT AND PRIVY COUNCIL: PRIVY COUNCIL OFFICE

SUMMARY OF PROGRAMME OUTTURN, and the ACCOUNT of the sum expended, in the year ended 31 March 1977, compared with the sum granted, for the expenditure of the Department of Her Majesty's Most Honourable Privy Council.

SUMMARY OF PROGRAMME OUTTURN

Section	Estimated			Actual		
	Gross Expenditure £	Appropriations in Aid £	Net Expenditure £	Gross Expenditure £	Appropriations in Aid £	Net Expenditure £
PROGRAMME 13.1						
PARLIAMENT AND PRIVY COUNCIL						
A	279,000	3,000	276,000	275,202	3,389	*271,813

* This figure is £389 less than the net total of expenditure on the Appropriation Account, being the difference between the Appropriations in Aid realised (£3,389) and those authorised to be applied (£3,000).

ACCOUNT

Service	Grant £	Expenditure £	Expenditure compared with Grant	
			Less than Granted £	More than Granted £
PROGRAMME 13.1				
A1 Privy Council Office				
Original	267,000			
Supplementary	12,000			
	279,000	275,202	3,798	—
	Estimated	Applied	Surplus of Gross Estimate over Expenditure	
			3,798	
Deduct				
AZ Appropriations in Aid	3,000	3,000		
NET TOTAL				
Original	264,000			
Supplementary	12,000			
	276,000	272,202		Net Surplus
				3,798
				Actual surplus to be surrendered
				£3,797.78

Receipts

	Estimated	Realised
	£	£
Receipts authorised to be used as Appropriations in Aid	3,000	3,389·07
Appropriated in aid		3,000·00
Payable separately to Consolidated Fund		£389·07

Details of Receipts

	Estimated	Realised
	£	£
Judicial Fees	2,900	3,289 (a)
Administration expenses of Cinematograph Fund	100	100
Total	£3,000	3,389

(a) The amount of Judicial Fees depends on the number of Appeals, which cannot be exactly estimated.

N. E. Leigh
Accounting Officer

30 September 1977

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

D. O. Henley
Comptroller and Auditor General

ECONOMIC AND FINANCIAL ADMINISTRATION: TREASURY

SUMMARY OF PROGRAMME OUTTURN, and the ACCOUNT of the sum expended, in the year ended 31 March 1977, compared with the sum granted, for expenditure by the Treasury on the management of the economy, the Paymaster General's Office and certain other services including grants in aid to certain Parliamentary bodies and others.

SUMMARY OF PROGRAMME OUTTURN

Section	Estimated			Actual		
	Gross Expenditure £	Appropriations in Aid £	Net Expenditure £	Gross Expenditure £	Appropriations in Aid £	Net Expenditure £
PROGRAMME 13.1 PARLIAMENT AND PRIVY COUNCIL						
A	896,780	—	896,780	894,672	—	894,672
PROGRAMME 13.2 ECONOMIC AND FINANCIAL ADMINISTRATION						
B	34,299,500	277,000	34,022,500	33,521,128	318,145	33,202,983
PROGRAMME 13.6 OTHER SERVICES						
C	1,405,720	794,000	611,720	1,357,021	807,050	549,971
PROGRAMME 14.7 OTHER COMMON SERVICES						
D	4,290,000	431,000	3,859,000	4,148,521	432,991	3,715,530
Total	<u>£40,892,000</u>	<u>1,502,000</u>	<u>39,390,000</u>	<u>39,921,342</u>	<u>1,558,186</u>	<u>*38,363,156</u>

* This figure is £56,186 less than the net total expenditure on the Appropriation Account, being the difference between the Appropriations in Aid realised (£1,558,186) and those authorised to be applied (£1,502,000).

ACCOUNT

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
PROGRAMME 13.1				
SECTION A				
GRANTS IN AID TO THE CIVIL LIST AND TO PARLIAMENTARY BODIES				
A1 Grant to the Royal Trustees	500,000	500,000	—	—
A2 Grants to Parliamentary Bodies				
<i>Original</i>	376,780			
<i>Supplementary</i>	17,500			
<i>Supplementary</i>	2,500			
	396,780	394,672	2,108	—
PROGRAMME 13.2				
SECTION B				
MANAGEMENT OF THE ECONOMY				
B1 Treasury Administration				
<i>Original</i>	6,321,000			
<i>Supplementary</i>	500			
	6,321,500	6,407,541	—	86,041
B2 National Economic Development Council	1,912,000	1,687,286	224,714	—
B3 Exchange Control				
<i>Original</i>	12,347,000			
<i>Supplementary</i>	82,000			
	12,429,000	12,427,805	1,195	—
B4 UK Coinage*				
<i>Original</i>	11,364,000			
<i>Supplementary</i>	1,484,000			
<i>Supplementary</i>	235,000			
	13,083,000	12,458,971	624,029	—
B5 United Kingdom Treasury and Supply Delegation in the USA				
<i>Original</i>	239,000			
<i>Supplementary</i>	65,000			
	304,000	289,525	14,475	—
B6 Trustee Savings Banks	250,000	250,000	—	—
PROGRAMME 13.6				
SECTION C				
OTHER SERVICES				
C1 Services provided on behalf of several departments				
<i>Original</i>	716,000			
<i>Supplementary</i>	5,340			
	721,340	703,141	18,199	—

EXPLANATION of the Causes of Variation between Expenditure and Grant

B2 Research requirements less than anticipated.

* See also Royal Mint Trading Fund Accounts, published separately as a White Paper.

ECONOMIC AND FINANCIAL ADMINISTRATION: TREASURY 1976-77, Class XIII, Vote 4

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
C2 Exchequer Office, Scotland	218,000	207,026	10,974	—
C3 Honours and Dignities	369,290	356,179	13,111	—
C4 Chequers Trust (Grant in Aid)				
<i>Original</i>	52,930			
<i>Supplementary</i>	3,160			
	56,090	56,090	—	—
C5 Compensation in respect of closure of Yorkshire Deeds Registries	41,000	34,585	6,415	—
PROGRAMME 14.7				
SECTION D				
PAYMASTER GENERAL'S OFFICE				
D1 Paymaster General's Office	4,290,000	4,148,521	141,479	—
GROSS TOTAL				
<i>Original</i>	38,997,000			
<i>Supplementary</i>	18,000			
<i>Supplementary</i>	1,642,000			
<i>Supplementary</i>	235,000			
	£ 40,892,000	39,921,342	1,056,699	86,041
		<u>Estimated</u>	<u>Applied</u>	
Z Deduct Appropriations in Aid				
<i>Original</i>	1,784,000			
<i>Less Supplementary</i>	282,000			
	1,502,000	1,502,000		
NET TOTAL				
<i>Original</i>	37,213,000			
<i>Supplementary</i>	18,000			
<i>Supplementary</i>	1,924,000			
<i>Supplementary</i>	235,000			
	£ 39,390,000	38,419,342		Surplus 970,658
		Actual surplus to be surrendered		<u>£970,657·70</u>

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

C5 Costs of salaries and premises overestimated.

Receipts

Receipts payable to Consolidated Fund	Estimated	Realised
	£	£
(i) Receipts of classes authorised to be used as Appropriations in Aid	1,502,000	1,558,186·33
(ii) Receipts of other classes	—	187,653·24
Total	<u>£1,502,000</u>	<u>1,745,839·57</u>
Appropriated in aid		<u>1,502,000·00</u>
Payable separately to Consolidated Fund		<u>£243,839·57</u>

Details of Receipts

	Estimated	Realised
	£	£
(i) Receipts of classes authorised to be used as Appropriations in Aid		
Subhead BZ		
Coinage: value of metal recovered by Royal Mint from coins withdrawn	168,000	175,384
Miscellaneous receipts	109,000	142,761 (a)
	<u>£277,000</u>	<u>318,145</u>
Subhead CZ		
Doorkeeping expenses (Subhead C1)	179,500	179,500
Exchequer Office, Scotland: fees for registration of companies and business names (Subhead C2)	596,500	604,327
Other receipts	18,000	23,223 (b)
	<u>£794,000</u>	<u>807,050</u>
Subhead DZ		
Repayment of expenses under the National Insurance Act 1946 and Redundancy Payments Act 1965	401,000	401,086
Other receipts	30,000	31,905
	<u>£431,000</u>	<u>432,991</u>
Total	<u>£1,502,000</u>	<u>1,558,186</u>
(ii) Receipts of other classes		
Items incorrectly included in 1975-76 U.K. Coinage contract	—	<u>£187,653</u>

(a) and (b) Due to unexpected miscellaneous receipts.

Losses Statement

Summary

Cash losses due to overpayments of salaries, wages and allowances, etc. (8 cases)	<u>£1,287</u>
Fruitless Payments (13 cases)	<u>£188</u>

Details

Cash losses due to overpayments of salaries, wages and allowances, etc. Error in applying the regulations covering payment of long hours gratuity	<u>£855</u>
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Notes

Shares held at 31 March 1977

25 Capital Shares in Suez Finance Company, estimated market value at 31 March 1977 £813

Statement showing the amount of stamp duty remitted by direction of the Treasury in the year ended 31 March 1977

On deeds and other instruments on which the stamp duty would be payable by a Commonwealth or foreign government, or a representative of such government in the United Kingdom £ 52,722

On deeds and other instruments for public departments 218,218

The stamp duties were paid from the Contingencies Fund and included in the amount voted in 1977-78 for Repayments to the Contingencies Fund.

Douglas Wass
Accounting Officer

4 October 1977

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

D. O. Henley
Comptroller and Auditor General

SUBHEAD A1 GRANT TO THE ROYAL TRUSTEES

The grant of £500,000 for supplementing payment from the Consolidated Fund for the Civil List, annuities and other payments to members of the Royal Family and Civil List pensions under the provisions of the Civil List Act 1975 was disbursed by the Royal Trustees as follows:

	1976	To supplement expenditure in 1977	Total
	£	£	£
The Queen's Civil List	180,200	159,800	340,000
HM Queen Elizabeth the Queen Mother	45,000	11,250	56,250
HRH Prince Philip, The Duke of Edinburgh	20,000	5,000	25,000
HRH The Princess Anne, Mrs Mark Phillips	10,000	2,500	12,500
HRH The Princess Margaret, Countess of Snowdon	15,000	3,750	18,750
HRH Princess Alice, Duchess of Gloucester	5,000	1,250	6,250
Other Members of the Royal Family (a):			
HRH The Duke of Gloucester	13,000	3,250	16,250
HRH The Duke of Kent	10,000	2,500	12,500
HRH Princess Alexandra, Mrs Angus Ogilvy	10,000	2,500	12,500
Total	£308,200	191,800	500,000

(a) A sum of £118,000 has been received from HM The Queen and paid into the Consolidated Fund in reimbursement of the payments made to other members of the Royal Family in 1976. This receipt covered the supplements of £33,000 shown here and the sum of £85,000 issued from the Consolidated Fund under section 3 of the Civil List Act 1972.

Douglas Wass
Auditor of the Civil List

Treasury
4 October 1977

**ECONOMIC AND FINANCIAL ADMINISTRATION:
EXCHEQUER AND AUDIT DEPARTMENT**

SUMMARY OF PROGRAMME OUTTURN, and the ACCOUNT of the sum expended, in the year ended 31 March 1977, compared with the sum granted, for the expenditure of the Department of the Comptroller and Auditor General.

SUMMARY OF PROGRAMME OUTTURN

Section	Estimated			Actual		
	Gross Expenditure £	Appropriations in Aid £	Net Expenditure £	Gross Expenditure £	Appropriations in Aid £	Net Expenditure £
PROGRAMME 13.2 ECONOMIC AND FINANCIAL ADMINISTRATION						
A	4,145,000	750,000	3,395,000	3,925,093	888,944	*3,036,149

* This figure is £138,944 less than the net total of expenditure on the Appropriation Account, being the difference between the Appropriations in Aid realised (£888,944) and those authorised to be applied (£750,000).

ACCOUNT

Service	Grant £	Expenditure £	Expenditure compared with Grant	
			Less than Granted £	More than Granted £
PROGRAMME 13.2				
A1 Exchequer and Audit Department				
Original	3,951,000			
Supplementary	194,000			
	4,145,000	3,925,093	219,907	—
	Estimated	Applied	Surplus of Gross Estimate over Expenditure 219,907	
Deduct				
AZ Appropriations in Aid				
Original	625,000			
Supplementary	125,000			
	750,000	750,000		
NET TOTAL				
Original	3,326,000			
Supplementary	69,000			
	£ 3,395,000	3,175,093		Net Surplus 219,907

Actual surplus to be surrendered

£219,906·96

EXPLANATION of the Cause of Variation between Expenditure and Grant
A1 Due mainly to difficulty in recruiting staff.

Receipts

	Estimated	Realised
	£	£
Receipts authorised to be used as Appropriations in Aid (Audit fees and sundry receipts)	750,000	888,943·82 (a)
Appropriated in aid		750,000·00
Payable separately to Consolidated Fund		<u>£138,943·82</u>

(a) Mainly due to advance payment of certain fees.

Losses Statement

Cash loss due to overpayment of salary £153

D. O. Henley
Accounting Officer and
Comptroller and Auditor General

30 September 1977

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

Douglas Wass
Auditor of the Civil List

Treasury
30 November 1977

**ECONOMIC AND FINANCIAL ADMINISTRATION:
CUSTOMS AND EXCISE**

See also Report of Comptroller and Auditor General

SUMMARY OF PROGRAMME OUTTURN, and the ACCOUNT of the sum expended, in the year ended 31 March 1977, compared with the sum granted, for expenditure by the Customs and Excise Department, including the expenses of Value Added Tax Tribunals and an international subscription.

SUMMARY OF PROGRAMME OUTTURN

Section	Estimated			Actual		
	Gross Expenditure £	Appropriations in Aid £	Net Expenditure £	Gross Expenditure £	Appropriations in Aid £	Net Expenditure £
PROGRAMME 13.2 ECONOMIC AND FINANCIAL ADMINISTRATION						
A	150,654,000	5,894,000	144,760,000	149,191,232	6,724,181	*142,467,051

* This figure is £830,181 less than the net total of expenditure on the Appropriation Account, being the difference between the Appropriations in Aid realised (£6,724,181) and those authorised to be applied (£5,894,000).

ACCOUNT

Service	Grant £	Expenditure £	Expenditure compared with Grant	
			Less than Granted £	More than Granted £
PROGRAMME 13.2				
A1 Customs and Excise Staff				
<i>Original</i>	122,920,000			
<i>Supplementary</i>	4,000,000			
	126,920,000	126,018,735	901,265	—
A2 General Expenses				
<i>Original</i>	16,350,000			
<i>Supplementary</i>	391,443			
	16,741,443	16,356,290	385,153	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
A3 Telecommunications Services				
<i>Original</i>	3,313,000			
<i>Supplementary</i>	828,000			
	4,141,000	3,977,586	163,414	—
A4 Legal Expenses, Investigations, Rewards, &c.				
<i>Original</i>	975,000			
<i>Supplementary</i>	205,000			
	1,180,000	1,190,848	—	10,848
A5 Value Added Tax Tribunals	270,000	233,668	36,332	—
A6 London Airport Cargo Electronic Data Processing Scheme	1,292,000	1,304,548	—	12,548
A7 Subscription to the Customs Co- operation Council				
<i>Original</i>	105,000			
<i>Supplementary</i>	4,557			
	109,557	109,557	—	..
GROSS TOTAL				
<i>Original</i>	145,225,000			
<i>Supplementary</i>	4,000,000			
<i>Supplementary</i>	1,429,000			
	£150,654,000	149,191,232	1,486,164	23,396
	Estimated	Applied		
<i>Deduct</i>				
AZ Appropriations in Aid				
<i>Original</i>	4,615,000			
<i>Supplementary</i>	320,000			
<i>Supplementary</i>	959,000			
	5,894,000	5,894,000		
NET TOTAL				
<i>Original</i>	140,610,000			
<i>Supplementary</i>	3,680,000			
<i>Supplementary</i>	470,000			
	£144,760,000	143,297,232		
			Surplus	
			1,462,768	
		Actual surplus to be surrendered	£1,462,767·91	

EXPLANATION of the Cause of Variation between Expenditure and Grant

A5 Reduction in staffing level.

Receipts

Receipts payable to Consolidated Fund	Estimated	Realised
	£	£
(i) Receipts of classes authorised to be used as Appropriations in Aid	5,894,000	6,724,180·68
(ii) Receipts of other classes	—	49,291·17
Total	£5,894,000	6,773,471·85
Appropriated in aid		5,894,000·00
Payable separately to Consolidated Fund		£879,471·85

Details of Receipts

	Estimated	Realised
	£	£
(i) Receipts of classes authorised to be used as Appropriations in Aid		
Repayments for services to statutory bodies, etc. (Subhead A1)	190,000	201,836
Fees for registration of ships (Subhead A1)	145,000	140,970
Moneys received from merchants, etc. for special attendance of officers, etc. (Subhead A1)	1,700,000	1,742,311
Recovery of the cost of staff on loan to outside bodies (Subhead A1)	135,000	137,326
Proceeds, less duty, of sale of seized goods, stores, etc., and seized currency receipts (Subhead A4)	1,050,000	1,264,460 (a)
Law costs and investigation expenses recovered (Subhead A4)	293,000	281,162
Fines and penalties (Subhead A4)	1,955,000	2,485,802 (b)
London Airport Cargo Electronic Data Processing Scheme recoverable costs (Subhead A1)	46,000	45,621
Miscellaneous	380,000	424,693 (c)
Total	£5,894,000	6,724,181

(ii) Receipts of other classes		
Interest under section 24(1) of the Crown Proceedings Act 1947	—	49,287
Miscellaneous	—	4
		£49,291

- (a) Mainly due to unforeseen increase in proceeds from the sale of seized goods.
(b) Larger penalties than expected were received in the latter part of the year.
(c) An unexpected increase in receipts in the latter part of the year.

Losses Statement

Summary	£
Cash losses due to theft, fraud or arson* (5 cases)	435
Cash losses due to overpayments of salaries, wages and allowances, etc. (72 cases)	14,590
Cash losses due to other causes (72 cases)	10,363
Total Cash Losses	£25,388
Claims abandoned (8 cases)	£6,333
Stores losses due to theft, fraud, arson or sabotage, etc.* (13 cases)	258
Stores losses due to other causes (56 cases)	5,174
Total Stores Losses	£5,432

* Prosecution was not practicable.

Losses Statement contd.

Details

	£
Cash losses due to overpayments of salaries, wages and allowances, etc.	
Overpayment for travelling time on additional attendances to 600 officers due to incorrect application of regulations	8,306
Overpayment of London Weighting to four officers	683
Cash losses due to other causes	
Loss of revenue due to official error:	
Repayment of VAT to a trader with no taxable turnover	3,915
Imported goods incorrectly allowed to enter free of duty (three cases - £1,189, £1,051 and £774)	3,014
Claims abandoned	
Abatement of charges for the supply of statistics	4,800
Unrecovered charges for official attendance at an airport	1,278
Stores losses due to other causes	
Three official vehicles were damaged beyond economical repair in accidents (£1,423, £780 and £700)	2,903

Notes

Ex gratia Payments

36 compensation payments	£ 13,437
7 other <i>ex gratia</i> payments	76

Gifts Made

Gifts of tobacco and cigarettes seized under section 44 of the Customs and Excise Act 1952 were made to 4 organisations (Services Comforts Committees and 2 hospitals): estimated duty-exclusive value £15,437.
2 other gifts of a presentational nature: £21.

Loans outstanding at 31 March 1977

Staff restaurants	£41,600
Loans to a staff restaurant totalling £3,500 were remitted during the year.	

Other Notes

Seized, etc., goods of an estimated duty-exclusive value of £531 were taken into use by the Department.

Expenditure included £117,617 in respect of rewards, of which sum £108,055 was paid to officers of this Department, £806 to police or officers of other departments and £8,756 to other persons. Where payee's receipts have not been furnished, the sums expended are supported by certificates from the responsible paying officers.

Expenditure of £259,826 was attributable to the cost of revenue collection, etc., for the Isle of Man, and was recovered by deduction from the Isle of Man share of Equal Duties.

Expenditure attributable to Northern Ireland is collected from their share of all UK taxes under regulations made under section 15(3) of the Northern Ireland Constitution Act 1973. The system provided for in regulations involves the aggregation of the costs of collection of all UK taxes (i.e. all taxes collected by Customs and Excise and Inland Revenue plus vehicle excise duties collected by the Department of the Environment) and the attribution to Northern Ireland of a proportion of those costs equalling the proportion they receive of the total taxes.

D. A. Lovelock
Accounting Officer

28 September 1977

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

D. O. Henley
Comptroller and Auditor General

**ECONOMIC AND FINANCIAL ADMINISTRATION:
INLAND REVENUE**

See also Report of Comptroller and Auditor General

SUMMARY OF PROGRAMME OUTTURN, and the ACCOUNT of the sum expended, in the year ended 31 March 1977, compared with the sum granted, for the expenditure of the Inland Revenue Department.

SUMMARY OF PROGRAMME OUTTURN

Section	Estimated			Actual		
	Gross Expenditure £	Appropriations in Aid £	Net Expenditure £	Gross Expenditure £	Appropriations in Aid £	Net Expenditure £
PROGRAMME 13.2						
ECONOMIC AND FINANCIAL ADMINISTRATION						
A	340,913,000	15,073,000	325,840,000	336,751,854	16,380,892	*320,370,962

* This figure is £1,307,892 less than the net total of expenditure on the Appropriation Account, being the difference between the Appropriations in Aid realised (£16,380,892) and those authorised to be applied (£15,073,000).

ACCOUNT

Service	Grant £	Expenditure £	Expenditure compared with Grant	
			Less than Granted £	More than Granted £
PROGRAMME 13.2				
A1 Salaries, &c.				
<i>Original</i>	264,683,000			
<i>Supplementary</i>	28,500,000			
	293,183,000	291,954,050	1,228,950	—
A2 General Administrative Expenses	36,170,000	33,125,611	3,044,389	—
A3 Collection of Tax: Miscellaneous Expenses	310,000	345,985	—	35,985
A4 Clerks to General Commissioners: Remuneration and Expenses	1,030,000	1,068,485	—	38,485
A5 Legal Expenses, &c.	2,180,000	2,230,840	—	50,840

EXPLANATION of the Causes of Variation between Expenditure and Grant

A3 Due to increased volume and costs of services.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
A6 Capital Expenditure	95,000	143,129	—	48,129
A7 Current Expenditure	7,944,000	7,883,704	60,296	—
A8 War Damage Payments	1,000	50	950	—
GROSS TOTAL				
<i>Original</i>	312,413,000			
<i>Supplementary</i>	28,500,000			
	<u>£340,913,000</u>	<u>336,751,854</u>	<u>4,334,585</u>	<u>173,439</u>
	<i>Estimated</i>	<i>Applied</i>		
Z <i>Deduct</i> Appropriations in Aid	15,073,000	15,073,000		
NET TOTAL				
<i>Original</i>	297,340,000			
<i>Supplementary</i>	28,500,000			
	<u>£325,840,000</u>	<u>321,678,854</u>		<u>Surplus</u> <u>4,161,146</u>
		Actual surplus to be surrendered		<u>£4,161,145·84</u>

EXPLANATION of the Causes of Variation between Expenditure and Grant *contd.*
A6 Mainly due to equipment being installed earlier than anticipated.

Receipts

Receipts payable to Consolidated Fund	Estimated	Realised
	£	£
(i) Receipts of classes authorised to be used as Appropriations in Aid	15,073,000	16,380,891·58
(ii) Receipts of other classes	50,000	56,623·41
Total	<u>£15,123,000</u>	<u>16,437,514·99</u>
Appropriated in Aid		<u>15,073,000·00</u>
Payable separately to Consolidated Fund		<u>£1,364,514·99</u>

Details of Receipts

	Estimated	Realised
	£	£
(i) Receipts of classes authorised to be used as Appropriations in Aid		
Recovery of cost of administration from the National Insurance Funds, the National Health Services and the Redundancy Funds under the Social Security Act 1975	12,768,000	13,850,600
Recovery of cost of administration from the Redemption Annuities Account under Tithe Act 1936	270,000	292,650
Recovery of salaries of staff on loan to other Departments or Governments	173,000	220,749 (a)
Receipts for certain valuation services	236,000	307,143 (b)
Legal costs recovered	1,460,000	1,431,392
Miscellaneous receipts	166,000	278,358 (c)
Total	£15,073,000	16,380,892
(ii) Receipts of other classes		
Interest under section 24(1) of the Crown Proceedings Act 1947	50,000	45,758
Other receipts	—	10,865
Total	£50,000	56,623

(a) Higher salary costs and additional staff on loan.

(b) Increase due mainly to the release for collection of certain items previously held under enquiry.

(c) General increase in various types of recoveries.

Losses Statement

Summary

	£
Cash losses due to theft, fraud or arson*	
(i) Irregular encashment of payable orders (686 cases)	29,298
(ii) Miscellaneous (29 cases)	9,123
Cash losses due to overpayment of salaries, wages and allowances, etc. (289 cases)	11,946
Cash losses due to other causes	
(i) Over-repayments of tax and overpayments of tax credits and post-war credits where the circumstances precluded recovery (115 cases)	12,301
(ii) Miscellaneous (465 cases)	13,030
Total Cash Losses	£75,698
Stores losses due to causes other than theft, fraud, arson or sabotage, etc. (48 cases)	£162

*Prosecution was undertaken wherever appropriate and practicable.

Details

	£
Cash losses due to theft, fraud or arson	
In 2 cases officers of the Department fraudulently obtained approximately £7,000 by theft through falsification of documents. They were dismissed, prosecuted and convicted. Full recovery was made in one case.	6,400
A cash discrepancy of £1,640 occurred between the time of making up a bank lodgement in a Collection Office and the crediting of the lodgement.	1,640
Cash losses due to overpayment of salaries, wages and allowances, etc.	
Overpayment of salary to 37 officers, due to application of incorrect incremental date following promotion	777
Cash losses due to other causes	
Losses incurred by seven staff restaurants, since closed (£2,762, £1,661, £1,395, £1,222, £1,017, £800 and £787)	9,644

Notes

Ex gratia Payments

	£
484 compensation payments (of an <i>ex gratia</i> nature)	9,557
5 other <i>ex gratia</i> payments	229

Loans outstanding at 31 March 1977

	£
Staff restaurants	27,620

(Pre-opening loans not exceeding £300 outstanding at 10 March 1976 were remitted and charged to Subhead A2).

Other Notes

In 24 cases in which estate duty/capital transfer tax was found to have been under-assessed owing to Departmental error, the liability to duty/tax was not pursued. The amount of duty/tax involved is estimated at £31,889; this is not included in the Losses Statement.

Expenditure attributable to Northern Ireland is collected from their share of all UK taxes under regulations made under Section 15(3) of the Northern Ireland Constitution Act 1973. The system provided for in regulations involves the aggregation of the costs of collection of all UK taxes (i.e. all taxes collected by Customs and Excise and Inland Revenue plus vehicle excise duties collected by the Department of the Environment) and the attribution to Northern Ireland of a proportion of those costs equalling the proportion they receive of the total taxes.

At 29 October 1976 the Department held securities totalling £48,050 (nominal), accepted in satisfaction of tax liability.

William Pile

Accounting Officer

29 September 1977

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

D. O. Henley

Comptroller and Auditor General

**ECONOMIC AND FINANCIAL ADMINISTRATION: DRIVER AND VEHICLE
LICENSING**

See also Report of Comptroller and Auditor General

SUMMARY OF PROGRAMME OUTTURN, and the ACCOUNT of the sum expended, in the year ended 31 March 1977, compared with the sum granted, for expenditure by the Department of the Environment and the Department of Transport* in connection with driver and motor vehicle registration and licensing and the collection of revenue.

