

# Appropriation Accounts

(VOLUME 3: CLASSES X - XV AND XVII)

## 1978-79

Appropriation Accounts of the sums granted by Parliament for Classes X – XV and XVII for the year ended 31st March 1979; 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. 139 of 1978–79.)

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

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*Ordered by The House of Commons to be printed  
31st January 1980*

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LONDON

HER MAJESTY'S STATIONERY OFFICE



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APPROPRIATION ACCOUNTS (VOLUME 3: CLASSES X-XV AND XVII),  
1978-79

**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) . . . . .	46,875,519	
Supplementary Estimates . . . . .	4,644,255	
	<hr/>	51,519,774
Actual . . . . .		50,149,862
		<hr/>
Saving . . . . .		1,369,912
Appropriations in Aid:		
Authorised:		
Original Estimates (as revised) . . . . .	4,547,455	
Supplementary Estimates . . . . .	103,993	
	<hr/>	
Applied . . . . .	4,410,869	
	<hr/>	
Deficiency . . . . .		240,579
		<hr/>
		1,129,333
Amount for which Parliamentary authority is required in order to make good excesses on certain Votes . . . . .		64,197
		<hr/>
Amount to be surrendered, being 2.55 per cent of Supply Grants . . . . .		1,193,530
		<hr/>

2. The exact amount to be surrendered is £1,193,529,863.27 of which £2,870,393.51 is available towards meeting excess expenditure.

**Extra Receipts**

3. Extra receipts payable to the Consolidated Fund recorded in the Appropriation Accounts of all Classes amount to £967,115,618.93. I certify that of this sum £966,163,929.69 has been paid into the Consolidated Fund. The balance of £951,689.24 will, subject to the approval of Parliament, be applied towards meeting the excess expenditure on Class II, Vote 2 (see paragraphs 92 and 93 of my Report on Volume 1) Class IV, Vote 14 and Class VI, Vote 2 (see paragraphs 2 to 4 and 5 to 7 of my Report on Volume 2).

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**Adjustment of balances on 1977-78 Votes**

4. The balance to be surrendered for 1977-78 amounted to £1,358,562,752·91. I certify that this balance has been duly surrendered to the Consolidated Fund. The excesses which occurred on 5 Votes on 1977-78 have been made good by Vote of Parliament, £10,955·27 being applied for this purpose from the amount of £1,358,573,708·18 recorded as available for surrender.

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**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; national insurance surcharge rendered by the Department of Health and Social Security and the Department of Health and Social Services (Northern Ireland); 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 evasion.

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**CLASS X, VOTE 1, EDUCATION (DEPARTMENT OF EDUCATION AND SCIENCE)****Assessment of universities' grant needs**

(a) *Recurrent grants*

(i) *General*

8. In paragraphs 6 to 9 of their Ninth Report of Session 1976-77 the Committee of Public Accounts reviewed the arrangements adopted by the Department of Education and Science (DES) for the assessment of the Government's grants in aid



CLASS X, VOTE 1 *contd.*

of the recurrent expenditure incurred by universities. The grants for the five academic years from 1972-73 to 1976-77 had originally been determined in advance, subject to variation only for increases in pay and prices, on the basis of a broad estimate of the average cost per student in 1971-72 with tapering adjustments for increasing student numbers. However, the grants for 1975-76 and 1976-77 were subsequently re-assessed, mainly to allow for shortfalls in expected student numbers but also for increases in the universities' income from tuition fees. The University Grants Committee (UGC) told the PAC that the universities' average expenditure per student in real terms had risen during the first two years of the quinquennium and had then steadily declined until in 1976-77 it was at, or a little below, the 1971-72 level. The PAC concluded that, given the country's financial circumstances, this could not be regarded as having imposed an unfair burden on the universities.

9. The Government had by then decided to suspend the system of quinquennial settlements and DES proposed to determine the grant for one year ahead as a firm cash limit and provide indicative figures, which the universities could use as a basis for their forward planning, for the three following years. The 1977-78 grant was determined in this way. It was based on the average grant per student in 1976-77, but was later subject to economy cuts which DES estimated would result in the total 1977-78 grants and fees falling below the 1976-77 level by about one per cent, despite more than a three per cent increase in student numbers. The grant finally approved, including an allowance to cover the greater part of pay and price increases during the year, was £565 million.

10. The PAC were also told that the UGC proposed to undertake during 1977 a further review of the universities' costs. The PAC hoped that this review would be used for assessing the 1978-79 grant and would not only analyse the universities' current costs but also provide the basis for DES to make an appraisal of whether the current standards of provision were the most appropriate to meet essential present-day needs.

(ii) *Development of a financial model*

11. In preparation for the assessment of the universities' recurrent grant needs for 1978-79 DES consulted the UGC about the development of new methods of assessment which relied less heavily on a simple extrapolation of past costs per student. They agreed to devise a computerised mathematical model of the pattern of income and expenditure in the universities as a whole from which the effect on recurrent grant needs of various assumptions and policies could be calculated, and the base figures for which would be taken from the latest returns of universities' actual income and expenditure. Income other than recurrent grant was analysed under eight categories (e.g. tuition fees, endowments, etc.) and expenditure under 15 categories (e.g. academic salaries, maintenance of premises, etc.). Extrapolations of past costs would take account of the way in which each category might be expected to vary with changes in planning assumptions and policies and in such factors as the numbers and types of students and places, and the size and composition of the academic staff. Over a period it would also be possible to discern trends in costs from successive base figures. Although refinement was still continuing, an initial model, based on the returns of income and expenditure for 1975-76 - the latest then available - was ready before the 1978-79 grant was assessed.

CLASS X, VOTE 1 *contd.*

12. It seemed to me that, while the model's forecasts could allow for the effects of planning assumptions and policy changes, they were still based essentially on the extrapolation of the actual costs incurred in the base year. I therefore asked DES whether they considered that the use of the model would meet the PAC's view that there should be an appraisal of whether the current standards of provision were the most appropriate to meet essential present-day needs; and whether they had considered the possibility of basing the model on objective assessments of the cost of achieving appropriate standards of provision for each category of expenditure. DES told me that the contribution made by the financial model was in calculating the expenditure consequences of policy decisions on volume, as measured by students numbers, and on standards of provision, as measured by staff/student ratios and unit costs. The model did not itself determine either volume or standards: those depended on DES's judgement, in the light of advice from the UGC, of all relevant facts. It assisted them by forecasting expenditure for given assumptions about staff ratios and unit costs, and thus made a valuable contribution towards the appraisal of standards of provision, but it could never be a substitute for their judgement.

*(iii) Settlement for 1978-79*

13. When submitting to the Treasury their proposals for the 1978-79 grant settlement DES furnished two alternative assessments. The first, based on the use of the new financial model, was £574 million at 1977-78 prices. The second, based on the same assumptions about student numbers but designed to provide broadly the same total income per student from grant and fees as had been assumed in the 1977-78 settlement, was £563 million, also at 1977-78 prices. Because the provision made in the 1977 Public Expenditure Survey (PES) had already been assessed on the latter basis, DES recommended its adoption for the 1978-79 settlement, although they hoped that it would be possible to change over to settlements based on the financial model by 1981-82. The Treasury accepted DES's recommendation, subject to a variation in the calculation which reduced the grant to £558 million at 1977-78 prices. The grant was finally fixed at £627 million on the basis of expected 1978-79 prices. This included an allowance for unforeseen increases in pay and prices during the year, which still left the universities to find a further £9 million from their existing resources. An additional £12.3 million was subsequently granted towards the costs of retrospective pay increases.

14. Although the initial financial model had produced an assessment of grant needs appreciably higher than the grant finally approved, the base figures used in this assessment had included £17.4 million for expenditure in 1975-76 which had not been incurred but had been added to the universities' reserves. Had this been excluded, the assessment would have been only about £553 million at 1977-78 prices, or £5 million less than the approved settlement. This seemed to me to imply that the 1978-79 grant should have been sufficient, on the basis of the assumptions used in the financial model, to enable the universities to achieve standards of provision a little above those existing in 1975-76, when the total income per student was about the same in real terms as that in 1976-77 which the PAC had regarded as not having imposed an unfair burden on the universities. On the other hand DES suggested that the 1978-79 level of grant might be regarded as facilitating some restoration of the standards of provision implicit in the 1975-76 settlement but which universities had not met because they considered it necessary instead to build up their reserves.

CLASS X, VOTE 1 *contd.**(iv) Settlement for 1979-80*

15. After the settlement of the 1978-79 grant DES and the UGC considered the treatment in the assessment of the universities' grant needs of any savings retained by them as additions to their reserves. The information collected by the UGC showed that the accumulated balances held by the universities had risen steadily from £30.4 million at 31 July 1974 to £79.6 million in 1977, although they were expected to fall slightly in 1977-78. The UGC took the view that transfers to reserves should continue to be treated as expenditure in the base figures used in the financial model in order to reflect the standard of provision for which the grant settlement for the base year was intended to provide. DES, however, decided that the transfers to reserves in 1976-77 should be excluded from the base figures used in the financial model for the 1979-80 assessment, but accepted a suggestion by the UGC that the level of the universities' reserves and their future treatment in the financial model should be studied further.

16. The UGC accordingly set up a working party to establish a reasonable level of balances for the universities as a whole. Its main findings, in July 1979, were that for ordinary day-to-day activities the universities needed to have a working balance of about 3 per cent of income at any given time; but in view of recent uncertainty about the provision of additional grant to finance pay and price increases, they needed further reserves which would reflect the degree of uncertainty. The UGC accepted this report and DES are discussing it with the Treasury.

17. When DES submitted their proposals for the 1979-80 grant settlement to the Treasury they again furnished two alternative assessments. The first, derived from the financial model, was based on much the same assumptions as for 1978-79, but used new estimates of student numbers and the universities' actual income and expenditure in 1976-77, excluding the additions to reserves. This gave a basic figure of £617.6 million at 1978-79 prices, which DES considered should be augmented by £5.4 million to allow for an earlier increase in academic staff than had been assumed in the model, by £10 million to allow for a partial restoration of the standards of provision which had been reduced as a result of the universities' under-spending in 1976-77, and by £1 million for work on microelectronics, giving an adjusted total assessment of £634 million. The alternative assessment, again designed to provide broadly the same total income per student in real terms as for 1977-78, gave a total of £639 million at 1978-79 prices - which was within the 1978 PES provision.

18. Because the financial model had not then received the UGC's formal support and DES had reservations about its reliability, DES proposed that the 1979-80 settlement should be based on the alternative assessment of £639 million, although they hoped that after further examination the model could play a part in the 1980-81 grant negotiations. The Treasury pointed out that the 1978 PES provision had been based on unit costs which they had not agreed and which they considered to be on the high side; and that this appeared to be borne out both by the results produced by the financial model and by the universities' accumulated balances. They nevertheless accepted DES's proposal, subject to minor adjustments, and approved a total grant

CLASS X, VOTE 1 *contd.*

of £637.2 million at 1978-79 prices. This was revalued to £714 million at 1979-80 prices, which was announced as a cash limit. Following the Government's June 1979 Budget measures and their White Paper on Expenditure Plans 1980-81 (Cmnd.7746), however, this settlement was reduced by £17.5 million, partly offset by an estimated additional income of £5.5 million from higher fees for overseas students. But additional grants of £43 million were made during the year taking account of the cost of expected pay increases.

19. Since the universities' grant needs as indicated by the financial model for both 1978-79 (excluding the provision for additions to reserves) and 1979-80 (excluding the augmentations proposed by DES) were lower than the settlements finally approved, I asked DES whether they were satisfied that those settlements were no greater than was necessary to finance the universities' essential needs to standards appropriate to the country's economic circumstances. DES assured me that they were so satisfied. They told me that the original grant settlements for 1978-79 and 1979-80 had envisaged a continuing decline in the average income per student from recurrent grant and fees, and for both years the value of the total grant had later been further reduced because of the country's changed economic circumstances. Moreover, because of the Government's decision not to meet the full cost of pay and price increases during 1979-80 it was now expected that, despite the grant increases during the year, there would be a net reduction of £35 million in the resources available to the universities.

*(b) Furniture and equipment grants*

20. The arrangements for the assessment of the grants in aid of expenditure on furniture and equipment were also examined by the PAC in 1976-77. The grants for the period up to 1976-77 had originally been determined in advance on a quinquennial basis, subject to variation only for price increases, but the predetermined amounts for the three years from 1974-75 were later substantially reduced, mainly as economy measures. The grant assessed for 1977-78, which was treated as a cash limit, continued to reflect the largely arbitrary effects of the earlier economy measures.

21. The PAC were told that early in 1977 the UGC had completed a full review of these grants, including the unit costs on which they were based, and that DES intended to use the results in assessing the 1978-79 grant. The PAC hoped that in doing so DES would take account of both the current costs and the appropriate standard of provision in existing economic circumstances.

22. The UGC's review had concentrated mainly on the cost of providing equipment, which accounted for more than four-fifths of the total grant. In the light of its findings DES proposed to develop a financial model which would enable the requirements for the replacement of existing equipment, the provision of further equipment for additional students and new buildings, and the improvement of standards, to be assessed separately in the light of such factors as total student numbers, rates of depreciation and obsolescence, academic developments, etc. An initial model was duly constructed using as base figures from which to calculate the value of the average equipment inventory per student, UGC's records of expenditure

CLASS X, VOTE 1 *contd.*

for the period from 1968-69 to 1973-74; this in effect geared the model to the maintenance of the standard of provision achieved by 1973-74. DES also proposed to develop a separate financial model for the furniture element in the grant.

23. The initial financial model for equipment produced an assessment of 1978-79 grant which, together with an appropriate addition for furniture, exceeded by £10 million the 1977 PES provision, which continued to reflect the earlier economy measures. DES proposed to the Treasury that the settlement should be restricted to the PES provision, but considered that the grants for later years should be fixed at a level which fully met the universities' needs. Treasury accepted DES's proposal for 1978-79 and approved a total grant of £41.6 million, later increased to £41.9 million to allow for price increases.

24. For 1979-80 the initial financial model again produced an assessment which, with an addition for furniture, exceeded the 1978 PES provision by some £10 million. DES advised the Treasury that the grants approved since 1974-75 had fallen substantially short of what would have been required to maintain the 1973-74 standards of provision and the universities were facing a heavy backlog of urgent replacement of equipment. DES had saved £3.4 million at 1978-79 grant prices from other provisions in the 1978 PES and they proposed to transfer this to the provision for furniture and equipment. The Treasury agreed and approved a cash limited total grant of £51.1 million.

25. Because of the possibility that the financial model might be used to determine the universities' future equipment grant needs, I asked DES whether they were satisfied that the use of a model based on the maintenance of the standard of provision achieved by 1973-74 would adequately meet the PAC's view that they should take account of the appropriate standard of provision in existing economic circumstances. DES told me that the UGC had concluded from their review that by 1973-74 the universities were "well found", and this view was supported by the Research Councils. The model therefore assumed that the inventories of equipment per student available by 1973-74 were those that should be maintained. Those inventories had been deduced from the expenditure over the 6-year period 1968-69 to 1973-74, which had included years of both high and low expenditure. While DES accepted that standards of provision to meet equipment needs were open to change in the light of scientific and technological development and should therefore be subject to periodic review, they were satisfied that the standards at present assumed by the model represented in general an adequate basis for efficient laboratory teaching and research capacity, and that any prolonged reduction in those standards would endanger the ability of universities to discharge their teaching and research functions. The model for equipment was being refined and discussed with the Treasury, but they had abandoned the proposal to develop a separate model for furniture because it would make heavy demands on manpower in relation to the comparatively small grant for furniture.

(c) *Student numbers*

26. Until now, the main determinants of the universities' grant needs have been the expected numbers of students and of academic staff. Neither DES nor the UGC

CLASS X, VOTE 1 *contd.*

exercise any direct control over the universities' admission policies and, ever since the Report of the Robbins Committee in 1963, it has been the accepted policy of successive Governments that higher education courses should be available, either at the universities or at institutions in the maintained sector, for all those qualified to pursue them and who wish to do so. However, DES exercise some indirect influence over the total numbers of students admitted to the universities through the forecasts of student numbers and income from tuition fees taken into account in determining the total recurrent grants. The UGC can similarly influence the numbers admitted to individual universities through their distribution of the total grants and by specific advice and guidance.

27. The grants originally approved for the 1972-77 quinquennium were based on forecast numbers of full-time students rising from 235,000 in 1971-72 to 306,000 in 1976-77; but the forecast for 1976-77 was subsequently reduced to 272,000 and the grants for the later years of the quinquennium were adjusted accordingly. Subsequent grants were based on forecasts of 281,000 in 1977-78, 285,200 in 1978-79 and 291,500 in 1979-80, as steps towards an eventual target of 560,000 full-time students in higher education in 1981-82 or 1982-83 of whom 310,000 would be in universities. Although the Government had not by August 1979 decided on the level of recurrent grant for 1980-81, the UGC then took the view that all the previously accepted target figures were likely to be reduced. They accordingly advised the universities to arrange their admission procedures so that the number of home undergraduate students admitted in October 1980 could, if necessary, be restricted to 94 per cent of the number admitted in October 1979, which would have the effect of keeping the student population at about the expected 1979-80 level. In the event, the White Paper on the Government's Expenditure Plans 1980-81 published on 1 November 1979 announced that the resources available for home students in higher education would be about the same as in 1979-80, but new overseas students or their sponsors would be expected to meet the full cost of their tuition. No decisions have yet been reached on the levels of recurrent grant for 1981-82 or later years, nor on the relationship between this provision and student numbers.