SUMMARY OF PROGRAMME OUTTURN

Section	Estimated			Actual		
	Gross Expenditure £	Appropriations in Aid £	Net Expenditure £	Gross Expenditure £	Appropriations in Aid £	Net Expenditure £
PROGRAMME 13.2 ECONOMIC AND FINANCIAL ADMINISTRATION						
A	<u>53,444,000</u>	<u>563,000</u>	<u>52,881,000</u>	<u>52,208,479</u>	<u>707,516</u>	<u>†51,500,963</u>

*Expenditure by the Department of the Environment prior to 8 November 1976 and by the Department of Transport from that date has been accounted for by the Department of Transport.

† This figure is £144,516 less than the net total of expenditure on the Appropriation Account, being the difference between the Appropriations in Aid realised (£707,516) and those authorised to be applied (£563,000).

ACCOUNT

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
PROGRAMME 13.2				
A1 Salaries and General Administrative Expenses				
<i>Original</i>	24,487,000			
<i>Supplementary</i>	1,000			
<i>Supplementary</i>	2,018,000	26,506,000	25,520,105	985,895
A2 Agency Services				
<i>Original</i>	25,101,000			
<i>Supplementary</i>	1,760,000	26,861,000	26,616,776	244,224
A3 Medical and Legal Services				
<i>Original</i>	119,000			
<i>Less Supplementary</i>	42,000	77,000	71,598	5,402
GROSS TOTAL				
<i>Original</i>	49,707,000			
<i>Supplementary</i>	1,000			
<i>Supplementary</i>	3,736,000	53,444,000	52,208,479	1,235,521
		Estimated	Applied	
<i>Deduct</i>				
AZ Appropriations in Aid	563,000	563,000		
NET TOTAL				
<i>Original</i>	49,144,000			
<i>Supplementary</i>	1,000			
<i>Supplementary</i>	3,736,000	52,881,000	51,645,479	1,235,521
				<u>1,235,521</u>
		Actual surplus to be surrendered		<u>£1,235,521.38</u>

Receipts

Receipts payable to Consolidated Fund	Estimated	Realised
	£	£
(i) Receipts of classes authorised to be used as Appropriations in Aid	563,000	707,515·83
(ii) Receipts of other classes	1,800,000	1,460,885·24
Total	£2,363,000	2,168,401·07
Appropriated in aid		563,000·00
Payable separately to Consolidated Fund		<u>£1,605,401·07</u>

Details of Receipts

	Estimated	Realised
	£	£
(i) Receipts of classes authorised to be used as Appropriations in Aid		
Fees for duplicate vehicle licences, registration books, etc.	535,000	658,745 (a)
Other receipts	28,000	48,771 (b)
Total	£563,000	707,516
(ii) Receipts of other classes		
Mitigated penalties, etc.	1,800,000	1,459,075 (c)
Repayment of loans—staff restaurant	—	1,050
Miscellaneous	—	760
Total	£1,800,000	1,460,885

- (a) Additional receipts resulted from fee increases.
 (b) Miscellaneous receipts were higher than expected.
 (c) Effect of increased mitigated penalties was slower to materialise than expected.

Losses Statement

Summary

Cash losses due to theft, fraud or arson (15 cases) (Prosecution was undertaken wherever appropriate and practicable)	£ 550
Cash losses due to overpayments of salaries, wages and allowances, etc. (56 cases)	3,413
Cash losses due to other causes (51 cases)	597
Total Cash Losses	£4,560
Fruitless payments (2 cases)	£5,490
Claims abandoned (20 cases)	£2,232

Details

Fruitless payments	£
By a combination of errors 120,000 vehicle licence reminders issued by computer were duplicated. The computer program has since been amended making repetition difficult.	5,460
Claims abandoned	
Claims irrecoverable owing to insolvency following payment of refunds claimed irregularly	1,773

Notes

Ex gratia Payments

84 *ex gratia* payments £478

Extra-statutory Payments

56 extra-statutory payments totalling £1,171 were made to United States Servicemen in Northern Ireland in respect of Vehicle Excise Duty refunds during 1975-76. No refunds were made during 1976-77.

Loans outstanding at 31 March 1977

Loans to 2 staff restuarants £29,370

Other Notes

Expenditure attributable to Northern Ireland is collected from their share of all UK taxes under regulations made under section 15(3) of the Northern Ireland Constitution Act 1973. The system provided for in regulations involves the aggregation of the costs of collection of all UK taxes (i.e. all taxes collected by Customs and Excise and Inland Revenue plus vehicle excise duties collected by the Department of Transport) and the attribution to Northern Ireland of a proportion of those costs equalling the proportion they receive of the total taxes.

Peter R. Baldwin
Accounting Officer

23 October 1977

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

D. O. Henley
Comptroller and Auditor General

**ECONOMIC AND FINANCIAL ADMINISTRATION:
NATIONAL DEBT OFFICE**

SUMMARY OF PROGRAMME OUTTURN, and the ACCOUNT of the sum expended, in the year ended 31 March 1977, compared with the sum granted, for the expenditure of the National Debt Office and Pensions Commutation Board.

SUMMARY OF PROGRAMME OUTTURN

Section	Estimated			Actual		
	Gross Expenditure	Appropriations in Aid	Net Expenditure	Gross Expenditure	Appropriations in Aid	Net Expenditure
	£	£	£	£	£	£
PROGRAMME 13.2 ECONOMIC AND FINANCIAL ADMINISTRATION						
A	321,000	319,000	2,000	299,040	447,916	*(148,876)

* Due to the token nature of this Vote estimated Appropriations in Aid (AZ) were restricted to £319,000 to produce a net expenditure figure of £2,000: total receipts were estimated at £446,000. In the Appropriation Account net expenditure is shown as nil with Appropriations in Aid applied of £299,040. Actual outturn figures above take account of total receipts of £447,916.

ACCOUNT

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
PROGRAMME 13.2				
A1 National Debt Office and Pensions Commutation Board				
<i>Original</i>	308,000			
<i>Supplementary</i>	13,000			
	321,000	299,040	21,960	—
<i>Deduct</i>	<i>Estimated</i>	<i>Applied</i>	Surplus of Gross Estimate over Expenditure 21,960	
AZ Appropriations in Aid				
<i>Original</i>	307,000			
<i>Supplementary</i>	12,000			
	319,000	299,040		Difference between Estimated and Applied Appropriations in Aid 19,960
NET TOTAL				
<i>Original</i>	1,000			
<i>Supplementary</i>	1,000			
	2,000	—		Net Surplus to be surrendered £2,000

Receipts

Receipts payable to Consolidated Fund	Estimated	Realised
	£	£
Receipts of classes authorised to be used as Appropriations in Aid	446,000	447,916·62
Amount authorised to be appropriated in aid	319,000	299,040·17
Payable separately to Consolidated Fund	£127,000	148,876·45

Details of Receipts

	Estimated	Realised
	£	£
Management expenses under certain Acts	323,900	323,900
Repayment from the National Insurance Fund, etc.	38,800	34,745
Other receipts	83,300	89,271
Total	£446,000	447,916

F. D. Ashby
Accounting Officer

19 September 1977

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

D. O. Henley
Comptroller and Auditor General

**ECONOMIC AND FINANCIAL ADMINISTRATION:
PUBLIC WORKS LOAN COMMISSION**

SUMMARY OF PROGRAMME OUTTURN, and the ACCOUNT of the sum expended, in the year ended 31 March 1977, compared with the sum granted, for the expenditure of the Public Works Loan Commission.

SUMMARY OF PROGRAMME OUTTURN

Section	Estimated			Actual		
	Gross Expenditure	Appropriations in Aid	Net Expenditure	Gross Expenditure	Appropriations in Aid	Net Expenditure
	£	£	£	£	£	£
PROGRAMME 13.2 ECONOMIC AND FINANCIAL ADMINISTRATION						
A	<u>194,000</u>	<u>192,000</u>	<u>2,000</u>	<u>189,106</u>	<u>252,557</u>	<u>*(63,451)</u>

* Due to the token nature of this Vote, estimated Appropriations in Aid (AZ) were restricted to £192,000 to produce a net expenditure figure of £2,000; total receipts were estimated at £225,000. In the Appropriation Account net expenditure is shown as nil with Appropriations in Aid applied of £189,106. Actual outturn figures above take account of total receipts of £252,557.

ACCOUNT

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
PROGRAMME 13.2				
A1 Public Works Loan Commission				
<i>Original</i>	186,000			
<i>Supplementary</i>	8,000			
	<u>194,000</u>	189,106	4,894	—
<i>Deduct</i>	Estimated	Applied	Surplus of Gross Estimate over Expenditure	
AZ Appropriations in Aid			4,894	
<i>Original</i>	185,000		Difference between Estimated and Applied Appropriations in Aid	
<i>Supplementary</i>	7,000		2,894	
	<u>192,000</u>	189,106		
NET TOTAL			Net Surplus to be surrendered	
<i>Original</i>	1,000		£2,000	
<i>Supplementary</i>	1,000			
	<u>£ 2,000</u>	—		

Receipts

Receipts payable to Consolidated Fund	Estimated	Realised
	£	£
Receipts of classes authorised to be used as Appropriations in Aid (Fees)	225,000	252,556·76
Amount authorised to be appropriated in aid	192,000	189,105·62
Payable separately to Consolidated Fund	33,000	63,451·14

H. W. Darvill
Accounting Officer

29 July 1977

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

D. O. Henley
Comptroller and Auditor General

**ECONOMIC AND FINANCIAL ADMINISTRATION:
DEPARTMENT FOR NATIONAL SAVINGS**

SUMMARY OF PROGRAMME OUTTURN, and the ACCOUNT of the sum expended, in the year ended 31 March 1977, compared with the sum granted, for the expenditure of the Department for National Savings.

SUMMARY OF PROGRAMME OUTTURN

Section	Estimated			Actual		
	Gross Expenditure	Appropriations in Aid	Net Expenditure	Gross Expenditure	Appropriations in Aid	Net Expenditure
	£	£	£	£	£	£
PROGRAMME 13.2 ECONOMIC AND FINANCIAL ADMINISTRATION						
A	88,043,000	45,462,000	42,581,000	83,565,082	43,181,582	40,383,500

ACCOUNT

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
PROGRAMME 13.2				
A1 Salaries, &c.				
<i>Original</i>		34,478,000		
<i>Supplementary</i>		4,601,000		
<i>Less Supplementary</i>		1,657,000		
<i>Supplementary</i>		100,000		
	37,522,000	36,814,896	707,104	—
A2 General Administrative Expenses				
<i>Original</i>		8,216,000		
<i>Less Supplementary</i>		337,000		
<i>Less Supplementary</i>		266,000		
	7,613,000	7,053,545	559,455	—
A3 Payments to other Public Bodies				
<i>Original</i>		29,895,000		
<i>Supplementary</i>		2,729,000		
<i>Supplementary</i>		4,346,000		
<i>Supplementary</i>		3,447,000		
	40,417,000	37,228,139	3,188,861	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
A4 Publicity				
Original	2,385,000			
Less Supplementary	52,000			
	2,333,000	2,343,712	—	10,712
A5 Expenses of Voluntary Organisations				
Original	207,000			
Less Supplementary	49,000			
	158,000	124,790	33,210	—
GROSS TOTAL				
Original	75,181,000			
Supplementary	7,330,000			
Supplementary	2,352,000			
Supplementary	3,180,000			
	£ 88,043,000	83,565,082	4,488,630	10,712
	Estimated	Realised	Surplus of Gross Estimate over Expenditure 4,477,918	
<i>Deduct</i>				
AZ Appropriations in Aid				
Original	40,775,000			
Supplementary	3,330,000			
Supplementary	459,000			
Supplementary	898,000			
	45,462,000	43,181,582		Deficiency of Appropriations in Aid realised 2,280,418
NET TOTAL				
Original	34,406,000			
Supplementary	4,000,000			
Supplementary	1,893,000			
Supplementary	2,282,000			
	£ 42,581,000	40,383,500		Net Surplus 2,197,500
	Actual surplus to be surrendered			£2,197,499·93

EXPLANATION of the Cause of Variation between Expenditure and Grant

A5 Underspend of Grant by Local Committees, fewer meetings and social functions than anticipated.

Receipts

	Estimated	Realised
	£	£
Receipts payable to Consolidated Fund.	—	8,340·45

Details of Receipts

	Estimated	Realised
	£	£
(i) Receipts of classes authorised to be used as Appropriations in Aid		
Recovery from the Savings Bank Fund of the estimated cost of administering ordinary savings bank accounts	41,720,000	39,400,000
Recovery from the Investment Account Fund of the estimated cost of administering savings bank investment accounts	3,362,000	3,392,000
Periodic payments fees	34,000	34,015
Miscellaneous	346,000	355,567
Total	£45,462,000	43,181,582
(ii) Receipts of other classes		
Refund of overpaid sick pay	—	3,125
Refund of salaries overpaid in prior year	—	660
Receipts for use of accommodation	—	27
Receipts for sale of printer ribbons	—	4,428
Unclaimed assets of dissolved National Savings Groups	—	100
Total		£8,340

Losses Statement

	£
<i>Summary</i>	
Cash losses due to theft and fraud (52 cases)	3,295
Prosecution has been undertaken wherever appropriate and practicable.	
Cash losses due to overpayment of salaries, wages and allowances, etc. (55 cases) of which £2,927 was charged in previous years	3,521
Cash losses due to other causes (644 cases)	9,389
Total Cash Losses	£16,205
Fruitless payments (2 cases)	£256
<i>Details</i>	£
Cash losses due to theft or fraud	
2 cases of fraudulent encashment of National Savings Certificates by members of the public. One person was prosecuted and convicted (£65 was recovered in one case)	1,722
Cash losses due to overpayment of salaries, wages and allowances, etc.	
Overpayment of allowances to 6 employees due to the use of incorrect codes when updating computer file	2,018
Cash losses due to other causes	
Unresolved differences between departmental records and cash settlements in respect of National Savings Certificates issued and repaid in the Channel Islands	1,061
Erroneous repayment of Premium Bonds including a prize-winning Bond which was treated as ineligible	1,023
Repayment of National Savings Certificates to wrong person due to use of incorrect bank code	772

Notes

Ex gratia Payments

1 extra-contractual payment of £1,287.
60 compensation payments totalling £5,124.
379 other *ex gratia* payments totalling £1,783.

Extra-regulatory Payments

48 extra-regulatory payments totalling £283 in respect of loss of interest arising from delayed repayments, etc.

J. Littlewood
Accounting Officer

28 September 1977

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

D. O. Henley
Comptroller and Auditor General

CENTRAL MANAGEMENT OF THE CIVIL SERVICE, &c.

SUMMARY OF PROGRAMME OUTTURN, and the ACCOUNT of the sum expended, in the year ended 31 March 1977, compared with the sum granted, for the expenditure by the Civil Service Department on the central management of the civil service, on Royal Commissions, Committees, special enquiries, the Office of the Parliamentary Counsel, and certain other services, including grants in aid to the Government Hospitality Fund and other bodies.

SUMMARY OF PROGRAMME OUTTURN

Section	Estimated			Actual		
	Gross Expenditure £	Appropriations in Aid £	Net Expenditure £	Gross Expenditure £	Appropriations in Aid £	Net Expenditure £
PROGRAMME 13.3 CENTRAL MANAGEMENT OF THE CIVIL SERVICE						
A	9,578,000	90,000	9,488,000	9,656,790	158,599	9,498,191
B	3,081,000	150,000	2,931,000	3,038,638	110,196	2,928,442
C	2,693,000	390,000	2,303,000	2,295,862	460,311	1,835,551
D	3,347,500	232,000	3,115,500	3,107,483	320,984	2,786,499
	<u>£18,699,500</u>	<u>862,000</u>	<u>17,837,500</u>	<u>18,098,773</u>	<u>1,050,090</u>	<u>17,048,683</u>
PROGRAMME 13.6 OTHER SERVICES						
E	2,324,500	9,000	2,315,500	2,168,228	10,816	2,157,412
F	859,000	—	859,000	820,811	—	820,811
	<u>3,183,500</u>	<u>9,000</u>	<u>3,174,500</u>	<u>2,989,039</u>	<u>10,816</u>	<u>2,978,223</u>
Total	<u>£21,883,000</u>	<u>871,000</u>	<u>21,012,000</u>	<u>21,087,812</u>	<u>1,060,906</u>	<u>*20,026,906</u>

* This figure is £189,906 less than the net total of expenditure on the Appropriation Account, being the difference between Appropriations in Aid realised (£1,060,906) and those authorised to be applied (£871,000).

ACCOUNT

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
PROGRAMME 13.3				
SECTION A				
GENERAL MANAGEMENT OF THE CIVIL SERVICE				
A1 Civil Service Departments: Ministers and general administration				
<i>Original</i>	7,060,000			
<i>Supplementary</i>	850,000			
	7,910,000	7,982,613	—	72,613
A2 General Expenses				
<i>Original</i>	1,772,000			
<i>Less Supplementary</i>	104,000			
	1,668,000	1,674,177	—	6,177
SECTION B				
CENTRAL CIVIL SERVICE RECRUITMENT				
B1 Civil Service Commission				
<i>Original</i>	4,038,000			
<i>Less Supplementary</i>	957,000			
	3,081,000	3,038,638	42,362	—
SECTION C				
CENTRAL CIVIL SERVICE TRAINING				
C1 Civil Service College	2,693,000	2,295,862	397,138	—
SECTION D				
OTHER CENTRAL SERVICES FOR CIVIL SERVICE MANAGEMENT				
D1 Medical Advisory Service	350,000	353,324	—	3,324
D2 Chessington Computer Centre	2,213,500	1,967,810	245,690	—
D3 Institute of Manpower Studies (Grant in Aid)				
<i>Original</i>	18,500			
<i>Supplementary</i>	2,500			
	21,000	21,000	—	—
D4 Royal Institute of Public Administration	23,000	24,950	—	1,950

EXPLANATION of the Causes of Variation between Expenditure and Grant

C1 The retrenchment of planned expenditure.

D2 Unfilled vacancies resulted in less expenditure on salaries together with reduced use of postal services.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
D5 Civil Service Sports Council (Grant in Aid)	400,000	400,000	—	—
D6 Civil Service Benevolent Fund (Grant in Aid)	155,000	155,000	—	—
D7 Civil Service Retirement Fellowship (Grant in Aid)	55,000	55,000	—	—
D8 Residential Hostels (Grants)	130,000	130,399	—	399
PROGRAMME 13.6				
SECTION E				
ROYAL COMMISSIONS &c.				
E1 Historical Manuscripts Commission	131,190	115,232	15,958	—
E2 British Records Association (Grant in Aid)	5,100	5,000	100	—
E3 Ancient Monuments (Scotland) Commission	182,430	180,097	2,333	—
E4 Ancient Monuments (Wales) Commission	146,270	140,166	6,104	—
E5 Historical Monuments (England) Commission	537,730	592,627	—	54,897
E6 Royal Fine Art Commission (England)	29,240	27,358	1,882	—
E7 Royal Fine Art Commission (Scotland)	11,300	10,536	764	—
E8 Museums and Galleries Standing Commission	31,240	32,094	—	854
E9 Civil Service Pay Research Unit	237,370	198,247	39,123	—
E10 Review Board for Government Contracts	34,400	19,324	15,076	—
E11 Royal Commission on Environmental Pollution	70,510	53,588	16,922	—
E12 Public Sector Pay Review Bodies				
<i>Original</i>	2,500			
<i>Supplementary</i>	1,500			
	4,000	3,761	239	—

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

E1 Fees to editors less than expected, and unfilled vacancies resulted in less expenditure on salaries.

E5 and E15 Additional expenditure for pay and price increases.

E9 Reduced staffing levels with corresponding reduction in general expenses.

E10 and E18 Less activity than expected.

E11 Restructuring of work programme resulted in savings on general expenses.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
E13 Royal Commission on Civil Liability	157,980	166,720	—	8,740
E14 Royal Commission on the Press				
<i>Original</i>	140,830			
<i>Supplementary</i>	42,000			
	182,830	173,330	9,500	—
E15 Committee of Enquiry into Local Government Finance	37,520	41,504	—	3,984
E16 Boundary Commission for England	98,120	43,596	54,524	—
E17 Royal Commission on Standards of Conduct in Public Life	41,520	24,801	16,719	—
E18 Boundary Commission for Northern Ireland	6,130	3,315	2,815	—
E19 Commissions not specifically provided for				
<i>Original</i>	165,620			
<i>Less Supplementary</i>	146,730			
	18,890	16,520	2,370	—
E20 Royal Commission on Gambling				
<i>Supplementary</i>	133,770	147,680	—	13,910
E21 Royal Commission on the National Health Service				
<i>Supplementary</i>	79,170	77,556	1,614	—
E22 Royal Commission on Legal Services (England, Wales and N. Ireland)				
<i>Supplementary</i>	119,710	75,158	44,552	—
E23 Royal Commission on Legal Services (Scotland)				
<i>Supplementary</i>	28,080	20,018	8,062	—
SECTION F				
OTHER SERVICES				
F1 Office of the Parliamentary Counsel				
<i>Original</i>	453,000			
<i>Less Supplementary</i>	48,000			
	405,000	400,835	4,165	—
F2 Government Hospitality Fund	114,000	130,077	—	16,077

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

E15 See explanation to Subhead E5.

E16 Slippage of work programme due to delays in the review of local government boundaries.

E17 Final report produced earlier than expected.

E20, E22 and E23 These Royal Commissions were appointed during 1976 and the estimates for the first year were necessarily tentative.

F2 Increased salaries (Pay Supplement of 1 April 1976) and increased general expenses due to transfer of responsibility from Subhead A2.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
F3 Government Hospitality Fund (Grant in Aid) (see appended Account)	325,000	278,000	47,000	—
F4 George Cross Annuities	15,000	11,899	3,101	—
GROSS TOTAL				
Original	21,882,000			
Supplementary	1,000			
	£ 21,883,000	21,087,812	978,113	182,925
<i>Deduct:</i>	Estimated	Applied		
Z Appropriations in Aid	871,000	871,000		
NET TOTAL				
Original	21,011,000			
Supplementary	1,000			
	£ 21,012,000	20,216,812		Surplus 795,188
		Actual surplus to be surrendered		<u>£795,188·14</u>

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

F3 Fewer functions than expected were arranged.

F4 Due to a reduction in the number of annuitants.

Receipts

Receipts payable to Consolidated Fund	Estimated	Realised
	£	£
(i) Receipts of classes authorised to be used as Appropriations in Aid	871,000	1,060,906·00
(ii) Receipts of other classes	—	97,530·29
Total	£871,000	1,158,436·29
Appropriated in aid		871,000·00
Payable separately to Consolidated Fund		<u>£287,436·29</u>

Details of Receipts	Estimated	Realised
	£	£
(i) Receipts of classes authorised to be used as Appropriations in Aid		
Subhead AZ		
Reimbursement of salaries of loaned officers	50,000	92,232 (a)
Services to non-Exchequer bodies	39,000	52,317 (b)
Miscellaneous	1,000	14,050 (c)
	<u>£90,000</u>	<u>158,599</u>
Subhead BZ		
Services to non-Exchequer bodies	149,000	109,918 (d)
Miscellaneous	1,000	278 (e)
	<u>£150,000</u>	<u>110,196</u>
Subhead CZ		
Fees from non-Exchequer bodies	309,000	381,882 (f)
Miscellaneous	81,000	78,429
	<u>£390,000</u>	<u>460,311</u>
Subhead DZ		
Services to non-Exchequer bodies	192,000	288,268 (g)
Post Office contribution towards assistance to the London Hostels Association	39,000	32,629 (h)
Miscellaneous	1,000	87 (i)
	<u>£232,000</u>	<u>320,984</u>
Subhead EZ		
Miscellaneous	£9,000	10,816 (j)
Total	<u>£871,000</u>	<u>1,060,906</u>
(ii) Receipts of other classes		
Interest on and repayment of loans:		
Civil Service Sports Council	—	68,698
London Hostels Association, for the purchase of properties for use as hostels	—	21,426
Miscellaneous	—	7,406
Total		<u>£97,530</u>
(a) More officers on loan than expected.		
(b) More services provided on repayment than expected.		
(c) Mainly due to the recovery of costs of an unforeseen project.		
(d) Reduced recruitment activity.		
(e), (i) and (j) The incidence of miscellaneous receipts is difficult to forecast.		
(f) More student places taken up by non-Exchequer bodies than forecast.		
(g) Delayed bills and increased activity by Medical Advisory Service. Decrease in payroll service provided by Chessington Computer Centre did not take place as expected.		
(h) Shortfall in payment by Post Office.		

Losses Statement*Summary*

	£
Cash loss due to theft*	180
Cash losses due to overpayment of salaries, wages and allowances, etc. (61 cases)	4,477
Cash losses due to other causes (35 cases)	924
Total Cash Losses	£5,581
Claims abandoned (7 cases)	£411
Stores losses due to causes other than theft, fraud, arson or sabotage, etc. (10 cases)	£260

* Prosecution was not practicable.

Details

Cash losses due to overpayment of salaries, wages and allowances, etc. Overpayment of London Weighting to 2 officers	£2,099
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Notes

<i>Commissions not specifically provided for: Subhead E19</i>	£
Committee of Enquiry into Political Activities of Civil Servants	14,670
Committee of Enquiry into the House of Commons Refreshment Department	1,850
	£16,520

Ex gratia Payments

32 compensation payments totalling £234.

Gifts Made

14 gifts of a presentational nature to a total value of £1,466.

Free copies of the Civil Service Pay and Conditions of Service Code and the Establishment Officers Guide are provided to the Staff Side of the Civil Service National Whitley Council and to civil service staff associations. The cost of this service in 1976-77 was £15,808.

<i>Loans outstanding at 31 March 1977</i>	£
Civil Service Sports Council	711,898
London Hostels Association	1,021,529
Total	£1,733,427

GOVERNMENT HOSPITALITY FUND (GRANT IN AID) ACCOUNT

RECEIPTS	£	PAYMENTS	£
Balance 1 April 1976	19,224	Expenditure	315,355
Grant in Aid 1976-77 (Subhead F3)	278,000		
Miscellaneous Receipts	38,034	Balance, 31 March 1977	19,903
	<u>£335,258</u>		<u>£335,258</u>

The following is a statement of the heads under which the net expenditure of £277,321 was incurred in 1976-77:

	£
Visit of His Excellency the President of the Republic of France	44,766
Visit of Their Imperial Highnesses The Crown Prince and Princess of Japan	14,897
Visit of His Excellency the President of the Republic of Venezuela	8,757
Visit of His Royal Highness the Minister of Defence and Aviation of the Kingdom of Saudi Arabia	8,519
Visit of His Excellency the President of the Federative Republic of Brazil	7,154
Visit of Their Royal Highnesses the Crown Prince and Princess of the Hashemite Kingdom of Jordan	6,264
Visit of His Excellency the Minister of Agriculture and Water of the Kingdom of Saudi Arabia	4,784
Visit of His Excellency the Deputy Prime Minister of the Republic of Korea	4,537
Luncheon for the Ministerial Council of the Central Treaty Organisation	4,249
Dinner for the Ministerial Meeting of the North Atlantic Treaty Organisation Nuclear Planning Group	4,102
Visit of His Excellency the Minister for Foreign Affairs of the Union of Soviet Socialist Republics	4,095
Visit of His Excellency the Minister of National Defence of the Socialist Republic of Romania	4,061
Visit of His Excellency the Chairman of the Council of Ministers of the Polish People's Republic	3,599
Her Majesty the Queen's Birthday Diplomatic Banquet	3,580
Visit of His Excellency the Minister of Industry of the Royal Norwegian Government	3,365
Visit of Her Imperial Majesty the Shahbanou of Iran	3,195
Visit of His Excellency the Political and State Commissioner for Foreign Affairs and International Co-operation of the Republic of Zaire	2,882
Visit of His Excellency the Minister for Health of the Kingdom of Saudi Arabia	2,746
Visit of the Right Honourable the Prime Minister of New Zealand	2,583
Visit of His Excellency the Minister for the Chemical Industry of the Union of Soviet Socialist Republics	2,534
Visit of His Excellency the Minister for Science, Technology and Higher Education of the Polish People's Republic	2,283
Visit of His Excellency the Minister for Foreign Affairs of the Czechoslovak Socialist Republic	2,252
Visit of His Excellency the Minister for Foreign Affairs of Kenya	2,242
Reception for the International Gas Union Thirteenth World Gas Conference	1,948
Visit of His Excellency the Minister of the Metallurgical Industry of the Socialist Republic of Romania	1,939
Visit of His Excellency the Chancellor of the Federal Republic of Germany	1,915
Visit of His Excellency the Minister of State for Planning of Venezuela	1,891
Visit of His Excellency the Deputy Chairman of the Council of Ministers of the Union of Soviet Socialist Republics	1,868
Visit of His Excellency the Minister of National Patrimony of Mexico	1,863
Reception and Buffet Supper for the Twenty-Seventh Central Treaty Organisation Military Committee Meeting	1,718
Reception for the Sixth International Congress of the Orthopaedic Associations of the English Speaking World	1,569
Visit of His Excellency the Minister for Foreign Affairs of the Hungarian People's Republic	1,568
Reception for the International Leisure Gardens Congress	1,542
Reception for the Farnborough Air Show	1,530

	£
Visit of the Honourable Minister for Petroleum of the Government of India	1,527
Visit of the President of the Council of Europe Assembly	1,487
Visit of His Excellency the Deputy Prime Minister of the Hungarian People's Republic	1,420
Visit of His Excellency the Prime Minister of Portugal	1,415
Reception for an International Symposium, Institution of Mining and Metallurgy and the Commission of the European Communities	1,295
Visit of His Excellency the Swiss Federal Councillor, Head of the Federal Department of Public Economy	1,273
Reception for the Annual Conference of the International Association of Poets, Essayists and Novelists	1,261
Visit of His Excellency the Minister of State, Head of the Secretariat for Planning of the Federative Republic of Brazil	1,202
Visit of His Excellency the Minister of Agriculture of Belgium	1,182
Reception for the International Marine and Shipping Conference 1976	1,174
Visit of His Excellency the President of Israel	1,088
Reception for the International Measurement Confederation Congress	1,071
Visit of His Excellency the Minister of State, Ministry of Foreign Affairs of the Federal Republic of Germany	1,047
Reception for the International Conference of Limitation of Liability for Maritime Claims	1,046
Other Visits of Commonwealth and Foreign Representatives, Missions etc.	54,969
Incidental Expenses	8,086
Purchases of wines, spirits, minerals, cigars and cigarettes, less issues	29,981
Total	£277,321

Douglas Allen
Accounting Officer

14 September 1977

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.

D. O. Henley
Comptroller and Auditor General

RECORDS, REGISTRATIONS AND SURVEYS: PUBLIC RECORD OFFICE

SUMMARY OF PROGRAMME OUTTURN, and the ACCOUNT of the sum expended, in the year ended 31 March 1977, compared with the sum granted, for the expenditure of the Public Record Office.

SUMMARY OF PROGRAMME OUTTURN

Section	Estimated			Actual		
	Gross Expenditure £	Appropriations in Aid £	Net Expenditure £	Gross Expenditure £	Appropriations in Aid £	Net Expenditure £
PROGRAMME 13.4						
RECORDS, REGISTRATIONS AND SURVEYS						
A	1,649,000	260,000	1,389,000	1,621,225	274,000	*1,347,225

* This figure is £14,000 less than the net total of expenditure on the Appropriation Account, being the difference between the Appropriations in Aid realised (£274,000) and those authorised to be applied (£260,000).

ACCOUNT

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
PROGRAMME 13.4				
A1 Public Record Office	1,628,000	1,607,030	20,970	—
A2 Payment to British Film Institute	21,000	14,195	6,805	—
GROSS TOTAL	£ 1,649,000	1,621,225	27,775	—
<i>Deduct</i>	Estimated	Applied		
AZ Appropriations in Aid	260,000	260,000		
NET TOTAL	£ 1,389,000	1,361,225		Surplus 27,775
		Actual surplus to be surrendered		<u>£27,774·87</u>

EXPLANATION of the Cause of Variation between Expenditure and Grant

A2 Nitrate film conversion undertaken by Central Office of Information and paid from Subhead A1.

Receipts

Receipts authorised to be used as Appropriations in Aid	Estimated	Realised
	£	£
Fees for copies of documents	260,000	273,999·78
Appropriated in aid		260,000·00
Payable separately to Consolidated Fund		<u>£13,999·78</u>

Losses Statement

Cash losses due to overpayment of wages and allowances (7 cases) £284

J. R. Ede
Accounting Officer

3 November 1977

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

D. O. Henley
Comptroller and Auditor General

**RECORDS, REGISTRATIONS AND SURVEYS:
SCOTTISH RECORD OFFICE**

SUMMARY OF PROGRAMME OUTTURN, and the ACCOUNT of the sum expended, in the year ended 31 March 1977, compared with the sum granted, for the expenditure of the Scottish Record Office including a grant in aid.

SUMMARY OF PROGRAMME OUTTURN

Section	Estimated			Actual		
	Gross Expenditure	Appropriations in Aid	Net Expenditure	Gross Expenditure	Appropriations in Aid	Net Expenditure
	£	£	£	£	£	£
PROGRAMME 13.4 RECORDS, REGISTRATIONS AND SURVEYS						
A	538,000	116,000	422,000	522,310	121,057	*401,253

* This figure is £5,057 less than the net total of expenditure on the Appropriation Account, being the difference between Appropriations in Aid realised (£121,057) and those authorised to be applied (£116,000).

ACCOUNT

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
PROGRAMME 13.4				
A1 Scottish Record Office				
<i>Original</i>	527,400			
<i>Supplementary</i>	8,000			
	535,400	519,710	15,690	—
A2 University of Aberdeen (Grant in Aid)	2,600	2,600	—	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
GROSS TOTAL				
<i>Original</i>	530,000			
<i>Supplementary</i>	8,000			
	<u>£ 538,000</u>	522,310	15,690	—
		<u>Estimated</u>		
<i>Deduct</i>		<u>Applied</u>		
AZ Appropriations in Aid				
<i>Original</i>	109,000			
<i>Supplementary</i>	7,000			
	<u>116,000</u>	116,000		
NET TOTAL				
<i>Original</i>	421,000			
<i>Supplementary</i>	1,000			
	<u>£ 422,000</u>	406,310		
			Surplus	
			15,690	
			<u>£15,690·12</u>	
		Actual surplus to be surrendered		

Receipts

	Estimated	Realised
	£	£
Receipts authorised to be used as Appropriations in Aid	116,000	121,056·88
Appropriated in aid		116,000·00
Payable separately to Consolidated Fund		<u>£5,056·88</u>

Details of Receipts

	Estimated	Realised
	£	£
Fees	86,000	93,786
Contribution from the Vote for the Department of the Registers of Scotland (Class XIII, 18) in respect of bindery services	30,000	26,629 (a)
Miscellaneous	—	642
Total	<u>£116,000</u>	<u>121,057</u>

(a) Shortfall due to using cheaper forms of binding.

Losses Statement

Cash losses due to overpayment of salaries, wages and allowances, etc. (2 cases) £417

John Imrie
Accounting Officer

22 September 1977

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

D. O. Henley
Comptroller and Auditor General

**RECORDS, REGISTRATIONS AND SURVEYS: OFFICE OF POPULATION
CENSUSES AND SURVEYS**

SUMMARY OF PROGRAMME OUTTURN, and the ACCOUNT of the sum expended, in the year ended 31 March 1977, compared with the sum granted, for the salaries and expenses of the Office of Population Censuses and Surveys, including a grant in aid.

SUMMARY OF PROGRAMME OUTTURN

Section	Estimated			Actual		
	Gross Expenditure	Appropriations in Aid	Net Expenditure	Gross Expenditure	Appropriations in Aid	Net Expenditure
	£	£	£	£	£	£
PROGRAMME 13.4						
RECORDS, REGISTRATIONS AND SURVEYS						
A	11,337,000	3,076,000	8,261,000	11,174,082	3,140,494	*8,033,588

* This figure is £64,494 less than the net total of expenditure on the Appropriation Account, being the difference between the Appropriations in Aid realised (£3,140,494) and those authorised to be applied (£3,076,000).

ACCOUNT

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
PROGRAMME 13.4				
A1 Office of Population Censuses and Surveys				
<i>Original</i>	7,800,000			
<i>Supplementary</i>	81,000			
	7,881,000	7,749,021	131,979	—
A2 Payments to Registration Officers				
<i>Original</i>	226,000			
<i>Less Supplementary</i>	6,000			
	220,000	218,672	1,328	—
A3 National Health Service Central Register				
<i>Original</i>	1,452,000			
<i>Supplementary</i>	172,000			
	1,624,000	1,630,725	—	6,725
A4 Censuses of Population				
<i>Original</i>	17,000			
<i>Supplementary</i>	61,000			
	78,000	70,909	7,091	—

RECORDS, REGISTRATIONS AND SURVEYS:
OFFICE OF POPULATION CENSUSES AND SURVEYS

1976-77, Class XIII, Vote 15

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
A5 Social Surveys <i>Original</i> 1,640,000 <i>Less Supplementary</i> 210,000	1,430,000	1,410,840	19,160	—
A6 International Union for the Scientific Study of Population (Grant in Aid)	3,000	3,000	—	—
A7 European Economic Community Surveys <i>Original</i> 81,000 <i>Supplementary</i> 20,000	101,000	90,915	10,085	—
GROSS TOTAL <i>Original</i> 11,219,000 <i>Supplementary</i> 118,000	11,337,000	11,174,082	169,643	6,725
	<u>Estimated</u>	<u>Applied</u>		
<i>Deduct</i> AZ Appropriations in Aid <i>Original</i> 2,959,000 <i>Supplementary</i> 117,000	3,076,000	3,076,000		
NET TOTAL <i>Original</i> 8,260,000 <i>Supplementary</i> 1,000	8,261,000	8,098,082	Surplus 162,918	
	Actual surplus to be surrendered		<u>£162,918·35</u>	

Receipts

Receipts payable to Consolidated Fund	<u>Estimated</u>	<u>Realised</u>
	£	£
(i) Receipts of classes authorised to be used as Appropriations in Aid	3,076,000	3,140,494·46
(ii) Receipts of other classes	1,171	1,276·28
Total	<u>£3,077,171</u>	<u>3,141,770·74</u>
Appropriated in aid		<u>3,076,000·00</u>
Payable separately to Consolidated Fund		<u>£65,770·74</u>

Details of Receipts

	Estimated	Realised
	£	£
(i) Receipts of classes authorised to be used as Appropriations in Aid		
Cash fees for searches and certified copies	630,000	666,561
Repayment for services in connection with:		
(a) National Insurance	253,000	259,425
(b) National Health Service		
(i) Central Register	1,813,000	1,798,986
(ii) Hospital In-Patient Enquiry	58,000	58,000
(c) Ministry of Defence	85,000	85,000
(d) World Health Organisation	6,500	6,593
(e) European Economic Community	89,000	76,268 (a)
(f) Manpower Services and Health and Safety Commissions	22,000	23,318
Payments for census, statistical and survey data	116,000	162,560 (b)
Miscellaneous	3,500	3,783
Total	£3,076,000	3,140,494
(ii) Receipts of other classes		
Repayment of costs incurred resulting from breach of contract	878	878
Miscellaneous	293	398
Total	£1,171	1,276

(a) Shortfall due to a late repayment not falling within the financial year.

(b) Increased demand for data.

Losses Statement

Summary

Cash losses due to overpayments of salaries, wages and allowances (34 cases) £2,646

Details

Cash loss due to incorrect calculation of salary scale at point of entry £719

Note

Ex gratia Payment

Award of compensation for unfair dismissal £150

G. Paine
Accounting Officer

29 September 1977

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

D. O. Henley
Comptroller and Auditor General

**RECORDS, REGISTRATIONS AND SURVEYS:
REGISTRAR GENERAL'S OFFICE, SCOTLAND**

SUMMARY OF PROGRAMME OUTTURN, and the ACCOUNT of the sum expended, in the year ended 31 March 1977, compared with the sum granted, for the expenditure of the Department of the Registrar General of Births, Deaths and Marriages in Scotland.

SUMMARY OF PROGRAMME OUTTURN

Section	Estimated			Actual		
	Gross Expenditure £	Appropriations in Aid £	Net Expenditure £	Gross Expenditure £	Appropriations in Aid £	Net Expenditure £
PROGRAMME 13.4						
RECORDS, REGISTRATIONS AND SURVEYS						
A	1,480,000	340,000	1,140,000	1,433,585	362,164	*1,071,421

* This figure is £22,164 less than the net total of expenditure on the Appropriation Account, being the difference between the Appropriations in Aid realised (£362,164) and those authorised to be applied (£340,000).

ACCOUNT

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
PROGRAMME 13.4				
A1 Registrar General's Office, Scotland	1,258,000	1,203,228	54,772	—
A2 National Health Service Central Register	197,000	206,530	—	9,530
A3 Payments to Local Registrars	25,000	23,827	1,173	—
GROSS TOTAL	£ 1,480,000	1,433,585	55,945	9,530
<i>Deduct</i>	<i>Estimated</i>	<i>Applied</i>		
AZ Appropriations in Aid	340,000	340,000		
NET TOTAL	£ 1,140,000	1,093,585		Surplus 46,415
		Actual surplus to be surrendered		<u>£46,414.72</u>

Receipts

	Estimated	Realised
	£	£
Receipts authorised to be used as Appropriations in Aid	340,000	362,164.34
Appropriated in aid		340,000.00
Payable separately to Consolidated Fund		<u>£22,164.34</u>

Notes

Loan outstanding at 31 March 1977

Ladywell House Staff Restaurant £1,647

W. Baird

Accounting Officer

27 September 1977

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

D. O. Henley

Comptroller and Auditor General

RECORDS, REGISTRATIONS AND SURVEYS: LAND REGISTRY

SUMMARY OF PROGRAMME OUTTURN, and the ACCOUNT of the sum expended, in the year ended 31 March 1977, compared with the sum granted, for the expenditure of the Land Registry.

SUMMARY OF PROGRAMME OUTTURN

Section	Estimated			Actual		
	Gross Expenditure £	Appropriations in Aid £	Net Expenditure £	Gross Expenditure £	Appropriations in Aid £	Net Expenditure £
PROGRAMME 13.4						
RECORDS, REGISTRATIONS AND SURVEYS						
A	<u>21,520,000</u>	<u>21,518,000</u>	<u>2,000</u>	<u>20,859,634</u>	<u>23,833,407</u>	<u>*(2,973,773)</u>

* Due to the token nature of this Vote, estimated Appropriations in Aid (AZ) were restricted to £21,518,000 to produce a net expenditure figure of £2,000: total receipts were estimated at £24,000,000. In the Appropriation Account, net expenditure is shown as nil with Appropriations in Aid applied of £20,859,634. Actual outturn figures above take account of total receipts of £23,833,407.

ACCOUNT

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
PROGRAMME 13.4				
A1 Land Registry				
<i>Original</i>	18,848,000			
<i>Supplementary</i>	772,000			
	<u>19,620,000</u>	19,487,057	132,943	—
A2 Capital Expenditure on Land and Buildings	800,000	476,390	323,610	—
A3 Rent, &c.	840,000	647,293	192,707	—
A4 Legal, &c., Costs				
<i>Original</i>	307,000			
<i>Less Supplementary</i>	47,000			
	<u>260,000</u>	248,894	11,106	—
GROSS TOTAL				
<i>Original</i>	20,795,000			
<i>Supplementary</i>	725,000			
	<u>£ 21,520,000</u>	20,859,634	660,366	—
		<u>Estimated</u>	Surplus of Gross Estimate over Expenditure	
		<u>Applied</u>	660,366	
<i>Deduct</i>			Difference between Estimated and Applied Appropriations in Aid	
AZ Appropriations in Aid			658,366	
<i>Original</i>	20,794,000			
<i>Supplementary</i>	724,000			
	<u>21,518,000</u>	20,859,634		
NET TOTAL				
<i>Original</i>	1,000			
<i>Supplementary</i>	1,000			
	<u>£ 2,000</u>	—	Net surplus to be surrendered	
			£2,000	

EXPLANATION of the Causes of Variation between Expenditure and Grant

A2 Due mainly to cancellation of purchase of office sites.

A3 Adjustment of rents by Property Services Agency.

Receipts

	Estimated	Realised
	£	£
Receipts payable to Consolidated Fund		
(i) Receipts of classes authorised to be used as Appropriations in Aid	24,000,000	23,833,406·56
(ii) Receipts of other classes	—	52·95
Total	<u>£24,000,000</u>	<u>23,833,459·51</u>
Amount authorised to be appropriated in aid	21,518,000	20,859,633·98
Payable separately to Consolidated Fund	<u>£2,482,000</u>	<u>2,973,825·53</u>

Details of Receipts

	Estimated	Realised
	£	£
(i) Receipts of classes authorised to be used as Appropriations in Aid		
Land Registry Fees	23,984,000	23,808,401
Miscellaneous	16,000	25,006 (a)
Total	<u>£24,000,000</u>	<u>23,833,407</u>
(ii) Receipts of other classes (Miscellaneous)		<u>£53</u>
(a) Increased receipts from the reimbursement of salaries of additional staff seconded to outside bodies.		

Losses Statement

Cash losses due to overpayment of salaries (10 cases)	<u>£625</u>
Claims abandoned (estimated) (2,511 cases)	<u>£1,351</u>

Note

Subhead A4 expenditure included 75 indemnity payments totalling £14,693.

R. B. Roper
Accounting Officer

29 September 1977

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

D. O. Henley
Comptroller and Auditor General

RECORDS, REGISTRATIONS AND SURVEYS:
DEPARTMENT OF THE REGISTERS OF SCOTLAND

SUMMARY OF PROGRAMME OUTTURN, and the ACCOUNT of the sum expended, in the year ended 31 March 1977, compared with the sum granted, for the expenditure of the Department of the Registers of Scotland.

SUMMARY OF PROGRAMME OUTTURN

Section	Estimated			Actual		
	Gross Expenditure £	Appropriations in Aid £	Net Expenditure £	Gross Expenditure £	Appropriations in Aid £	Net Expenditure £
PROGRAMME 13.4						
RECORDS, REGISTRATIONS AND SURVEYS						
A	1,573,000	1,571,000	2,000	1,550,621	2,360,981	*(810,360)

* Due to the token nature of this Vote estimated Appropriations in Aid (AZ) were restricted to £1,571,000 to produce a net expenditure figure of £2,000: total receipts were estimated at £2,293,000. In the Appropriation Account net expenditure is shown as nil with Appropriations in Aid applied of £1,550,621. Actual outturn figures above take account of total receipts of £2,360,981.

ACCOUNT

Service	Grant £	Expenditure £	Expenditure compared with Grant	
			Less than Granted £	More than Granted £
PROGRAMME 13.4				
A1 Department of the Registers of Scotland				
<i>Original</i>	1,518,000			
<i>Supplementary</i>	55,000			
	1,573,000	1,550,621	22,379	—
<i>Deduct</i>	Estimated	Applied	Surplus of Gross Estimate over Expenditure 22,379	
AZ Appropriations in Aid				
<i>Original</i>	1,517,000			
<i>Supplementary</i>	54,000			
	1,571,000	1,550,621	Difference between Estimated and Applied Appropriations in Aid 20,379	
NET TOTAL				
<i>Original</i>	1,000			
<i>Supplementary</i>	1,000			
	2,000	—	Net Surplus to be surrendered £2,000	

Receipts	Estimated	Realised
	£	£
Receipts payable to Consolidated Fund.		
Receipts of classes authorised to be used as Appropriations in Aid	2,293,000	2,360,980·80
Amount authorised to be appropriated in aid	1,571,000	1,550,621·21
Payable separately to Consolidated Fund	<u>£722,000</u>	<u>810,359·59</u>

Details of Receipts	Estimated	Realised
	£	£
Fees	2,262,000	2,332,378
Scottish Record Office (Contribution for photocopying staff)	21,000	19,147
Health and Safety Executive (recovery of common services costs)	10,000	9,265
Miscellaneous	—	191
Total	<u>£2,293,000</u>	<u>2,360,981</u>

D. Williamson
Accounting Officer

20 September 1977

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

D. O. Henley
Comptroller and Auditor General

RECORDS, REGISTRATIONS AND SURVEYS: CHARITY COMMISSION

SUMMARY OF PROGRAMME OUTTURN, and the ACCOUNT of the sum expended, in the year ended 31 March 1977, compared with the sum granted, for the expenditure of the Charity Commission for England and Wales.

SUMMARY OF PROGRAMME OUTTURN

Section	Estimated			Actual		
	Gross Expenditure £	Appropriations in Aid £	Net Expenditure £	Gross Expenditure £	Appropriations in Aid £	Net Expenditure £
PROGRAMME 13.4						
RECORDS, REGISTRATIONS AND SURVEYS						
A	<u>1,569,200</u>	<u>200</u>	<u>1,569,000</u>	<u>1,530,703</u>	<u>415</u>	<u>*1,530,288</u>

* This figure is £215 less than the net total of expenditure on the Appropriation Account, being the difference between the Appropriations in Aid realised (£415) and those authorised to be applied (£200).

ACCOUNT

Service	Grant £	Expenditure £	Expenditure compared with Grant	
			Less than Granted £	More than Granted £
A1 Charity Commission				
<i>Original</i>	1,505,200			
<i>Supplementary</i>	<u>64,000</u>			
	1,569,200	1,530,703	38,497	—
	Estimated	Applied	Surplus of Gross Estimate over Expenditure <u>38,497</u>	
<i>Deduct</i>				
AZ Appropriations in Aid	200	200		
NET TOTAL				
<i>Original</i>	1,505,000			
<i>Supplementary</i>	<u>64,000</u>			
	£ 1,569,000	1,530,503		Net Surplus <u>38,497</u>
				<u>£38,496.76</u>
		Actual surplus to be surrendered		

Receipts	Estimated	Realised
	£	£
Receipts authorised to be used as Appropriations in Aid (Sales of copies of documents, etc.)	200	414·95
Appropriated in aid		200·00
Payable separately to Consolidated Fund		<u>£214·95</u>

Note

Ex gratia Payment

One *ex gratia* payment of £409.

T. FitzGerald
Accounting Officer

28 September 1977

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

D. O. Henley
Comptroller and Auditor General

RECORDS, REGISTRATIONS AND SURVEYS: ORDNANCE SURVEY

SUMMARY OF PROGRAMME OUTTURN, and the ACCOUNT of the sum expended, in the year ended 31 March 1977, compared with the sum granted, for expenditure by the Ordnance Survey on the survey of Great Britain and other mapping services.

SUMMARY OF PROGRAMME OUTTURN

Section	Estimated			Actual		
	Gross Expenditure £	Appropriations in Aid £	Net Expenditure £	Gross Expenditure £	Appropriations in Aid £	Net Expenditure £
PROGRAMME 13.4						
RECORDS, REGISTRATIONS AND SURVEYS						
A	22,718,000	9,848,000	12,870,000	21,718,231	9,449,222	12,269,009

ACCOUNT

Service	Grant £	Expenditure £	Expenditure compared with Grant	
			Less than Granted £	More than Granted £
PROGRAMME 13.4				
A1 Administration				
<i>Original</i>	19,183,000			
<i>Supplementary</i>	1,260,000			
	20,443,000	20,015,044	427,956	—
A2 Stores, &c.	1,572,000	1,044,645	527,355	—
A3 Capital Expenditure	693,000	558,635	134,365	—
A4 Payments of Value Added Tax to Customs and Excise	10,000	99,907	—	89,907

EXPLANATION of the Causes of Variation between Expenditure and Grant

- A2 Due to reduced requirements of paper, film and other stores and cutback in stores holdings.
- A3 Due to delays in development and delivery of equipment on order and cancellation of building work.
- A4 Due to reduction in stores purchases and underestimate of Value Added Tax from taxed receipts. Tax repaid (£40,232) included in Receipts.

RECORDS, REGISTRATIONS AND SURVEYS:
ORDNANCE SURVEY

1976-77, Class XIII, Vote 20

Service	£	Grant £	Expenditure £	Expenditure compared with Grant	
				Less than Granted £	More than Granted £
GROSS TOTAL					
<i>Original</i>	21,458,000				
<i>Supplementary</i>	1,260,000				
	£	22,718,000	21,718,231	1,089,676	89,907
		<u>Estimated</u>	<u>Realised</u>	Surplus of Gross Estimate over Expenditure 999,769	
<i>Deduct</i>					
AZ Appropriations in Aid	9,288,000				
<i>Original</i>	560,000				
<i>Supplementary</i>		9,848,000	9,449,222		
					Deficiency of Appropriations in Aid realised 398,778
NET TOTAL					
<i>Original</i>	12,170,000				
<i>Supplementary</i>	700,000				
	£	12,870,000	12,269,009		Net Surplus 600,991
					<u>£600,991·04</u>
			Actual surplus to be surrendered		

Receipts

Receipts authorised to be used as Appropriations in Aid	Estimated £	Realised £
Sale of maps, etc.	3,881,000	3,669,034
Copyright fees	2,920,000	2,565,727 (a)
Services for:		
Land Registry	1,261,000	1,086,046 (b)
Natural Environment Research Council	355,000	387,364
Ministry of Defence	1,063,000	1,173,291 (c)
Others	299,000	436,788 (d)
Other receipts	69,000	130,972 (e)
	<u>£9,848,000</u>	<u>9,449,222</u>

The amounts paid over to Government Departments in respect of the sale of maps and publications on their behalf were:

Natural Environment Research Council	£39,562
Other Departments	1,907

- (a) Due to late payment of fees.
 (b) Due to reduction in work placed by Land Registry.
 (c) Due to increased workload.
 (d) Due to increases in services carried out for other Government Departments.
 (e) Additional receipts from repayment of Value Added Tax, sale of surplus equipment and scrap.

Losses Statement

Summary

Cash losses due to overpayments of salaries, wages and allowances, etc. (86 cases)	£1,582
Fruitless payments (433 cases)	£7,265
Claims abandoned (198 cases)	£4,040
	£
Stores losses due to theft, fraud, arson or sabotage, etc.* (3 cases)	75
Stores losses due to other causes (330 cases)	4,760
Total Stores Losses	£4,835

*In no case was prosecution practicable.

Details

	£
Fruitless Payments	
Production errors in special mapping services carried out for the Civil Aviation Authority (£686, £565 and £556)	1,807
Claims Abandoned	
Amounts for maps not recoverable from companies in liquidation (£1,351, £740 and £555)	2,646

Notes

Ex gratia Payments

29 compensation payments (of an *ex gratia* nature) £830

Gifts Made

A gift of maps as prizes in a newspaper competition linked with the publication of a new series of maps 273
7 gifts, each less than £100 in value 126

W. P. Smith

Accounting Officer

19 September 1977

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

D. O. Henley

Comptroller and Auditor General

OTHER SERVICES: CABINET OFFICE

See also Report of Comptroller and Auditor General

SUMMARY OF PROGRAMME OUTTURN, and the ACCOUNT of the sum expended, in the year ended 31 March 1977, compared with the sum granted, for the expenditure of the Cabinet Office and subscriptions to international organisations.