28. Increased student numbers may cause consequential increases in the numbers and cost of academic staff. DES and the UGC can exercise only some indirect influence over those staff numbers through the provision made in the recurrent grant and its distribution to individual universities. The determination of the 1977-78 grant was based on the assumption that the number of academic staff would be frozen at the 1976-77 level until 1979-80 and that thereafter the 1979-80 staff/student ratio would be maintained. In practice, however, there was some increase in staff numbers during 1977-78. With regard to subsequent years DES informed me that the grant settlements for 1977-78, 1978-79 and 1979-80, and the provisional grants announced in April 1979 for succeeding years up to 1982-83, provided an almost constant average income per student from grant and fees. This would have been expected to produce a reasonably constant staff/student ratio for those years, but DES considered that this expectation had now been placed at serious risk by the effective reduction in the grant for 1979-80 and by the uncertainty about future years.

**CLASS X, VOTE 10. RESEARCH COUNCILS, &C: SCIENCE RESEARCH COUNCIL****Incorrect provision in Appropriation Act 1979**

29. The Appropriation Account for this Vote reflects an error in the preparation of the February 1979 Supplementary Estimate (H.C. 199 of 1978-79) which resulted in an erroneous provision in the subsequent Appropriation Act 1979. The error mainly concerns receipts of the Science Research Council which are taken into account in determining the amount of their grant in aid.

30. In the Supplementary Estimate, the expected net increases in the Council's payments and receipts were treated correctly in the Appendices to the Estimate and in the statement of Subhead Detail (pages 316-321); but the Summary of the Supplementary Estimate (page 315) incorrectly incorporated the expected variations in the Council's payments and receipts, shown in the Appendices, instead of solely the Council's net increased grant in aid requirement. Hence the Summary showed increased expenditure provisions of £3,211,000 (instead of £971,000) partly offset by decreased expenditure provisions of £3,146,000 (instead of £970,000), giving a net increased provision of £65,000 (instead of £1,000). It also showed increased Appropriations in Aid of £64,000 (instead of nil). But the net additional provision of £1,000, required to be financed by a further supply grant, was correct.

31. The Appropriation Act incorporated from the Summary the figures of the additional supply grant and Appropriations in Aid requirements and accordingly incorrectly gave Parliamentary authority for £64,000 of receipts to be applied as Appropriations in Aid. However, since the grants shown in the Appropriation Account are set out in accordance with the amounts shown in the detailed Main and Supplementary Estimates, and the Department of Education and Science made no detailed provision for Appropriations in Aid – and none was received – the Appropriation Account does not reflect the provision for receipts which was made in the Appropriation Act.

32. The effect on the Appropriation Accounts as a whole is that the total of Authorised Appropriations in Aid shown in the Class Summaries is £64,000 less than the total provided in the Appropriation Acts. This has had no adverse effect on the Parliamentary control of expenditure. The superfluous Parliamentary authority given to the Department of Education and Science to apply £64,000 of receipts as Appropriations in Aid could not be used because no such appropriations accrue to Class X, Vote 10.

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**CLASS X, VOTE 11. RESEARCH COUNCILS, &C.: SOCIAL SCIENCE RESEARCH COUNCIL  
SOCIAL SCIENCE RESEARCH COUNCIL (GRANT IN AID) ACCOUNT****Research and training in the social sciences***(i) Role of the Social Science Research Council*

33. In 1965 the Committee on Social Studies (Chairman: Lord Heyworth) set up to review the arrangements for supporting and co-ordinating research in the field of social studies recommended in their report to the Government (Cmnd. 2660)

CLASS X, VOTE 11 *contd.*

the creation of a Social Science Research Council. The Committee considered that the extra expenditure involved would be more than repaid by resultant improvements in the efficiency of the national economy and in the quality of national life. This recommendation was accepted by the Government and the Social Science Research Council (SSRC) was incorporated by Royal Charter in October 1965 with the objects of encouraging and supporting research in the social sciences by others; providing and operating services for common use in such research; itself carrying out research in the social sciences; making grants to students for post-graduate instruction in the social sciences; and providing advice and disseminating knowledge concerning the social sciences.

34. The SSRC is financed almost entirely by grants in aid from the Science Budget of the Department of Education and Science (DES). It was excluded from the arrangements, announced in the 1972 White Paper "Framework for Government Research and Development" (Cmnd. 5046), under which funds were transferred from Research Councils to government departments to enable them to finance commissioned research and it has in the event received few such commissions from government departments.

35. A further White Paper, "Review of the Framework for Government Research and Development" (Cmnd. 7499), recorded in March 1979 that, because the SSRC had only a few small institutions of its own and operated mainly by supporting research in other institutions, government departments likewise tended to place their research commissions directly with those bodies. The Government therefore proposed to consider and agree with the SSRC an appropriate "modus operandi" which would permit it to perform its proper functions while enabling departments to secure the social science research they required. The SSRC welcomed this proposal as an extension of a programme of reviews of its relationships with government departments which it had begun in 1976 and which it considered had enabled it to take greater account of departmental research interests. DES have informed me that government departments and the SSRC agreed in June 1979 that bilateral discussions between individual departments and the SSRC would be the best way forward. Such discussions were already in train and the Government intended to review the results as a basis for arranging a "modus operandi".

36. A special study commissioned by the SSRC into the funding of social science research in the UK indicated that, as far as could be ascertained, the SSRC financed in 1977-78 less than 10 per cent of the total, compared with 44 per cent provided directly by government departments and 23 per cent provided indirectly by the Government through the University Grants Committee. However, the SSRC considers that those findings needed to be interpreted with caution and that conclusions based on its relatively small financial stake could lead to a serious underestimation of its contribution to the country's overall performance in social science research, particularly in certain key respects such as the development of research methods, the encouragement of work on otherwise neglected topics and in the provision of post-graduate training.



CLASS X, VOTE 11 *contd.**(ii) Management of research and training grants within the SSRC*

37. SSRC's activities fall broadly into three categories: the initiation and conduct of research; support of research work initiated by universities and other independent institutions; and support of post-graduate training. In 1978-79 the management of these activities was entrusted to three separate Boards composed mainly of Council members - the Research Initiatives Board (RIB), the Research Grants Board (RGB) and the Post-graduate Training Board (PTB); but in October 1979 the RIB and the RGB were merged into a single Research Board. The Boards are advised by a number of specialist Subject Committees, mainly comprising outside experts drawn from the universities. Advisory committees and panels deal with particular problems and their membership is specifically drawn up to include representatives from the consumers of research, such as industry and central and local government. SSRC's total expenditure in 1978-79 was £15.5 million, of which 10 per cent (£1.5 million) was spent on central administration, 8 per cent (£1.2 million) by the RIB, 23 per cent (£3.6 million) by the RGB and 59 per cent (£9.2 million) by the PTB. This balance is likely to change in 1979-80 because the SSRC decided that the major share of the Government's £1.5 million cut in its budget should be borne by post-graduate training so as to protect the funds for research.

*(iii) The former Research Initiative and Research Grants Boards*

38. The main task of the RIB was to initiate research on topics of importance which might otherwise be neglected, with particular attention to those requiring a multi-disciplinary approach or which would contribute to an improved understanding of the social and economic processes underlying present and future problems of national importance. The proposals for such work were not necessarily generated by the Board itself; often it responded to the demands of a wide range of customers, including government departments, who indicated their interests either directly or through membership or assessorship on SSRC panels. The initial idea could also come from research workers or the academic world. The RIB was responsible for the appraisal and implementation of such proposals. The research work was then carried out under a research award to a university or other external body or by one of the SSRC's own Research Units. In 1978-79 the RIB spent £0.6 million on research awards and a further £0.6 million on the four SSRC Research Units.

39. The RGB was responsible for the administration of the research grants scheme, which is the SSRC's main channel for supporting social science research in the universities, colleges and independent research institutes. The scheme is primarily responsive, supporting on a selective basis research work proposed by the research workers themselves. However, each proposal was considered and graded on merit by the appropriate Subject Committee, which could influence research work in its field both by encouraging grant applications for work on particular topics and through its recommendations to the RGB. The Board itself could exercise a similar influence from a broader vantage point both by co-ordinating the activities of the separate Subject Committees and by identifying gaps in the total research effort falling outside the areas of responsibility of the individual Committees.

CLASS X, VOTE 11 *contd.*

40. In 1977 the SSRC had commissioned a special study of the records of a representative sample of the research grants made over the previous five years to see whether any useful conclusions could be drawn about the grant award procedures and the various decision-making processes in the SSRC. I asked whether the SSRC now proposed any changes in the arrangements for the initial assessment of applications for research grants and the evaluation of the finished work. The Council pointed out that the study had been a limited exploratory one which had formed only a part of their continuing review of such issues as the system for grading grant applications and evaluating the final reports resulting from grant-aided projects and programmes and the procedures of Subject Committees in those areas.

41. Since the research work initiated by the RIB accounted for only a small proportion of the SSRC's total expenditure, and the much larger amount financed by the RGB through the research grants scheme was primarily in response to initiatives by outside bodies or individuals, I also asked the SSRC whether it considered that sufficient of its resources was devoted to problems affecting the efficiency of the national economy and the quality of national life as envisaged by the Committee on Social Studies in 1965, and whether it was satisfied that it was able to exercise sufficient control over the content and direction of the work financed by the research grants scheme to ensure that it accorded with national needs. The Council told me that, in addition to the work of the RIB, its other activities also made a real and significant contribution to research on topics of national relevance. Large numbers of its research grants, much of the research content of studentship support and much of the work of the SSRC Units made a direct contribution. The SSRC recognised the need to adapt and improve its machinery to take account of changing perceptions and priorities. It had developed a growing array of research initiatives on topics of social and economic importance and it had established the combined Research Board to give more point and drive to research developments of this type. It was also adding to its funding schemes by the introduction of designated research centres, under which gaps in the social science research effort could be met by funding centres of excellence for substantial periods of time. The Council considered that it now had sufficient control over the content and direction of the research grants scheme, which had been strengthened by the establishment of the new Research Board able to exercise an over-view of the whole of the SSRC research effort. Moreover, changes made from time to time in the composition of the Subject Committees to get the right balance of membership would enhance the SSRC's capacity to take a critical and dispassionate look at developments and priorities. The Council proposed to keep under review the methods of control over the research grants scheme and the balance of its spending between research and training.

*(iv) Post-graduate Training Board*

42. The PTB is responsible for the allocation of the post-graduate awards financed by the SSRC. The two main types of awards are studentships – of which there were about 2,700 current in October 1979 – awarded principally to students with good first degrees working for higher degrees; and bursaries – about 240 current in October 1979 – awarded to post-graduate students working for directly vocational

CLASS X, VOTE 11 *contd.*

diplomas. In 1978-79 the PTB spent £8.4 million on studentships and £0.8 million on other awards.

43. In 1978 the SSRC undertook a survey, primarily designed to obtain data on the first employment of former SSRC studentship holders but which also sought information on the proportion of SSRC supported post-graduate students who had successfully completed their programme of study by being awarded a degree. 443 students (52 per cent) completed and returned the questionnaires sent to them. Of the 267 students working for higher degrees by course-work 72 per cent had obtained their degrees during the period of the SSRC awards; but of the 176 students working for higher degrees by research training, leading to the preparation of a thesis, only 15 per cent had obtained their degrees.

44. I asked the SSRC whether, in the light of these results, they considered that the existing arrangements for selecting candidates for post-graduate awards and the terms of the awards had been fully effective in achieving the underlying objective of meeting the nation's needs for trained social scientists. The Council explained that the performance of students working for a higher degree by course-work – about 36 per cent of those holding SSRC studentships – was assessed on the basis of their work during the course together with a relatively short dissertation; about 70 per cent of such students completed their degrees during the period of the SSRC award. For those working for a research degree by thesis (about 64 per cent) the position was more complex; students undertaking research in the social sciences were often faced with a much less defined and finite task than those working in the physical sciences. It was not usual for the requirements for a successful social science research degree to be met within the strict time limit of 3 years for which a student can receive a SSRC award. The Council also pointed out that its responsibility was shared with the academic institution with which the student was registered and which selected, supervised and examined him; and university regulations frequently allowed a period of much longer than three years for completion of a degree. In many cases students continued to work for their degrees after taking up full time employment, and the study showed that virtually all of the respondents who had not then obtained higher degrees were still working towards them. The main purpose of the study had been to gather information on the first-time employment of former SSRC studentship holders and, because of its experimental nature and its timing, it was not the best means of obtaining information on the time taken to obtain degrees. An earlier study of SSRC students registered for PhDs, whose awards terminated between 1973 and 1975, suggested that overall about 21 per cent of the students had obtained their PhDs within four years after commencement of their studentships. The PTB had been asked to undertake a further investigation into the proportion of SSRC studentship holders who successfully complete their programmes of study and the Council also had a number of existing and projected studies to monitor the post-graduate training scheme.

45. The SSRC told me that in allocating post-graduate awards the PTB paid the closest attention to the national needs for trained manpower in social science. Within the SSRC the Subject Committees had to bid for allocations of studentships and great importance was attached to the case they could make that the awards would help satisfy manpower demand. The Council had established a Manpower Information Panel and had set aside funds for manpower demand studies.

## CLASS XI, VOTE 1. HEALTH AND PERSONAL SOCIAL SERVICES, ENGLAND

## CLASS XI, VOTE 2. HEALTH, &amp;C., SCOTLAND

## CLASS XI, VOTE 4, HEALTH AND PERSONAL SOCIAL SERVICES, WALES

**Cost control of pharmaceutical prescribing in the National Health Service**

46. In 1978 total National Health Service expenditure on dispensing prescriptions issued by general practitioners and hospital doctors amounted to some £950 million. Of this, £789 million was incurred on prescriptions dispensed by chemists and appliance contractors, which have increased about 24 per cent in number and 42 per cent in cost in real terms since 1971, as shown below:

	1971	1978	<i>Percentage increase</i>	
			<i>in total</i>	<i>per annum</i>
Number of prescriptions . . . . .	294 million	365 million	24.1	3.1
Total expenditure, including chemists' remuneration . . . . .	£224 million	£789 million	42.3*	5.2*
Average cost per prescription . . . . .	£0.76	£2.16	14.6*	2.0*

\* Adjusted for the effects of inflation.

Patients paid prescription charges totalling £29 million in respect of some 37 per cent by number of the prescriptions dispensed in 1978.

47. Under present arrangements general practitioners and hospital doctors may prescribe at NHS expense any drugs, and certain specified appliances, which they consider to be necessary for the treatment of their patients. The health departments have nevertheless recognised the need for methods of influencing the cost of pharmaceutical prescribing that would be both effective and acceptable to the medical profession. The departments informed the Public Accounts Committee of Session 1972-73 of various measures they had taken to persuade doctors to exercise economy and of new research programmes that they had initiated. The Committee were concerned to note the continuous rise in the cost of prescribing and the high proportion of that cost represented by proprietary medicines. They recognised the health departments' persistence in difficult circumstances in evolving methods of control and trusted that they would not relax their efforts to safeguard the interests of the taxpayer.

48. In 1976 and 1977 concern about the increasing consumption of NHS drugs and rising patient expectancy led the health departments to emphasise to the health authorities that more efficient prescribing was one of the means by which significant savings of NHS funds could be made. Following discussions over the same period, the Secretary of State for Social Services and the British Medical Association issued a joint statement in April 1978 drawing the attention of the general public and family doctors to the need for a greater appreciation of the real value and limitations of drugs

CLASS XI, VOTES 1, 2 & 4 *contd.*

generally, and for an improved awareness of their place in treatment, and cost. The statement asked doctors to contribute in a number of ways in arresting the upward trend in the consumption of drugs. The Secretary of State undertook that the Department of Health and Social Security (DHSS) would support doctors who resisted unjustified patient demand for preparations such as cough mixtures, laxatives, slimming pills and vitamins on which over £20 million a year was being spent. There was further scope for saving, perhaps £40 million a year, on the proportion of sleeping pills, tranquillisers and anti-rheumatic preparations which resulted from patient demand and pharmaceutical advertising. The Secretary of State for Scotland was not associated with the joint statement with the British Medical Association, but corresponding action was taken in Scotland.

49. I asked the health departments whether they had assessed the results of these appeals for economy in prescribing costs. They told me in November 1979 that the appeals had been part of continuing efforts intended to ensure that scarce NHS resources were put to the best possible use, and to develop an improved awareness on the part of the whole community of the true value and limitations of the use of medicines in treatment. Whilst there were some encouraging signs, including the slightly smaller number of prescriptions so far in 1979, it was too early to attempt to make any assessment of what the results would be. In any event the departments thought it would be difficult to distinguish the effects of the appeals from other factors tending to reduce costs, such as the work of the regional medical service and increases in prescription charges, or to increase costs, such as developments in clinical treatment and drugs therapy.

50. The departments also referred to more general reasons for increased NHS expenditure on medicines and drugs. The numbers of elderly people requiring more than average drug treatment had been increasing, and the responsibility for community health services taken over from local authorities in 1974 had added to NHS costs. The safety requirements of the Medicines Acts had added to the cost of developing and testing new drugs, although the departments' ability to exercise control over the cost of drug supplies had been strengthened. The departments stated that, despite the increased expenditure, the cost and quantity of medicines prescribed per head of the population in Great Britain remained relatively low by international standards.

*Prescribing by general practitioners*

51. Chemists and dispensing practitioners forward completed prescriptions to NHS prescription pricing authorities (PPAs) who compile statistical information on the origin, number and cost of the prescriptions. As part of an annual monitoring routine PPAs provide individual doctors in England and Wales with information on a selected month's prescribing costs and have recently introduced a limited facility for doctors to request a more detailed analysis of their prescribing for that or another month. In Scotland, doctors are informed of their prescribing costs three times a year. PPAs also record the use of particularly expensive drugs and unusual or unusually large prescriptions.