SUMMARY OF PROGRAMME OUTTURN

Section	Estimated			Actual		
	Gross Expenditure £	Appropriations in Aid £	Net Expenditure £	Gross Expenditure £	Appropriations in Aid £	Net Expenditure £
PROGRAMME 13.6						
OTHER SERVICES						
A	4,420,850	35,850	4,385,000	4,429,086	9,723	4,419,363

ACCOUNT

Service	Grant £	Expenditure £	Expenditure compared with Grant	
			Less than Granted £	More than Granted £
PROGRAMME 13.6				
A1 Cabinet Office				
<i>Original</i>	4,291,000			
<i>Supplementary</i>	129,000			
	4,420,000	4,428,236	—	8,236
A2 Subscriptions to International Organisations	850	850	—	—
GROSS TOTAL				
<i>Original</i>	4,291,850			
<i>Supplementary</i>	129,000			
	£ 4,420,850	4,429,086	—	8,236
<i>Deduct</i>		<u>Estimated</u>		<u>Realised</u>
AZ Appropriations in Aid	35,850	9,723		
NET TOTAL				
<i>Original</i>	4,256,000			
<i>Supplementary</i>	129,000			
	£ 4,385,000	4,419,363		
			Excess of Expenditure over Gross Estimate 8,236	
			Deficiency of Appropriations in Aid realised 26,127	
			Excess of Expenditure over Net Estimate 34,363	
			<u>£34,363·04</u>	
			Actual excess of Expenditure over Net Estimate	

Receipts

	Estimated	Realised
	£	£
Receipts payable to Consolidated Fund	—	<u>1,540·87</u>

Details of Receipts

(i) Receipts of classes authorised to be used as Appropriations in Aid (Miscellaneous)	<u>35,850</u>	<u>9,723 (a)</u>
(ii) Receipts of other classes (Miscellaneous)	—	<u>1,541</u>

(a) Services to Statistical Office, European Communities were less than expected.

Losses Statement

Cash losses due to overpayment of wages and allowances (2 cases)	<u>£370</u>
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Note*Ex gratia Payments*

2 compensation payments totalling £298.

John Hunt

Accounting Officer

27 September 1977

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act 1921. I have obtained all the information 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.

D. O. Henley

Comptroller and Auditor General

OTHER SERVICES: SCOTTISH OFFICE

SUMMARY OF PROGRAMME OUTTURN and the ACCOUNT of the sum expended, in the year ended 31 March 1977, compared with the sum granted, for expenditure by the Scottish Office on central administration and certain other services.

SUMMARY OF PROGRAMME OUTTURN

Section	Estimated			Actual		
	Gross Expenditure £	Appropriations in Aid £	Net Expenditure £	Gross Expenditure £	Appropriations in Aid £	Net Expenditure £
PROGRAMME 13.6 OTHER SERVICES						
A	<u>37,939,000</u>	<u>1,020,000</u>	<u>36,919,000</u>	<u>37,347,141</u>	<u>989,960</u>	<u>36,357,181</u>

ACCOUNT

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
PROGRAMME 13.6				
A1 Salaries*				
<i>Original</i>	31,699,000			
<i>Supplementary</i>	701,000			
	32,400,000	31,980,064	419,936	—
A2 General Expenses*				
<i>Original</i>	3,952,500			
<i>Less Supplementary</i>	103,000			
	3,849,500	3,693,673	155,827	—
A3 Telecommunication Services				
<i>Original</i>	1,539,000			
<i>Less Supplementary</i>	95,000			
	1,444,000	1,375,775	68,225	—
A4 Grant to the Commission for Local Authority Accounts				
<i>Original</i>	62,500			
<i>Less Supplementary</i>	57,000			
	5,500	40,000	—	34,500
A5 Scottish Information Service				
<i>Original</i>	322,000			
<i>Less Supplementary</i>	82,000			
	240,000	257,629	—	17,629
GROSS TOTAL				
<i>Original</i>	37,575,000			
<i>Supplementary</i>	364,000			
	£ 37,939,000	37,347,141	643,988	52,129
			Surplus of Gross Estimate over Expenditure 591,859	
<i>Deduct</i>		<u>Estimated</u>	<u>Realised</u>	
AZ Appropriations in Aid				
<i>Original</i>	734,000			
<i>Supplementary</i>	286,000			
	1,020,000	989,960		Deficiency of Appropriations in Aid realised 30,040
NET TOTAL				
<i>Original</i>	36,841,000			
<i>Supplementary</i>	78,000			
	£ 36,919,000	36,357,181		Net Surplus 561,819
			Actual surplus to be surrendered <u>£561,818·93</u>	

EXPLANATION of the Cause of Variation between Expenditure and Grant

A4 The basis of the grant was revised and an increase approved.

* See also Trading Accounts and Balance Sheets 1976-77 (H.C. 93 of 1977-78), page 2.

Receipts	Estimated	Realised
	£	£
Receipts payable to Consolidated Fund	—	3,093·12
Details of Receipts	Estimated	Realised
	£	£
(i) Receipts of classes authorised to be used as Appropriations in Aid		
Medical Referee Service: Repayment from National Insurance		
and Industrial Injuries Funds	446,000	445,820
Recoveries in respect of seconded staff and professional services	180,000	159,225 (a)
Receipts from European Economic Community	51,000	57,811 (b)
Miscellaneous	343,000	327,104
Total	£1,020,000	989,960
(ii) Receipts of other classes		
Miscellaneous	—	£3,093
(a) Less involvement in work for local authorities than estimated.		
(b) Additional services to EEC.		

Losses Statement*Summary*

Cash losses due to overpayment of salaries, wages and allowances (21 cases)	£ 59,241
Cash losses due to other causes (6 cases)	206
Total Cash Losses	£59,447

Details

Cash losses due to overpayment of salaries, wages and allowances	
Overpayment of salary to an officer between July 1973 and March 1976 due to a grading error	1,397
Overpayment of distant water allowance to crew of a fishery research vessel due to administrative error (of this sum £47,879 is appropriate to previous years)	56,608

Notes*Ex gratia Payments*

76 compensation payments	£761
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Gifts Made

Three vehicles valued at £975 were transferred to the Scottish Prisons Service

Loans outstanding at 31 March 1977

Loans to staff restaurants	£15,100
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N. G. Morrison
Accounting Officer

30 September 1977

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

D. O. Henley
Comptroller and Auditor General

OTHER SERVICES: WELSH OFFICE

SUMMARY OF PROGRAMME OUTTURN, and the ACCOUNT of the sum expended, in the year ended 31 March 1977, compared with the sum granted, for expenditure by the Welsh Office on central administration.

SUMMARY OF PROGRAMME OUTTURN

Section	Estimated			Actual		
	Gross Expenditure	Appropriations in Aid	Net Expenditure	Gross Expenditure	Appropriations in Aid	Net Expenditure
	£	£	£	£	£	£
PROGRAMME 13.6 OTHER SERVICES						
A	8,887,000	563,000	8,324,000	8,675,371	564,708	*8,110,663

* This figure is £1,708 less than the net total of expenditure on the Appropriation Account, being the difference between the Appropriations in Aid realised (£564,708) and those authorised to be applied (£563,000).

ACCOUNT

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
PROGRAMME 13.6				
A1 Salaries				
<i>Original</i>	6,847,000			
<i>Supplementary</i>	176,000			
	7,023,000	6,944,778	78,222	—
A2 General Administrative Expenses	1,276,000	1,135,308	140,692	—
A3 Tribunals, Commissions, Referee Services, &c.	588,000	595,285	—	7,285

EXPLANATION of the Cause of Variation between Expenditure and Grant

A2 Mainly due to expenditure on telephone services being less than expected.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
GROSS TOTAL				
<i>Original</i>	8,711,000			
<i>Supplementary</i>	176,000			
	<u>£ 8,887,000</u>	8,675,371	218,914	7,285
		<u>Estimated</u>		
<i>Deduct</i>		<u>Applied</u>		
AZ Appropriations in Aid				
<i>Original</i>	427,000			
<i>Supplementary</i>	136,000			
	<u>563,000</u>	563,000		
NET TOTAL				
<i>Original</i>	8,284,000			
<i>Supplementary</i>	40,000			
	<u>£ 8,324,000</u>	8,112,371		
			Surplus	
			211,629	
		Actual surplus to be surrendered	<u>£211,629·21</u>	

Receipts

Receipts payable to Consolidated Fund	Estimated	Realised
	£	£
(i) Receipts of classes authorised to be used as Appropriations in Aid	563,000	564,708·29
(ii) Receipts of other classes	—	48·00
Total	<u>£563,000</u>	<u>564,756·29</u>
Appropriated in aid		563,000·00
Payable separately to Consolidated Fund		<u>£1,756·29</u>

Details of Receipts

	Estimated	Realised
	£	£
(i) Receipts of classes authorised to be used as Appropriations in Aid		
Medical Referee Service: repayment from the National Insurance Fund and the Employment Services Agency	461,000	461,090
Other receipts	102,000	103,618
Total	<u>£563,000</u>	<u>564,708</u>
(ii) Receipts of other classes (Miscellaneous)	—	<u>£48</u>

Losses Statement

Cash losses due to overpayment of salaries, wages and allowances, etc. (34 cases) £4,273

Details

A delay in calculating starting pay on promotion resulted in payments of long hours gratuity to an officer whose salary was above the maximum allowed £595

Note*Ex gratia Payments*

6 *ex gratia* payments totalling £1,768.

Hywel Evans

Accounting Officer

28 September 1977

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

D. O. Henley

Comptroller and Auditor General

**OTHER SERVICES:
HOME BROADCASTING AND WIRELESS TELEGRAPHY**

SUMMARY OF PROGRAMME OUTTURN, and the ACCOUNT of the sum expended, in the year ended 31 March 1977, compared with the sum granted, for expenditure by the Home Office on grants to the British Broadcasting Corporation for home broadcasting, and civil defence, central administration, wireless telegraphy and sundry other services.

SUMMARY OF PROGRAMME OUTTURN

Section	Estimated			Actual		
	Gross Expenditure £	Appropriations in Aid £	Net Expenditure £	Gross Expenditure £	Appropriations in Aid £	Net Expenditure £
PROGRAMME 9.4 CIVIL DEFENCE						
A	88,000	—	88,000	66,253	—	66,253
PROGRAMME 13.6 OTHER SERVICES						
B	1,750,000	1,000	1,749,000	1,669,006	887	1,668,119
C	1,212,000	1,337,000	(125,000)	1,198,604	1,307,263	(108,659)
D	—	—	—	—	—	—
	<u>2,962,000</u>	<u>1,338,000</u>	<u>1,624,000</u>	<u>2,867,610</u>	<u>1,308,150</u>	<u>1,559,460</u>
NON-DIRECT PUBLIC EXPENDITURE						
E	247,498,000	—	247,498,000	246,430,820	—	246,430,820
Total	<u>£250,548,000</u>	<u>1,338,000</u>	<u>249,210,000</u>	<u>249,364,683</u>	<u>1,308,150</u>	<u>248,056,533</u>

ACCOUNT

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
PROGRAMME 9.4				
SECTION A				
CIVIL DEFENCE				
A1 Grant for BBC Home Services Civil Defence Expenditure				
<i>Original</i>	77,000			
<i>Supplementary</i>	11,000			
	<u>88,000</u>	66,253	21,747	—
PROGRAMME 13.6				
SECTION B				
CENTRAL ADMINISTRATION				
B1 Administration				
<i>Original</i>	1,676,000			
<i>Supplementary</i>	74,000			
	<u>1,750,000</u>	1,669,006	80,994	—
SECTION C				
WIRELESS TELEGRAPHY				
C1 Payment to the Post Office, &c., for Non-broadcasting Agency Services				
<i>Original</i>	757,000			
<i>Supplementary</i>	130,000			
	<u>887,000</u>	878,872	8,128	—
C2 Purchase and Maintenance of Vehicles and Engineering Equipment				
<i>Original</i>	270,000			
<i>Supplementary</i>	55,000			
	<u>325,000</u>	319,732	5,268	—
SECTION D				
OTHER SERVICES				
D1 Loan to the Independent Broadcasting Authority				
<i>Original</i>	100,000			
<i>Less Supplementary</i>	100,000			
	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>

EXPLANATION of the Causes of Variation between Expenditure and Grant
A1 For details of Grant and Expenditure see Other Note.

OTHER SERVICES:

HOME BROADCASTING AND WIRELESS TELEGRAPHY

1976-77, Class XIII, Vote 24

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
NON-DIRECT PUBLIC EXPENDITURE				
SECTION E				
BROADCASTING RECEIVING LICENCES				
E1 Grant for BBC Home Services General Purposes Expenditure				
<i>Original</i>	214,439,990			
<i>Supplementary</i>	6,398,000			
<i>Supplementary</i>	2,695,010			
	223,533,000	224,533,000	—	1,000,000
E2 Payment to the Post Office, &c., for Broadcasting Agency Services				
<i>Original</i>	23,500,000			
<i>Supplementary</i>	400,000			
	23,900,000	21,836,584	2,063,416	—
E3 Ex gratia payments in respect of television licence refunds				
<i>Original</i>	10			
<i>Supplementary</i>	64,990			
	65,000	61,236	3,764	—
GROSS TOTAL				
<i>Original</i>	240,820,000			
<i>Supplementary</i>	6,398,000			
<i>Supplementary</i>	3,330,000			
	£250,548,000	249,364,683	2,183,317	1,000,000
			Surplus of Gross Estimate over Expenditure 1,183,317	
Z Deduct Appropriations in Aid				
<i>Original</i>	1,377,000			
<i>Less Supplementary</i>	39,000			
	1,338,000	1,308,150	Deficiency of Appropriations in Aid realised 29,850	
NET TOTAL				
<i>Original</i>	239,443,000			
<i>Supplementary</i>	6,398,000			
<i>Supplementary</i>	3,369,000			
	£249,210,000	248,056,533	Net Surplus 1,153,467	
			Actual surplus to be surrendered £1,153,466·99	
Receipts			Estimated	Realised
Receipts payable to Consolidated Fund			£ 176,000	£ 176,134·10

OTHER SERVICES:

HOME BROADCASTING AND WIRELESS TELEGRAPHY

1976-77, Class XIII, Vote 24

Details of Receipts

	Estimated	Realised
	£	£
(i) Receipts of classes authorised to be used as Appropriations in Aid		
Subhead BZ		
Receipts not attributable to specific programmes	£1,000	887
Subhead CZ		
Wireless Telegraphy and programme distribution fees	£1,337,000	1,307,263
Total	£1,338,000	1,308,150
(ii) Receipts of other classes		
Interest on loan to the Independent Broadcasting Authority	£176,000	176,132
Miscellaneous	—	2
Total	£176,000	176,134

Notes*Loans outstanding at 31 March 1977*

Loan to Independent Broadcasting Authority	£1,650,000
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Other Note

The expenditure under Subhead A1 is divisible between current and capital as follows:

	Grant	Expenditure
	£	£
A1 Current Expenditure	16,000	10,775 (a)
Capital Expenditure	72,000	55,478 (b)
	£88,000	66,253

(a) Due to a change in the use of Post Office circuits.

(b) Mainly due to delay in receipt of claims for grant.

R. T. Armstrong
Accounting Officer

23 September 1977

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

D. O. Henley
Comptroller and Auditor General

**OTHER SERVICES: OFFICE OF THE PARLIAMENTARY
 COMMISSIONER AND HEALTH SERVICE COMMISSIONERS**

ACCOUNT of the sum expended, in the year ended 31 March 1977, compared with the sum granted, for the expenditure of the Office of the Parliamentary Commissioner for Administration and the Health Service Commissioners for England, Scotland and Wales.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
PROGRAMME 13.6				
OTHER SERVICES				
A1 Office of the Parliamentary Commissioner and Health Service Commissioners	597,000	568,727	28,273	—
Surplus			28,273	
Actual surplus to be surrendered			£28,272·65	

I. V. Pugh
 Accounting Officer

15 July 1977

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

D. O. Henley
 Comptroller and Auditor General

OTHER SERVICES: PUBLIC TRUSTEE

SUMMARY OF PROGRAMME OUTTURN, and the ACCOUNT of the sum expended, in the year ended 31 March 1977, compared with the sum granted, for the expenditure of the Office of the Public Trustee.

SUMMARY OF PROGRAMME OUTTURN

Section	Estimated			Actual		
	Gross Expenditure	Appropriations in Aid	Net Expenditure	Gross Expenditure	Appropriations in Aid	Net Expenditure
	£	£	£	£	£	£
PROGRAMME 13.6						
OTHER SERVICES						
A	1,932,000	1,930,000	2,000	1,872,934	2,863,581	*(990,647)

* Due to the token nature of this Vote estimated Appropriations in Aid (AZ) were restricted to £1,930,000 to produce a net expenditure figure of £2,000: total receipts were estimated at £2,950,000. In the Appropriation Account net expenditure is shown as nil with Appropriations in Aid applied of £1,872,934. Actual outturn figures above take account of total receipts of £2,863,581.

ACCOUNT

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
PROGRAMME 13.6				
A1 Public Trustee				
Original	1,877,000			
Supplementary	55,000			
	1,932,000	1,872,934	59,066	—
	Estimated	Applied	Surplus of Gross Estimate over Expenditure 59,066	
Deduct				
AZ Appropriations in Aid				
Original	1,876,000			
Supplementary	54,000			
	1,930,000	1,872,934	Difference between Estimated and Applied Appropriations in Aid 57,066	
NET TOTAL				
Original	1,000			
Supplementary	1,000			
	£ 2,000	—	Net Surplus to be surrendered £2,000	

Receipts

Receipts payable to Consolidated Fund	Estimated	Realised
	£	£
(i) Receipts of classes authorised to be used as Appropriations in Aid (Fees, etc.)	2,950,000	2,863,580·55
(ii) Receipts of other classes	—	286·65
Total	£2,950,000	2,863,867·20
Amount authorised to be appropriated in aid	1,930,000	1,872,933·96
Payable separately to Consolidated Fund	£1,020,000	990,933·24

Losses Statement*Summary*

Cash losses on trusts due to causes other than theft, fraud, etc. (6 cases) £1,572

Details

Loss to a trust owing to incorrect transactions under Exchange Control Regulations £1,251

A. A. Creamer
Accounting Officer

30 September 1977

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

D. O. Henley
Comptroller and Auditor General

OTHER SERVICES: IRISH LAND PURCHASES

SUMMARY OF PROGRAMME OUTTURN, and the ACCOUNT of the sum expended, in the year ended 31 March 1977, compared with the sum granted, for charges in connection with land purchases in Northern Ireland, and the expenses of management of guaranteed stocks and bonds issued for the purpose of Irish land purchases.

SUMMARY OF PROGRAMME OUTTURN

Section	Estimated			Actual		
	Gross Expenditure £	Appropriations in Aid £	Net Expenditure £	Gross Expenditure £	Appropriations in Aid £	Net Expenditure £
PROGRAMME 13.6 OTHER SERVICES						
A	297,100	100	297,000	293,549	4	293,545

ACCOUNT

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
PROGRAMME 13.6				
A1 Land Purchase Annuities	252,000	249,267	2,733	—
A2 Percentage Stock	33,000	32,632	368	—
A3 Management of Guaranteed Stocks and Bonds	12,000	11,650	350	—
A4 Improvement Annuities	100	—	100	—
GROSS TOTAL	£ 297,100	293,549	3,551	—
	Estimated	Realised	Surplus of Gross Estimate over Expenditure 3,551	
<i>Deduct</i> AZ Appropriations in Aid	100	4	Deficiency of Appropriations in Aid realised 96	
NET TOTAL	£ 297,000	293,545	Net Surplus 3,455	
		Actual surplus to be surrendered	<u>£3,454.50</u>	

F. D. Ashby
Accounting Officer

19 August 1977

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

D. O. Henley
Comptroller and Auditor General

OTHER SERVICES: CHARITIES (TRANSITIONAL RELIEF)

ACCOUNT of the sum expended, in the year ended 31 March 1977, compared with the sum granted, for transitional payments to certain charities.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
PROGRAMME 13.6 OTHER SERVICES				
Transitional Relief for Charities with Income from certain dispositions				
<i>Original</i>	1,300,000			
<i>Supplementary</i>	800,000			
	<u>2,100,000</u>	<u>2,064,987</u>	35,013	—
	Surplus		<u>35,013</u>	
	Actual surplus to be surrendered		<u>£35,013·29</u>	

Receipts

	Estimated	Realised
	£	£
Receipts payable to Consolidated Fund	—	—
Refunds of overpayments made in previous years	—	<u>495·45</u>

William Pile
Accounting Officer

29 September 1977

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

D. O. Henley
Comptroller and Auditor General

OTHER SERVICES: REPAYMENTS TO THE CONTINGENCIES FUND

ACCOUNT of the sum expended, in the year ended 31 March 1977, compared with the sum granted, to repay to the Contingencies Fund certain miscellaneous advances.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
PROGRAMME 13.6 OTHER SERVICES				
Other Services: Repayments to the Contingencies Fund	440,000	439,743	257	—
		Surplus	257	
		Actual surplus to be surrendered	<u>£256·97</u>	

A. K. Rawlinson
Accounting Officer

29 September 1977

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

D. O. Henley
Comptroller and Auditor General

CLASS XIV

COMMON SERVICES

CLASS XIV:

Page	No. of Vote	SERVICE	Estimated Gross Expenditure	Authorised Appropriations in Aid	Supply Grant
			£	£	£
248	1	Office and General Accommodation Services	444,408,010	66,443,010	377,965,000
—	*2	Office and General Accommodation Services: Furniture and Equipment, Transport, &c. (Repayment)	—	—	—
255	3	Stationery and Printing	162,891,000	74,342,000	88,549,000
260	4	Computers and Telecommunications	63,189,000	24,173,000	39,016,000
264	5	Home and Overseas Publicity: Central Office of Information	28,356,000	4,755,000	23,601,000
268	6	Civil Superannuation, &c.	392,370,000	76,610,000	315,760,000
272	7	Rates on Government Property	140,450,000	14,780,000	125,670,000
275	8	Other Common Services: Government Actuary	469,000	206,000	263,000
277	9	Other Common Services: Civil Service Catering Services	10,187,000	9,150,000	1,037,000
		Total	£ 1,242,320,010	270,459,010	971,861,000

* The token provision of £1,000 for this Vote in the Original Estimates of March 1976 (H.C. 276 of 1975-76) was withdrawn by Revised Estimates of July 1976 (H.C. 483 of 1975-76) because a Trading Fund was introduced for the Supplies Division of the Property Services Agency as from 1 April 1976. The Fund's Accounts are published separately as a White Paper.

COMMON SERVICES

Gross Expenditure	Appropriations in Aid applied	Net Expenditure	Gross Expenditure compared with Estimate: Saving or (Excess)	Deficiency of Appropriations in Aid	Amount to be surrendered	Extra Receipts payable to Consolidated Fund	No. of Vote
£	£	£	£	£	£	£	
435,633,883	66,443,010	369,190,873	8,774,127	—	8,774,127	10,176,568·23	1
—	—	—	—	—	—	—	2
144,436,886	68,546,034	75,890,852	18,454,114	5,795,966	12,658,148	1,058·75	3
61,912,197	23,373,398	38,538,799	1,276,803	799,602	477,201	433,934·80	4
24,923,955	4,001,160	20,922,795	3,432,045	753,840	2,678,205	—	5
389,075,040	76,610,000	312,465,040	3,294,960	—	3,294,960	36,969,440·02	6
140,713,916	14,780,000	125,933,916	(263,916)	—	—	1,556,624·98	7
463,554	202,652	260,902	5,446	3,348	2,098	—	8
9,973,319	8,956,803	1,016,516	213,681	193,197	20,484	—	9
1,207,132,750	262,913,057	944,219,693	35,451,176 (263,916)	7,545,953		49,137,626·78	
Total amount to be surrendered					£	27,905,223	
Actual total amount to be surrendered					£	27,905,223·33	

RECONCILIATION of the Amount to be Surrendered

Supply Grant	£	971,861,000
Less: Net Expenditure		944,219,693
		<u>27,641,307</u>
Amount for which Parliamentary authority is required:		
† Vote 7 Excess to be met from:	£	
Surplus receipts	263,906	
Excess Vote	10	
		<u>263,916</u>
Amount to be surrendered		<u>£27,905,223</u>

† See Report, paragraphs 133 and 134.

OFFICE AND GENERAL ACCOMMODATION SERVICES

SUMMARY OF PROGRAMME OUTTURN, and the ACCOUNT of the sum expended, in the year ended 31 March 1977, compared with the sum granted, for expenditure by the Property Services Agency of the Department of the Environment on public building work and accommodation services, &c., for civil purposes in the United Kingdom, transport services and sundry other services.

SUMMARY OF PROGRAMME OUTTURN

Section	Estimated			Actual		
	Gross Expenditure £	Appropriations in Aid £	Net Expenditure £	Gross Expenditure £	Appropriations in Aid £	Net Expenditure £
PROGRAMME 14.1						
OFFICE AND GENERAL						
ACCOMMODATION SERVICES						
A	289,825,000	31,371,010	258,453,990	283,254,168	38,640,930	244,613,238
B	10	—	10	43,934	—	43,934
C	100,600,000	34,700,000	65,900,000	101,314,825	36,344,154	64,970,671
	<u>390,425,010</u>	<u>66,071,010</u>	<u>324,354,000</u>	<u>384,612,927</u>	<u>74,985,084</u>	<u>309,627,843</u>
PROGRAMME 14.7						
OTHER COMMON SERVICES						
D	8,128,000	150,000	7,978,000	8,087,949	59,279	8,028,670
OTHER PROGRAMMES						
E	45,855,000	222,000	45,633,000	42,933,007	191,362	42,741,645
Total	<u>£444,408,010</u>	<u>66,443,010</u>	<u>377,965,000</u>	<u>435,633,883</u>	<u>75,235,725</u>	<u>*360,398,158</u>

* This figure is £8,792,715 less than the net total of expenditure on the Appropriation Account, being the difference between the Appropriations in Aid realised (£75,235,725) and those authorised to be applied (£66,443,010).

ACCOUNT

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
PROGRAMME 14.1				
SECTION A				
OFFICE AND GENERAL ACCOMMODATION SERVICES				
A1 Acquisitions and New Works				
<i>Original</i> 65,025,000				
<i>Supplementary</i> 5,000,000				
<i>Supplementary</i> 500,000				
	70,525,000	68,307,560	2,217,440	—
A2 Purchase of Furniture and Equipment				
<i>Original</i> 22,000,000				
<i>Supplementary</i> 1,600,000				
<i>Supplementary</i> 1,100,000				
	24,700,000	23,569,549	1,130,451	—
A3 Rents, &c.				
<i>Original</i> 96,900,000				
<i>Less Supplementary</i> 3,400,000				
	93,500,000	90,337,838	3,162,162	—
A4 Maintenance and Running Costs				
<i>Original</i> 98,300,000				
<i>Supplementary</i> 2,500,000				
<i>Supplementary</i> 300,000				
	101,100,000	101,039,221	60,779	—
SECTION B				
WORKS AND LANDS REPAYMENT SERVICES				
B1 Repayment Services (Net)	10	43,934	—	43,924

EXPLANATION of the Causes of Variation between Expenditure and Grant

B1 The Department provided £95.0m of new works and £24.9m of other services on repayment terms. Of this 71.8 per cent referred to the Post Office (£86.1m).

The position on 31 March 1977 was as follows:

	£	£
Excess of expenditure over receipts to 31 March 1976		349,423
Expenditure 1976-77	119,926,056	
Receipts	119,882,122	
Excess of expenditure over receipts 1976-77		43,934 (a)
Excess of expenditure over receipts to 31 March 1977		£393,357

(a) Expenditure arose for which funds were not obtained in advance and payment was not received in 1976-77.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
SECTION C				
ADMINISTRATION				
C1 Salaries, &c.				
<i>Original</i>	84,900,000			
<i>Supplementary</i>	3,900,000			
<i>Supplementary</i>	1,500,000			
	<u>90,300,000</u>	90,647,178	—	347,178
C2 General Administrative Expenses				
<i>Original</i>	7,600,000			
<i>Less Supplementary</i>	400,000			
	<u>7,200,000</u>	7,381,534	—	181,534
C3 Telecommunications Services				
<i>Original</i>	3,500,000			
<i>Less Supplementary</i>	400,000			
	<u>3,100,000</u>	3,286,113	—	186,113
PROGRAMME 14.7				
SECTION D				
TRANSPORT SERVICES				
D1 Transport Services				
<i>Original</i>	7,328,000			
<i>Supplementary</i>	800,000			
	<u>8,128,000</u>	8,087,949	40,051	—
OTHER PROGRAMMES				
SECTION E				
SPECIALISED ACCOMMODATION SERVICES				
E1 Acquisitions and New Works				
<i>Original</i>	32,188,000			
<i>Supplementary</i>	1,400,000			
<i>Supplementary</i>	8,500,000			
<i>Supplementary</i>	700,000			
	<u>42,788,000</u>	39,584,669	3,203,331	—
E2 Rents, &c.				
<i>Original</i>	3,867,000			
<i>Less Supplementary</i>	800,000			
	<u>3,067,000</u>	3,348,338	—	281,338

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
GROSS TOTAL				
<i>Original</i>	421,608,010			
<i>Supplementary</i>	1,400,000			
<i>Supplementary</i>	22,300,000			
<i>Less Supplementary</i>	900,000			
	<u>£444,408,010</u>	435,633,883	9,814,214	1,040,087
		<u>Estimated</u>		
<i>Deduct</i>		<u>Applied</u>		
Z Appropriations in Aid				
<i>Original</i>	80,543,010			
<i>Less Supplementary</i>	4,200,000			
<i>Less Supplementary</i>	9,900,000			
	<u>66,443,010</u>	66,443,010		
NET TOTAL				
<i>Original</i>	341,065,000			
<i>Supplementary</i>	1,400,000			
<i>Supplementary</i>	26,500,000			
<i>Supplementary</i>	9,000,000			
	<u>£377,965,000</u>	369,190,873		Surplus 8,774,127
		Actual surplus to be surrendered		<u>£8,774,126·88</u>

Receipts

Receipts payable to Consolidated Fund	Estimated	Realised
	£	£
(i) Receipts of classes authorised to be used as Appropriations in Aid	66,443,010	75,235,724·80
(ii) Receipts of other classes	—	1,383,853·43
Total	£66,443,010	76,619,578·23
Appropriated in aid		66,443,010·00
Payable separately to Consolidated Fund		£10,176,568·23

Details of Receipts	Estimated	Realised
	£	£
(i) Receipts of classes authorised to be used as Appropriations in Aid		
Subhead AZ		
Repayments from National Insurance, Industrial Injuries and other Funds	15,700,000	14,838,897
Rents and related receipts	12,879,000	20,905,774 (a)
Sales of surplus property and stores	1,540,000	1,322,445 (b)
Other receipts	1,252,010	1,573,814 (c)
	<u>£31,371,010</u>	<u>38,640,930</u>
Subhead CZ		
Reimbursement of departmental expenses incurred on work carried out on repayment terms and other receipts	34,400,000	35,942,154
Recovery of deductible input VAT	300,000	402,000 (d)
	<u>£34,700,000</u>	<u>36,344,154</u>
Subhead DZ		
Government Car Service and Interdepartmental Despatch Service	£150,000	59,279 (e)
Subhead EZ		
Sale of land and buildings	£222,000	191,362 (f)
Total	<u>£66,443,010</u>	<u>75,235,725</u>
(ii) Receipts of other classes		
Supply of heating oil to repayment clients	—	1,356,693
Recovery of staff costs for prior years	—	15,225
Refund of VAT from PSA Supplies	—	10,625
Works services instalments receipts	—	762
Compensation from a former employee convicted of fraudulent travel and subsistence claims	—	548
Total		<u>£1,383,853</u>
(a) Mainly due to underestimation of receipts from the Employment Service Agency, Training Services Agency and Health and Safety Executive.		
(b) Mainly due to the sale of a property being delayed by the purchaser.		
(c) Underestimation of miscellaneous receipts including a refund from the National Coal Board.		
(d) Due to the underestimation of the requirements of some repayment clients.		
(e) Retrospective adjustments of an over recovery last year.		
(f) Cancellation of the sale of a property.		

Losses Statement

Summary

	£
Cash losses due to overpayments of salaries, wages and allowances, etc. (89 cases)	13,083
Cash losses due to other causes (17 cases)	126
Total Cash Losses	<u>£13,209</u>
Claims abandoned (44 cases)	£56,413
Stores losses due to theft, fraud, arson or sabotage, etc. *(398 cases)	283,488
Stores losses due to other causes (61 cases)	14,952
Total Stores Losses	<u>£298,440</u>

* Prosecution was undertaken wherever appropriate and practicable.

Losses Statement contd.

<i>Details</i>	£
Cash losses due to overpayments of salaries, wages and allowances, etc.	
Overpayment of wages to 67 industrial staff due to a misinterpretation of one of the terms of a productivity agreement	2,849
The overpayment of detached duty allowances to an employee between April 1972 and March 1975 due to an administrative error. The payments were received in good faith and recovery was waived	2,522
Overissue of subsistence allowances to 45 industrial employees due to a misunderstanding of new regulations introduced in 1975. The overpayment was received in good faith and recovery was waived	1,693
Overpayment of salaries to 15 typists due to misinterpretation of the terms of a re-structuring agreement. The overpayments were received in good faith and recovery was waived	1,183
Claims abandoned	
Against a lessor for consideration for surrender of lease	25,000
Waiver of departmental expenses on services carried out at Aldergrove Airport	14,877
Waiver of compensation from the Arts Council of Great Britain for not renewing a tenancy	11,000
Waiver of damage costs due to an electrical fault	746
Waiver of departmental expenses on maintenance of shared pump plant	702
Waiver of claim against a contractor for delay in completing a contract	658
Stores losses due to theft, fraud, arson or sabotage, etc.	
Damage caused by fire to Government buildings (£171,000, £12,415, £8,500, £8,100, £4,550, £3,365, £2,500, £2,500, £2,500, £1,500, £1,400, £850)	219,180
Damage by explosions to Government buildings in Northern Ireland during civil disturbances (3 cases)	21,326
Theft of lead from roofs of various buildings (£2,828, £2,351, £1,110, £527)	6,816
Theft of stores at DHSS reception centre	2,379
Damage to plate glass windows by vandals (£913, £650, £647)	2,210
Damage to doors, windows and fence by persons unknown	1,944
Loss of portable standby generating equipment presumed stolen	1,250
Damage to fixtures and fittings by vandals	995
Loss of stores by fire at DHSS reception centre	975
Theft of carpet by persons unknown	826
Damage to an office wall by a stolen vehicle, driver unknown	750
Damage to furniture and property by persons unknown	727
Theft of floor coverings and other fittings by persons unknown	698
Loss of oil and damage to property	579
Stores losses due to other causes	
Damage to floor coverings by flood water	11,263
Accidental damage by fire to fabric and furnishings	604

Notes*Ex gratia Payments*

19 payments totalling £15,835.

Gift Made

Free transfer of equipment valued at £3,000 to the Greater London Council in respect of the London Tidal Warning System.

*Notes contd.**Transfers of Land and Buildings*

Land valued at £60,000 was transferred to the Department of Health and Social Security. When the Manpower Services Commission and its Agencies and the Health and Safety Executive became repayment bodies on 1 April 1975, the estimated value of furniture transferred to them without charge was £2,808,000. Some of the property they occupied was to be transferred also. The transfer has been delayed; no rent has been charged by the Property Services Agency for occupation of the property meanwhile, but the bodies concerned have met all outgoings including the rent payable to the landlords of leasehold property. Had market rents been charged to the bodies they would have paid the Property Services Agency an estimated £3,168,724 per annum. Steps are being taken to effect the legal transfer of the property.

Loans outstanding at 31 March 1977

Works services being paid for by instalments £5,078

W. R. Cox

Accounting Officer

30 September 1977

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

D. O. Henley

Comptroller and Auditor General

STATIONERY AND PRINTING

See also Report of Comptroller and Auditor General

SUMMARY OF PROGRAMME OUTTURN, and the ACCOUNT of the sum expended, in the year ended 31 March 1977, compared with the sum granted, for the expenditure of Her Majesty's Stationery Office on the procurement and production of stationery and printing, on publishing, and on certain other services.

SUMMARY OF PROGRAMME OUTTURN

Section	Estimated			Actual		
	Gross Expenditure £	Appropriations in Aid £	Net Expenditure £	Gross Expenditure £	Appropriations in Aid £	Net Expenditure £
PROGRAMME 14.2						
STATIONERY AND PRINTING (HOME)						
A	143,784,000	65,897,000	77,887,000	126,226,579	59,791,237	66,435,342
B	1,333,000	—	1,333,000	701,046	—	701,046
C	14,203,000	8,445,000	5,758,000	13,704,569	8,754,797	4,949,772
D	3,571,000	—	3,571,000	3,804,692	—	3,804,692
Total	£162,891,000	74,342,000	88,549,000	144,436,886	68,546,034	75,890,852

ACCOUNT

Service	Grant £	Expenditure £	Expenditure compared with Grant	
			Less than Granted £	More than Granted £
PROGRAMME 14.2				
SECTION A				
PROCUREMENT SERVICES				
A1 Capital Expenditure	418,000	146,520	271,480	—
A2 Supplies Purchased	57,407,000	49,453,742	7,953,258	—
A3 Printing and Binding Procured	86,274,000	76,139,244	10,134,756	—
A4 Salaries, &c.	6,681,000	6,805,521	—	124,521
A5 General Expenses	3,409,000	3,442,256	—	33,256
<i>Less</i>				
AX Publications Paper, Printing and Binding (Transfer to Publishing Services, Subhead C1)	(10,405,000)	(9,760,704)	(644,296)	—

EXPLANATION of the Causes of Variation between Expenditure and Grant

- A1 A major mechanical handling project was postponed and the purchase of other equipment was delayed until 1977-78.
A2 and A3 Due mainly to a substantial reduction in departments' demands, partly offset by higher prices.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
SECTION B				
PRODUCTION SERVICES				
B1 Capital Expenditure	1,333,000	701,046	631,954	—
B2 Current Expenditure: Presses and Binderies	14,559,000	14,858,899	—	299,899
B3 Current Expenditure: Reprographic Units	3,244,000	3,321,183	—	77,183
<i>Less</i>				
BX HMSO Production (Transfer to Procurement Services, Subhead A3)	(17,803,000)	(18,180,082)	—	(377,082)
SECTION C				
PUBLISHING SERVICES*				
C1 Publications Paper, Printing and Binding (Transfer from Subhead AX)	10,405,000	9,760,704	644,296	—
C2 Salaries, &c.	3,081,000	3,226,706	—	145,706
C3 General Expenses	717,000	717,159	—	159
SECTION D				
CENTRAL SERVICES				
D1 Salaries, &c.	2,652,000	2,933,068	—	281,068
D2 General Expenses	919,000	871,624	47,376	—
GROSS TOTAL	£162,891,000	144,436,886	19,038,824	584,710
	<i>Estimated</i>	<i>Realised</i>	Surplus of Gross Estimate over Expenditure 18,454,114	
<i>Deduct</i>			Deficiency of Appropriations in Aid realised 5,795,966	
Z Appropriations in Aid	74,342,000	68,546,034		
NET TOTAL	£88,549,000	75,890,852	Net Surplus 12,658,148	
			Actual surplus to be surrendered £12,658,148·08	

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

B1 There were delays in the implementation of major projects.

D1 Due mainly to pay awards.

* See also Trading Accounts and Balance Sheets 1976-77 (H.C 93 of 1977-78).

Receipts	Estimated	Realised
	£	£
Receipts payable to Consolidated Fund	—	1,058·75
Details of Receipts	Estimated	Realised
	£	£
(i) Receipts of classes authorised to be used as Appropriations in Aid		
Subhead AZ		
Receipts from repaying departments	58,747,000	51,786,919 (a)
Sales of departmental publications	3,500,000	4,641,370 (b)
Disposals and miscellaneous	650,000	915,797 (c)
Recovery of deductible input VAT	3,000,000	2,447,151 (d)
	£65,897,000	59,791,237
Subhead CZ		
Sales of HMSO and agency publications to the public and repaying departments	7,705,000	7,716,304
Advertisement and copyright fees	740,000	1,038,493 (e)
	£8,445,000	8,754,797
Total	£74,342,000	68,546,034
(ii) Receipts of other classes		
Settlement of accident claims led to recovery of salaries paid in closed years	—	226
Recoveries of overpayments made in closed years	—	833
Total		£1,059

(a) and (d) The shortfall reflects reduced expenditure on behalf of repaying departments.

(b) Due mainly to higher prices.

(c) Mainly higher prices and larger arisings of waste paper and other stores.

(e) Receipts were greater than expected, due partly to higher rates.

Value of Stock in Hand on 31 March 1976 and 31 March 1977

	On 31.3.76 at rates current on 31.3.76 excluding VAT	On 31.3.77 at rates current on 31.3.76 excluding VAT	On 31.3.77 at rates current on 31.3.77 excluding VAT	On 31.3.77 at rates current on 31.3.77 including VAT
	£	£	£	£
Paper	7,760,491	8,118,283	9,188,801	9,923,905
Office supplies	566,361	1,033,247	1,136,433	1,227,348
Office machinery	520,553	389,501	458,215	494,872
Books	2,342	6,407	7,294	7,548
Binding	65,336	63,125	72,644	78,456
General service items (forms and miscellaneous)	164,798	202,537	214,374	231,512
	£9,079,881	9,813,100	11,077,761	11,963,641
Paper etc., in contractors' depots for printing, etc.	£1,377,782	1,476,386	1,627,518	1,757,711

This statement does not include the value of government publications held in stock.

Losses Statement

<i>Summary</i>	£
Cash losses due to overpayment of salaries, wages or allowances (25 cases)	4,948
Cash losses due to other causes (9 cases)	8,091
Total Cash Losses	£13,039
Fruitless payments (129 cases)	£75,579
Claims abandoned (27,906 cases)	£57,436
Stores losses due to theft, fraud, arson or sabotage* (247 cases)	16,501
Stores losses due to other causes (1,008 cases)	80,757
Total Stores Losses	£97,258

* Prosecution was undertaken wherever appropriate and practicable.

As the supplying department, HMSO notes losses incurred by other departments except that losses of stationery and office machinery in the custody of the Armed Forces and Civil Outport Establishments are written off by the Defence Council.

<i>Details</i>	£
Cash losses due to overpayments of salaries, wages or allowances	
Misinterpretation of the regulations relating to starting pay on promotion resulted in unrecovered overpayment of salaries	2,235
Cash losses due to other causes	
Payrolls and vouchers supporting a sub-account were lost in transit to Headquarters. Salaries and wages made up £6,955 of the total payments	7,298
Disregard of instructions concerning contracts procedures by one individual resulted in losses which could not in some instances be assessed, but in four cases the amounts were identifiable	777
Fruitless payments	
An error in a widely circulated Value Added Tax notice necessitated the printing and insertion of addendum pages	20,657
Forms were wasted as a result of errors made by a department in their printing requests	14,483
A publication required reprinting when one of the colours originally requested for navigational diagrams proved to be incorrect	3,938
Delays by a department in introducing a special new pay envelope resulted in subsequent obsolescence when pay statements had to be redesigned following the Employment Protection Act 1975	3,398
Unexpected problems connected with the colour balancing of transparencies for use in the production of a brochure led to additional processing and extra expense	2,441
Invoices were unusable as computer input documents when an improvised numbering method used to meet delivery dates proved unsuccessful	2,410
Acceptance of incorrect envelope proofs resulted in extra costs for overprinting	2,036
Claims abandoned	
Minor claims not pursued on grounds of cost effectiveness (17,244 cases)	8,048
Stores losses due to other causes	
Forms and stationery valued at £143,312 were damaged when a water main burst in a department's bulk stationery store which was used for departmental and National Insurance Fund stocks; the value recovered as waste was £3,461. A net loss of £78,759 has been noted on the National Insurance Fund Account	61,092

Notes

<i>Ex gratia Payments</i>	£
2 extra-contractual payments	6,405
104 compensation payments	397
2 other <i>ex gratia</i> payments	360

Gifts Made

The value of discount allowed on government publications supplied at half price to public libraries was £304,408.

Government publications, mostly Parliamentary, to a total value of £37,874 were presented to various bodies, mainly legal and university libraries and overseas legislatures.

Miscellaneous office machinery with a depreciated value of £10,729 was transferred to the Advisory, Conciliation, and Arbitration Service on the 1 April 1976 when the department changed from allied service to a repayment basis.

Copies of proceedings of an international conference, costing £942, were presented to selected speakers and delegates.

A presentation of twelve leather bound copies of the "History of Anglo Moroccan Relations" valued at £805 was made to King Hassan and Ministers in the Moroccan Government.

Miscellaneous office machinery with a depreciated value of £747 was transferred to the Health and Safety Executive when the Agricultural Safety Inspectorate became part of that department on a repayment basis on the 1 March 1976.

Publications to the value of £534 were presented to Institutions of the European Economic Community.

A donation of £300 was made to the Institute of Printing.

The value of despatch boxes retained by outgoing Ministers was £252.

Surplus photographic equipment of historical interest valued at £155 was presented to a museum for display.

A donation of £100 was made to the Manchester Polytechnic towards the expenses of the "Caxton 500 Exhibition".

3 other gifts totalling £100 were made.

Loans outstanding at 31 March 1977

Loans to staff restaurants	£20,050
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Bernard M. Thimont

Accounting Officer

29 September 1977

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

D. O. Henley

Comptroller and Auditor General

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
SECTION C				
CENTRAL ADMINISTRATION (CENTRAL COMPUTER AGENCY)				
C1 Central Administration				
Original	509,000			
Less Supplementary	111,000			
	398,000	398,175	—	175
GROSS TOTAL				
Original	61,689,000			
Supplementary	1,500,000			
	£ 63,189,000	61,912,197	2,222,908	946,105
	Estimated	Realised	Surplus of Gross Estimate over Expenditure 1,276,803	
<i>Deduct</i>				
Z Appropriations in Aid				
Original	24,686,000			
Less Supplementary	513,000			
	24,173,000	23,373,398		Deficiency of Appropriations in Aid realised 799,602
NET TOTAL				
Original	37,003,000			
Supplementary	2,013,000			
	£ 39,016,000	38,538,799		Net Surplus £477,201
	Actual surplus to be surrendered		£477,200·73	

Receipts

	Estimated	Realised
	£	£
Receipts payable to Consolidated Fund		
(i) Receipts of classes authorised to be used as Appropriations in Aid	24,173,000	23,373,397·88
(ii) Receipts of other classes	—	433,934·80
Total	£24,173,000	23,807,332·68
Appropriated in aid		23,373,397·88
Payable separately to Consolidated Fund		£433,934·80

Details of Receipts

	Estimated	Realised
	£	£
(i) Receipts of classes authorised to be used as Appropriations in Aid:		
Subhead AZ		
Receipts from supplies and services on repayment terms	17,744,000	16,553,705
Recovery of deductible input VAT	1,402,000	1,928,567 (a)
	<u>£19,146,000</u>	<u>18,482,272</u>
Subhead BZ		
Recoveries from user departments	4,644,000	4,539,673
Receipts from non-Exchequer bodies	3,000	4,095
Recovery of deductible input VAT	372,000	337,921
	<u>£5,019,000</u>	<u>4,881,689</u>
Subhead CZ		
Miscellaneous	£8,000	9,437 (b)
Total	<u>£24,173,000</u>	<u>23,373,398</u>
(ii) Receipts of other classes		
Non-repayment claims	—	416,578
Miscellaneous	—	17,357
Total		<u>£433,935</u>

(a) Includes deductible input tax for last quarter of 1975-76.

(b) The incidence of miscellaneous receipts is difficult to forecast.

Losses Statement*Summary*

Cash losses due to overpayment of salaries, wages and allowances (3 cases)	£187
Fruitless payment	<u>£1,775</u>
Claim abandoned	<u>£16,969</u>

Details

Fruitless payment	
Repayment Department failed to notify termination of contract	£1,775
Claim abandoned	
The installation charges in respect of a telephone system were reduced to take account of the short duration of the occupancy of the building concerned	<u>£16,969</u>

Notes*Ex-gratia Payments*

Extra-contractual payments totalling £84,432 were made of which £48,978 was paid in 1975-76 and £35,454 in 1976-77. A further sum will be charged to the Vote in a subsequent year.

John Herbecq
Accounting Officer

1 September 1977

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

D. O. Henley
Comptroller and Auditor General

**HOME AND OVERSEAS PUBLICITY:
CENTRAL OFFICE OF INFORMATION**

SUMMARY OF PROGRAMME OUTTURN, and the ACCOUNT of the sum expended, in the year ended 31 March 1977, compared with the sum granted, for expenditure by the Central Office of Information on home and overseas publicity.

SUMMARY OF PROGRAMME OUTTURN

Section	Estimated			Actual		
	Gross Expenditure £	Appropriations in Aid £	Net Expenditure £	Gross Expenditure £	Appropriations in Aid £	Net Expenditure £
PROGRAMME 14.4 HOME PUBLICITY						
A	17,056,000	4,742,000	12,314,000	14,172,509	3,986,805	10,185,704
PROGRAMME 2.2 OVERSEAS INFORMATION						
B	4,321,000	13,000	4,308,000	3,574,845	14,355	3,560,490
PROGRAMMES 2.2 AND 14.4						
C	6,979,000	—	6,979,000	7,176,601	—	7,176,601
Total	<u>£28,356,000</u>	<u>4,755,000</u>	<u>23,601,000</u>	<u>24,923,955</u>	<u>4,001,160</u>	<u>20,922,795</u>

ACCOUNT

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
PROGRAMME 14.4				
SECTION A				
HOME PUBLICITY				
A1 Advertising	13,256,000	10,760,761	2,495,239	—
A2 Films and Television	1,455,000	1,227,027	227,973	—
A3 Overseas Press and Radio Services	43,000	37,929	5,071	—
A4 Other Publicity Services	2,302,000	2,146,792	155,208	—
PROGRAMME 2.2				
SECTION B				
OVERSEAS PUBLICITY				
B1 Films and Television	1,775,000	1,359,451	415,549	—
B2 Overseas Press and Radio Services	754,000	723,302	30,698	—
B3 Other Publicity Services	1,792,000	1,492,092	299,908	—
PROGRAMMES 2.2 AND 14.4				
SECTION C				
STAFF COSTS AND ADMINISTRATIVE EXPENSES				
C1 Staff Costs and Administrative Expenses	6,979,000	7,176,601	—	197,601
GROSS TOTAL	£ 28,356,000	24,923,955	3,629,646	197,601
	Estimated	Realised	Surplus of Gross Estimate over Expenditure 3,432,045	
<i>Deduct</i>			Deficiency of Appropriations in Aid realised 753,840	
Z Appropriations in Aid	4,755,000	4,001,160		
NET TOTAL	£ 23,601,000	20,922,795	Net Surplus 2,678,205	
			Actual surplus to be surrendered <u>£2,678,205·08</u>	

EXPLANATION of the Causes of Variation between Expenditure and Grant

- A1 Provision was made for a campaign on Counter Inflation which did not materialise and the demand for other advertising was less than had been expected.
- A2 Demand for film and television production was less than expected and there were delays in the completion of some projects.
- A3 Demand for radio services was less than expected.
- B1 Demand for film and television production was less than expected and there were delays in the completion of some projects.
- B3 Expenditure on travel, accommodation, etc. for visitors from abroad and on other services was less than expected.

Receipts

Receipts authorised to be used as Appropriations in Aid	Estimated	Realised
	£	£
Subhead AZ		
Repayment services for other Government departments	2,509,000	1,146,176 (a)
Repayment services for non-Exchequer bodies and other receipts	2,233,000	2,840,629 (b)
	<u>£4,742,000</u>	<u>3,986,805</u>
Subhead BZ		
Repayment services for non-Exchequer bodies and other receipts	13,000	14,355 (c)
Total	<u>£4,755,000</u>	<u>4,001,160</u>

- (a) Estimate included repayment services for non-Exchequer bodies and the demand for advertising and other services was less than expected.
- (b) Estimate for some of these receipts was included in repayment services for other Government departments.
- (c) Fees received were higher than expected due to deferment of a training course from the previous year.

Losses Statement

<i>Summary</i>	£
Cash losses due to overpayment of salaries, wages and allowances, etc. (7 cases)	261
Cash losses due to other causes (2 cases)	2,676
Total Cash Losses	<u>£2,937</u>
Fruitless payments (96 cases)	£4,964
Claims abandoned (5 cases)	£131
Stores losses due to theft, fraud, arson or sabotage, etc.* (20 cases)	2,793
Stores losses due to other causes (2 cases)	4,802
Total Stores Losses	<u>£7,595</u>

* No prosecution was practicable.

Details

Cash losses due to other causes	£
Vouchers supporting 129 payments were lost during a move to new premises	2,674
Fruitless payments	
Initial expenditure on a film for Department of Industry which was subsequently cancelled	534
Cost of respraying an exhibition trailer to which the wrong primer had been applied before delivery	752
Revision of video-cassettes at the request of Department of Employment after the original version had been approved	1,326
Stores losses due to theft, fraud, arson or sabotage, etc.	
Theft of model boat and damage to model vehicle on exhibition at Expo 75 in Okinawa	793
Stores losses due to other causes	
Display material for an exhibition destroyed by fire at the contractor's premises	4,774

Notes

Gifts Made

14 gifts, each less than £100 in value, totalling £145.

H. L. James
Accounting Officer

20 September 1977

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

D. O. Henley
Comptroller and Auditor General

CIVIL SUPERANNUATION, &c.

SUMMARY OF PROGRAMME OUTTURN, and the ACCOUNT of the sum expended, in the year ended 31 March 1977, compared with the sum granted, for expenditure by the Assistant Paymaster General on the superannuation of civil servants, pensions, &c., in respect of former members of the Royal Irish Constabulary and other pensions and non-recurrent payments; and for certain other services.

SUMMARY OF PROGRAMME OUTTURN

Section	Estimated			Actual		
	Gross Expenditure	Appropriations in Aid	Net Expenditure	Gross Expenditure	Appropriations in Aid	Net Expenditure
	£	£	£	£	£	£
PROGRAMME 14.5						
CIVIL SUPERANNUATION						
A	392,370,000	76,610,000	315,760,000	389,075,040	78,099,358	*310,975,682

* This figure is £1,489,358 less than the net total of expenditure on the Appropriation Account, being the difference between the Appropriations in Aid realised (£78,099,358) and those authorised to be applied (£76,610,000).

ACCOUNT

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
PROGRAMME 14.5				
A1 Recurrent Payments				
<i>Original</i>	230,000,000			
<i>Supplementary</i>	11,000,000			
<i>Supplementary</i>	500,000			
	241,500,000	239,931,123	1,568,877	—
A2 Non-Recurrent Payments				
<i>Original</i>	80,508,000			
<i>Supplementary</i>	29,350,000			
<i>Supplementary</i>	9,800,000			
	119,658,000	113,212,081	6,445,919	—
A3 Injury Benefits				
<i>Original</i>	380,000			
<i>Supplementary</i>	25,000			
	405,000	399,336	5,664	—
A4 Royal Irish Constabulary Pensions, &c.				
<i>Original</i>	930,000			
<i>Supplementary</i>	30,000			
	960,000	968,403	—	8,403

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
A5 Miscellaneous				
Original	31,432,000			
Less Supplementary	1,585,000			
	29,847,000	34,564,097	—	4,717,097
GROSS TOTAL				
Original	343,250,000			
Supplementary	40,350,000			
Supplementary	8,770,000			
	£392,370,000	389,075,040	8,020,460	4,725,500
	Estimated	Applied		
Deduct				
AZ Appropriations in Aid				
Original	67,090,000			
Supplementary	4,850,000			
Supplementary	4,670,000			
	76,610,000	76,610,000		
NET TOTAL				
Original	276,160,000			
Supplementary	35,500,000			
Supplementary	4,100,000			
	£315,760,000	312,465,040		Surplus
				3,294,960
				Actual surplus to be surrendered
				£3,294,960·09

EXPLANATION of the Cause of Variation between Expenditure and Grant

A5 A further advance in respect of a bulk transfer value settlement was authorised earlier than anticipated.