52. The health departments use PPA statistics in their monitoring of the costs of drugs and appliances prescribed by practitioners. In England and Wales regional medical officers appointed by the departments investigate instances in which practitioners' prescribing costs are more than 25 per cent above the average for the

CLASS XI, VOTES 1, 2 & 4 *contd.*

family practitioner committee area and advise on prescribing methods. In Scotland area medical committees investigate prescribing and look particularly at cases where costs are 50 per cent or more above the area average. In all three countries medical committees may recommend that remuneration be withheld from doctors where prescribing is considered to be excessive, but this sanction is rarely used. During 1978 the regional medical officers in England and Wales received information on 1,670 medical practices which had exceeded area average costs by over 25 per cent and followed up prescribing methods with 998 doctors. A statistical analysis by my staff, based on a large sample of family practitioner committees in England and Wales, indicated that over three years to 1978 some 400 practices could have persistently incurred such above-average costs. In Scotland reports made to area medical committees showed 101 instances, in respect of 85 doctors, where costs exceeded the area average by over 50 per cent.

53. A 1977 report on the functions and organisation of the PPA in England had quoted medical witnesses, views that substantial savings could be achieved if doctors were provided with full, regular and prompt information on their prescribing habits. The report recommended that immediate steps be taken to introduce a computer system to process prescription forms for the PPA: this is currently the subject of a DHSS/Welsh Office feasibility study.

54. In their July 1979 report the Royal Commission on the NHS suggested that in order to reduce prescription costs a more radical approach was needed to counter pressures on doctors from pharmaceutical companies and patients. In 1977 only about 14 per cent of NHS prescriptions were for non-proprietary items and the Commission recommended the departments to take further steps to encourage the prescribing of drugs by generic name. The Commission thought this would yield some savings and that further savings of £10 to £20 million a year might be achieved by the adoption in the NHS of a limited list of drugs.

55. I asked the departments what action they were taking to reduce the number of practitioners whose costs persistently exceeded the area average, about progress on the PPA computer system study, and whether they intended to adopt radical measures aimed at more efficient prescribing. They informed me that very few doctors failed to be influenced by discussion with the regional medical officer of their prescribing costs. Formal procedures of investigation remained for such cases. But the departments believed that the most constructive approach was to seek the co-operation of doctors through the dissemination of prescribing information of better quality. For example, the DHSS and the Welsh Office had recently improved the format of the prescribing analysis sent to GPs prior to informal visits by regional medical officers, so as to show the overall prescribing pattern rather than the treatment of particular patients. Measures taken by the Scottish Home and Health Department (SHHD) to improve prescribing practices in Scotland included the circulation to practitioners of a memorandum on prescribing costs, the setting up of drug information centres, the earlier availability to doctors and health boards of prescribing statistics and requests to health boards to scrutinise individual prescriptions falling within certain categories.

56. The departments also informed me that they expected the feasibility study on a computerised system for the analysis of prescriptions to be completed by the

CLASS XI, VOTES 1, 2 & 4 *contd.*

autumn of 1980. As regards the Royal Commission's proposals for the encouragement of generic prescribing and a limited NHS drug list, the departments stated that there were strong counter-arguments to be weighed. In their view a restricted list would be complex and costly to administer, and would not necessarily reduce expenditure. The departments encouraged the prescribing of non-branded drugs, through the information they gave to doctors, but the scope for economy was limited by the fact that these drugs were not necessarily equivalent to branded versions. Any substantial reduction in the use of branded drugs would lead to some compensating adjustment to the price of other drugs produced by the firms concerned.

*Hospital prescribing costs*

57. Health authority expenditure on drugs and appliances in hospitals and other community health establishments totalled £125 million in 1977-78 compared with £31 million in 1970-71; this represents an increase of 63 per cent in real terms or an average annual increase of 7.2 per cent. There is no general routine for hospital doctors to be provided with details of their prescribing costs, but the health departments have recommended other measures to encourage efficiency in prescribing. These include the formation of local prescribing committees to review drug costs and disseminate information, and the restriction to senior medical staff of authority for the use of new and expensive preparations.

58. Test examinations by my staff during visits to health authorities and hospitals in 1978-79 showed some differences in the procedures adopted to control prescribing costs. Expenditure on drugs by hospitals in England and Wales is not distinguished separately in published pharmacy costs; an analysis giving types of drugs purchased is an optional part of the hospital costing system which is frequently omitted, or considered too inaccurate to be of value. In the area health authorities visited comparative studies of drug costs were made by some prescribing committees, but this absence of adequate management information seemed to be a limiting factor. In Scotland, though expenditure on drugs by hospitals is distinguished separately in published pharmacy costs, prescribing committees are also hampered by limited information. The boards attempted limited monitoring based on annual expenditure figures and unit costs per hospital, but mistrusted the reliability and value for comparability purposes of these figures because of the need to employ arbitrary methods in apportioning costs between hospitals, and in classifying hospitals within broad functional groups. In general, my officers found that the accurate costing of drug issues was often prevented by inadequate methods of stock control.

59. I enquired whether the departments could account for the large increase in hospital and other health establishment drug costs since 1971, and what steps they proposed to take to provide reliable information to management on drug prices and usage. The departments pointed out that the introduction of cash limits had given health authorities a strong incentive to make economies wherever they would be cost-effective. Drug usage in hospitals was primarily determined by clinical practice and hospitals generally used a high proportion of new and expensive drugs. The number of inpatients and the number of patients treated for acute conditions had both increased over the period 1971 to 1978. In England, for example, the respective figures were 6.6 and 9.6 per cent. In the light of these factors, and those mentioned

CLASS XI, VOTES 1, 2 & 4 *contd.*

at paragraph 50 above, the departments did not consider the rise in drug expenditure to be exceptional; as a proportion of total NHS expenditure the amount spent on pharmaceutical supplies for hospitals, etc., had in fact fallen over the period.

60. As regards the adequacy of management information systems, the departments told me that it was part of their role to encourage the development in the NHS of adequate systems, but individual health authorities had the responsibility of deciding how their actual needs should be met. Routine audit enquiries within the NHS had not shown evidence of lack of adequate stock control. However, certain authorities were developing computer-based stock control and drug issue monitoring systems and DHSS had commissioned a study into ways of improving the return on revenue investment in this area.

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**Banking arrangements and cash limit control in the National Health Service***General*

61. Public funds required by health authorities for capital and revenue purposes are advanced to them by the health departments on a day to day basis. The departments require the authorities to keep the total of relevant advances within annual allocations set as part of the cash limit control, though this control does not apply to advances for family practitioner services. These arrangements allow some flexibility in the use of funds. Authorities may carry forward from year to year, if unspent, up to 1 per cent of their revenue allocations. Authorities in England and Wales may also within specified limits carry forward unspent capital allocations and make transfers between capital and revenue. In Scotland there is no formal arrangement for flexibility between capital and revenue allocations.

62. The departments transfer advances to local bank accounts maintained by the authorities under agreements negotiated in 1974 with the Committees of Clearing Banks in London and Scotland, the Co-operative Bank and the Bank of England, which provide for the banks' charges to be paid centrally by the departments. The commercial banks reduce their charges by notional interest calculated on the average daily cleared balances held in the accounts of each authority. The agreements follow normal banking practice and do not provide for the banks to make payments to the departments in respect of any period in which the notional interest credits exceed the charges due.

*Operation of the arrangements*

63. In the financial year 1978-79 the average daily level of balances in the authorities' bank accounts was £22.3 million in England and Wales and £9.2 million in Scotland. Bank charges paid by the departments in 1978-79 for various periods ending in 1978 totalled £543,115, after deduction of interest credits. For six months of 1978-79 in England, and the whole of that year in Scotland, notional interest



CLASS XI, VOTES 1, 2 & 4 *contd.*

exceeded charges and there were non-recoverable interest credits of £276,685 and £416,327 respectively. A further element to be taken into account in assessing the total cost to public funds of these arrangements is that the balances held by the banks are funded from government borrowings. The cost in interest to the Consolidated Fund of providing the sums held during 1978-79 in the authorities' bank accounts amounted to some £3.4 million. However, as stated above, the health departments received benefit for part of this sum in reductions in charges by the banks.

64. My staff's examination of the departments' records showed that towards the end of March 1979 certain authorities requested large advances apparently in excess of their foreseeable needs. As a result in England and Wales £77.6 million was held in authorities' bank accounts at 31 March 1979, substantially more than the 1978-79 average of £22.3 million. Of this total £45.5 million was held by 24 authorities which had year-end balances in excess of £1 million. In Scotland there was no similar evidence of unusually high balances at the year-end, but one health board held an average daily balance in excess of £2 million during the year; another held on average over £1 million.

65. During 1978 DHSS recognised that in England many authorities that otherwise would have underspent their allocation by more than the permitted carry-forward margins had adjusted their spending patterns at the end of March 1978. In a relatively small number of cases the authorities had adopted unacceptable accounting devices to avoid the loss of sums allocated, including payment for work not completed and of bills not due. In January 1979 DHSS emphasised to authority treasurers the importance of avoiding such distortions of normal financial procedures at the end of 1978-79.

66. In November 1979 DHSS informed me that their audit of authorities' 1978-79 accounts had disclosed little evidence of the use of the unacceptable devices, but that they would keep the matter under review. They pointed out that the end of any financial year brought pressure on authorities, as on other organisations, to pay outstanding bills, and that a substantial proportion of the balances held represented specific cover for unpresented cheques. It was difficult in any year for authorities to forecast the rate at which commitments for capital expenditure and to family practitioners would mature.

67. The difficulties encountered by health authorities in controlling year-end spending under the present system of cash limits were recognised in a research paper on the management of NHS financial resources commended to the health departments by the Royal Commission on the NHS in their report issued in July 1979. The research team compared the NHS system of financial control with the control exercised over expenditure by government departments through the payment and accounting arrangements operated by the Paymaster General's Office (PGO). These have the added advantage that funds effectively remain available to the Consolidated Fund until orders are presented for payment, with consequent saving of government borrowing costs.

*Consideration of alternative banking facilities for the NHS*

68. In 1977 a joint departmental/NHS working group had commenced an examination of the existing method of funding and providing banking services for the NHS. In June 1978 the Treasury expressed concern at the apparent lack of

CLASS XI, VOTES 1, 2 & 4 *contd.*

progress and pointed out that there was a strong *prima facie* case for authorities using the banking services of the PGO, not least in view of the better and more immediate information that this could provide on the expenditure of funds. By September 1978, sufficient data had been obtained from a number of health authorities to enable surveys of NHS banking needs to be carried out by alternative banking organisations. Preliminary surveys in one NHS region have now been completed by PGO, and also by the National Girobank. Both organisations state that they could enable NHS regions to operate effectively without idle balances in their accounts. The PGO is prepared to handle the banking work of the NHS as a whole, and would welcome the opportunity to introduce a pilot scheme in a selected area under arrangements similar to those operated by government departments. National Girobank have also indicated their willingness to consider NHS banking arrangements in a context wider than one region.

69. I enquired whether the health departments had reached any conclusions on the merits of transferring NHS banking to the PGO. In November 1979 DHSS and the Welsh Office informed me that the preliminary quotation by PGO based on a survey in one region indicated that a transfer of NHS banking might achieve some financial savings, although pilot trials would be necessary. They were seeking clarification with National Girobank of some aspects of the estimated costs which had emerged from their surveys. SHHD informed me in November 1979 that they have an observer on the departmental/NHS working group examining alternative banking systems and await the outcome of its studies.

70. In July 1979 DHSS informed the Treasury that the clearing banks had proposed an increased tariff which would if applied raise charges to over £1 million a year. The Treasury referred in reply to recent criticism by the Price Commission of the practice by government departments of negotiating tariffs with Clearing Bank Committees, which the Commission considered to be inconsistent with competition in the provision of money services. The DHSS and the Welsh Office have informed me that they are giving serious consideration to the practicability of obtaining competitive tenders from the individual banks. They are also seeking in the course of current negotiations, a form of tariff which would allow for payment to them by the banks of any interest credits in excess of charges under the tariff. SHHD intend to pursue this matter similarly.

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**CLASS XII, VOTE 2. PENSION BENEFITS (NON-CONTRIBUTORY)****CLASS XII, VOTE 3. SUPPLEMENTARY BENEFITS****CLASS XII, VOTE 4. FAMILY BENEFITS****Social Security benefits: Estimated and statistical accounting***General*

71. In 1978-79 expenditure on non-contributory social security benefits charged to Class XII, Votes 2, 3 and 4 amounted to £4,605 million. Contributory benefits paid from the National Insurance Fund were £10,682 million, making a total of

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

£15,287 million in all. As recorded in notes to the accounts on the basis of charges to subheads, DHSS consider that it would be uneconomic to keep detailed accounting records of the expenditure on over 20 different benefits involved. They therefore have to employ estimates and statistical analysis methods to apportion part of the total benefit expenditure between the Fund and the Votes and to make further allocations between the Vote subheads concerned. They indicate in the note to each account the extent to which they have apportioned expenditure in this way.

*Accounting for Post Office claims*

72. DHSS pay some benefits by orders payable or girocheques, but the main method of payment is through order books encashable at Post Offices. As explained in my predecessor's report on the Appropriation Accounts (Classes VI-XI) for 1972-73, DHSS do not keep central records of the number or value of order books issued, partly because many orders in a book are subsequently cancelled or amended; they cannot therefore assess accurately the likely expenditure by the Post Office on encashments. The Post Office render quarterly claims for reimbursement of actual encashments, accompanied by the paid orders. These are supported in due course by reports from the commercial auditors of the Post Office accounts. DHSS do not attempt to reconcile the claims with the returned orders.

73. Notes to the accounts explain that because of the delay in completion of final figures by postal authorities, the sums brought to account in respect of order book encashments in 1978-79 include estimated amounts which will be adjusted in a subsequent account. At 30 November 1979 the Post Office's commercial auditors had not furnished to DHSS reports on the claims by the Post Office for sums disbursed in 1978-79.

*Accounting adjustments in respect of attendance allowance*

74. Awards of attendance allowance are made centrally by DHSS and benefit payments fall on subhead B1 of Class XII, Vote 2. Many recipients of attendance allowance are also entitled to other benefits; in such cases all the benefits are paid together by order book in accordance with the Department's policy of wherever practicable combining in a single method of payment all benefits due to an individual. Under the order book coding system DHSS have to allocate the total value of order book encashments initially either to the National Insurance Fund or to Class XII, Vote 3. Subsequently they make adjustments, as described in paragraph 71 above. In order to determine adjustments for attendance allowance DHSS maintain centrally a computerised record of awards and require local offices to notify suspensions, reinstatements and cessations to the central office so that the record can be kept up to date.

75. In October 1978 the Government Actuary pointed out to DHSS that the attendance allowance statistics apparently overstated to an unknown extent the number of beneficiaries. Initial enquiries by DHSS confirmed that local offices were not notifying all cessations and a sample check by my staff of the central record against DHSS war pensions records disclosed that in over one third of the "live" cases examined the beneficiary was in fact deceased.

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

76. In reply to my enquiries DHSS stated that the failure on the part of local offices to notify cessations of awards, which had led to overstatement of the sums allocated to attendance allowance in the accounts, had not led to actual overpayments or underpayments of benefit. DHSS had examined other methods of ascertaining the total expenditure on attendance allowances but had decided that no economic alternative system was available. However they hoped to establish an accurate record of combined benefit payments in the mid-1980s, by when they intended that all payment methods would be computerised and interlinked. Meanwhile, they were overhauling the arrangements for notifying changes in entitlement. This should lead to an improvement in the central record, and they would in future undertake an annual statistical sampling exercise which should reduce the risk of error in determining the necessary adjustment in the accounts.

77. In general DHSS considered that, whatever the difficulties in allocating payments accurately between the National Insurance Fund and Votes, it was not desirable to move away from combined order books to making separate payment of the various benefits. To do so would involve them in extra administrative expenditure and would be inconvenient to beneficiaries.

78. Following completion of their enquiries DHSS reduced by £36 million the amount charged to subhead B1 of Vote 2 in respect of attendance allowance payments in 1978-79 and increased charges to the National Insurance Fund correspondingly. In addition the National Insurance Fund repaid £48 million to the Consolidated Fund to correct erroneous charges to Votes in earlier years.

79. There is a need, which I certainly endorse, to balance the pursuit of equity and the avoidance of serious error, or fraud, in the administration of social security and other large programmes of assistance against the heavy cost in money and manpower of doing so. It is an important Government objective that departments should reduce administrative costs wherever possible; though certain measures against fraud in the social security field are being reinforced. I regard the use by DHSS of estimates and statistical analysis methods to determine some of the charges to these Votes and to the National Insurance Fund as entirely sensible and consistent with these objectives. But as this Report indicates, they can result in incorrect allocations of significant amount. For this reason I am unable to give an unqualified certificate of correctness to these Accounts.

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

80. The net revenue collected by the Department during the year, including duties payable to the Isle of Man, amounted to £13,790 million, compared with £12,299 million in the previous year, an increase of £1,491 million (12 per cent). The Department estimate that the total cost of collection for the year was £220 million, equivalent to 1.59 per cent of the net revenue, compared with £201 million or 1.63 per cent for the previous year.

CLASS XIII, VOTE 6 *contd.*

81. The Department have also undertaken a broad analysis of the costs of collection of the separate duties and taxes. They have, on the basis of a census of staff allocations, apportioned the total cost of collection for 1978-79 between them, including an appropriate share of the cost of domestic administration but excluding the costs of activities not producing revenue and of general preventive and fraud investigation work.

82. The net receipts from the principal duties and the estimated percentage costs of collection were as follows:

	<i>Net receipts</i> £m.	<i>Cost of collection as a percentage of net revenue</i> %
Value added tax . . . . .	4,838	1.93
Hydrocarbon oil . . . . .	2,469	0.21
Tobacco products . . . . .	2,449	0.10
Beer, wines, spirits and cider . . . . .	2,339	0.81
Car tax . . . . .	381	0.19
Betting and gaming duties . . . . .	339	1.15
Customs duties* . . . . .	736	4.48
Agricultural levies* . . . . .	230	1.25

\* Under Regulations of the European Communities these duties and levies are designated as the Communities' own resources and so form part of the United Kingdom's contributions to the Communities' budget.

**Value added tax: arrears due for collection**

83. The Department maintain detailed computerised records of VAT liabilities disclosed by traders' returns, or assessed in the absence of returns, and of the amounts received or written off. Since 1976-77 they have prepared from these records 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.

84. At 30 September 1979 £104.8 million of the tax then recorded as due for periods up to 31 March 1979 was still outstanding; this was equivalent to 1.25 per cent of the total tax payable during 1978-79, including arrears brought forward in respect of earlier years. The following table also shows the corresponding figures for the two preceding years:

<i>Financial year</i>	<i>Tax liability</i>			<i>Tax outstanding at following 30 September</i>	<i>Percentage of total tax liability</i>
	<i>Arrears brought forward</i>	<i>Liability for year</i>	<i>Total</i>		
	£m.	£m.	£m.	£m.	%
1976-77	821	5,701	6,522	124.5	1.91
1977-78	780	6,495	7,275	92.3	1.27
1978-79	787	7,584	8,371	104.8	1.25

CLASS XIII, VOTE 6 *contd.*

85. The following table shows the age of the arrears and the distribution between amounts due from missing or insolvent persons and amounts due from others. It includes only the liabilities disclosed by returns received or assessments made up to 30 September 1979 and may therefore be subject to adjustment when later returns are received.

<i>Outstanding for</i>	<i>Amounts due up to 31 March 1979 and still outstanding at 30 September 1979</i>			<i>Total amounts outstanding at 30 September 1978</i>
	<i>Due from missing or insolvent persons</i>	<i>Due from other persons</i>	<i>Total</i>	
	£m.	£m.	£m.	£m.
2½ years or more	7.0	9.3	16.3	27.4
1½-2½ years	4.6	10.8	15.4	22.9
Less than 1½ years	11.3	61.8	73.1	42.0
<b>Total</b>	<b>22.9</b>	<b>81.9</b>	<b>104.8</b>	<b>92.3</b>

£31.6 million of the arrears outstanding at 30 September 1978 were subsequently written off as irrecoverable.

86. Selective strike action taken by some civil service unions in support of a pay campaign early in 1979 led to the shutdown of the Department's VAT computer from late February until the middle of May 1979. This caused delays both in the collection of tax and in the making of refunds to traders entitled to repayments, but the resultant back-log of work had been cleared by 30 September 1979. It also caused delays in the provision of the information necessary for the initiation of enforcement procedures against traders who had failed to submit returns or were otherwise in default of their legal liabilities. It had proved impracticable to clear the back-log of enforcement work fully by 30 September 1979.

87. The computer records information derived from control visits to traders' premises. The Department are making increasing use of this information in planning their programmes of further control visits so as to make the most effective use of their staff resources. The computer records are further used to identify apparent anomalies in traders' returns, the resolution of which requires special staff visits; such visits in 1978-79 resulted in the recovery of over £11 million.

#### Remissions of revenue and amounts irrecoverable

88. 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

CLASS XIII, VOTE 6 *contd.*

Department. The schedules for 1978-79 show that 33,391 items amounting to £42,186,161 were remitted or written off, compared with 30,951 items amounting to £27,429,489 in 1977-78, made up as follows:

	1977-78	1978-79
	£	£
Value added tax . . . . .	26,977,584	41,571,502
Betting and gaming duties . . . . .	247,492	219,005
Other duties (mainly import duties) . . . . .	134,847	170,300
Purchase tax . . . . .	4,385	31,604
Car tax . . . . .	1,099	21,119
Penalties and law costs . . . . .	64,082	172,631
	<u>£27,429,489</u>	<u>£42,186,161</u>

Recoveries of tax and duty previously written off amounted to £2.5 million.

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

	1977-78	1978-79
	£	£
Remissions:		
On grounds of equity . . . . .	2,317,953	800,570
On grounds of compassion . . . . .	11,569	131,988
On other grounds . . . . .	2,589	1,054
Amounts irrecoverable:		
Insolvency . . . . .	19,405,523	35,473,935
Taxpayer gone abroad or untraceable . . . . .	3,854,563	2,850,909
Other causes: amounts recoverable not sufficient to justify cost of pursuit, etc. . . . .	1,837,292	2,927,705
	<u>£27,429,489</u>	<u>£42,186,161</u>

90. 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.

**Tobacco products duty***(i) Introduction*

91. Until the end of 1977 all imported tobacco, both manufactured and unmanufactured, was subject to customs duty. However, the Treaty of Accession to the European Communities required any customs duties of a fiscal nature to be converted into internal excise duties applied equally to imported and home-produced goods. The UK took a first step towards this conversion of the duty on tobacco in May 1976, when customs duty rates were reduced and a new duty was imposed on all tobacco products, other than snuff, imported into or manufactured in the UK. The process was completed on 1 January 1978 when the remaining customs revenue

CLASS XIII, VOTE 6 *contd.*

duty was abolished and the rates of tobacco products duty were increased so as to maintain the overall level of duty on each class of product, except for snuff which became wholly exempt.

92. In compliance with Community Directives on the harmonisation of tobacco taxation the tobacco products duty on cigarettes consists of an *ad valorem* element plus a specific duty. These are currently 21 per cent of the retail price plus £11.77 per thousand cigarettes, with a surcharge of £2.25 per thousand on high tar yield cigarettes. The total duty, together with value added tax, accounts for roughly two-thirds of the retail price. The duty on cigars, hand-rolling tobacco, pipe tobacco and chewing tobacco is based on the weight of the finished product, currently at rates ranging from £7.30 to £9.50 a pound. In 1978-79 the total revenue from tobacco products duty was £2,449 million.

*(ii) Control of dutiable products*

93. When tobacco was subject to customs revenue duty this was charged on the quantities of tobacco leaf and other raw materials imported before they were subjected to any manufacturing process. The new tobacco products duty became chargeable on cigarettes and other finished products manufactured in the UK, although it was remitted or repaid for products which were subsequently exported. Consequently, the raw materials became duty-free instead of duty-paid and the Department were obliged for the proper protection of the revenue to increase substantially their surveillance of the whole manufacturing process. My staff therefore examined the operation of the Department's revised control procedures.

94. Under Customs and Excise Regulations every manufacturer of tobacco products must notify the Department so that his premises may be formally registered and must keep a Production Account showing for each separate product the quantity produced, the type, brand and size of retail pack, and the dates of production and of entry in the Account. This Account constitutes the basic record of dutiable products, all of which must be fully accounted for, although duty is not normally levied until the products leave the manufacturer's premises on sale for home use.

95. The Department have delegated to their local officers substantial responsibility for the control of tobacco products duty, including approval of the point in the production process at which the Production Account shall be maintained. The Department have suggested, however, that the Production Account should normally be prepared at the stage where the products are first packed for delivery. This is because in most factories that is the earliest point at which the manufacturer's own system will provide an accurate count, even though the tobacco may be in a usable form before that stage; and, until that stage, the Department thus have no official record of the usable products held within a factory, although they do have access to the manufacturer's commercial records. The Regulations prohibit the unauthorised removal of such products and empower the Department to impose conditions relating to the security of the manufacturer's premises. However, observations made by my staff on visits to a number of factories suggested that the normal working require-



CLASS XIII, VOTE 6 *contd.*

ments made it impracticable to achieve complete physical security; and the limited numbers of Customs and Excise staff stationed in the factories made it equally impracticable for them to exercise continuous surveillance over the movement of unrecorded duty-free products.

96. In response to my enquiries about minimising the risks of the unauthorised diversion of usable products, the Department accepted that it was desirable for the Production Account to be prepared at the earliest practicable point in order to minimise the risk of dutiable products escaping record. But they pointed out that account must also be taken of the inconvenience, cost and general difficulty to both the trade and the Department of raising an accurate account of potential duty liability at an early stage of the manufacturing process. This would involve the diversion of their limited Departmental resources without providing any really reliable basis for the assessment of duty, which would still need to be based on an accurate account of final production. The Department had concluded that the earliest practicable point for the Production Account was the stage where the products were first packed for delivery. They had therefore concentrated their efforts on seeking improvements in factory security and were satisfied that in general the existing arrangements were working well.

97. My staff also noted that the Production Account was normally compiled from a manually recorded tally of pallets loaded with cases of finished products passing the Production Account point. But in some instances the tally clerk made no physical verification of the quantities recorded on the pallet card. In an average factory with a continuous production of up to 50 million cigarettes a day of various makes and brands, together with a variety of other products, this method of recording seemed to involve a high risk of human or other error, while the local Customs and Excise officers relied almost entirely on occasional spot checks at the tallying point to ensure that all finished products were duly recorded in the Production Account. In some factories there were automatic metering devices installed in the production lines, but the local officers appeared to make little use of these for verifying the accuracy of the Production Account.

98. The Department have since informed me that both they and the tobacco industry recognised the paramount importance of the Production Account in the current system of control. They were aware that the Production Account arrangements at some factories had initially been unsatisfactory, but this no longer applied. They were satisfied with the adequacy of the normal arrangements for its preparation and verification; and the inevitable teething difficulties had been or were being overcome. All products had to pass the accounting point, be physically counted and accurately recorded, and these records were subject to verification such as by examination of individual machine tickets. In no factory was the Production Account now based merely upon the quantities recorded on pallet cards without effective physical verification. In conjunction with the industry they had looked at various automatic metering devices but so far had found none which could be relied upon to provide an accurate count which would be acceptable for revenue purposes. If a reliable, foolproof device did emerge they would encourage its installation and use it for verifying the Production Account.

CLASS XIII, VOTE 6 *contd.**(iii) Materials reconciliation*

99. The Regulations empower the Department to call for a return from a manufacturer which would enable the quantities of raw materials and of manufactured tobacco products to be reconciled. My staff examined some of these returns which disclosed differences ranging from a 1 per cent deficiency to a 0.35 per cent surplus. At one factory, with an average deficiency of about 0.2 per cent, duty on the unexplained discrepancy would have amounted to about £1.5 million a year; at two others, with average deficiencies of about 0.4 per cent, the duty would have amounted to about £0.5 million a year each. In none of the cases showing significant deficiencies did the Department seek to levy additional duty or to investigate further the causes of the unexplained discrepancies.

100. The Department explained to me that the reconciliation arrangements involved a very complex calculation, making allowances for such variable factors as the moisture content of all raw materials and finished products and the effects of differing manufacturing methods on the quantities finally produced and the amounts of waste. The arrangements served as a reserve power for levying duty where the quantities recorded as manufactured appeared deficient. The Department's present experience suggested that the results would never be sufficiently precise to justify their regular use as an alternative basis for the duty charge, but they should establish a normal working pattern for each factory and provide a warning of changes calling for investigation. Although unexplained discrepancies could result from illicit removals from a factory or inaccurate recording in the Production Account, the Department considered it was more likely that they simply reflected variations in manufacturing methods and imprecise measurement of such factors as moisture content, quantities wasted and weight of finished products. They pointed out that manufacturers now had less financial incentive to exercise strict control over the moisture content and weight of their finished products, which formerly could minimise liability to duty. Consequently, estimates of quantities of materials and products tended to be less reliable.

*(iv) Stock control*

101. Although duty is chargeable on all tobacco products manufactured in the UK, the Regulations allow a manufacturer to remove his finished products to a registered store without payment of duty. The duty is then levied when the products are removed from the registered store for home use. Each manufacturer is required to submit certified daily returns of all tobacco products entered in his Production Account, all products removed for home use, and all products removed for export or other non-dutiable purposes. He is also required to maintain a stock account of all tobacco products received into and removed from the registered store and to submit certified monthly returns reconciling the closing stocks with the opening balance and the recorded stock movements.

102. Because the Production Account is normally compiled after the products have been packed for delivery there should be no natural losses after that point and the manufacturer is therefore held accountable for all products declared in his daily production returns. Insofar as he is unable to account for their final disposal,

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duty is immediately chargeable on the deficiency, including any deficiencies disclosed by stocktaking. However, the Department take the view that, given the size and variety of the stocks and the high rate of turnover, deficiencies and surpluses are bound to arise as a result of *bona fide* mistakes in the recording of deliveries. The Department's local officers may therefore allow a manufacturer credit for the duty on any stocktaking surpluses to compensate for the charge made on any deficiencies, provided they are satisfied that there is good reason to do so. However, in some of the cases examined by my staff where there were separate premises under the same ownership, surpluses found at one establishment had been set off against deficiencies found at another; and in other cases discrepancies disclosed by the monthly stock returns had been allowed to accumulate from month to month instead of being cleared as they arose.

103. The Department told me that during the initial stages of applying the new duty there had been some local misinterpretation of their central guidance on offsetting. They were satisfied that the proper principles were now well understood and generally applied. They required local officers to investigate the reasons for every discrepancy and satisfy themselves that there was a genuine surplus on which duty had in effect been paid before allowing any credit. The effectiveness of a manufacturer's Production Account, stock transfer and export control arrangements were factors which the officer was required to take into account in determining whether a surplus was a genuine one on which duty had been paid or whether it arose from under-recording in the Production Account or from over-stating export deliveries.

104. The Regulations require a manufacturer to certify the completeness and correctness of his monthly stock returns, but they impose no stocktaking requirements. Local Customs and Excise officers have discretion on the physical checking they undertake but the Department suggest that as many different products as possible should be checked each month with the object of covering the whole range at least once within a period of six months. My staff's examination showed that this objective was rarely achieved. The Department told me that the exercise of their local officers' discretion had to take account of all the circumstances, including the efficiency of the manufacturer's own system, and with due regard to economy in the use of staff. They did not therefore prescribe any particular overall pattern of checks; but in practice the current stocktaking cycles were now considerably shorter than those noted by my staff.

(y) *General conclusion*

105. The Department told me that on the introduction of the new system both manufacturers and official staff had been confronted with an entirely new form of duty. Although the proper control criteria and their application had not always been clear at the outset, they believed that all initial misunderstandings had now been removed. They were satisfied that the present system of control was the only practicable one and that in general it was operating fairly and effectively. It relied substantially on manufacturers' own security and accounting arrangements but subjected them to official checks and verification procedures; and the wide discretion

CLASS XIII, VOTE 6 *contd.*

of local officers enabled them to concentrate their efforts on the most vulnerable aspects of each manufacturer's operations. The Department considered that a continuation of the traditional type of control which applied to the former tobacco duty and which provided for high physical security, official accounting records and the rigid application of centrally imposed procedures, would have required an unacceptably heavy commitment of official resources and would also have imposed severe restrictions and additional cost on the industry. They believed that the delegated system of control was now operating satisfactorily and was effective in protecting the revenue.

106. The Department have given me full and detailed replies to the particular points I have raised about the new procedures for checking excise duty on tobacco products and their effectiveness, not all of which are summarised above; and I have no reason at present to dissent from the Department's general conclusion about the operation of the system of control. As explained, reliance is placed mainly on traders' own security and accounting arrangements, policed by selective spot checks undertaken largely at the discretion of local Customs and Excise staff. This is an economical form of administration, with a cost of administration of only 0·10 per cent of the net yield, and tobacco products duty is now considerably the cheapest duty to collect. Cutting the costs incurred in the administration of government services, both within government departments and in private industry, is a major objective of the Government. The effectiveness of the arrangements for collecting duty on tobacco products, amounting in 1978-79 to nearly £2,500 million, now relies to a marked extent on the traders themselves maintaining effective security and control. I therefore think it right, as part of my own responsibility to report to Parliament on arrangements for collection of the revenue, to bring the main features of the present system to notice.

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

**Outturn of Revenue**

107. The revenue collected by the Department during the year, net of repayments, amounted to £24,055 million, compared with £21,914 million in the previous year, an increase of £2,141 million (9·8 per cent). The net receipts from the principal taxes were as follows:

	£m.
Income tax . . . . .	18,748
Corporation Tax . . . . .	3,940
Stamp duties . . . . .	433
Estate duty and capital transfer tax . . . . .	369
Capital gains tax . . . . .	353
Petroleum revenue tax . . . . .	183

CLASS XIII, VOTE 7 *contd.*

108. The Department estimate that the total cost of collection for the year was £480 million, equivalent to 2.00 per cent of the net revenue, compared with £425 million, 1.94 per cent of the net revenue, for the previous year.

**Balance of tax in assessment and arrears due for collection***(i) Assessed tax*

109. 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. The following table shows for each of the three main assessed taxes the disposal during the 1978 accounting period ended in October 1978 of the balances brought forward from the previous period and of the charges raised during the current period:

	Income tax, excluding PAYE and company payments (unassessed)	Corporation tax	Capital gains tax	Totals
	£m.	£m.	£m.	£m.
Charges outstanding at close of 1977 Account . . . . .	900	746	168	1,814
Gross charge in current year . . . . .	5,646	4,734	418	10,798
Less: Net adjustments from dis- charges, remissions, etc., in current year* . . . . .	(1,232)	(2,019)	(82)	(3,333)
Amounts due in year . . . . .	5,314	3,461	504	9,279
Less: Receipts in 1978 Account . . . . .	4,290	2,541	336	7,167
Charges outstanding at close of 1978 Account . . . . .	1,024	920	168	2,112

\* Including notional adjustments in respect of amounts known not to be collectible.