Receipts

Receipts payable to Consolidated Fund	Estimated	Realised
	£	£
(i) Receipts of classes authorised to be used as Appropriations in Aid	76,610,000	78,099,358·02
(ii) Receipts of other classes	35,507,000	35,480,082·00
Total	£112,117,000	113,579,440·02
Appropriated in aid		76,610,000·00
Payable separately to Consolidated Fund		£36,969,440·02

Detail of Receipts

	Estimated	Realised
	£	£
(i) Receipts of classes authorised to be used as Appropriations in Aid		
Periodical contributions for widows' and dependants' benefits	39,200,000	39,460,121
Other superannuation contributions and transfer values received; superannuation benefits repaid; rebates from the Redundancy Funds, and amounts recovered from public boards, etc.	37,410,000	38,639,237
Total	£76,610,000	78,099,358

Details of Receipts <i>contd.</i>	Estimated	Realised
	£	£
(ii) Receipts of other classes		
Contributions, etc., on account of accruing liability for superannuation:		
From the National Insurance Funds	31,151,000	31,023,633
From National Health Service Contributions	709,000	722,238
From the Redundancy Fund	622,000	626,052
From the National Savings Bank	2,977,000	3,059,123
From the Redemption Annuities Account	48,000	49,036
Total	<u>£35,507,000</u>	<u>35,480,082</u>

Losses Statement

<i>Summary</i>	£
Cash losses due to fraud* (4 cases)	1,583
Cash losses due to overpayment of pensions and other superannuation allowances (93 cases)	21,997
Total Cash Losses	<u>£23,580</u>
Claim abandoned	<u>£921</u>

* Prosecution was undertaken wherever practicable.

<i>Details</i>	£
Cash losses due to fraud	
A pension continued to be drawn after the pensioner's death and police investigation did not reveal the person(s) responsible	1,023
After fraudulent encashment of a lump sum the offender was prosecuted and convicted but only partial recovery was possible.	526
Cash losses due to overpayment of pensions and other superannuation allowances	
6 cases arising from incorrect awards of pensions increase made through departmental error: partial recovery was made where practicable.	4,280
4 cases arising from departmental failure to adjust pensions during re-employment: partial recovery was made where practicable.	4,147
A wrong date of birth accepted on recruitment led subsequently to the incorrect enhancement of a short service payment: recovery proved impracticable.	2,148
Through departmental error an award of children's pension was incorrectly calculated and recovery was waived on grounds of hardship.	1,210
A widow's pension was received in good faith by the payee whose marriage to the deceased officer was subsequently found to be invalid.	1,157
A double award of widow's pension was made through departmental error and recovery proved impracticable.	625
Claim abandoned	
Repayment of part of a compensation payment was waived because the employing department had omitted to inform the officer in time that this liability would arise on re-employment within a certain period	921

Notes*Ex gratia Payments*

12 payments £14,541

Extra-statutory and Extra-regulatory Payments

In 5 cases, extra-statutory or extra-regulatory payment was authorised on the ground of departmental default (£1,019 for pensions and £843 for non-recurrent lump sum).

In 12 cases, extra-statutory or extra-regulatory payment was authorised on special grounds of relative hardship etc. (£3,946 for pensions, £15,314 for non-recurrent lump sums and death benefit).

203 cases where capital payments (total £129,200) have been made to the Post Office Staff Superannuation Fund to terminate the liability to make annual contributions towards certain pensions awarded for combined Civil and Post Office service.

Other Note

At 31 March, 1977, £27,128 was being recovered in 175 cases of overpayment brought to light and recorded during the year (excluding £51 subsequently written off and included in the Losses Statement).

F. J. Clay

Accounting Officer

30 September 1977

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

D. O. Henley

Comptroller and Auditor General

RATES ON GOVERNMENT PROPERTY

See also Report of Comptroller and Auditor General

SUMMARY OF PROGRAMME OUTTURN, and the ACCOUNT of the sum expended, in the year ended 31 March 1977, compared with the sum granted, for rates and contributions in lieu of rates paid by the Rating of Government Property Department in respect of property occupied by the Crown and premises occupied by representatives of Commonwealth and foreign countries and international organisations; and for certain sewerage, &c., charges.

SUMMARY OF PROGRAMME OUTTURN

Section	Estimated			Actual		
	Gross Expenditure £	Appropriations in Aid £	Net Expenditure £	Gross Expenditure £	Appropriations in Aid £	Net Expenditure £
PROGRAMME 14.6						
RATES ON GOVERNMENT PROPERTY						
A	140,450,000	14,780,000	125,670,000	140,713,916	16,336,625	*124,377,291

* This figure is £1,556,625 less than the net total of expenditure on the Appropriation Account, being the difference between the Appropriations in Aid realised (£16,336,625) and those authorised to be applied (£14,780,000).

ACCOUNT

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
PROGRAMME 14.6				
A1 Rates and Contributions in lieu of Rates for Property occupied by the Crown, &c.; and for certain sewerage, &c., charges				
Original	124,370,000			
Supplementary	6,230,000			
Supplementary	1,350,000			
	131,950,000	131,827,277	122,723	—
A2 Rates and Contributions in lieu of Rates on Premises in the U.K. occupied by Representatives of Commonwealth and Foreign countries and International Organisations; and for certain sewerage, &c., charges				
Original	7,500,000			
Supplementary	1,000,000			
	8,500,000	8,886,639	—	386,639
GROSS TOTAL				
Original	131,870,000			
Supplementary	7,230,000			
Supplementary	1,350,000			
	140,450,000	140,713,916	122,723	386,639
	Estimated	Applied		
Deduct				
AZ Appropriations in Aid				
Original	10,000,000			
Supplementary	4,730,000			
Supplementary	50,000			
	14,780,000	14,780,000		
NET TOTAL				
Original	121,870,000			
Supplementary	2,500,000			
Supplementary	1,300,000			
	125,670,000	125,933,916	Excess of Expenditure over Gross Estimate 263,916	
Actual excess of Expenditure over Gross Estimate			£263,915.60	

Receipts	Estimated	Realised
	£	£
Receipts authorised to be used as Appropriations in Aid	14,780,000	16,336,624·98
Appropriated in aid		14,780,000·00
£1,292,719·38 payable separately to Consolidated Fund } £263,905·60 available for Excess Vote }		<u>£1,556,624·98</u>

Details of Receipts	Estimated	Realised
	£	£
Repayments by Commonwealth and foreign countries and international organisations (Subhead A2)	750,000	978,792 (a)
Repayments from National Insurance Funds	6,100,000	6,501,723
Repayments from self-accounting Government bodies	3,200,000	3,793,275 (b)
Other repayments and reimbursements	1,230,000	1,643,553 (c)
Refunds of sewerage charge, etc. paid on properties not connected to main drainage	3,500,000	3,419,282
Total	<u>£14,780,000</u>	<u>16,336,625</u>

- (a) Claims for repayment greater than anticipated.
 (b) Amounts to be recovered increased following valuation of additional property.
 (c) Unexpected vacation of further properties gave rise to increased refunds from local authorities.

Losses Statement

Claims abandoned (2 cases including one for £1,465) £1,546

Notes

Extra-statutory Payment

Subhead A2 includes an extra-statutory payment of £4,186 in respect of a payment in advance of the coming into force of the Convention establishing the European Centre for Medium-range Weather Forecasts.

L. Airey

Accounting Officer

30 September 1977

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act 1921. I have obtained all the information 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.

D. O. Henley

Comptroller and Auditor General

OTHER COMMON SERVICES: GOVERNMENT ACTUARY

SUMMARY OF PROGRAMME OUTTURN, and the ACCOUNT of the sum expended, in the year ended 31 March 1977, compared with the sum granted, for the expenditure of the Department of the Government Actuary.

SUMMARY OF PROGRAMME OUTTURN

Section	Estimated			Actual		
	Gross Expenditure £	Appropriations in Aid £	Net Expenditure £	Gross Expenditure £	Appropriations in Aid £	Net Expenditure £
PROGRAMME 14.7						
OTHER COMMON SERVICES: GOVERNMENT ACTUARY						
A	<u>469,000</u>	<u>206,000</u>	<u>263,000</u>	<u>463,554</u>	<u>202,652</u>	<u>260,902</u>

ACCOUNT

Service	Grant £	Expenditure £	Expenditure compared with Grant	
			Less than Granted £	More than Granted £
PROGRAMME 14.7				
A1 Administration				
<i>Original</i>	459,000			
<i>Supplementary</i>	<u>10,000</u>			
		469,000	463,554	5,446
		Estimated	Realised	Surplus of Gross Estimate over Expenditure <u>5,446</u>
<i>Deduct</i>				
AZ Appropriations in Aid				
<i>Original</i>	204,000			
<i>Supplementary</i>	<u>2,000</u>			
		206,000	202,652	Deficiency of Appropriations in Aid realised <u>3,348</u>
NET TOTAL				
<i>Original</i>	255,000			
<i>Supplementary</i>	<u>8,000</u>			
	£ 263,000	260,902		Net Surplus <u>2,098</u>
		Actual surplus to be surrendered		<u>£2,098.43</u>

Details of Receipts

	Estimated	Realised
	£	£
Repayments for actuarial services rendered to other Commonwealth Governments, National Boards, etc.	123,000	119,819
Repayments from National Insurance Fund	83,000	82,649
Miscellaneous	—	184
Total	£206,000	202,652

E. A. Johnston
Accounting Officer

27 September 1977

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

D. O. Henley
Comptroller and Auditor General

OTHER COMMON SERVICES: CIVIL SERVICE CATERING SERVICES

SUMMARY OF PROGRAMME OUTTURN, and the ACCOUNT of the sum expended, in the year ended 31 March 1977, compared with the sum granted, for the expenditure of the Civil Service Catering Organisation (Civil Service Department) in connection with the provision of catering services.

SUMMARY OF PROGRAMME OUTTURN

Section	Estimated			Actual		
	Gross Expenditure £	Appropriations in Aid £	Net Expenditure £	Gross Expenditure £	Appropriations in Aid £	Net Expenditure £
PROGRAMME 14.7						
CIVIL SERVICE CATERING SERVICES						
A	691,000	135,000	556,000	695,801	151,055	544,746
B	9,496,000	9,015,000	481,000	9,277,518	8,805,748	471,770
Total	<u>£10,187,000</u>	<u>9,150,000</u>	<u>1,037,000</u>	<u>9,973,319</u>	<u>8,956,803</u>	<u>1,016,516</u>

ACCOUNT

Service	Grant £	Expenditure £	Expenditure compared with Grant	
			Less than Granted £	More than Granted £
PROGRAMME 14.7				
SECTION A				
CIVIL SERVICE CATERING ORGANISATION				
A1 Civil Service Catering Organisation				
<i>Original</i>	688,000			
<i>Supplementary</i>	<u>3,000</u>			
	691,000	695,801	—	4,801
SECTION B				
DIRECTLY MANAGED RESTAURANTS, &C.				
B1 Directly Managed Restaurants, &c.				
<i>Original</i>	9,079,000			
<i>Supplementary</i>	<u>417,000</u>			
	9,496,000	9,277,518	218,482	—

OTHER COMMON SERVICES:
CIVIL SERVICE CATERING SERVICES

1976-77, Class XIV, Vote 9

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
GROSS TOTAL				
<i>Original</i>	9,767,000			
<i>Supplementary</i>	420,000			
	<u>£ 10,187,000</u>	9,973,319	218,482	4,801
			Surplus of Gross Estimate over Expenditure 213,681	
		<u>Estimated</u>		
Z		<u>Realised</u>		
<i>Deduct Appropriations in Aid</i>				
<i>Original</i>	8,750,000			
<i>Supplementary</i>	400,000			
	<u>9,150,000</u>	8,956,803		
				Deficiency of Appropriations in Aid realised 193,197
NET TOTAL				
<i>Original</i>	1,017,000			
<i>Supplementary</i>	20,000			
	<u>£ 1,037,000</u>	1,016,516		Net Surplus 20,484
				<u>£20,484·04</u>
		Actual surplus to be surrendered		

Details of Receipts

Receipts authorised to be used as Appropriations in Aid	Estimated	Realised
	£	£
Subhead AZ		
Agency Fees	£135,000	151,055 (a)
Subhead BZ		
Trading receipts from directly managed restaurants	6,264,000	6,045,615
Recovery from user departments of certain costs of directly managed restaurants	2,600,000	2,639,404
Recovery of deductible input VAT	150,000	120,729 (b)
Miscellaneous	1,000	— (c)
	<u>£9,015,000</u>	<u>8,805,748</u>
Total	<u>£9,150,000</u>	<u>8,956,803</u>

- (a) Income from Agency Fees was more than expected.
 (b) Expenditure on supplies and services was less than estimated.
 (c) The incidence of miscellaneous receipts is difficult to forecast.

Losses Statement

Cash losses due to theft, fraud or arson* (2 cases)	£ 519
Cash losses due to overpayment of salaries, wages and allowances, etc. (6 cases)	335
Total Cash Losses	<u>£854</u>
Stores losses due to causes other than theft, fraud, arson or sabotage, etc. (24 cases)	<u>£724</u>

* Prosecution was not practicable.

Note

Expenditure on the provision of accommodation, fuel and light and certain equipment costs in directly managed restaurants is borne on other Votes. Certain other costs relating to directly managed restaurants are recovered from the Votes of user departments.

J. E. Herbecq
Accounting Officer

30 August 1977

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

D. O. Henley
Comptroller and Auditor General

CLASS XV

NORTHERN IRELAND

CLASS XV:

Page	No. of Vote	SERVICE	Estimated Gross Expenditure	Authorised Appropriations in Aid	Supply Grant
			£	£	£
284	1	Agriculture, Fisheries and Food (Northern Ireland)	35,257,080	1,118,080	34,139,000
292	2	Law, Order, and Protective Services (Northern Ireland)	168,097,200	316,200	167,781,000
299	3	Administration of Justice: Supreme Court of Judicature, &c., Northern Ireland	510,000	297,000	213,000
302	4	Northern Ireland Office	417,980,000	14,167,000	403,813,000
		Total	£ 621,844,280	15,898,280	605,946,000

NORTHERN IRELAND

Gross Expenditure	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 Consolidated Fund	No. of Vote
£	£	£	£	£	£	£	
33,176,222	808,189	32,368,033	2,080,858	309,891	1,770,967	267,924·93	1
166,468,399	316,200	166,152,199	1,628,801	—	1,628,801	1,190,921·85	2
509,865	291,137	218,728	135	5,863	—	81,770·61	3
377,299,571	13,809,288	363,490,283	40,680,429	357,712	40,322,717	39·31	4
577,454,057	15,224,814	562,229,243	44,390,223	673,466		1,540,656·70	
Total amount to be surrendered					£	43,722,485	
Actual total amount to be surrendered						£ 43,722,484·64	

RECONCILIATION of the Amount to be Surrendered

Supply Grant	£ 605,946,000
Less: Net Expenditure	562,229,243
	<u>43,716,757</u>
Amount for which Parliamentary authority is required:	
* Vote 3 Excess Vote	5,728
Amount to be surrendered	<u>43,722,485</u>

* See Report, paragraphs 136 and 137.

AGRICULTURE, FISHERIES AND FOOD (NORTHERN IRELAND)

See also Report of Comptroller and Auditor General

SUMMARY OF PROGRAMME OUTTURN, and the ACCOUNT of the sum expended, in the year ended 31 March 1977, compared with the sum granted, for expenditure by the Ministry of Agriculture, Fisheries and Food on certain services in Northern Ireland, including price guarantees, production grants and subsidies, grants and loans for capital and other improvements, support for agriculture in special areas, educational and livestock services, food services and assistance to marketing, land management, special assistance to agriculture in Northern Ireland, assistance to the fishing industry and administration by the Department of Agriculture for Northern Ireland.

SUMMARY OF PROGRAMME OUTTURN

Section	Estimated			Actual		
	Gross Expenditure £	Appropriations in Aid £	Net Expenditure £	Gross Expenditure £	Appropriations in Aid £	Net Expenditure £
PROGRAMME 15.1						
AGRICULTURE, FISHERIES AND FORESTRY						
A	30	—	30	155	—	155
B	10,030	10	10,020	5,916	—	5,916
C	8,516,000	250,050	8,265,950	7,170,959	158,296	7,012,663
D	10,351,000	4,000	10,347,000	10,075,429	3,341	10,072,088
E	212,000	2,000	210,000	156,403	15	156,388
F	10,906,000	862,000	10,044,000	10,510,512	646,537	9,863,975
G	1,000	—	1,000	1,147	—	1,147
H	25,000	—	25,000	28,659	—	28,659
I	3,002,000	—	3,002,000	2,842,042	—	2,842,042
J	10	10	—	—	—	—
K	9,010	10	9,000	—	—	—
L	2,225,000	—	2,225,000	2,385,000	—	2,385,000
Total	<u>£35,257,080</u>	<u>1,118,080</u>	<u>34,139,000</u>	<u>33,176,222</u>	<u>808,189</u>	<u>32,368,033</u>

ACCOUNT

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
PROGRAMME 15.1				
SECTION A				
PRICE GUARANTEES ON PRODUCTS SUPPORTED BY THE COMMON AGRICULTURAL POLICY OF THE EEC				
A1 Wheat	10	—	10	—
A2 Barley	10	67	—	57
A3 Oats and Mixed Corn	10	88	—	78
SECTION B				
PRICE GUARANTEES ON OTHER PRODUCTS				
B1 Sheep				
<i>Original</i>	10			
<i>Supplementary</i>	10,000			
	10,010	5,916	4,094	—
B2 Potatoes	20	—	20	—
SECTION C				
PRODUCTION GRANTS AND SUBSIDIES				
SCHEMES IMPLEMENTING EEC LEGISLATION				
C1 Dairy Herd Conversion Scheme	130,000	143,921	—	13,921
C2 Guidance Premiums for Beef and Sheepmeat Production	95,000	90,424	4,576	—
NATIONAL SCHEMES				
C3 Lime Subsidy				
<i>Original</i>	250,000			
<i>Less Supplementary</i>	50,000			
	200,000	223,433	—	23,433
C4 Calf Subsidy				
<i>Original</i>	4,142,000			
<i>Supplementary</i>	230,000			
<i>Supplementary</i>	25,000			
	4,397,000	3,299,590	1,097,410	—

EXPLANATION of the Causes of Variation between Expenditure and Grant

- B1 Marketings on which guarantee was payable were lower than expected.
- C1 Due mainly to a few third instalments being paid earlier in the due period than expected.
- C3 More claims were received than expected.
- C4 Reduction in the number of calves presented due to the decline in lowland beef herds in 1974-75.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
C5 Beef Cow Subsidy				
<i>Original</i>	2,603,000			
<i>Supplementary</i>	591,000			
	3,194,000	2,889,904	304,096	—
C6 Temporary Pig Subsidy				
<i>Supplementary</i>	500,000	523,687	—	23,687
SECTION D				
GRANTS FOR CAPITAL IMPROVEMENTS				
SCHEMES IMPLEMENTING EEC LEGISLATION				
D1 Farm and Horticulture Development Scheme	175,000	122,551	452,449	—
D2 Grants to Producer Organisations				
<i>Original</i>	1,000			
<i>Supplementary</i>	70,000			
	71,000	—	71,000	—
NATIONAL SCHEMES				
D3 Farm and Horticulture Capital Grant Schemes				
<i>Original</i>	8,050,000			
<i>Supplementary</i>	1,800,000			
<i>Supplementary</i>	200,000			
	10,050,000	9,899,459	150,541	—
D4 Grants for Horticultural Improvements				
<i>Original</i>	101,000			
<i>Less Supplementary</i>	61,000			
	40,000	41,049	—	1,049
D5 Supplementary Grants in Respect of Horticultural Improvements				
<i>Original</i>	20,000			
<i>Less Supplementary</i>	13,000			
	7,000	7,485	—	485
D6 Grants for the Encouragement of Co-operation in Agriculture and Horticulture	4,000	819	3,181	—
D7 Miscellaneous Grants for Co-operation and Payments for Special Assistance to Co-operation in Marketing	4,000	4,066	—	66

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

- D1 Levels of investment and consequent claims for grant in aid were lower than expected.
D2 No applications for grant under the new scheme for forage groups were received in time for payment in 1976-77.
D6 Fewer claims were received than expected.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
SECTION E				
GRANTS AND LOANS FOR OTHER IMPROVEMENTS				
SCHEMES IMPLEMENTING EEC LEGISLATION				
E1 Grants for Improvement of Farm Structure	67,000	31,084	35,916	—
E2 Farm Accounts Grants	3,000	2,147	853	—
NATIONAL SCHEMES				
E3 Grants for Improvement of Farm Structure	118,000	107,332	10,668	—
E4 Farm Business Records Scheme	6,000	720	5,280	—
E5 Special Assistance to Horticulturists	6,000	—	6,000	—
E6 Special Assistance to Livestock Producers	12,000	15,120	—	3,120
SECTION F				
SUPPORT FOR AGRICULTURE IN SPECIAL AREAS				
SCHEMES IMPLEMENTING EEC LEGISLATION				
F1 Aids to Assist Less-Favoured Farming Areas				
<i>Original</i>	4,275,000			
<i>Supplementary</i>	6,626,000			
	10,901,000	10,507,516	393,484	—
NATIONAL SCHEMES				
F2 Grants for Improvement of Livestock Rearing Land	5,000	2,996	2,004	—

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

- E1 Schemes completed and claims made were fewer than expected.
- E2 Fewer claims were received than expected.
- E4 Some plans were completed earlier than expected and this, together with some withdrawals from the scheme, reduced the number and total of final payments made in 1976-77.
- E5 All outstanding claims were paid in the previous financial year.
- E6 Due mainly to unforeseen carry-over of payments from 1975-76.
- F2 The closing date for claims was 5 November 1975 and more claims were paid in the financial year 1975-76 than was expected.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
SECTION G				
LIVESTOCK SERVICES				
G1 Brucellosis Eradication: Incentive Payments	1,000	1,147	—	147
SECTION H				
FOOD SERVICES AND ASSISTANCE TO MARKETING				
H1 Grants for Wholesale Horticultural Markets	25,000	28,659	—	3,659
SECTION I				
ADMINISTRATION AND RESIDUAL PAYMENTS				
I1 Payments for Agency Services: Government of Northern Ireland				
<i>Original</i>	2,193,990			
<i>Supplementary</i>	658,010			
	2,852,000	2,704,204	147,796	—
I2 Residual Payments				
<i>Original</i>	10			
<i>Supplementary</i>	149,990			
	150,000	137,838	12,162	—
SECTION J				
LAND MANAGEMENT				
J1 Advances in respect of Land in Northern Ireland	10	—	10	—
SECTION K				
ASSISTANCE TO THE FISHING INDUSTRY				
K1 Grants to Producer Organisations	9,010	—	9,010	—
SECTION L				
SPECIAL ASSISTANCE TO AGRICULTURE IN NORTHERN IRELAND				
L1 Assistance to Agriculture in Northern Ireland	2,225,000	2,385,000	—	160,000

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

- H1 Construction delays in earlier years resulted in some payments maturing later than expected.
K1 The expected claim was not received.
I2 Includes Hill Cattle and Hill Sheep subsidies totalling £103,493, Winter Keep grants totalling £31,181 and General Fertiliser subsidies totalling £1,922.

AGRICULTURE, FISHERIES AND FOOD
(NORTHERN IRELAND)

1976-77, Class XV, Vote 1

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
GROSS TOTAL				
<i>Original</i>	24,521,080			
<i>Supplementary</i>	9,247,000			
<i>Supplementary</i>	1,489,000			
	<u>£ 35,257,080</u>	<u>33,176,222</u>	<u>2,310,560</u>	<u>229,702</u>
<i>Deduct</i>	<i>Estimated</i>	<i>Realised</i>	Surplus of Gross Estimate over Expenditure	
			<u>2,080,858</u>	
Z Appropriations in Aid			Deficiency of Appropriations in Aid realised	
<i>Original</i>	281,080			
<i>Supplementary</i>	837,000			
	<u>1,118,080</u>	<u>808,189</u>	<u>309,891</u>	
NET TOTAL			Net Surplus	
<i>Original</i>	24,240,000			
<i>Supplementary</i>	8,410,000			
<i>Supplementary</i>	1,489,000			
	<u>£ 34,139,000</u>	<u>32,368,033</u>	<u>1,770,967</u>	
	Actual surplus to be surrendered		<u>£1,770,966·87</u>	

Receipts

	Estimated	Realised
	£	£
Receipts payable to Consolidated Fund	—	<u>267,924·93</u>

Details of Receipts

	Estimated £	Realised £
(i) Receipts of classes authorised to be used as Appropriations in Aid		
Subhead BZ		
Potatoes: receipts from sales	£10	—
Subhead CZ		
Contributions from the European Agricultural Guidance and Guarantee Fund (Subheads C1 and C2)	£250,050	158,296 (a)
Subhead DZ		
Contributions from the European Agricultural Guidance and Guarantee Fund (Subheads D1 and D2)	£4,000	3,341 (b)
Subhead EZ		
Contributions from the European Agricultural Guidance and Guarantee Fund (Subheads E1 and E2)	£2,000	15 (c)
Subhead FZ		
Contributions from the European Agricultural Guidance and Guarantee Fund (Subhead F1)	£862,000	646,537 (b)
Subhead JZ		
Receipts in respect of land in Northern Ireland	£10	—
Subhead KZ		
Contributions from the European Agricultural Guidance and Guarantee Fund	£10	—
Total	£1,118,080	808,189
(ii) Receipts of other classes		
Recoveries of prior year overpayments and receipts in respect of debts and overpayments previously written off as irrecoverable	—	267,875
Miscellaneous	—	50
		£267,925

- (a) Due mainly to the EAGGF contribution being withheld by the Commission on a disputed claim relating to the Dairy Herd Conversion Scheme.
 (b) The balance of the EAGGF contribution was retained by the Commission pending final approval of the UK claim.
 (c) As claims were fewer than expected, refunds claimed from EAGGF were lower than estimated.

Losses Statement

Summary

Cash losses due to overpayments of grants and subsidies (12 cases) £5,553

Details

	£
2 cases where the recipients of Dairy Herd Conversion grants failed to carry out their undertakings under the Scheme in that they did not maintain the requisite number of livestock	1,692
A case where, in effecting recovery under the Farm Structure Scheme, the recoverable amount was incorrectly calculated	1,379
A case where the recipient of a Hill Cattle Subsidy failed to maintain a regular breeding herd	833
A case where Dairy Herd Conversion grant was paid before a change of occupancy. The new owners are not prepared to fulfil the obligations of the Scheme	595
A case where the recipient of a Hill Livestock Compensatory Allowance failed to maintain a regular breeding herd	586

Notes

Extra-statutory Payments

These are payments which are considered to be within the broad intention of the statute or statutory regulation but which go beyond a strict legal interpretation of its terms.