110. The total outstanding balances of £2,112 million at the end of the 1978 accounting period included estimated assessments and amounts under appeal, part of which will eventually be discharged. The following table analyses these outstanding balances and shows the amounts "stood over" as being still under appeal, etc., and the amounts collectible at the close of the accounting period:

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Assessments outstanding for	1978 Account				1977 Account totals*
	Income tax excluding PAYE and company payments (unassessed)	Corporation tax	Capital gains tax	Totals	
	£m.	£m.	£m.	£m.	£m.
2 years or more . . . . .	187	124	58	369	367
1-2 years . . . . .	179	152	23	354	300
Less than 1 year . . . . .	658	644	87	1,389	1,250
Total . . . . .	1,024	920	168	2,112	1,917
Less: Amounts stood over . . . . .	566	731	111	1,408	1,223
Amounts collectible at balancing date . . . . .	458	189	57	704	694

\* The 1977 Account totals also included outstanding surtax liabilities.

111. The balance of £704 million collectible at October 1978 represented 8.9 per cent of the total amount assessed and payable in the 1978 accounting period, including arrears brought forward from the previous accounting period. The following table shows the amounts assessed and payable and the collectible arrears for the last six years:

Account	Net amounts assessed and payable			Collectible at balancing dates			Percentage of net amount assessed
	Arrears brought forward	Current year charge	Total*	Relating to earlier years	Relating to current years	Total*	
	£m.	£m.	£m.	£m.	£m.	£m.	%
-							
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
1977	739	6,433	7,172	300	394	694	9.7
1978	698	7,173	7,871	319	385	704	8.9

\* The totals for the Accounts from 1973 to 1977 also included surtax liabilities.

(ii) *Tax collected without assessment*

112. 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 sub-contractors 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

CLASS XIII, VOTE 7 *contd.*

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.

113. The following tables show for each of the last six accounting periods the total amounts charged in the account, including arrears, the balances outstanding at the close of the account and the additional charges reported in the following account:

## (a) PAYE and tax deducted from payments to sub-contractors:

<i>Account</i>	<i>Total charge including arrears</i> £m.	<i>Balance outstanding at close</i> £m.	<i>Additional charge in following account</i> £m.
1972-73 . . . . .	4,861	24	43
1973-74 . . . . .	6,165	30	59
1974-75 . . . . .	9,214	44	81
1975-76 . . . . .	12,666	71	110
1976-77 . . . . .	14,792	100	121
1977-78 . . . . .	14,578	120	Not yet known

## (b) Tax deducted from payments by companies and advance corporation tax

<i>Account</i>	<i>Total charge including arrears</i> £m.	<i>Balance outstanding at close</i> £m.	<i>Additional charge in following account</i> £m.
1972-73 . . . . .	1,108	1	16
1973-74 . . . . .	574	-	11
1974-75 . . . . .	1,104	2	15
1975-76 . . . . .	1,182	-	18
1976-77 . . . . .	1,415	-	13
1977-78 . . . . .	1,577	1	Not yet known

**Remissions of revenue and amounts irrecoverable**

114. 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 1978 accounting period show that 227,028 items amounting to £61,662,562 were remitted or written off, compared with 188,561 items amounting to £38,800,161 in the 1977 accounting period, made up as follows:

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	1977 £	1978 £
Income tax . . . . .	28,646,012	43,398,662
Corporation tax . . . . .	7,697,616	10,914,395
Estate duty and capital transfer tax . . . . .	266,226	3,290,485
Capital gains tax . . . . .	1,214,100	2,551,667
Surtax . . . . .	943,804	1,469,730
Other duties . . . . .	32,403	37,623
	<u>£38,800,161</u>	<u>£61,662,562</u>

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

	1977 £	1978 £
<b>Remissions:</b>		
On grounds of hardship . . . . .	680,657	1,087,398
On grounds of equity . . . . .	1,257,237	1,484,920
Miscellaneous: amounts recoverable not sufficient to justify cost of proceedings, etc. . . . .	5,522,898	7,769,939
<b>Amounts irrecoverable:</b>		
Insolvency . . . . .	16,613,828	24,981,505
Composition settlements . . . . .	9,017	3,186,686
Taxpayer gone abroad or untraceable, etc. . . . .	14,716,524	23,152,114
	<u>£38,800,161</u>	<u>£61,662,562</u>

In addition, remissions of law costs amounted to £570,732.

116. The amount of £1,087,398 remitted in 1978 on grounds of hardship includes £721,749 (4,273 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 £1,600,740 in 5,254 similar cases was forgone without assessment.

117. 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.

#### Investigation Work

118. As in previous years, the Department have furnished statistics on the outcome of investigations into under-assessments resulting from the fraud, wilful



CLASS XIII, VOTE 7 *contd.*

default or negligence of taxpayers. The results of investigations completed in the year to 31 October 1978 compare with those of the previous two years, and with the three earlier years when the statistics were compiled by financial years, as follows:

<i>Year ended 31 October</i>	<i>Number of charges raised</i>	<i>Total charges raised £</i>	<i>Penalties and interest included £</i>
1978 . . .	18,582	47,353,395	19,066,639
1977 . . .	15,626	37,296,677	13,462,197
1976 . . .	13,561	22,823,071	7,280,891
<i>Year ended 31 March</i>			
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

119. The above figures do not include minor settlements relating mainly to untaxed interest, or settlements with employers in respect of income tax under-deducted (mainly from employees). In the year to 31 October 1978 the former amounted to £10,146,146 (77,926 cases) and the latter to £9,689,886 (6,267 cases).

120. The Department have also furnished statistics on 166 criminal prosecutions relating to taxation in 1978-79. 158 persons were convicted and 8 were acquitted. 86 of the convictions were for fraud in connection with sub-contractor exemption certificates, 44 were for offences related to false accounts or false returns and 28 for false claims to personal allowances, deductions for expenses or repayments.

#### Selective examination of taxpayers' accounts

121. On 1 January 1977 the Department of Inland Revenue introduced a revised system for the examination by Inspectors of Taxes of the accounts submitted by taxpayers in support of their annual returns of income and capital gains. Under the previous arrangements a taxpayer's accounts were subjected to a rapid but intelligent scrutiny every year, with a fuller examination at fairly infrequent intervals. Under the new system all accounts are now screened initially only for general acceptability. A relatively small number are then selected for a thorough critical examination. Some of the remainder, mainly those showing large profits, are reviewed to identify and deal with major points having a bearing upon the tax liability; the rest are accepted without further examination beyond the initial screening, although they may be subject to technical adjustments.

122. These new arrangements were examined by the Committee of Public Accounts in May 1977. The Department then explained that under the previous arrangements Inspectors had tended to concentrate their enquiries on technical adjustments and computational points, leaving little time for searching investigations into more fundamental matters such as the reliability of the basic records and accounts. The new arrangements were designed to allow more time for such investigations.

CLASS XIII, VOTE 7 *contd.*

123. The main impact of the new system was expected to be on the accounts of individuals and partnerships chargeable to income tax under Schedule D. The accounts selected for thorough examination would be mainly those where the Inspector was not satisfied that the return was correct and complete, and about 5 per cent of the accounts were expected to receive such an examination. Of the remainder less than 10 per cent were expected to involve major taxation points and a further 25 per cent might require action by the Inspector to correct computational errors or deal with enquiries from the taxpayer or his accountant. The Department expected that the 5 per cent coverage of cases for thorough examination would within a few years pick up most of the cases where profits had been seriously understated; and that it would become apparent that Inspectors of Taxes were treating the quality and integrity of records and the systematic separation of business and private moneys as important matters. They considered that this should improve the general accuracy of accounts and so the general level of compliance by taxpayers. They also proposed to monitor the effectiveness of the new arrangements.

124. The Department told the PAC that, because of the staff time required for applying the new system to Schedule D cases, only a limited number of the company accounts submitted for corporation tax purposes would be selected for detailed examination in 1977, but the number would be increased thereafter. They expected that on average about 50 per cent of company accounts would need to be reviewed for major taxation points and 25 per cent would require some action by the Inspector.

125. The PAC welcomed the Department's considered new approach to the examination of accounts, but noted that for the majority of cases not selected for detailed examination the Inspector would be relying largely on the taxpayer's own assessment of his taxable profits. They hoped that the Department's new system would improve the general level of compliance by taxpayers and they trusted that the monitoring of the results would enable any necessary further deterrents against taxpayers' understatement of profits to be applied expeditiously.

126. Since 1975 the Department have undertaken an annual census of a representative sample of the results of the examination of taxpayers' accounts, based on returns by District Inspectors of details of all cases settled during two typical days in June each year. Because the census results could give no more than a broad indication of the likely results for the year as a whole, District Inspectors have been required since January 1977 to report to the Department's central computer service details of every completed thorough examination of accounts, including the type of case, the reason for its selection for such examination, the amount of profit originally declared, the amount of any adjustment resulting from the examination and the main reason for it, the type of settlement and the additional tax secured. The Department compile annual summaries from these reports for their collection accounting periods ending in October.

127. During the initial 10-month period from January to October 1977 56,500 accounts, comprising about 3 per cent of the Schedule D cases and 0.3 per cent of the company accounts submitted for corporation tax purposes, were selected for thorough examination. During that period the examination of 19,958 Schedule D

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cases and 546 company accounts was completed. As a result understatements of profits were disclosed in 73 per cent of the cases. In 6 per cent of the cases there was sufficient evidence of earlier tax evasion to necessitate special back-duty enquiries or investigations by the Department's Enquiry Branch. District Inspectors settled the remaining 67 per cent through the normal assessment procedures, without any addition for interest or penalties, yielding £4.7 million additional tax.

128. During the first full year, ended in October 1978, 54,700 accounts were selected for thorough examination. The examination of 47,019 Schedule D cases and 1,216 company accounts, representing about 2.5 per cent of the Schedule D cases and 0.2 per cent of the company accounts, was completed during the year. As a result understatements of profits were disclosed in 79 per cent of these cases; special back-duty enquiries or Enquiry Branch investigations were necessary in 12 per cent and the remaining 67 per cent were settled by normal assessment procedures, yielding £12.3 million additional tax. In the cases examined during the initial 22 months, the incidence of understatements of profits was a little higher in the Schedule D cases than in the company accounts, but it was broadly constant over different profit ranges.

129. The Department maintain no comprehensive records of the results of the more general reviews of taxpayers' accounts in relation to major taxation aspects and of correction of computational errors; but since June 1977 District Inspectors have been required to record any resulting profit adjustments exceeding £1,000. During the year ended October 1978 there were about 30,000 such cases, mainly in the company field, in which Inspectors increased the declared taxable profits or reduced losses claimed as ranking for relief by £640 million and made adjustments of £43 million in favour of the taxpayer. In addition, a further £44 million was brought into charge on account of company distributions; and other adjustments yielded £16 million additional tax. The Department estimated that there might have been a further 40,000 company cases with profit adjustments of less than £1,000, but these accounted for only about 2 per cent of the total value of the adjustments. Because of the complexities of the corporation tax system, including the incidence of capital allowances, stock relief and the treatment of losses, it is impossible to estimate the immediate tax consequences of the profit adjustments.

130. The Department told me that the thorough critical examination of Schedule D cases had taken longer than they had originally expected. Within their available resources they had consequently been able to examine less than 3 per cent of the accounts compared with the original aim of 5 per cent. They also thought that any large expansion of Schedule D investigation work would impose substantial extra work on the accountancy profession which it might be unable to undertake. They were unable to assure me that the current level of examination would enable them to achieve their objective of picking up within a few years most of the cases where profits had been seriously understated, because the full extent of understatement of profits could not be known in advance of discovery. The taxpayer population and the forms of tax evasion were constantly changing and the Department's objective was to pick up the most serious cases within a reasonable time of their becoming active and thus to prevent successful long term evasion. They believed that the present level of

CLASS XIII, VOTE 7 *contd.*

investigation of Schedule D cases was no more than the minimum necessary to achieve this and, with the present limitations on their resources and the need to do more in the company sector, they did not see any prospect of an early increase.

131. As regards the parallel failure to achieve the expected increase after 1977 in the proportion of company accounts thoroughly examined, the Department explained that such work fell on fully trained Inspectors, whose time had been fully occupied with management and technical duties, including the launching and oversight of the system of selective examination of Schedule D accounts, the clearance of outstanding back-duty work and the review of major technical and computational points on company accounts. This last mentioned review had covered about 50 per cent of company accounts, and in 1978 it resulted in profit and other adjustments of the order of £700 million. Moreover, the Department believed that its effects went beyond the actual adjustments achieved because the resultant demonstration of the Inspector's vigilance helped to maintain external reporting standards.

132. The Department considered that any increase in the level of the thorough critical examinations of company accounts would be at the expense of the technical reviews and, to a lesser extent, the Schedule D investigations. Their concern was to achieve that diversion at minimum risk to the main yield, accepting that investigation work tended to be more time-consuming and less cost-effective than technical reviews. They were nevertheless conscious that there was an apparent imbalance and had carefully studied the problem over the past year. Even though the few company investigations dealt with in the Districts had been supplemented by Enquiry Branch investigations into the more serious cases, the Department were not satisfied that the present level of those thorough examinations provided an adequate safeguard against the understatement of profits. As indicated above, however, the prospects for improving the level were limited, but they would consider making this limited transfer of resources in the coming year.

133. Although about 80 per cent of both Schedule D and company cases selected for thorough examination indicated understatements of profits, the Department considered that this reflected the care taken by Inspectors in selecting cases and that this outcome would not necessarily apply across the board. Nevertheless, those results did give serious cause for concern about the level of compliance generally. Although there had been some evidence of improvement in compliance in particular cases, and even in particular trades or areas, since the introduction of the new system of selective examination, it was impossible to measure precisely.

134. I asked the Department whether consideration had been given to the desirability of including in the cases selected for examination an appropriate random sample which might be used to measure current and future standards of accuracy in the accounts of taxpayers generally. They explained that existing tax legislation gave the Inspector power to raise assessments only if he were dissatisfied with returns. It did not empower him to question a random sample of returns. Random sampling on the lines of the taxpayer compliance measurement programme in the United States, which involved an especially intensive audit of the cases selected, enabled that

CLASS XIII, VOTE 7 *contd.*

administration to adopt a systematic basis for the selection of cases for audit and an efficient deployment of its investigation resources. To undertake similar preliminary work in the UK would require additional powers, which would be highly controversial, and additional staff, who were not available.

135. In response to my enquiries about the use being made of the computerised information derived from the District Inspectors' reports and returns, the Department told me that an evaluation of the selective system, making use of this information, was desirable and it should become possible in 1980. The evaluation would aim at measuring the present effectiveness of the system and identifying areas requiring special attention to secure the most cost-effective use of the available staff resources, and would take account of the lessons to be learned from both successful and unsuccessful enquiries. District experience in investigation work was already disseminated as far as possible back to Districts, but in the early years of the new system most Districts had insufficient resources to examine all the potential cases. The Department thought that it would probably be counter-productive to attempt to impose a rigid pattern of selection from the top.

136. Because of the large number of Schedule D cases showing profits well below the level of average earnings, it seemed to me possible that the thorough examination of accounts in these cases might have helped to bring to light the existence of secondary sources of income which had hitherto escaped the tax net as part of the so-called "black economy". However, the Department informed me that, while the selective examination of accounts did sometimes bring to light secondary sources of income, these were probably less common among the self-employed than amongst the employed, because the self-employed often had opportunities of evading tax on their main source of income which did not exist for an employee subject to PAYE. A successful attack on "moonlighting" and other aspects of the black economy would require an approach different from that used in selective accounts examination.

**Operation of the PAYE system***(i) General*

137. In 1977-78, the latest year for which full records are available, the Inland Revenue Department collected some £16,000 million of tax under the PAYE system. This represented about 85 per cent of the total yield from income tax. Repayments of income tax during the year amounted to some £1,800 million, but the Department's central records do not distinguish the amounts attributable to PAYE taxpayers. Administration of the PAYE system involves the maintenance of about 27 million tax records for individual employees and pensioners, and about 1 million tax records for their employers. This requires the employment of some 40,000 of the Department's 85,000 staff. In England, Wales and Northern Ireland the PAYE tax records are dealt with manually at some 580 separate District Offices; in Scotland the PAYE records are computerised and are maintained at a single central office, Centre 1. A pilot study for the eventual computerisation of the PAYE records in England and Wales was started in 1978, but the Department do not expect to be able to complete the introduction of a fully computerised system before 1987.

CLASS XIII, VOTE 7 *contd.*

138. Detailed instructions on the administration of PAYE are issued by the Department to the District Offices. The principal operations undertaken by these Offices in relation to PAYE taxpayers are the determination of a code for each taxpayer, in accordance with his personal circumstances as disclosed in his annual tax return or other records available in the District Office, and its notification to his employer for use in calculating the tax deductions from his earnings; the adjustment of that code to accord with any changes in the taxpayer's personal circumstances notified to the District Office during the tax year; and a comparison after the end of the year of the tax reported by the employer as having been deducted from the taxpayer's earnings with the tax calculated to be properly due. This is followed if necessary by repayment to the taxpayer of any tax over-deducted or by recovery of any substantial under-deduction, either by an adjustment to his code for a subsequent year or by direct collection. The instructions to the District Offices also cover their action on any liability of a PAYE taxpayer on income other than earnings and on chargeable gains subject to capital gains tax.

*(ii) Internal monitoring by Inland Revenue Department*

139. The ordinary PAYE work in a District Office is carried out by Allocation Officers, organised under group leaders of a higher grade who are responsible for their day-to-day supervision. The level of detailed supervision is determined by the group leader, in consultation with the responsible Inspector and in the light of his Allocation Officers' experience and known competence. In addition, for reasons of security, more rigid and detailed checks are made on repayment procedures; and the higher quality PAYE work is carried out under the personal supervision of an Inspector.

140. The primary purpose of this supervision is to control the quality of the work, but more senior officers undertake a limited annual re-examination of a small representative sample of cases and report the results to the Department's Head Office. This re-examination covers the detection of arithmetical and transcription errors and does not normally extend to verifying the accuracy of the taxpayer's coding; it also includes a check that cases transferred between Districts are correctly dealt with. In 1977-78 about 81,000 cases other than transfers were so re-examined; in 69,000 no end-of-year assessment had been considered necessary and in 12,000 assessments had been made. Errors were found in 1,724 or 2.5 per cent of the "no assessment" cases and in 431 or 3.6 per cent of the assessment cases. The Department estimated that, overall, about £ $\frac{1}{4}$  million tax was lost because of failure to raise assessments and about £1 $\frac{1}{4}$  million because of errors in assessments. The estimated loss to the Exchequer from these causes is very small in relation to total tax collected. The District Offices are also required to check a small proportion of certain types of underpayment to verify compliance with the relevant Departmental instructions and in 1977-78 they checked about 63,000 cases. They found errors in 2,584 cases (4.1 per cent). The Department estimated that, overall, some £30 million tax was collected late because of errors in dealing with underpayments.

CLASS XIII, VOTE 7 *contd.*

141. Regional and Group Controllers in 15 Regional Offices supervise and are responsible for assessing the standard of District Office work. Together with their Assistant Group Controllers they make an annual inspection visit, normally of one week's duration, to each office, when a selection of PAYE cases is examined. These inspections enable the Regional Office to identify any problem areas in PAYE administration and to assess the ability of individual staff members. No central record is maintained of the errors found in the PAYE cases examined.

142. The Department's Internal Audit staff also visit each District Office annually, but their PAYE checks are directed primarily to the prevention and detection of internal fraud in repayment cases. They are not designed at present to test the proper application of other PAYE regulations and procedures. Moreover, the Internal Audit staff are normally recruited from the Department's Collection Service and thus have little or no previous experience of the PAYE work of a District Office.

*(iii) Test examination by staff of the Comptroller and Auditor General*

143. My officers make test checks of the PAYE work of the District Offices. Between April 1978 and June 1979 they visited 10 District Offices and Centre 1 and they also examined information relating to other taxes contained in the PAYE records. They drew the attention of the Inspectors of Taxes concerned to the errors found and monitored corrective action.

144. They selected cases for detailed examination largely at random within the following groups whose tax affairs were likely to be comparatively complex:

- (a) those involving repayments of tax exceeding £500;
- (b) those showing under-deduction of tax exceeding £150 for company directors and higher rate taxpayers; and
- (c) those involving capital gains tax assessments with some *prima facie* evidence of error.

They also applied simpler routine checks to:

- (d) the tax control cards (concards) for taxpayers receiving allowances other than personal allowances, or with uncleared underpayments; and
- (e) repayment cases selected at random.

145. In all of the 10 District Offices they found failures to apply correctly the relevant regulations and procedures, which resulted in over-repayments or under-charges of tax totalling some £58,000 and substantial delays in the collection of tax due amounting to £93,000 as follows:

CLASS XIII, VOTE 7 *contd.*

Category	Number of cases examined	Errors found		Effect on collection of tax due	
		No.	Percentage of number examined	Total of over-repayments or undercharges	Total for which collection delayed
(a) Repayments over £500	183	19	10.4	£ 6,424	£ —
(b) Underpayments by company directors and higher rate tax-payers	826	142	17.2	36,449	83,043
(c) Capital gains tax	119	25	21.0	6,992	—
(d) Concards	964	82	8.5	7,294	10,565
(e) Random repayments	300	8	2.6	758	—
	2,392	276	11.5	57,917	93,608

146. In addition the relevant Departmental instructions had not been followed in many cases where this had no immediate effect on the collection of the tax due. For example, in the underpayment cases the prescribed procedures had not been followed in 295 or nearly 36 per cent of cases; of these the analyses required to establish the correct method of collection had not been undertaken in 77 (9 per cent); and in the remaining 218 (26 per cent) the prescribed checking procedures by supervisory staff had not been carried out.

147. Because of the computerisation of the PAYE records at Centre 1 the computer facilities were used to select the cases for audit examination. The test checks disclosed shortcomings in the associated manual procedures which had resulted in over-repayments and undercharges totalling £9,478 and delays in the collection of tax totalling £7,298. These findings were drawn to the attention of the Centre who used them to identify problem areas, to remind staff of the need for compliance with the procedures and to introduce necessary remedial measures.

148. Although the results of these test checks were unlikely to be representative of the whole PAYE field because of the concentration on the more complex cases, and the amounts involved in the particular cases of error were small in themselves, the error rates in such cases seemed to be high. I therefore asked the Department whether they considered that the District Offices were achieving satisfactory standards of accuracy and compliance with Departmental instructions. The Department told me that although they accepted the results of my staff's checks, they stressed the need to interpret them with caution because of their unrepresentative character. Standards of performance could vary substantially from office to office, depending upon the availability of experienced staff in the Districts concerned. They believed that this might help explain the considerable divergence between the error rates found by my staff and those revealed by their own larger and more representative quality control exercise referred to in paragraph 140 above. The Department assured



CLASS XIII, VOTE 7 *contd.*

me that they were constantly seeking to improve the accuracy of the work performed in the District Offices. They also pointed out that the errors found by my staff had to be viewed in the light of the total number of taxpayers, the pressures on their staff resulting from budgetary and legislative changes, and the constraints on their resources.

149. The Department commented on the contrast in the error rates found in the repayments of over £500, which were likely to have arisen in the more complex cases, with those found in the repayment cases selected at random. They believed that the random sample results better represented the actual error rate over the whole field. With regard to the underpayments by company directors and higher rate taxpayers, even though their tax affairs were more complex than those of the average taxpayer, the Department found the high error rate shown by my staff's examination disturbing. They pointed out that their own sample check showed a very different rate. Moreover, they drew a distinction between errors leading to loss of tax and technical failures to comply with Departmental instructions, for which there might be sound practical and economic reasons. Nevertheless, they recognised that this was an important area of work where it was necessary to minimise errors. They had therefore reminded District Offices of the need to ensure that underpayments were dealt with correctly. In addition they had reviewed the instructions themselves and were making some alteration with a view to simplification of some of the requirements. In the capital gains tax cases they considered that the findings reflected the fact that the sample was of cases showing some *prima facie* evidence of error. On the check of concards – the tax control cards – the Department pointed out that when my staff examined them Child Allowances were being radically changed and the rules defining entitlement were unusually complex. They thought it likely that this particular factor made a substantial contribution to the error rate; another important factor, the incorrect treatment of underpayments, was an element in the total underpayment errors referred to above. If these two factors were excluded, the coding error rate for those with allowances other than the main personal allowance – who constituted about 7 million of the 27 million PAYE taxpayers – would fall to below 2 per cent.

150. I also asked the Department whether they considered that their monitoring arrangements provided an adequate basis for assessing the standards of performance of the District Offices and identifying problem areas so as to enable the most effective use to be made of the available resources. They told me that their monitoring involved supervision by the District and Regional Office managements backed up by Head Office controls and checks. They believed that the local District manager should decide on the extent of the internal supervision in the light of the experience and calibre of his staff and the resources available to him and that the Departmental instructions formed a suitable framework for this. The annual inspection visits by Regional inspecting officers provided for the review not only of the underlying quality of the work done in the District Office but also of the monitoring work of local management. Head Office monitoring was effected through the annual structured sample checks of assessing work and of underpayments; in addition to their monitoring function, the results of these checks formed the basis of annual reports to District Offices on areas of difficulty. The Internal Audit teams examined

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**CLASS XIII, VOTE 7 *contd.***

systems and procedures and ascertained whether they were being properly applied. The Department were considering whether to expand the internal audit functions to embrace quality control exercises where practicable.

151. The Department were always concerned about the quality and effectiveness of the work of District Offices. Thus in November 1978 they had initiated, as part of a wider review of possible ways of measuring and monitoring the quality of their administration, a special exercise to assess the degree of accuracy achieved by the District Offices in following the official instructions governing three aspects of PAYE administration – assessing, annual coding and the examination of tax returns. This exercise involved test checks of samples of the work of 68 of the District Offices and was expected to take 12 months to complete. The Department told me in December 1979 that the investigations were due to be completed shortly and that they would then consider how the lessons learned from this work could be converted into proposals for improving their existing monitoring arrangements.

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

152. The total net proceeds of motor vehicle duties, etc., (including amounts collected by the Post Office) brought to account in 1978-79 amounted to £1,117,592,074 compared with £1,083,001,686 in the previous year, an increase of £34,590,388 (3·2 per cent). Vehicle excise duties yielded about £42 million (4·0 per cent) extra revenue as a result of an increase in the number of vehicles licensed. Revenue from driving licence fees fell by about £7 million (18·2 per cent) mainly because most of the old style three-yearly licences had been replaced in previous years by the new life licences.

153. The proposed phased abolition of vehicle excise duty on petrol driven vehicles announced by the former Secretary of State in November 1978 did not commence in 1978-79, and the Minister of Transport announced on 30 November 1979 that the Government had decided to retain the duty.

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**CLASS XIV, VOTE 1. OFFICE AND GENERAL ACCOMMODATION SERVICES****Proposed disposal of the Effra site, Vauxhall***Office accommodation in London – general*

154. The Property Services Agency (PSA) are responsible for providing office accommodation for all government departments as efficiently and economically as possible. The Committee of Public Accounts of Session 1972-73 were informed that,

CLASS XIV, VOTE 1 *contd.*

although it was normally substantially cheaper in the long run to build offices than to lease them, 69 per cent of civil service accommodation in central London was leased. No explicit decision had been taken on the proportion of owned to rented accommodation, but the high proportion of leasing had arisen because public building had been reduced when public expenditure had been cut back. The Committee noted that switching from capital provision of accommodation to leasing brought no real economy and led to higher public expenditure in the long run. They also noted that PSA were seeking to reduce the proportion of leased accommodation in London as a consequence of the impending dispersal of the civil service, and by continuing to plan new buildings in London. The Committee recommended that the annual building allocation approved by the Treasury should be increased as far as resources would allow and should be kept under regular review.

155. The Committee of 1974 were informed that further cut-backs in public expenditure had seriously affected the office building programme, particularly in central London, where the proportion of rented properties had increased to 71 per cent. Expenditure on rents for London offices had risen from £10 million in 1965 to an estimated £41 million in 1974-75 (at current prices). The Committee were disappointed and hoped that the inevitability of a further large increase in rents would be borne in mind when decisions were taken on future allocations for office building, particularly in London.

156. Early in 1978, when the proportion of leased accommodation in central London was still about 70 per cent, PSA again appraised the respective merits of owning and leasing. They concluded that, although building costs had risen faster than rents in recent years, some recovery in the rental market was evident and that, on the most likely assumptions about the future, building would still be cheaper than leasing. They also saw a case for buying existing buildings rather than leasing, although the best prospects for this lay outside London. PSA still intended civil service dispersal to make a significant contribution to Crown ownership through the replacement of leased buildings in London by newly-built offices in the provinces; and they expected this to pre-empt capital allocations until the mid-1980s. They accordingly decided to undertake a modest programme of purchasing buildings in the short-term and to prepare a longer-term building programme to follow the dispersal programme. Meanwhile the cost of the leased proportion of the London office estate continued to rise, and in 1978-79 the rents amounted to £64.4 million.

*Acquisition and disposal of the Effra site at Vauxhall*

157. In 1967 PSA's predecessors, the Ministry of Public Building and Works, purchased the Effra site of 4.67 acres at Vauxhall, London, for £1.75 million. The Treasury accepted that such a site was needed for new headquarters accommodation in the next decade and that the price was favourable. Between 1967 and 1975 various development schemes were prepared and discussed with the planning authorities to

CLASS XIV, VOTE 1 *contd.*

meet changing planning requirements, but none came to fruition and plans to develop the site were suspended after 1975 as a result of successive restrictions on capital allocations.

158. In April 1978 PSA considered selling the Effra site, in view of the dispersal of staff from London and the unlikely prospect of being able to fund such a large development within the next decade. They concluded that, as it was the only large site near Whitehall in Crown hands, its disposal would prevent their replacing leased offices with a Crown building for which there could be a requirement in the post-dispersal era of the late 1980s. For this reason, and as the estimated market value of the site was then relatively low, PSA decided that it would be imprudent to dispose of it at that time.

159. In June 1979, after the Government had announced a policy of reducing civil service manpower, PSA were asked to consider what contribution they could make to revenue from the sale of surplus land or buildings. They then offered to sell the Effra site and appointed agents to conduct the sale. In July 1979, however, the Government announced the cancellation of the major part of the proposed dispersal of 30,000 civil service staff from London.

160. PSA told me in November 1979 that their costs for site acquisition and design had amounted to £3·8 million and interest on the cost of acquisition would have amounted to about £2·1 million. Income from temporary letting had amounted to £78,000. The estimated realisable value of the site had risen substantially, owing to changed market conditions and to the sale having become a joint one in association with adjacent land owned by the Greater London Council.

161. In view of the continuing high proportion of leased accommodation in London, the increasing rent bill, and the cancellation of plans for further civil service dispersal, I asked PSA whether they were satisfied that the proposed disposal of the Effra site was consistent with their responsibility for providing office accommodation in London as economically as possible. They informed me that they had taken into account the successive restrictions on capital expenditure which made the prospect of funding a suitable development on the site unlikely in the foreseeable future; the Government's view that public authorities should release land surplus to current requirements; and the contribution which the sale could make towards reducing public expenditure and the public sector borrowing requirement. In addition, the expected reduction in the size of the civil service had given rise to doubt whether a major new office block on the site represented the best use of limited resources. They had therefore concluded that disposal would be consistent with their responsibilities.

162. I also asked whether it remained PSA's intention to reduce the proportion of leased accommodation in London and whether they had any proposals for doing so. PSA confirmed that they still considered that it would be more economical in the long run to own a higher proportion of their office estate. They thought that it would not be possible to do so in the way envisaged in recent years because of

CLASS XIV, VOTE 1 *contd.*

pressure on expenditure. The Government's decision to cancel most of the dispersal schemes had removed the possibility of replacing leased accommodation in London with Crown buildings in the provinces on the scale previously planned. Cuts in public expenditure had also meant that the special programme of purchasing existing buildings or of building new ones instead of leasing was no longer feasible. Any increase in the proportion of Crown-owned property had now to come from Crown building justified on other, for example operational, grounds or from the surrender of leased accommodation as demand fell. PSA were not aware of any suitable existing buildings available for purchase in central London as an economical alternative to leasing or new construction. In any case no funds were available for this purpose.

*Douglas Henley*  
Comptroller and Auditor General

Exchequer and Audit Department  
30 January 1980





CLASSES I-IV, VI-XV

SERVICE	Estimated Gross Expenditure	Authorised Appropriations in Aid	Supply Grant
	£	£	£
Classes I-III	10,385,536,300	1,206,057,300	9,179,479,000
Classes IV and VI to IX	10,880,276,480	746,057,480	10,134,219,000
Classes X-XV and XVII	30,253,961,380	2,699,333,380	27,554,628,000
<b>GRAND TOTAL</b>	£ 51,519,774,160	4,651,448,160	46,868,326,000

ESTIMATES			
Original (as revised) (H.C. 212, 230 and 536 of 1977-78)	46,875,519,421	4,547,455,421	42,328,064,000
Supplementary (July 1978) (H.C. 537 of 1977-78)	165,483,000	150,000	165,333,000
Supplementary (July 1978) (H.C. 538 of 1977-78)	1,714,179,600	25,639,600	1,688,540,000
Supplementary (November 1978) (H.C. 52 of 1978-79)	214,627,000	(33,920,000)	248,547,000
Supplementary (November 1978) (H.C. 53 of 1978-79)	1,888,457,403	28,342,403	1,860,115,000
Supplementary (February 1979) (H.C. 198 of 1978-79)	126,005,000	(15,117,000)	141,122,000
Supplementary (February 1979) (H.C. 199 of 1978-79)	485,566,736†	98,961,736†	386,605,000
Supplementary (February 1979) (H.C. 221 of 1978-79)	50,000,000	—	50,000,000
<b>GRAND TOTAL</b>	£ 51,519,838,160†	4,651,512,160†	46,868,326,000

† See Report paragraphs 29 to 32.