Subhead	Number	Total Amount £
D3 Farm and Horticulture Capital Grant Schemes	1	415
E1 and E3 Grants for Improvement of Farm Structure	1	149

A. D. Neale
Accounting Officer

29 September 1977

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

D. O. Henley
Comptroller and Auditor General

LAW, ORDER AND PROTECTIVE SERVICES (NORTHERN IRELAND)

SUMMARY OF PROGRAMME OUTTURN, and the ACCOUNT of the sum expended, in the year ended 31 March 1977, compared with the sum granted, for expenditure by the Northern Ireland Office on court services, Crown prosecutions, legal aid, Office of the Advisers, other services related to crime, compensation for criminal injuries, prisons, probation and after-care, young offenders, police, home defence, central and miscellaneous services, accommodation services in respect of prisons and courts and legal services for Government departments including grants in aid.

SUMMARY OF PROGRAMME OUTTURN

Section	Estimated			Actual		
	Gross Expenditure	Appropriations in Aid	Net Expenditure	Gross Expenditure	Appropriations in Aid	Net Expenditure
	£	£	£	£	£	£
PROGRAMME 15.7						
LAW, ORDER AND PROTECTIVE SERVICES						
A	1,563,000	114,000	1,449,000	1,647,136	247,490	1,399,646
B	1,184,000	45,000	1,139,000	1,158,816	55,237	1,103,579
C	1,033,000	—	1,033,000	1,053,884	—	1,053,884
D	160,000	5,000	155,000	6,658	—	6,658
E	526,000	—	526,000	642,431	—	642,431
F	56,643,000	—	56,643,000	56,275,650	—	56,275,650
G	19,886,000	46,000	19,840,000	19,435,728	111,217	19,324,511
H	588,000	—	588,000	598,744	—	598,744
I	2,812,000	1,000	2,811,000	2,815,906	423	2,815,483
J	59,862,100	100	59,862,000	61,832,352	—	61,832,352
K	95,100	100	95,000	96,336	907	95,429
L	6,146,000	53,000	6,093,000	6,101,384	87,062	6,014,322
M	17,078,000	40,000	17,038,000	14,237,462	16,750	14,220,712
	<u>167,576,200</u>	<u>304,200</u>	<u>167,272,000</u>	<u>165,902,487</u>	<u>519,086</u>	<u>165,383,401</u>
PROGRAMME 15.12						
COMMON SERVICES						
N	521,000	12,000	509,000	565,912	77,523	488,389
Total	<u>£168,097,200</u>	<u>316,200</u>	<u>167,781,000</u>	<u>166,468,399</u>	<u>596,609</u>	<u>*165,871,790</u>

*This figure is £280,409 less than the net total of expenditure on the Appropriation Account, being the difference between the Appropriations in Aid realised (£596,609) and those authorised to be applied (£316,200).

ACCOUNT

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
PROGRAMME 15.7				
SECTION A				
COURT SERVICES				
A1 County Courts, &c.	1,254,000	1,308,591	—	54,591
A2 Enforcement of Judgments Office	309,000	338,545	—	29,545
SECTION B				
CROWN PROSECUTIONS				
B1 Crown Prosecutions	1,184,000	1,158,816	25,184	—
SECTION C				
LEGAL AID				
C1 Legal Aid	1,003,000	1,037,884	—	34,884
C2 Grant in Aid to a Management Committee for a Legal Centre	30,000	16,000	14,000	—
SECTION D				
OFFICE OF THE ADVISERS				
D1 Office of the Advisers	160,000	6,658	153,342	—
SECTION E				
OTHER SERVICES RELATED TO CRIME				
E1 State Pathologist Service	127,000	125,524	1,476	—
E2 Miscellaneous Expenses arising out of Emergency Measures	399,000	516,907	—	117,907
SECTION F				
COMPENSATION FOR CRIMINAL INJURIES				
F1 Criminal Injuries to Persons	8,303,000	6,300,336	2,002,664	—
F2 Criminal Damage to Property	48,340,000	49,975,314	—	1,635,314

EXPLANATION of the Causes of Variation between Expenditure and Grant

C2 Progress in the establishment of the Centre was slower than anticipated.

D1 Due to cessation of detention.

E2 Expenditure on security works and payment for damage was greater than expected.

F1 The rate of settlement of claims was slower than anticipated.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
SECTION G				
PRISONS				
G1 Prison Staff	18,246,000	18,042,306	203,694	—
G2 General Supplies and Operating Expenses	1,263,000	1,216,508	46,492	—
G3 Prison Industries	125,000	73,189	51,811	—
G4 Welfare of Prisoners	252,000	103,725	148,275	—
SECTION H				
PROBATION AND AFTER-CARE, &C.				
H1 Probation Service	541,990	563,167	—	21,177
H2 After-care Aid to Prisoners, &c., on Discharge	20,000	19,577	423	—
H3 Payments for Borstal Training in Great Britain	8,000	—	8,000	—
H4 Grant in Aid to Northern Ireland Association for the Care and Re-settlement of Offenders	18,000	16,000	2,000	—
H5 Community Service Scheme	10	—	10	—
SECTION I				
YOUNG OFFENDERS				
I1 Training Schools and Remand Homes Accommodation	2,802,000	2,806,745	—	4,745
I2 Attendance Centres: General Expenses	10,000	9,161	839	—
SECTION J				
POLICE				
J1 Grant to the Police Authority for Northern Ireland	59,797,000	61,770,000	—	1,973,000
J2 Other Expenses	65,100	62,352	2,748	—

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

G3 Mainly due to unavoidable delay in opening new workshops.

G4 Rate of growth of prisoners' earnings scheme and Vocational Training Courses was slower than anticipated and certain estimated expenditure was in the event more appropriately met from Section M.

H3 No Borstal trainees were transferred to Great Britain during the year.

H4 Association's net operating costs less than anticipated.

H5 The Scheme was not introduced.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
SECTION K				
HOME DEFENCE				
K1 Home Defence Services	95,100	96,336	—	1,236
SECTION L				
CENTRAL AND MISCELLANEOUS SERVICES				
L1 Northern Ireland Office Administration	6,146,000	6,101,384	44,616	—
SECTION M				
ACCOMMODATION SERVICES IN RESPECT OF PRISONS AND COURTS				
M1 Acquisition and New Works	11,696,000	9,202,594	2,493,406	—
M2 Purchase of Furniture and Equipment	902,000	629,518	272,482	—
M3 Maintenance and Running Costs	1,980,000	1,856,625	123,375	—
M4 Agency Fees	2,500,000	2,548,725	—	48,725
PROGRAMME 15.12				
SECTION N				
LEGAL SERVICES FOR GOVERNMENT DEPARTMENTS				
N1 Crown Solicitor's Office	373,000	390,488	—	17,488
N2 Other Expenditure	148,000	175,424	—	27,424
GROSS TOTAL	£168,097,200	166,468,399	5,594,837	3,966,036
	<u>Estimated</u>	<u>Applied</u>		
<i>Deduct</i> Z Appropriations in Aid	316,200	316,200		
NET TOTAL	£167,781,000	166,152,199		Surplus 1,628,801
		Actual surplus to be surrendered		£1,628,801·04

EXPLANATION of the Causes of Variation between Expenditure and Grant *contd.*
M1 Due to slippage on works projects and to slower settlement than anticipated of site acquisition payments.
M2 Purchases of supplies and equipment were deferred due to delayed completion of certain projects.
N2 Expenditure is governed by the volume and complexity of case-work, which it is difficult to predict accurately.

Receipts

Receipts payable to Consolidated Fund	Estimated £	Realised £
(i) Receipts of classes authorised to be used as Appropriations in Aid	316,200	596,608·77
(ii) Receipts of other classes	—	910,513·08
Total	£316,200	1,507,121·85
Appropriated in aid		316,200·00
Payable separately to Consolidated Fund		£1,190,921·85

Details of Receipts

	Estimated £	Realised £
(i) Receipts of classes authorised to be used as Appropriations in Aid		
Subhead AZ		
Fees paid to Enforcement of Judgments Office	60,000	173,486 (a)
Other receipts	54,000	74,004 (b)
	<u>£114,000</u>	<u>247,490</u>
Subhead BZ		
Costs and fees recovered	£45,000	55,237 (c)
Subhead DZ		
Miscellaneous	£5,000	— (d)
Subhead GZ		
Miscellaneous	£46,000	111,217 (e)
Subhead IZ		
Parental contributions	£1,000	423 (f)
Subhead JZ		
Miscellaneous	£100	— (c)
Subhead KZ		
Miscellaneous	£100	907 (g)
Subhead LZ		
Miscellaneous	£53,000	87,062 (e)
Subhead MZ		
Miscellaneous	£40,000	16,750 (h)
Subhead NZ		
Costs and fees recovered	£12,000	77,523 (i)
Total	£316,200	596,609

Details of Receipts *contd.*

	Estimated	Realised
	£	£
(ii) Receipts of other classes		
Enforcement expenses recovered from debtors	—	14,657
Rents and Wayleaves	—	4,634
Recovery of Criminal Injury compensation	—	2,500
Interest on certain accounts	—	11,787
Refunds of overpayments on Criminal Injury claims	—	1,937
Criminal Injury compensation award lodged in Court pending hearing	—	3,311
Pension Scheme Contributions—Petty Sessions Service	—	7,111
Sale of vehicles, equipment and property	—	54,327
Recoveries from other Government Departments in respect of shared services and seconded staff	—	10,765
Refund from Department of Finance (NI) of unspent advance for Home Defence services	—	4,000
Refund of Home Defence telecommunications rentals	—	6,823
Court fines and fees	—	782,140
Miscellaneous	—	6,521
Total		£910,513

- (a) Due to substantial increases in fee rates and to the demand for service being greater than anticipated.
- (b) Due to increased charges for staff services and to pay awards.
- (c) The incidence of receipts is difficult to forecast accurately.
- (d) Due to cessation of detention.
- (e) The recovery of notional sickness benefit from the Department of Health and Social Services (NI) is dependent on the level of staff absence through illness, a factor which is difficult to predict accurately.
- (f) Receipts in respect of parental contributions less than expected.
- (g) Due to sale of surplus Home Defence equipment.
- (h) Receipts in respect of sale of surplus structures were lower than anticipated.
- (i) Method of charging for staff services was not finalised at the time of preparation of the Estimates.

Losses Statement

	£
<i>Summary</i>	
Cash losses due to overpayment of salaries, wages and allowances, etc. (3 cases)	£513
Claim abandoned	£44,000
Stores losses due to theft, fraud, arson or sabotage, etc.* (8 cases)	11,659
Stores losses due to other causes (6 cases)	22,331
Total Stores Losses	£33,990

*Prosecutions were not appropriate or practicable.

Details

Claim abandoned	£
Waiver of claim on welfare authorities in respect of approximate cost of maintaining children placed in remand homes as places of safety	44,000
Stores losses due to theft, fraud, arson or sabotage, etc.	
Malicious damage to bedding and furniture by prisoners at HM Prisons, Maze and Magilligan	11,141
Stores losses due to other causes	
Officers' club at HM Prison, Magilligan, destroyed by accidental fire	22,100

Notes	£
<i>Ex gratia Payments</i>	
37 compensation payments (of an <i>ex gratia</i> nature)	360
3 other <i>ex gratia</i> payments	228
Extra-statutory Payments	
	£
2 extra-statutory payments to a voluntary children's home in respect of the maintenance of probationers placed there without a probation order having been made	797
1 extra-statutory payment to a firm of solicitors in respect of the legal representation of detainees before the Commissioners and Appeal Tribunal	1,883

Other Notes

A stores deficiency at HM Prison, Magilligan, of approximately £18,000 is currently under investigation.

Section G includes remanet expenditure of £11,803 being payments to the Department of Health and Social Services (NI) in respect of the National Insurance contributions of persons who had been under detention.

At 31 March 1977 the book value of equipment in Home Defence stores was £352,740. Equipment with a book value of £15,805 was on issue on a care and maintenance basis to the Royal Ulster Constabulary and equipment valued at £47,892 to Health and Social Services Boards, Fire Authority for Northern Ireland and other organisations.

B. C. Cubbon
Accounting Officer

26 September 1977

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

D. O. Henley
Comptroller and Auditor General

**ADMINISTRATION OF JUSTICE: SUPREME COURT
OF JUDICATURE, &c., NORTHERN IRELAND**

See also Report of Comptroller and Auditor General

SUMMARY OF PROGRAMME OUTTURN, and the ACCOUNT of the sum expended, in the year ended 31 March 1977, compared with the sum granted, for expenditure by the Northern Ireland Office on the Supreme Court of Judicature and Court of Criminal Appeal of Northern Ireland and on certain other legal services in Northern Ireland.

SUMMARY OF PROGRAMME OUTTURN

Section	Estimated			Actual		
	Gross Expenditure	Appropriations in Aid	Net Expenditure	Gross Expenditure	Appropriations in Aid	Net Expenditure
	£	£	£	£	£	£
PROGRAMME 15.7						
LAW, ORDER AND PROTECTIVE SERVICES						
A	504,000	297,000	207,000	504,369	291,137	213,232
B	6,000	—	6,000	5,496	—	5,496
Total	<u>£510,000</u>	<u>297,000</u>	<u>213,000</u>	<u>509,865</u>	<u>291,137</u>	<u>218,728</u>

ACCOUNT

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
PROGRAMME 15.7				
SECTION A				
COURT SERVICES				
A1 Supreme Court of Judicature				
<i>Original</i>	463,000			
<i>Supplementary</i>	41,000			
	504,000	504,369	—	369
SECTION B				
OTHER LEGAL SERVICES				
B1 Pensions Appeal Tribunals	5,980	5,496	484	—
B2 Other Services	20	—	20	—
GROSS TOTAL				
<i>Original</i>	469,000			
<i>Supplementary</i>	41,000			
	£ 510,000	509,865	504	369
		Estimated	Surplus of Gross Estimate over Expenditure	
		Realised	135	
Z Deduct Appropriations in Aid			Deficiency of Appropriations in Aid realised	
<i>Original</i>	277,000		5,863	
<i>Supplementary</i>	20,000			
	297,000	291,137		
NET TOTAL				
<i>Original</i>	192,000		Excess of Expenditure over Net Estimate	
<i>Supplementary</i>	21,000		5,728	
	£ 213,000	218,728		
Actual excess of Expenditure over Net Estimate			£5,728·12	

Receipts	Estimated	Realised
	£	£
Receipts payable to Consolidated Fund	80,000	81,770·61

Details of Receipts	Estimated	Realised
	£	£
(i) Receipts of classes authorised to be used as Appropriations in Aid		
Subhead AZ		
Court fees	279,950	274,394
Recovery from Northern Ireland Office and Department of Commerce	17,000	16,489
Other receipts	50	254
Total	£297,000	291,137
(ii) Receipts of other classes		
Interest on Court Funds, etc.	80,000	81,641
Miscellaneous	—	130
Total	£80,000	81,771

Losses Statement

Loss due to fraud

Following legal action a settlement has been reached whereby Funds in Court amounting to £36,775 lost by fraud were recovered after the close of the accounting year. An amount of £7,599, being part of the interest on the capital sum involved which would have been paid into the Consolidated Fund has, however, been lost. Prosecution was not practicable.

B. C. Cubbon
Accounting Officer

26 September 1977

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act 1921. I have obtained all the information 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.

D. O. Henley
Comptroller and Auditor General

NORTHERN IRELAND OFFICE

SUMMARY OF PROGRAMME OUTTURN, and the ACCOUNT of the sum expended, in the year ended 31 March 1977, compared with the sum granted, for expenditure by the Northern Ireland Office on election expenses, central administration, transfers to the Northern Ireland Consolidated Fund, including a grant in aid, and accommodation services in respect of the Department's Offices in Northern Ireland.

SUMMARY OF PROGRAMME OUTTURN

Section	Estimated			Actual		
	Gross Expenditure £	Appropriations in Aid £	Net Expenditure £	Gross Expenditure £	Appropriations in Aid £	Net Expenditure £
PROGRAMME 15.11 OTHER PUBLIC SERVICES						
A	331,000	131,000	200,000	259,710	103,987	155,723
B	2,896,000	2,000	2,894,000	2,593,809	734	2,593,075
C	414,034,000	14,034,000	400,000,000	373,704,567	13,704,567	360,000,000
	<u>417,261,000</u>	<u>14,167,000</u>	<u>403,094,000</u>	<u>376,558,086</u>	<u>13,809,288</u>	<u>362,748,798</u>
PROGRAMME 15.12 COMMON SERVICES						
D	719,000	—	719,000	741,485	—	741,485
Total	<u>417,980,000</u>	<u>14,167,000</u>	<u>403,813,000</u>	<u>377,299,571</u>	<u>13,809,288</u>	<u>363,490,283</u>

ACCOUNT

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
PROGRAMME 15.11				
SECTION A				
ELECTION EXPENSES				
A1 Registration of Electors and Conduct of Elections				
<i>Original</i>	254,000			
<i>Supplementary</i>	77,000			
	331,000	259,710	71,290	—
SECTION B				
CENTRAL ADMINISTRATION				
B1 Administration				
<i>Original</i>	2,735,000			
<i>Supplementary</i>	103,000			
	2,838,000	2,539,221	298,779	—
B2 Constitutional Convention in Northern Ireland				
<i>Original</i>	1,000			
<i>Supplementary</i>	33,000			
	34,000	32,800	1,200	—
B3 Standing Advisory Commission on Human Rights				
<i>Original</i>	28,000			
<i>Less Supplementary</i>	4,000			
	24,000	21,788	2,212	—
SECTION C				
TRANSFERS TO THE NORTHERN IRELAND CONSOLIDATED FUND				
C1 Northern Ireland Consolidated Fund (Grant in Aid)				
<i>Original</i>	330,000,000			
<i>Supplementary</i>	70,000,000			
	400,000,000	360,000,000	40,000,000	—
C2 European Institutions				
<i>Original</i>	3,395,020			
<i>Supplementary</i>	10,638,980			
	14,034,000	13,704,567	329,433	—

EXPLANATION of the Causes of Variation between Expenditure and Grant

A1 Due mainly to savings in staff transfer value payments and registration postage expenses. Staff numbers were also lower than anticipated.

B1 Due mainly to reduced expenditure on travel, accommodation and telecommunications.

C1 Due to a shortfall on expenditure out of the Northern Ireland Consolidated Fund.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
PROGRAMME 15.12				
SECTION D				
ACCOMMODATION SERVICES IN RESPECT OF THE DEPARTMENT'S OFFICES IN NORTHERN IRELAND				
D1 Acquisitions and New Works				
Original	475,000			
Less Supplementary	163,000			
	312,000	320,138	—	8,138
D2 Purchase of Furniture and Equipment				
Original	50,000			
Less Supplementary	20,000			
	30,000	41,348	—	11,348
D3 Rents, &c.				
Original	180,000			
Supplementary	31,000			
	211,000	202,224	8,776	—
D4 Maintenance and Running Costs				
Original	75,000			
Less Supplementary	4,000			
	71,000	81,040	—	10,040
D5 Agency Fees				
Original	146,000			
Less Supplementary	51,000			
	95,000	96,735	—	1,735
GROSS TOTAL				
Original	337,339,020			
Supplementary	80,640,980			
	£417,980,000	377,299,571	40,711,690	31,261
			Surplus of Gross Estimate over Expenditure 40,680,429	
Z Deduct Appropriations in Aid				
Original	3,510,020			
Supplementary	10,656,980			
	14,167,000	13,809,288		Deficiency of Appropriations in Aid realised 357,712
NET TOTAL				
Original	333,829,000			
Supplementary	69,984,000			
	£403,813,000	363,490,283		Net Surplus 40,322,717
			Actual surplus to be surrendered £40,322,716·73	

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

- D2 The reduced Supplementary Estimate did not adequately reflect the rate of expenditure during the last quarter of the year.
- D4 Unexpected increase in needs during the last quarter of the year.

Receipts	Estimated	Realised
	£	£
Receipts payable to Consolidated Fund	—	39·31
Details of Receipts		
	Estimated	Realised
	£	£
(i) Receipts of classes authorised to be used as Appropriations in Aid		
Subhead AZ		
Repayment by the Home Office of the United Kingdom share of the cost of compiling annual registers of electors in Northern Ireland	127,000	101,694 (a)
Miscellaneous	4,000	2,293 (b)
	<u>£131,000</u>	<u>103,987</u>
Subhead BZ		
Miscellaneous	£2,000	734
Subhead CZ		
Contributions from the European Social Fund	6,484,000	6,433,318
Receipts from the Statistical Office of the European Communities	40,000	39,067
Receipts in respect of reimbursement of cost of medical treatment under European Economic Community Social Security Regulations	10,000	— (c)
Contributions from the European Regional Development Fund	7,500,000	7,232,182
	<u>£14,034,000</u>	<u>13,704,567</u>
Total	<u>£14,167,000</u>	<u>13,809,288</u>
(ii) Receipts of other classes		
Miscellaneous	—	£39

- (a) United Kingdom share overestimated.
 (b) Transfer value payment less than anticipated.
 (c) Member States had not reached agreement on implementation of the Regulations.

Losses Statement*Summary*

Cash losses due to overpayments of salaries, wages and allowances, etc. (2 cases)	£214
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B. C. Cubbon
 Accounting Officer

26 September 1977

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

D. O. Henley
 Comptroller and Auditor General

CLASS XVII

**RATE SUPPORT GRANT,
FINANCIAL TRANSACTIONS, &c.**

CLASS XVII: RATE SUPPORT GRANT,

Page	No. of Vote	SERVICE	Estimated Gross Expenditure	Authorised Appropriations in Aid	Supply Grant
			£	£	£
310	1	Rate Support Grants and Supplementary Grants to Local Revenues, England and Wales	6,746,866,000	—	6,746,866,000
313	1A	Transport Supplementary Grants, England and Wales	145,397,000	115,097,000	30,300,000
314	2	Rate Support Grants to Local Revenues, Scotland	901,930,000	—	901,930,000
316	3	Teachers' Superannuation (England and Wales)	274,465,000	274,462,000	3,000
319	4	Teachers' Superannuation (Scotland)	41,759,000	41,756,000	3,000
321	5	National Health Service (Superannuation, &c.), England and Wales	191,956,000	191,953,000	3,000
324	6	National Health Service (Superannuation, &c.), Scotland	24,311,000	24,308,000	3,000
327	7	United Kingdom Atomic Energy Authority Superannuation Funds	9,445,000	9,442,000	3,000
329	8	Department of Industry (Post Office Pensions Fund)	45,000,000	—	45,000,000
330	9	Crown Estate Office	687,000	—	687,000
331	10	Corporation Tax (Transitional Relief)	27,000,000	—	27,000,000
		Total	£ 8,408,816,000	657,018,000	7,751,798,000

FINANCIAL TRANSACTIONS, &c.

Gross Expenditure	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 Consolidated Fund	No. of Vote
£	£	£	£	£	£	£	
6,735,284,051	—	6,735,284,051	11,581,949	—	11,581,949	882,193·94	1
145,396,936	115,097,000	30,299,936	64	—	64	—	1A
901,883,271	—	901,883,271	46,729	—	46,729	—	2
273,332,588	273,332,588	—	1,132,412	1,129,412	3,000	143,601,882·72	3
40,650,028	40,650,028	—	1,108,972	1,105,972	3,000	5,497,332·35	4
186,291,562	186,291,562	—	5,664,438	5,661,438	3,000	138,531,477·03	5
23,610,212	23,610,212	—	700,788	697,788	3,000	19,575,211·00	6
8,186,301	8,186,301	—	1,258,699	1,255,699	3,000	15,580,691·32	7
45,000,000	—	45,000,000	—	—	—	—	8
677,192	—	677,192	9,808	—	9,808	—	9
20,864,020	—	20,864,020	6,135,980	—	6,135,980	29,363·87	10
8,381,176,161	647,167,691	7,734,008,470	27,639,839	9,850,309		323,698,152·23	
Total amount to be surrendered					£	17,789,530	
Actual total amount to be surrendered					£	17,789,529·43	

**RATE SUPPORT GRANTS AND SUPPLEMENTARY GRANTS
TO LOCAL REVENUES, ENGLAND AND WALES**

ACCOUNT of the sum expended, in the year ended 31 March 1977, compared with the sum granted, for rate support grants to local authorities in England and Wales, for National Parks supplementary grants to County Councils, for supplementary grants for transport purposes to County Councils and the Greater London Council and for rate rebate and domestic rate relief grants to local authorities in England.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
A1 Rate Support Grants to Local Authorities				
Original	5,921,001,000			
Supplementary	407,089,000			
Less Supplementary	970,000			
	6,327,120,000	6,327,113,266	6,734	—
A2 National Parks Supplementary Grants under the Local Government Act 1974				
Original	3,100,000			
Supplementary	200,000			
Supplementary	100,000			
	3,400,000	3,400,000	—	—
A3 Supplementary Grants for transport purposes under the Local Government Act 1974				
Original	285,000,000			
Less Supplementary	115,096,000			
	169,904,000	169,903,064	936	—
A4 Payment to the Vote for Transport Supplementary Grants, England and Wales				
Supplementary	115,097,000	115,097,000	—	—
B1 Grants for Rate Rebates				
Original	102,000,000			
Supplementary	25,200,000			
Supplementary	2,800,000			
	130,000,000	118,993,674	11,006,326	—
B2 Grants for Domestic Rate Relief (Residual Payments)				
Original	50,000			
Supplementary	45,000			
	95,000	54,579	40,421	—
B3 Special Domestic Rate Relief Scheme 1974-75 (Residual Payments)				
Original	2,000,000			
Less Supplementary	750,000			
	1,250,000	722,468	527,532	—

EXPLANATION of the Causes of Variation between Expenditure and Grant
B2 and B3 Delay in submitting final claims.

RATE SUPPORT GRANTS AND SUPPLEMENTARY GRANTS
TO LOCAL REVENUES, ENGLAND AND WALES

1976-1977, Class XVII, Vote 1

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
TOTAL				
<i>Original (revised sum)</i>	6,313,151,000			
<i>Supplementary</i>	1,000			
<i>Supplementary</i>	432,534,000			
<i>Supplementary</i>	1,180,000			
	<u>£6,746,866,000</u>	<u>6,735,284,051</u>	11,581,949	—
	Surplus		<u>11,581,949</u>	
	Actual surplus to be surrendered		<u>£11,581,949·27</u>	

Receipts

Receipts payable to Consolidated Fund	Estimated	Realised
	£	£
Recovery of Domestic Rate Relief grant payments 1973-74 and 1974-75	<u>£550,000</u>	<u>882,193·94 (a)</u>

(a) More recoveries than anticipated.

I. P. Bancroft
Accounting Officer

20 October 1977

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

D. O. Henley
Comptroller and Auditor General

RATE SUPPORT GRANTS

Comparison between expenditure as estimated for purposes of rate support grants in respect of 1976-1977 and near actual expenditure.

Service (1)	Estimate of relevant expenditure as in RSG (Increase) Order 1977 (2)	Near actual expenditure (3)	Amount by which near actual expenditure exceeded or (fell short of) estimate (4)	Percentage by which near actual expenditure exceeded or (fell short of) estimate (5)
	£m.	£m.	£m.	per cent
Education (including school meals and milk)	5,852.4	5,753.3	(99.1)	(1.69)
Libraries, Museums and Art Galleries	196.9	186.8	(10.1)	(5.13)
Port Health	1.9	1.8	(0.1)	(5.26)
Personal Social Services	967.2	955.7	(11.5)	(1.19)
Police	892.1	918.9	26.8	3.00
Fire	229.0	233.5	4.5	1.97
Urban Programme*	6.2	7.7	1.5	24.19
Administration of Justice†	102.6	108.3	5.7	5.56
Other Home Office Services‡	20.9	23.7	2.8	13.40
Local Transport Finance	1,262.9	1,171.0	(91.9)	(7.28)
Refuse	300.7	301.3	0.6	0.20
Recreation Parks and Baths	314.4	315.9	1.5	0.48
Town and Country Planning	216.2	204.8	(11.4)	(5.27)
General Administration	270.0	199.3	(70.7)	(26.19)
Housing	387.7	402.9	15.2	3.92
Miscellaneous Services§	424.5	421.7	(2.8)	(0.66)
Total	11,445.6	11,206.6	(239.0)	(2.09)
National parks supplementary grants	3.4			
Transport supplementary grants	307.5			
Specific revenue grants	685.3			
Rate support grant	6,295.0			

*The forecast of Urban Programme expenditure in the RSG (Increase) Order 1977 has been reapportioned to Services for comparison purposes.