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
£	£	£	£	£	£	£
10,201,512,910	1,129,659,319	9,071,853,591	225,893,690 (41,870,300)	76,397,981	170,611,103	143,523,500·23
10,247,075,819	700,158,570	9,546,917,249	634,403,300 (1,202,639)	45,898,910	588,513,390	403,910,955·67
29,701,273,957	2,581,051,329	27,120,222,628	552,687,423	118,282,051	434,405,372	419,681,163·03
50,149,862,686	4,410,869,218	45,738,993,468	1,412,984,413 (43,072,939)	240,578,942		967,115,618·93
Total amount to be surrendered				£	1,193,529,865	
Actual total amount to be surrendered					£1,193,529,863·27	

RECONCILIATION of the Amount to be Surrendered

Supply Grant	£	46,868,326,000
Less: Net Expenditure		45,738,993,468
		<u>1,129,332,532</u>
Amount for which Parliamentary authority is required:		
* Classes I-III	£	62,985,694
* Classes IV and VI-IX		<u>1,211,639</u>
		64,197,333
Amount to be surrendered		<u>£1,193,529,865</u>
* See Summaries		

CLASSES X-XV

Page	Class	SERVICE	Estimated Gross Expenditure	Authorised Appropriations in Aid	Supply Grant
			£	£	£
7	X	Education and Libraries, Science and Arts	1,849,544,000	10,701,000	1,838,843,000
103	XI	Health and Personal Social Services	7,688,303,020	817,464,020	6,870,839,000
143	XII	Social Security	7,704,662,000	598,376,000	7,106,286,000
165	XIII	Other Public Services	1,273,989,310	133,836,310	1,140,153,000
251	XIV	Common Services	1,491,022,010	290,798,010	1,200,224,000
285	XV	Northern Ireland	797,249,040	3,965,040	793,284,000
311	XVII	Rate Support Grant, Financial Transactions, &c.	9,449,192,000	844,193,000	8,604,999,000
		Total	£ 30,253,961,380	2,699,333,380	27,554,628,000

AND XVII: SUMMARY

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	Class
£	£	£	£	£	£	£	
1,806,700,564	10,097,915	1,796,602,649	42,843,436	603,085	42,240,351	15,948,046·14	X
7,597,388,359	817,363,873	6,780,024,486	90,914,661	100,147	90,814,514	1,808,750·80	XI
7,469,006,211	585,232,359	6,883,773,852	235,655,789	13,143,641	222,512,148	48,273,004·13	XII
1,258,299,843	131,539,210	1,126,760,633	15,689,467	2,297,100	13,392,367	17,692,732·06	XIII
1,435,669,639	283,316,841	1,152,352,798	55,352,371	7,481,169	47,871,202	83,647,649·10	XIV
793,140,366	3,955,243	789,185,123	4,108,674	9,797	4,098,877	1,842,560·44	XV
9,341,068,975	749,545,888	8,591,523,087	108,123,025	94,647,112	13,475,913	250,468,420·36	XVII
29,701,273,957	2,581,051,329	27,120,222,628	552,687,423	118,282,051		419,681,163·03	
Total amount to be surrendered					£	434,405,372	
Actual total amount to be surrendered						£434,405,371·92	



**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)	1,265,028,000	1,306,000	1,263,722,000
20	2	Education and Libraries (Scottish Education Department)	129,760,000	600,000	129,160,000
27	3	Libraries, England	24,568,000	—	24,568,000
32	4	Libraries: National Library of Scotland	1,240,000	44,000	1,196,000
35	5	Education, Libraries and Arts (Welsh Office)	10,815,000	616,000	10,199,000
41	6	Central and Miscellaneous Services (Department of Education and Science)	46,244,000	8,135,000	38,109,000
46	7	Research Councils, &c.: Agricultural Research Council	26,304,000	—	26,304,000
51	8	Research Councils, &c.: Medical Research Council	47,078,000	—	47,078,000
57	9	Research Councils, &c.: Natural Environment Research Council	32,091,000	—	32,091,000
62	10	Research Councils, &c.: Science Research Council	153,309,000	—	153,309,000
68	11	Research Councils, &c.: Social Science Research Council	15,767,000	—	15,767,000
71	12	Research Councils, &c.: British Museum (Natural History)	4,667,000	—	4,667,000
73	13	Research Councils, &c.: Other Science	2,396,000	—	2,396,000
74	14	British Museum	6,981,000	—	6,981,000
76	15	Science Museum	3,578,000	—	3,578,000
78	16	Victoria and Albert Museum	5,180,000	—	5,180,000
80	17	Imperial War Museum	2,187,000	—	2,187,000
82	18	National Gallery	3,320,000	—	3,320,000
84	19	National Maritime Museum	2,073,000	—	2,073,000
86	20	National Portrait Gallery	969,000	—	969,000
88	21	Tate Gallery	3,259,000	—	3,259,000
90	22	Wallace Collection	369,000	—	369,000
91	23	National Galleries of Scotland	1,225,000	—	1,225,000
93	24	National Museum of Antiquities of Scotland	399,000	—	399,000
95	25	Arts (Scottish Education Department)	1,934,000	—	1,934,000
98	26	Arts: Arts Council and Other Grants	58,803,000	—	58,803,000
		Total	£ 1,849,544,000	10,701,000	1,838,843,000

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
£	£	£	£	£	£	£	
1,242,100,846	1,306,000	1,240,794,846	22,927,154	—	22,927,154	6,363,661·56	1
125,786,707	600,000	125,186,707	3,973,293	—	3,973,293	148,623·64	2
2,767,0002	—	22,767,000	1,801,000	—	1,801,000	505,298·39	3
1,236,165	44,000	1,192,165	3,835	—	3,835	18,194·76	4
10,236,281	423,943	9,812,338	578,719	192,057	386,662	45,332·84	5
37,805,273	7,723,972	30,081,301	8,438,727	411,028	8,027,699	11,885·05	6
26,304,000	—	26,304,000	—	—	—	7,485,443·27	7
46,978,911	—	46,978,911	99,089	—	99,089	224,829·78	8
32,091,000	—	32,091,000	—	—	—	1,064,086·15	9
153,301,208	—	153,301,208	7,792	—	7,792	—	10
15,485,000	—	15,485,000	282,000	—	282,000	43,593·09	11
4,659,428	—	4,659,428	7,572	—	7,572	—	12
2,308,622	—	2,308,622	87,378	—	87,378	—	13
6,405,590	—	6,405,590	575,410	—	575,410	—	14
3,234,714	—	3,234,714	343,286	—	343,286	—	15
4,938,932	—	4,938,932	241,068	—	241,068	—	16
2,034,644	—	2,034,644	152,356	—	152,356	—	17
3,254,955	—	3,254,955	65,045	—	65,045	—	18
1,985,814	—	1,985,814	87,186	—	87,186	12,621·34	19
966,089	—	966,089	2,911	—	2,911	—	20
3,152,205	—	3,152,205	106,795	—	106,795	—	21
344,522	—	344,522	24,478	—	24,478	—	22
1,217,258	—	1,217,258	7,742	—	7,742	—	23
389,352	—	389,352	9,648	—	9,648	—	24
1,446,593	—	1,446,593	487,407	—	487,407	—	25
56,269,455	—	56,269,455	2,533,545	—	2,533,545	24,476·27	26
1,806,700,564	10,097,915	1,796,602,649	42,843,436	603,085		15,948,046·14	
Total amount to be surrendered					£	42,240,351	
Actual total amount to be surrendered						£42,240,349·11	

**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 1979, 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 £
<b>PROGRAMME 10.1 SCHOOLS</b>						
A	42,655,000	250,000	42,405,000	40,219,457	362,413	39,857,044
<b>PROGRAMME 10.2 HIGHER AND FURTHER EDUCATION</b>						
B	679,121,000	—	679,121,000	672,878,630	—	672,878,630
C	62,595,000	721,000	61,874,000	60,828,246	711,963	60,116,283
D	53,230,000	330,000	52,900,000	49,381,864	323,488	49,058,376
E	427,427,000	5,000	427,422,000	418,792,649	5,835	418,786,814
	<u>1,222,373,000</u>	<u>1,056,000</u>	<u>1,221,317,000</u>	<u>1,201,881,389</u>	<u>1,041,286</u>	<u>1,200,840,103</u>
Total	<u>£1,265,028,000</u>	<u>1,306,000</u>	<u>1,263,722,000</u>	<u>1,242,100,846</u>	<u>1,403,699</u>	<u>*1,240,697,147</u>

\* This figure is £97,699 less than the net total of expenditure on the Appropriation Account, being the difference between the Appropriations in Aid realised (£1,403,699) and those authorised to be applied (£1,306,000).



## ACCOUNT

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
<b>PROGRAMME 10.1</b>				
<b>SECTION A</b>				
<b>SCHOOLS</b>				
DIRECT GRANT AND SPECIAL SCHOOLS				
A1 Grants to Special Schools — Capital				
Original	282,000			
Supplementary	17,000			
	299,000	304,544	—	5,544
A2 Grants to Direct Grant Schools				
Original	11,597,000			
Less Supplementary	573,000			
	11,024,000	10,758,065	265,935	—
A3 Grant to Music and Ballet Schools				
Original	325,000			
Supplementary	19,000			
	344,000	340,930	3,070	—
AIDED AND SPECIAL AGREEMENT SCHOOLS				
A4 Aided and Special Agreement Schools: Building Grants				
Original	24,373,000			
Supplementary	4,366,000			
Supplementary	485,000			
	29,224,000	27,543,990	1,680,010	—
A5 Aided and Special Agreement Schools: Loans				
Original	1,300,000			
Less Supplementary	600,000			
Less Supplementary	200,000			
	500,000	218,862	281,138	—
OTHER GRANTS				
A6 The European Schools				
Original	475,000			
Supplementary	41,000			
	516,000	518,550	—	2,550
A7 Interchange of Teachers: Grants				
Original	735,000			
Supplementary	13,000			
	748,000	534,516	213,484	—

## EXPLANATION of the Causes of Variation between Expenditure and Grant

A5 Fewer claims than expected.

A7 Delayed payments due to the Civil Service industrial action, and fewer exchanges than expected.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
<b>PROGRAMME 10.2</b>				
<b>SECTION B</b>				
UNIVERSITIES, &C.: GRANTS THROUGH THE UNIVERSITY GRANTS COMMITTEE				
CURRENT EXPENDITURE ON UNIVERSITIES, &C.				
<b>B1 Universities, &amp;c., Great Britain (Grant in Aid)</b>				
<i>Original</i>	559,943,000			
<i>Supplementary</i>	43,101,000			
<i>Less Supplementary</i>	1,023,000			
	602,021,000	602,005,233	15,767	—
CAPITAL EXPENDITURE ON UNIVERSITIES, &C.				
<b>B2 Universities, &amp;c., Great Britain:</b>				
Grants				
<i>Original</i>	15,158,000			
<i>Supplementary</i>	815,000			
<i>Supplementary</i>	90,000			
	16,063,000	14,112,092	1,950,908	—
<b>B3 Medical and Dental Schools, Great Britain: Grants</b>				
<i>Original</i>	14,400,000			
<i>Supplementary</i>	2,206,000			
<i>Supplementary</i>	1,152,000			
	17,758,000	13,504,829	4,253,171	—
<b>B4 Furniture and Equipment (Grant in Aid)</b>				
<i>Original</i>	40,757,000			
<i>Supplementary</i>	1,700,000			
	42,457,000	42,457,000	—	—
CENTRAL SUPPORT SERVICES				
<b>B5 University Grants Committee</b>				
	822,000	799,476	22,524	—
<b>SECTION C</b>				
UNIVERSITIES, &C.: OTHER GRANTS				
<b>C1 Computers (Grant in Aid)</b>				
<i>Original</i>	10,268,000			
<i>Supplementary</i>	678,000			
<i>Less Supplementary</i>	350,000			
	10,596,000	10,594,231	1,769	—

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

B2 and B3 Payments delayed due to Civil Service industrial action and fewer claims than expected.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
C2 Computers: Grants for Capital Expenditure				
<i>Original</i>	8,642,000			
<i>Supplementary</i>	1,427,000			
	10,069,000	9,230,221	838,779	—
C3 Royal College of Art (Grant in Aid)				
<i>Original</i>	1,937,000			
<i>Supplementary</i>	188,000			
	2,125,000	2,125,000	—	—
C4 Royal College of Art: Grant for Capital Expenditure				
<i>Original</i>	686,000			
<i>Less Supplementary</i>	589,000			
	97,000	53,319	43,681	—
C5 Cranfield Institute of Technology (Grant in Aid)				
<i>Original</i>	4,029,000			
<i>Supplementary</i>	351,000			
	4,380,000	4,380,000	—	—
C6 Cranfield Institute of Technology: Grant for Capital Expenditure				
<i>Original</i>	430,000			
<i>Supplementary</i>	109,000			
	539,000	414,949	124,051	—
C7 British Academy (Grant in Aid)				
<i>Original</i>	1,735,000			
<i>Less Supplementary</i>	82,000			
	1,653,000	1,581,574	71,426	—
C8 Open University (Grant in Aid)				
<i>Original</i>	29,659,000			
<i>Supplementary</i>	303,000			
	29,962,000	29,962,000	—	—
C9 Open University: Grant for Capital Expenditure				
	2,895,000	2,208,731	686,269	—
C10 European University Institute				
<i>Original</i>	488,000			
<i>Less Supplementary</i>	209,000			
	279,000	278,221	779	—

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

C4 and C6 Payments delayed due to Civil Service industrial action.

C9 Payments delayed by Civil Service industrial action.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
<b>SECTION D</b>				
<b>FURTHER EDUCATION</b>				
D1 Grants for Further Education				
<i>Original</i>	9,626,000			
<i>Supplementary</i>	729,000			
	10,355,000	9,243,143	1,111,857	—
D2 Current Grants for the Training of Teachers and Others in Further Education				
<i>Original</i>	39,227,000			
<i>Supplementary</i>	2,976,000			
	42,203,000	39,580,460	2,622,540	—
D3 Capital Grants and Loans for the Training of Teachers and Others in Further Education				
<i>Original</i>	390,000			
<i>Less Supplementary</i>	14,000			
<i>Supplementary</i>	22,000			
	398,000	396,377	1,623	—
D4 Courses for Teachers engaged in the Education Service: Grants				
<i>Original</i>	293,000			
<i>Less Supplementary</i>	19,000			
	274,000	161,884	112,116	—
<b>SECTION E</b>				
<b>STUDENT AWARDS</b>				
E1 Mandatory Awards to Students				
<i>Original</i>	414,990,000			
<i>Supplementary</i>	3,788,000			
<i>Less Supplementary</i>	223,000			
	418,555,000	409,812,818	8,742,182	—
E2 Other Awards to Students				
<i>Original</i>	8,606,000			
<i>Supplementary</i>	266,000			
	8,872,000	8,979,831	—	107,831

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

D1 and D4 Payments delayed by Civil Service industrial action and expected liabilities failing to mature during the financial year.

Service	£	Grant £	Expenditure £	Expenditure compared with Grant	
				Less than Granted £	More than Granted £
<b>GROSS TOTAL</b>					
Original	1,204,068,000				
Supplementary	44,801,000				
Supplementary	16,158,000				
Supplementary	1,000				
	<u>£ 1,265,028,000</u>		1,242,100,846	23,043,079	115,925
		Estimated	Applied		
<b>Z Deduct</b>					
Appropriations in Aid					
Original	1,208,000				
Supplementary	98,000				
	<u>1,306,000</u>		1,306,000		
<b>NET TOTAL</b>					
Original	1,202,860,000				
Supplementary	44,801,000				
Supplementary	16,060,000				
Supplementary	1,000				
	<u>£ 1,263,722,000</u>		1,240,794,846		
				Surplus 22,927,154	
			Actual surplus to be surrendered	<u>£22,927,153·66</u>	

**Receipts**

Receipts payable to Consolidated Fund	Estimated £	Realised £
(i) Receipts of classes authorised to be used as Appropriations in Aid	1,306,000	1,403,698·92
(ii) Receipts of other classes	5,400,000	6,265,962·64
Total	<u>£6,706,000</u>	<u>7,669,661·56</u>
Appropriated in aid		1,306,000·00
Payable separately to Consolidated Fund		<u>£6,363,661·56</u>

**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	<u>£250,000</u>	<u>362,413 (a)</u>
Subhead CZ		
Payment by Northern Ireland for services provided by the Open University	<u>£721,000</u>	<u>711,963</u>

<b>Details of Receipts contd.</b>	Estimated	Realised
	£	£
Subhead DZ		
Repayment of grants overpaid in previous years	100	—
Payments by the Government of the Isle of Man and by the Channel Isles for training teachers	324,000	317,608
Reimbursements from the European Agricultural Guidance and Guarantee Fund	5,900	5,880
	<u>£330,000</u>	<u>323,488</u>
Subhead EZ		
Repayment of grants overpaid in previous years	£5,000	5,835 (a)
<b>Total</b>	<u>£1,306,000</u>	<u>1,403,699</u>

## (ii) Receipts of other classes

Repayment of loans and interest by aided and special agreement schools, universities, etc.	4,056,000	4,405,922
Rents on properties purchased by universities, etc.	340,000	234,921 (a)
Repayment of interest-free loans to universities, etc., on conversion to grant	2,000	1,412
Sale of land and property	574,000	713,909 (a)
Refund of rates by universities, etc.	375,000	809,752 (a)
Other receipts	53,000	100,047 (a)
<b>Total</b>	<u>£5,400,000</u>	<u>6,265,963</u>

(a) The estimate was necessarily conjectural.

**Losses Statement***Summary*

Cash losses due to overpayment of grants or allowances (12 cases)	£1,761
Claims abandoned (8 cases)	<u>£49,192</u>

*Details*

	£
Claims abandoned	
Recovery in full of dilapidation costs, in respect of a property leased to an embassy by the Royal College of Art, was judged to be impracticable because of legal difficulties	47,500
Additional interest on late payment of instalments of loans made under section 105 of the Education Act 1944 in respect of the schools in an Archdiocese	1,637

*Loans outstanding at 31 March 1979*

	£
Loans made under section 105 of the Education Act 1944	27,716,345
Loans to Colleges of Education	119,185
Loans for housing university staff	117,558
Loans (free of interest) for the acquisition of property for the re-housing of tenants displaced by development of university property	398,178
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 three universities for remedial work on building defects	905,918

## GRANTS TO UNIVERSITIES AND COLLEGES, &amp;c.

	For Recurrent Expenditure (a)	
	General Purposes (b)	Computers Subhead C1
	£	£
Aston University . . . . .	8,864,440	65,909
Bath University . . . . .	5,656,777	612,307
Birmingham University . . . . .	19,243,873	314,806
Bradford University . . . . .	9,135,596	70,121
Bristol University . . . . .	14,535,999	83,700
Brunel University . . . . .	5,884,617	39,747
Cambridge University . . . . .	19,496,137	485,189
City University . . . . .	6,789,100	61,491
Durham University . . . . .	6,783,541	30,193
East Anglia University . . . . .	6,505,300	89,165
Essex University . . . . .	4,500,140	17,123
Exeter University . . . . .	6,852,960	80,972
Hull University . . . . .	7,163,902	39,095
Keele University . . . . .	4,990,217	47,520
Kent University . . . . .	4,777,183	55,329
Lancaster University . . . . .	6,265,772	50,522
Leeds University . . . . .	20,339,775	173,683
Leicester University . . . . .	7,733,144	83,798
Liverpool University . . . . .	18,482,456	145,308
London University, including its Colleges and Schools . . . . .	129,024,702	2,273,653
Loughborough University of Technology . . . . .	8,317,893	44,369
Manchester University . . . . .	24,101,443	1,256,309
Manchester University Institute of Science and Technology . . . . .	10,185,692	—
Newcastle upon Tyne University . . . . .	14,771,103	383,759
Nottingham University . . . . .	12,498,942	414,258
Oxford University . . . . .	19,769,893	732,210
Reading University . . . . .	9,513,015	64,416
Salford University . . . . .	9,459,657	126,445
Sheffield University . . . . .	15,185,970	172,864
Southampton University . . . . .	11,780,369	183,448
Surrey University . . . . .	7,113,117	44,708
Sussex University . . . . .	7,512,886	39,836
Warwick University . . . . .	7,828,428	103,859
York University . . . . .	4,651,737	44,599
University of Wales, including University Colleges and Institute of Science and Technology . . . . .	35,383,924	344,096
Aberdeen University . . . . .	12,467,381	286,901
Dundee University . . . . .	8,218,858	37,911
Edinburgh University . . . . .	21,386,950	810,497
Glasgow University . . . . .	20,432,757	382,315
Heriot-Watt University . . . . .	5,308,649	27,984
St. Andrews University . . . . .	5,742,043	46,067
Stirling University . . . . .	4,411,027	25,414
Strathclyde University . . . . .	11,311,537	191,676
London Business School . . . . .	742,372 (c)	—
Manchester Business School . . . . .	612,293 (c)	1,307
Other payments . . . . .	271,666 (d)	9,352 (e)
	£ 602,005,233	10,594,231

(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) Grants provision for rates expenditure is included in the "General Purposes" column.