†Magistrates, Courts, Other Courts, Probation and After Care, Probation Homes and Hostels.

‡School Crossing Patrols, Registration of Electors, Civil Defence.

§Includes Consumer Protection, Environmental Health, Land Drainage, Smallholdings, Careers Service, Sheltered Employment, Coast Protection, Allotments, Contributions to Trading Services, etc.

Notes

1. The above tables show the estimated 1976-77 expenditure by local authorities in England and Wales compared with estimated relevant expenditure for Rate Support Grant purposes.
2. Figures of near actual expenditure are the latest available at December 1977 and are based on returns from local authorities.
3. The estimate of relevant expenditure was made for the purpose of the Rate Support Grant (Increase) Order 1977 which was approved by the House of Commons on 15 December 1977. The Order increased the amount of the rate support grant prescribed in the Rate Support Grant (Increase) (No. 2) Order 1976 to £6,295m.

I. P. Bancroft
Accounting Officer

23 December 1977

TRANSPORT SUPPLEMENTARY GRANTS, ENGLAND AND WALES

ACCOUNT of the sum expended in the year ended 31 March 1977, compared with the sum granted, for expenditure by the Department of Transport on supplementary grants for transport purposes to County Councils and the Greater London Council.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
A1 Supplementary Grants for transport purposes under the Local Government Act 1974				
<i>Original</i>	115,098,000			
<i>Supplementary</i>	29,499,000			
<i>Supplementary</i>	800,000			
	<u>145,397,000</u>	145,396,936	64	—
	<i>Estimated</i>	<i>Applied</i>	Surplus of Gross Estimate over Expenditure	
			64	
<i>Deduct</i>				
AZ Appropriations in Aid	115,097,000	115,097,000		
NET TOTAL				
<i>Original</i>	1,000			
<i>Supplementary</i>	29,499,000			
<i>Supplementary</i>	800,000			
	<u>£ 30,300,000</u>	30,299,936	Net Surplus	
			64	
			<u>£64·00</u>	
		Actual surplus to be surrendered		

Receipts

	<u>Estimated</u>	<u>Realised</u>
	£	£
Receipts authorised to be used as Appropriations in Aid. (Payment from the Vote for Rate Support Grants and Supplementary Grants to Local Revenues, England and Wales in respect of transferred services)	115,097,000	115,097,000·00

Peter R. Baldwin
Accounting Officer

4 October 1977

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

D. O. Henley
Comptroller and Auditor General

RATE SUPPORT GRANTS TO LOCAL REVENUES, SCOTLAND

Account of the sum expended, in the year ended 31 March 1977, compared with the sum granted, for rate support grants, equalisation grants and rate rebates grants to local authorities in Scotland.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
A1 Rate Support Grants to Local Authorities				
Original	822,699,990			
Supplementary	52,123,000			
Supplementary	6,857,010			
	881,680,000	881,680,000	—	—
A2 Equalisation Grants to Local Authorities				
Original	10			
Less Supplementary	10			
	—	—	—	—
A3 Grants for Rate Rebates				
Original	19,000,000			
Supplementary	675,000			
Supplementary	575,000			
	20,250,000	20,203,271	46,729	—
TOTAL				
Original	841,700,000			
Supplementary	52,798,000			
Supplementary	7,432,000			
	£901,930,000	901,883,271	46,729	—
	Surplus		46,729	
	Actual surplus to be surrendered		£46,728·58	

W. Kerr Fraser
Accounting Officer

28 October 1977

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

D. O. Henley
Comptroller and Auditor General

RATE SUPPORT GRANTS

Comparison in respect of 1976-77 between expenditure as estimated for purposes of rate support grants and near actual expenditure.

Service (1)	Estimated relevant expenditure (2)	Near actual expenditure (3)	Amount by which near actual expenditure exceeded or (fell short of) estimate (4)	Percentage by which near actual expenditure exceeded or (fell short of) estimate (5)
	£m.	£m.	£m.	per cent
Education, Libraries and Museums	687.9	682.1	(5.8)	(0.84)
Social Work Services	116.1	116.3	0.2	0.17
Law, Order and Protective Services	125.2	125.2	—	—
Roads and Transport	134.6	127.4	(7.2)	(5.35)
Water, Sewerage and Environmental Services	139.6	131.6	(8.0)	(5.73)
Planning Services	28.9	32.5	3.6	12.46
Recreational Services	35.5	62.2	26.7	75.21
Miscellaneous	62.6	56.8	(5.8)	(9.27)
TOTAL	1,330.4	1334.1	3.7	0.28
Specific revenue grants	66.3	66.2	(0.1)	(0.15)
Rate support grants	875.6	875.6	—	—

Notes

- Figures of near actual expenditure are the latest available at end November 1977.
- The estimated relevant expenditure in column (2) is the expenditure on which the grant prescribed initially for 1976-77 in the Rate Support Grant (Scotland) (No. 2) Order 1975 was fixed; revalued to take account of increases in prices, costs and remuneration occurring between the time that Order was made and 31 March 1977.
- Estimates of relevant expenditure are made for the purpose of fixing by order the aggregate amount of the rate support grants in respect of a year and are based on the price levels current when the grant is fixed initially. Grant may be increased by increase orders to take account of subsequent increases in prices, costs and remuneration. For 1976-77 increases in rate support grant on account of increases in prices, costs and remuneration were subject to a cash limit.

W. Kerr Fraser
Accounting Officer

30 December 1977

TEACHERS' SUPERANNUATION (ENGLAND AND WALES)

ACCOUNT of the sum expended, in the year ended 31 March 1977, compared with the sum granted, for expenditure by the Department of Education and Science on superannuation allowances and gratuities, &c., in respect of teachers, and the widows, children and dependants of deceased teachers.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
A1 Pensions, &c., to Teachers				
<i>Original</i>	239,003,000			
<i>Supplementary</i>	15,151,000			
<i>Supplementary</i>	7,938,000			
	262,092,000	261,109,198	982,802	—
A2 Repayment to Teachers of Superannuation Contributions	6,217,000	6,486,461	—	269,461
A3 Payments to National Insurance Fund in lieu of Graduated Contributions	1,735,000	1,461,860	273,140	—
A4 Payments of Income Tax on repayments to Teachers of Superannuation Contributions	536,000	439,700	96,300	—
A5 Family Benefits Payments				
<i>Original</i>	2,984,000			
<i>Supplementary</i>	766,000			
<i>Supplementary</i>	135,000			
	3,885,000	3,835,369	49,631	—
GROSS TOTAL				
<i>Original</i>	250,475,000			
<i>Supplementary</i>	15,917,000			
<i>Supplementary</i>	8,073,000			
	£274,465,000	273,332,588	1,401,873	269,461
			Surplus of Gross Estimate over Expenditure 1,132,412	
AZ <i>Deduct</i> Appropriations in Aid				
<i>Original</i>	250,474,000			
<i>Supplementary</i>	15,916,000			
<i>Supplementary</i>	8,097,000			
	274,462,000	273,332,588		
			Difference between Estimated and Applied Appropriations in Aid 1,129,412	
NET TOTAL				
<i>Original</i>	1,000			
<i>Supplementary</i>	1,000			
<i>Supplementary</i>	1,000			
	£3,000	—	Net Surplus to be surrendered £3,000	

EXPLANATION of the Causes of Variation between Expenditure and Grant

A3 The saving is due to the effect of revised legislation which came into force in the previous financial year.

A4 Balance of income tax liability paid in following year.

Receipts

	Estimated	Realised
	£	£
Receipts payable to Consolidated Fund		
(i) Receipts of classes authorised to be used as Appropriations in Aid	374,513,000	416,914,433.24
(ii) Receipts of other classes	—	20,037.86
Total	£374,513,000	416,934,471.10
Amount authorised to be appropriated in aid	274,462,000	273,332,588.38
Payable separately to Consolidated Fund	£100,051,000	143,601,882.72

Details of Receipts

	Estimated	Realised
	£	£
(i) Receipts of classes authorised to be used as Appropriations in Aid		
Pension contributions:		
(a) Teachers	146,771,000	160,105,296
(b) Employers	218,495,000	241,037,424 (a)
Transfer values received	3,000,000	3,177,225
Recoveries from repayment of superannuation contributions	857,500	659,533 (b)
Recoveries of income tax from repayment of superannuation contributions	536,000	573,796
Receipts from dividends, etc., and the sale of investments, etc., of the Teachers' Family Benefits Fund	4,803,500	11,319,224 (c)
Superannuation benefits repaid	50,000	41,935 (d)
Total	£374,513,000	416,914,433
(ii) Receipts of other classes		
Income tax suspense account credits from previous years	—	£20,038
(a) Mainly due to underestimating the effect of pay increases and misinterpreting the system of contributions in arrears.		
(b) Shortfall is due to the effect of revised legislation which came into force in 1975.		
(c) Excess receipts occasioned by the bulk sale of the Fund's securities with Treasury agreement.		
(d) Estimate is conjectural, relying as it does on possible changes in circumstances of individual pensionable teachers.		

Losses Statement

<i>Summary</i>	£
Cash loss due to fraud *	142
Cash losses due to overpayment of superannuation benefits (5 cases)	454
Total Cash Losses	£596
Claims abandoned (3 cases)	£3,300,229

*Prosecution was undertaken.

Details

The rate of Teachers' Superannuation Contributions was retrospectively decreased, with a corresponding increase in the rate of the employers' contributions with effect from 1 December 1973. For administrative reasons it was decided not to collect the additional employers' contributions for the period 1 December 1973 to 31 March 1974 but to allow the actuarial balance to be restored automatically in the course of a future statutory review.

£3,300,000

Note

Extra-statutory Payment

One case involving payment of additional lump sum (£1,795) and pension (£414) to a teacher who was incorrectly advised of an award higher than her entitlement. The additional pension element will be on a mark-time basis until extinguished by pensions increase on the correct award.

J. A. Hamilton
Accounting Officer

11 October 1977

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

D. O. Henley
Comptroller and Auditor General

TEACHERS' SUPERANNUATION (SCOTLAND)

ACCOUNT of the sum expended, in the year ended 31 March 1977, compared with the sum granted, for the expenditure by the Scottish Home and Health Department on superannuation allowances and gratuities, &c., in respect of teachers, and the widows and dependants of deceased teachers.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
A1 Pensions, &c., to Teachers				
<i>Original</i>	36,186,000			
<i>Supplementary</i>	3,836,000			
	40,022,000	38,800,628	1,221,372	—
A2 Repayment to Teachers of Superannuation Contributions				
<i>Original</i>	840,000			
<i>Supplementary</i>	60,000			
	900,000	960,440	—	60,440
A3 Payments to National Insurance Fund in lieu of Graduated Contributions				
<i>Original</i>	271,000			
<i>Less Supplementary</i>	27,000			
	244,000	215,709	28,291	—
A4 Payments of Income Tax on Repayments to Teachers of Superannuation Contributions				
<i>Original</i>	72,000			
<i>Supplementary</i>	7,000			
	79,000	85,181	—	6,181
A5 Family Benefits Payments				
<i>Original</i>	508,000			
<i>Supplementary</i>	6,000			
	514,000	588,070	—	74,070
GROSS TOTAL				
<i>Original</i>	37,877,000			
<i>Supplementary</i>	3,836,000			
<i>Supplementary</i>	46,000			
	£ 41,759,000	40,650,028	1,249,663	140,691
	Estimated	Applied	Surplus of Gross Estimate over Expenditure 1,108,972	
Deduct				
AZ Appropriations in Aid				
<i>Original</i>	37,876,000			
<i>Supplementary</i>	3,835,000			
<i>Supplementary</i>	45,000			
	41,756,000	40,650,028		
			Difference between Estimated and Applied Appropriations in Aid 1,105,972	
NET TOTAL				
<i>Original</i>	1,000			
<i>Supplementary</i>	1,000			
<i>Supplementary</i>	1,000			
	£ 3,000	—	Net Surplus to be surrendered £3,000	

EXPLANATION of the Causes of Variation between Expenditure and Grant

A3 Average value per case was less than anticipated.

A5 Increase in number of awards and settlement of delayed 1975-76 awards.

Receipts	Estimated	Realised
	£	£
(i) Receipts of classes authorised to be used as Appropriations in Aid	43,440,000	46,141,877·81
(ii) Receipts of other classes	—	5,482·37
Total	£43,440,000	46,147,360·18
Amount authorised to be appropriated in aid	41,756,000	40,650,027·83
Payable separately to Consolidated Fund	£1,684,000	5,497,332·35
Details of Receipts	Estimated	Realised
	£	£
(i) Receipts of classes authorised to be used as Appropriations in Aid		
Pensions contributions:		
(a) Teachers	17,744,000	18,940,008
(b) Employers	25,036,000	26,523,349
Transfer values received	467,000	472,771
Recoveries from repayments of superannuations contribution	111,000	103,899
Recoveries of income tax from repayments of superannuation contributions	79,000	85,029
Superannuation benefits repaid	3,000	16,822 (a)
Total	£43,440,000	46,141,878
(ii) Receipts of other classes:		
Receipts from dividends, etc. and the sale of investments, etc. of the Teachers' Family Benefits Fund	—	5,000
Recoveries of overpayments in previous years	—	482
Total		£5,482

(a) The estimate was necessarily conjectural.

Losses Statement

Summary	£
Cash losses due to overpayment of superannuation benefits (13 cases) of which £6,430 was charged in previous years	6,758
Cash losses due to other causes (5 cases)	37
Total Cash Losses	£6,795
Details	£
Cash losses due to overpayment of superannuation benefits	
One case of overpayment of lump sum and pension due to misinterpretation of regulations	1,213
Three cases of overpayment of pension due to failure to abate pension awards on re-employment	3,570

Note

Ex gratia Payments

7 compensation payments totalling £408.

A. L. Rennie
Accounting Officer

27 September 1977

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

D. O. Henley
Comptroller and Auditor General

NATIONAL HEALTH SERVICE (SUPERANNUATION, &c.)
ENGLAND AND WALES

ACCOUNT of the sum expended, in the year ended 31 March 1977, compared with the sum granted, for expenditure by the Department of Health and Social Security on pensions, allowances, gratuities, &c., to or in respect of persons engaged in health services or in other approved employment.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
A1 Pensions, &c				
<i>Original</i>	132,425,000			
<i>Supplementary</i>	33,462,000			
<i>Supplementary</i>	2,924,000			
	168,811,000	163,432,367	5,378,633	—
A2 Repayment of Superannuation Contributions				
<i>Original</i>	15,426,000			
<i>Supplementary</i>	474,000			
<i>Supplementary</i>	100,000			
	16,000,000	16,154,358	—	154,358
A3 Contributory Payments in respect of Persons subject to other Superannuation Arrangements				
<i>Original</i>	1,550,000			
<i>Supplementary</i>	258,000			
	1,808,000	1,823,668	—	15,668
A4 Payments to National Insurance Fund in lieu of Graduated Contributions				
<i>Original</i>	5,060,000			
<i>Less Supplementary</i>	1,460,000			
	3,600,000	3,122,695	477,305	—
A5 Income Tax Payable on Repayments of Superannuation Contributions				
<i>Original</i>	1,290,000			
<i>Supplementary</i>	447,000			
	1,737,000	1,758,474	—	21,474

EXPLANATION of the Causes of Variation between Expenditure and Grant

A4 Due to the wind up of the graduated pensions scheme the number and average amount of Payments in Lieu were less than expected.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
GROSS TOTAL				
<i>Original</i>	155,751,000			
<i>Supplementary</i>	33,181,000			
<i>Supplementary</i>	3,024,000			
	<u>£191,956,000</u>	186,291,562	5,855,938	191,500
			Surplus of Gross Estimate over Expenditure <u>5,664,438</u>	
<i>Deduct</i>		<u>Estimated</u>		
AZ Appropriations in Aid		<u>Applied</u>		
<i>Original</i>	155,750,000			
<i>Supplementary</i>	33,180,000			
<i>Supplementary</i>	3,023,000			
	<u>191,953,000</u>	186,291,562		
			Difference between Estimated and Applied Appropriations in Aid <u>5,661,438</u>	
NET TOTAL				
<i>Original</i>	1,000			
<i>Supplementary</i>	1,000			
<i>Supplementary</i>	1,000			
	<u>£3,000</u>	—		
			Net Surplus to be surrendered <u>£3,000</u>	

Receipts

	Estimated	Realised
	£	£
Receipts payable to Consolidated Fund		
Receipts of classes authorised to be used as Appropriations in Aid	314,110,000	324,823,038·65
Amount authorised to be appropriated in aid	191,953,000	186,291,561·62
Payable separately to Consolidated Fund	<u>£122,157,000</u>	<u>138,531,477·03</u>

Details of Receipts

	Estimated	Realised
	£	£
Superannuation contributions:		
(a) Employees	135,972,000	147,396,325
(b) Employers	164,927,000	164,390,554
Transfer values received	10,325,000	10,104,626
Deductions from returns of superannuation contributions and lump sum payments towards payments in lieu of graduated contributions (see Subhead A4)	1,400,000	1,410,053
Recovery of income tax from repayments of superannuation contributions (see Subhead A5)	1,456,000	1,477,082
Miscellaneous	30,000	44,399 (a)
Total	<u>£314,110,000</u>	<u>324,823,039</u>

(a) The estimate is necessarily conjectural.

Losses Statement

Summary

	£
Cash losses due to overpayment of superannuation benefits (34 cases) of which £4,489 was charged in previous years	9,002
Cash losses due to other causes (185 cases) of which £3,225 was charged in previous years	6,296
Total Cash Losses	£15,298

Details

	£
Cash losses due to overpayment of superannuation benefits	
Two cases of overpayment of pension (£1,134 and £646) due to incorrect assessments of superannuation benefits	1,780
Two cases of overpayment of pension (£1,041 and £1,251) due to a failure to adjust pension payments during a period of re-employment	2,292
One case of overpayment of superannuation benefit due to an incorrect assessment of the number of back years purchased by an officer to offset the amount by which his lump sum would normally have been reduced	545
One case of overpayment of superannuation benefit due to an erroneous assessment of the amount to be deducted from an officer's lump sum retiring allowance	703
Cash losses due to other causes	
One case of overpayment of repayment of superannuation contributions due to an erroneous duplication of refund procedures	703
One case of overpayment of repayment of superannuation contributions due to an erroneous identification of the contributor	836

Notes

Ex gratia Payments

7 compensation payments totalling £629.

Extra-statutory Payments

Subhead A1 includes 32 extra-statutory payments totalling £16,220 in respect of gratuitous benefits for part-time local authority staff who had expectations of such benefits prior to transfer to the National Health Service on reorganisation and who did not become members of the NHS superannuation scheme.

Subhead A1 also includes 48 extra-statutory payments totalling £62,109 in respect of transfer values made in anticipation of the Regulations.

Two cases of lump sum retiring allowances (£1,039 and £764) and pensions (annual cost £388 and £104) awarded on the grounds of equity.

Other Notes

The amounts shown in this Account for superannuation contributions represent sums paid over during 1976-77 by Health Authorities. Any adjustment found necessary as a result of the completion of the Authorities' accounts will be made in 1977-78.

Certain figures of receipts and agency payments used in this Account are based on the accounts of Health Authorities before audit was completed. Audit reservations received after the Appropriation Account for 1975-76 (Class XVII, Vote 5) was signed disclosed an undercharge to the Vote of £7,622 and an overcredit of receipts of £355,822 (see corresponding note to the Class XI, Vote 1 Account).

Patrick Nairne
Accounting Officer

25 November 1977

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

D. O. Henley
Comptroller and Auditor General

NATIONAL HEALTH SERVICE (SUPERANNUATION, &c.), SCOTLAND

ACCOUNT of the sum expended, in the year ended 31 March 1977, compared with the sum granted, for expenditure by the Scottish Home and Health Department on pensions, allowances, gratuities, &c., to or in respect of persons engaged in health services or in other approved employment.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
A1 Pensions, &c.				
<i>Original</i>	17,960,000			
<i>Supplementary</i>	2,992,000			
<i>Supplementary</i>	268,000			
	<u>21,220,000</u>	20,488,339	731,661	—
A2 Repayment of Superannuation Contributions				
<i>Original</i>	2,080,000			
<i>Supplementary</i>	144,000			
	<u>2,224,000</u>	2,283,725	—	59,725
A3 Contributory Payments in respect of Persons subject to other Superannuation Arrangements				
<i>Original</i>	176,000			
<i>Supplementary</i>	17,000			
	<u>193,000</u>	208,371	—	15,371
A4 Payments to National Insurance Fund in lieu of Graduated Contributions				
<i>Original</i>	624,000			
<i>Less Supplementary</i>	151,000			
	<u>473,000</u>	436,777	36,223	—
A5 Payments of Income Tax on repayments of Superannuation Contributions				
<i>Original</i>	179,000			
<i>Supplementary</i>	22,000			
	<u>201,000</u>	193,000	8,000	—

NATIONAL HEALTH SERVICE (SUPERANNUATION, &c.),
SCOTLAND

1976-77, Class XVII, Vote 6

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
GROSS TOTAL				
<i>Original</i>	21,019,000			
<i>Supplementary</i>	2,992,000			
<i>Supplementary</i>	300,000			
	<u>£ 24,311,000</u>	23,610,212	775,884	75,096
	<u>Estimated</u>	<u>Applied</u>	Surplus of Gross Estimate over Expenditure 700,788	
<i>Deduct</i>				
AZ Appropriations in Aid				
<i>Original</i>	21,018,000			
<i>Supplementary</i>	2,991,000			
<i>Supplementary</i>	299,000			
	<u>24,308,000</u>	23,610,212		Difference between Estimated and Applied Appropriations in Aid 697,788
NET TOTAL				
<i>Original</i>	1,000			
<i>Supplementary</i>	1,000			
<i>Supplementary</i>	1,000			
	<u>£ 3,000</u>	—		Net Surplus to be surrendered £3,000

Receipts

	Estimated	Realised
	£	£
Receipts payable to Consolidated Fund		
Receipts of classes authorised to be used as Appropriations in Aid	41,988,000	43,185,423·23
Amount authorised to be appropriated in aid	24,308,000	23,610,212·23
Payable separately to Consolidated Fund	£17,680,000	19,575,211·00

Details of Receipts

	Estimated	Realised
	£	£
Superannuation contributions:		
(a) Employees	19,475,000	20,023,590
(b) Employers	21,475,000	22,037,664
Transfer values received	618,000	709,642 (a)
Deductions from returns of contributions and lump sum payments towards payments in lieu of graduated contributions	218,000	197,547
Recoveries of income tax from repayments of superannuation contributions	201,000	208,460
Miscellaneous	1,000	8,520 (b)
Total	£41,988,000	43,185,423

(a) Increase in average value of transfer values in last quarter of year.

(b) The estimate was necessarily conjectural.

Losses Statement

Cash losses due to overpayments of repayments of superannuation contributions (17 cases)	£188
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A. L. Rennie
Accounting Officer

11 November 1977

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

D. O. Henley
Comptroller and Auditor General

UNITED KINGDOM ATOMIC ENERGY AUTHORITY
SUPERANNUATION FUNDS

ACCOUNT of the sum expended, in the year ended 31 March 1977, compared with the sum granted, for payment of pensions, &c., to persons who contributed to the United Kingdom Atomic Energy Authority's Superannuation Schemes and other related expenditure.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
A1 Payment of pensions, &c.				
<i>Original</i>	5,355,000			
<i>Supplementary</i>	2,213,000			
<i>Supplementary</i>	1,201,000			
	8,769,000	7,478,712	1,290,288	—
A2 Payment of transfer values				
<i>Original</i>	938,000			
<i>Less Supplementary</i>	713,000			
<i>Less Supplementary</i>	13,000			
	212,000	316,609	—	104,609
A3 Repayment of contributions				
<i>Original</i>	402,000			
<i>Supplementary</i>	62,000			
	464,000	390,980	73,020	—
GROSS TOTAL				
<i>Original</i>	6,695,000			
<i>Supplementary</i>	1,500,000			
<i>Supplementary</i>	1,250,000			
	9,445,000	8,186,301	1,363,308	104,609
	<u>Estimated</u>	<u>Applied</u>	Surplus of Gross Estimate over Expenditure	
			1,258,699	
<i>Deduct</i>			Difference between Estimated and Applied Appropriations in Aid	
AZ Appropriations in Aid			1,255,699	
<i>Original</i>	6,694,000			
<i>Supplementary</i>	1,499,000			
<i>Supplementary</i>	1,249,000			
	9,442,000	8,186,301		
NET TOTAL				
<i>Original</i>	1,000			
<i>Supplementary</i>	1,000			
<i>Supplementary</i>	1,000			
	3,000	—	Net Surplus to be surrendered	
			£3,000	

EXPLANATION of the Causes of Variation between Expenditure and Grant

- A1 Retirements fewer than expected.
- A2 Transfers more numerous than expected.
- A3 Overestimate of requirements.

Receipts	Estimated	Realised
Receipts payable to Consolidated Fund	<u>£</u>	<u>£</u>
Receipts of classes authorised to be used as Appropriations in Aid	23,779,000	23,766,992·73
Amount authorised to be appropriated in aid	9,442,000	8,186,301·41
Payable separately to Consolidated Fund	<u>£14,337,000</u>	<u>15,580,691·32</u>

Details of Receipts	Estimated	Realised
	<u>£</u>	<u>£</u>
Employees' contributions	9,377,000	9,380,332
Employers' contributions	14,102,000	13,770,147
Transfer values received	300,000	616,514 (a)
Total	<u>£23,779,000</u>	<u>23,766,993</u>

- (a) Receipts were increased mainly because a number of National Radiological Protection Board staff opted to join an Authority scheme.

J. L. Rampton
Accounting Officer

3 November 1977

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

D. O. Henley
Comptroller and Auditor General

**DEPARTMENT OF INDUSTRY
(POST OFFICE PENSIONS FUND)**

ACCOUNT of the sum expended, in the year ended 31 March 1977, compared with the sum granted, for payment to the Trustees of the Post Office Pensions Fund in respect of former civil servants.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
Payment to the Trustees in respect of former civil servants	45,000,000	45,000,000	—	—

P. W. Carey
Accounting Officer

29 September 1977

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

D. O. Henley
Comptroller and Auditor General

CROWN ESTATE OFFICE

ACCOUNT of the sum expended, in the year ended 31 March 1977, compared with the sum granted, for the salaries and expenses of the Crown Estate Office.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A Crown Estate Office	687,000	677,192	9,808	—
	Surplus		9,808	
	Actual surplus to be surrendered		<u>£9,807.74</u>	

W. A. Wood
Accounting Officer

20 July 1977

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

D. O. Henley
Comptroller and Auditor General

CORPORATION TAX (TRANSITIONAL RELIEF)

ACCOUNT of the sum expended, in the year ended 31 March 1977, compared with the sum granted, for transitional relief under the Finance Acts 1965 and 1972 for companies with an overseas source of trading income.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
Transitional Relief for Companies with an Overseas Source of Trading Income	27,000,000	20,864,020	6,135,980	—
	Surplus		6,135,980	
	Actual surplus to be surrendered		<u>£6,135,979·84</u>	

EXPLANATION of the Causes of Variation between Expenditure and Grant

Due to factors which cannot be closely estimated: the level of dividends and the incidence of claims.

Receipts

	Estimated	Realised
	£	£
Receipts payable to Consolidated Fund		
Refunds of overpayments made in previous years	—	<u>29,363·87</u>

William Pile
Accounting Officer

29 September 1977

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

D. O. Henley
Comptroller and Auditor General

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