(c) These grants include £154,772 (London) and £73,461 (Manchester) for bursaries.

(d) £246,964 paid direct to the Universities Central Council on Admissions; £1,000 to Manchester University for the Central Services Unit; £19,968 paid in respect of the National Engineering Laboratory, East Kilbride; and £3,734 paid to the British Academy for reimbursement of expenses incurred in administering a grant research fund for universities.

(e) £9,352 paid to Rutherford Laboratory (SRC).

GRANTS TO UNIVERSITIES AND COLLEGES, &c. *contd.*

	For Capital Expenditure (a)				Total
	Capital Payments Subhead B2	Medical Subhead B3	Furniture & Equipment Subhead B4 (b)	Computers Subhead C2	
	£	£	£	£	£
Aston University . . . . .	185,156	—	1,023,532	13,357	1,222,045
Bath University . . . . .	156,785	—	473,744	786,023	1,416,552
Birmingham University . . . . .	168,086	3,671	1,259,268	287,170	1,718,195
Bradford University . . . . .	81,098	—	686,934	66,285	834,317
Bristol University . . . . .	274,921	5,709	916,410	—	1,197,040
Brunel University . . . . .	18,891	—	418,518	54,159	491,568
Cambridge University . . . . .	117,773	175,884	1,396,890	122,620	1,813,167
City University . . . . .	111,851	—	483,812	52,974	648,637
Durham University . . . . .	1,057,498	—	397,108	—	1,454,606
East Anglia University . . . . .	137,517	—	474,372	4,034	615,923
Essex University . . . . .	77,625	—	323,282	216,950	617,857
Exeter University . . . . .	400,969	—	418,252	22,226	841,447
Hull University . . . . .	23,345	—	377,618	5,918	406,881
Keele University . . . . .	26,562	—	242,660	258,907	528,129
Kent University . . . . .	201,507	—	333,208	3,495	538,210
Lancaster University . . . . .	151,449	—	438,812	177,111	767,372
Leeds University . . . . .	886,205	1,316,442	1,752,818	15,422	3,970,887
Leicester University . . . . .	128,651	298,074	770,794	—	1,197,519
Liverpool University . . . . .	369,270	2,344,323	1,291,962	112,025	4,117,580
London University, including its Colleges and Schools . . . . .	2,619,002	4,529,625	8,737,949	2,940,973 (c)	18,827,549
Loughborough University of Technology . . . . .	396,317	—	648,672	13,872	1,058,861
Manchester University . . . . .	766,986	482,407	1,348,514	744,955 (c)	3,342,862
Manchester University Institute of Science and Technology . . . . .	74,423	—	895,788	—	970,211
Newcastle upon Tyne University . . . . .	377,451	352,985	1,185,372	163,873	2,079,681
Nottingham University . . . . .	50,008	844,478	1,009,046	38,938	1,942,470
Oxford University . . . . .	35,010	374,517	1,553,374	1,332,359	3,295,260
Reading University . . . . .	74,620	—	597,644	20,168	692,432
Salford University . . . . .	126,895	—	827,832	57,078	1,011,805
Sheffield University . . . . .	244,498	861,379	1,176,600	94,033	2,376,510
Southampton University . . . . .	206,499	567,955	904,324	383,784	2,062,562
Surrey University . . . . .	225,592	—	619,508	—	845,100
Sussex University . . . . .	84,541	—	484,550	19,167	588,258
Warwick University . . . . .	231,223	—	422,608	17,961	671,792
York University . . . . .	97,037	—	341,508	65,016	503,561
University of Wales, including University Colleges and Institute of Science and Technology . . . . .	1,124,706	31,106	2,317,622	70,218	3,543,652
Aberdeen University . . . . .	275,138	58,763	728,545	131,357	1,193,803
Dundee University . . . . .	67,083	34,333	540,244	1,201	642,861
Edinburgh University . . . . .	1,463,208	141,415	1,345,606	185,626 (c)	3,135,855
Glasgow University . . . . .	147,770	1,081,763	1,286,048	449,680	2,965,261
Heriot-Watt University . . . . .	60,353	—	464,386	—	524,739
St. Andrews University . . . . .	368,808	—	390,772	59,865	819,445
Stirling University . . . . .	19,764	—	208,822	—	228,586
Strathclyde University . . . . .	367,062	—	923,792	208,669	1,499,523
London Business School . . . . .	14,000	—	11,042	—	25,042
Manchester Business School . . . . .	18,939	—	6,838	—	25,777
Other payments . . . . .	—	—	—	32,752 (d)	32,752
£	14,112,092	13,504,829	42,457,000	9,230,221	79,304,142

(a) Grants for Capital Expenditure at the Royal College of Art, Cranfield Institute of Technology, and the Open University are as shown in Subheads C4, C6 and C9 respectively.

(b) The sums provided from Subhead B4, earmarked for individual universities as shown, are transferred to a Deposit Account with the Paymaster General from which issues are made as required towards meeting the cost of furniture and equipment. The balance remaining in the Deposit Account at 31 March 1979, which is not liable to surrender to the Consolidated Fund, was £13,010,224.

(c) Includes grant for Regional Centre Buildings at London (£70,186), Manchester (£55,889) and Edinburgh (£8,547).

(d) Other payments comprise £32,752 fees paid to the Central Computer Agency for negotiating contracts.

James Hamilton  
Accounting Officer

2 October 1979

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

Douglas Henley  
Comptroller and Auditor General



## GRANTS AND LOANS FOR CAPITAL EXPENDITURE, SUBHEAD B2

Summary of Expenditure under the headings shown in Appendix 1 to the Estimate

	Provision				Expenditure	Expenditure compared with Provision	
	Original	Supplementary		Total		Less than Provided	More than Provided
		Decrease	Increase				
	£	£	£	£	£	£	
Purchase of sites and buildings scheduled for demolition	1,011,000	—	—	1,011,000	1,150,785	—	139,785
Building projects and purchases of existing buildings:							
Capital Works							
(a) in progress or for which a balance of grant remained unclaimed at 31 March 1978	4,593,000	—	1,522,000	6,115,000	6,393,123	—	278,123
(b) started on or after 1 April 1978	6,288,000	180,000	—	6,108,000	4,194,913	1,913,087	—
Furniture	1,268,000	858,000	—	410,000	215,012	194,988	—
Professional Fees	1,898,000	—	506,000	2,404,000	2,142,847	261,153	—
Loans	100,000	85,000	—	15,000	15,412	—	412
	£15,158,000	1,123,000	2,028,000	16,063,000	14,112,092	2,369,228	418,320

NOTE. Where a building contract includes built-in furniture it is not always possible in the year of account to ascribe the contract expenditure accurately between the related building and furniture grants.

James Hamilton  
Accounting Officer

2 October 1979

**EDUCATION AND LIBRARIES  
(SCOTTISH EDUCATION DEPARTMENT)**

SUMMARY OF PROGRAMME OUTTURN, and the ACCOUNT of the sum expended, in the year ended 31 March 1979, compared with the sum granted, for expenditure by the Scottish Education Department on schools, including certain grants to local authorities, higher and further education, libraries, miscellaneous educational services, including compensation payments for redundant staff at colleges of education, 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 £
<b>PROGRAMME 10.1 SCHOOLS</b>						
A	6,483,010	600,000	5,883,010	6,055,703	691,936	5,363,767
<b>PROGRAMME 10.2 HIGHER AND FURTHER EDUCATION</b>						
B	22,312,000	—	22,312,000	20,243,197	—	20,243,197
C	18,250,000	—	18,250,000	18,350,425	—	18,350,425
D	76,999,000	—	76,999,000	75,600,269	—	75,600,269
	117,561,000	—	117,561,000	114,193,891	—	114,193,891
<b>PROGRAMME 10.3 LIBRARIES</b>						
E	61,100	—	61,100	61,100	—	61,100
<b>PROGRAMME 10.4 MISCELLANEOUS EDUCATIONAL SERVICES, RESEARCH AND ADMINISTRATION</b>						
F	938,000	—	938,000	923,110	—	923,110
G	491,010	—	491,010	492,991	—	492,991
H	1,698,000	—	1,698,000	1,547,428	—	1,547,428
I	27,880	—	27,880	12,484	—	12,484
	3,154,890	—	3,154,890	2,976,013	—	2,976,013
<b>PROGRAMME 8.6 CENTRAL AND MISCELLANEOUS ENVIRONMENTAL SERVICES</b>						
J	2,500,000	—	2,500,000	2,500,000	—	2,500,000
<b>Total</b>	<b>£129,760,000</b>	<b>600,000</b>	<b>129,160,000</b>	<b>125,786,707</b>	<b>691,936</b>	<b>*125,094,771</b>

\* This figure is £91,936 less than the net total of expenditure on the Appropriation Account, being the difference between the Appropriations in Aid realised (£691,936) and those authorised to be applied (£600,000).

ACCOUNT

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
<b>PROGRAMME 10.1</b>				
<b>SECTION A</b>				
SCHOOLS				
A1 Grants to Secondary Schools	1,335,000	1,276,566	58,434	—
A2 Grants to Special Schools	2,123,000	1,827,677	295,323	—
A3 Scottish Certificate of Education Examination Board	10	8,750	—	8,740
A4 Assistance to Teachers on Interchange	85,000	70,076	14,924	—
A5 Grants to Local Authorities for certain Teachers in Urban Areas of Deprivation				
<i>Original</i>	1,600,000			
<i>Less Supplementary</i>	200,000			
	1,400,000	1,300,688	99,312	—
A6 Payments of School Milk Subsidy to Local Authorities	600,000	691,936	—	91,936
A7 Discretionary School Milk				
<i>Supplementary</i>	750,000			
<i>Supplementary</i>	190,000			
	940,000	880,010	59,990	—
<b>PROGRAMME 10.2</b>				
<b>SECTION B</b>				
FURTHER EDUCATION				
B1 Grants to Further Education				
<i>Original</i>	22,656,000			
<i>Less Supplementary</i>	344,000			
	22,312,000	20,243,197	2,068,803	—
<b>SECTION C</b>				
TEACHER TRAINING				
C1 Training of Teachers				
<i>Original</i>	16,751,000			
<i>Supplementary</i>	1,499,000			
	18,250,000	18,350,425	—	100,425
<b>SECTION D</b>				
STUDENT AWARDS				
D1 Student Awards				
<i>Original</i>	68,430,000			
<i>Supplementary</i>	8,569,000			
	76,999,000	75,600,269	1,398,731	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
<b>PROGRAMME 10.3</b>				
SECTION E				
LIBRARIES, &c.				
E1 Royal Scottish Geographical Society (Grant in Aid)	1,100	1,100	—	—
E2 Royal Society of Edinburgh (Grant in Aid)	60,000	60,000	—	—
<b>PROGRAMME 10.4</b>				
SECTION F				
YOUTH SERVICE, &c.				
F1 Grants for Social and Recreational Education				
<i>Original</i>	1,038,000			
<i>Less Supplementary</i>	100,000			
	938,000	923,110	14,890	—
SECTION G				
MISCELLANEOUS EDUCATIONAL SERVICES				
G1 Gaelic Books Grant (Grant in Aid)	15,000	6,154	8,846	—
G2 Grants to Local Authorities for War Works Removal	10	—	10	—
G3 Compensation payments to redundant College of Education Staff				
<i>Original</i>	1,296,000			
<i>Less Supplementary</i>	600,000			
<i>Less Supplementary</i>	220,000			
	476,000	486,837	—	10,837
SECTION H				
EDUCATIONAL RESEARCH				
H1 Grants for Educational Research, &c.				
<i>Original</i>	927,000			
<i>Supplementary</i>	330,000			
	1,257,000	1,110,376	146,624	—
H2 Curriculum Development	441,000	437,052	3,948	—
SECTION I				
ADMINISTRATION				
I1 Administration	27,880	12,484	15,396	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
<b>PROGRAMME 8.6</b>				
<b>SECTION J</b>				
<b>OTHER ENVIRONMENTAL SERVICES</b>				
J1 Scottish Sports Council (Grant in Aid) ( <i>see Appendix</i> )				
<i>Original</i>	2,100,000			
<i>Supplementary</i>	300,000			
<i>Supplementary</i>	100,000			
	2,500,000	2,500,000	—	—
<b>GROSS TOTAL</b>				
<i>Original</i>	119,486,000			
<i>Supplementary</i>	750,000			
<i>Supplementary</i>	9,424,000			
<i>Supplementary</i>	100,000			
	£129,760,000	125,786,707	4,185,231	211,938
<i>Deduct</i>		<b>Estimated</b>		
Z Appropriations in Aid		600,000		
		<b>Applied</b>		
		600,000		
<b>NET TOTAL</b>				
<i>Original</i>	118,886,000			
<i>Supplementary</i>	750,000			
<i>Supplementary</i>	9,424,000			
<i>Supplementary</i>	100,000			
	£129,160,000	125,186,707		
			Surplus	
			3,973,293	
		Actual surplus to be surrendered	£3,973,292.79	

EXPLANATION of the Causes of Variation between Expenditure and Grant

- A2 Savings on balances of grant due for 1977-78 and delays in building programme.
- A3 Dispute on building costs resolved unexpectedly and partial payment made.
- A4 Full quota for exchanges not taken up.
- A6 Scope of subsidy extended and rate increased during year.
- B1 Certain capital projects did not proceed as planned.
- G1 Payment delayed beyond end of financial year.
- H1 Expected grant claim not received within financial year.
- I1 Reduced committee activity.

**Receipts**

	Estimated	Realised
	£	£
Receipts payable to Consolidated Fund		
(i) Receipts of classes authorised to be used as Appropriations in Aid	600,000	691,936·4
(ii) Receipts of other classes	—	56,687·2
Total	£600,000	748,623·6
Appropriated in aid		600,000·0
Payable separately to Consolidated Fund		£148,623·6

**Details of Receipts**

	Estimated	Realised
	£	£
(i) Receipts of classes authorised to be used as Appropriations in Aid		
Subhead AZ		
Contributions from European Agricultural Guidance and Guarantee Fund via IBAP	600,000	691,936 (a)
(ii) Receipts of other classes		
Miscellaneous receipts	—	56,687
(a) Rate of EEC subsidy increased and scope extended during the year.		

**Losses Statement**

Cash losses due to overpayment of awards to students and dependants (165 cases)	£17,945
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*J. A. M. Mitchell*  
Accounting Officer

29 October 1979

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

*Douglas Henley*  
Comptroller and Auditor General

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APPENDIX

THE SCOTTISH SPORTS COUNCIL  
GRANT IN AID ACCOUNT FOR THE YEAR ENDED 31 MARCH 1979

RECEIPTS	£	PAYMENTS	£	£
Balance, 1 April 1978	27	A Current Expenditure (Estimate £1,578,000)		
Grant in Aid (Subhead J1 Estimate £2,500,000)	2,500,000	1. General development of knowledge and practice of sport:		
		a. National governing bodies of sport for administration, coaching and international sport (Estimate £625,000)	621,361	
		b. National sports training centres (Estimate £360,000)	354,590	
		c. Professional and advisory services (Estimate £130,000)	120,702	
		d. General administration (Estimate £290,000)	327,489	
		2. Provision of facilities for sport: Professional and advisory services (Estimate £128,000)	117,966	
		3. Research (Estimate £45,000)	26,755	
			<hr/>	1,568,863
		B Capital Expenditure (Estimate £907,000)		
		1. General development of knowledge and practice of sport: General administration (Estimate £7,000)	5,697	
		2. Provision of facilities for sport:		
		a. Local voluntary bodies (Estimate £313,000)	327,424	
		b. Local authorities (Estimate £320,000)	393,598	
		c. National sports training centres (Estimate £267,000)	203,043	
			<hr/>	929,762
		C Loans (Estimate £15,000) includes interest free loans		785
		Balance, 31 March 1979		617
			<hr/>	<hr/>
	<u>£2,500,027</u>			<u>£2,500,027</u>

EXPLANATION of the Causes of Variation between Estimate and Actual

- A1/d Items of an exceptional, non-recurring nature were mainly responsible for the increase in expenditure.
- A3 Action was deferred on part of the Research programme.
- B1 Shortfall resulted from minor changes in the equipment purchasing programme.
- B2/b The Council supported a more extensive range of projects than originally planned.
- B2/c Re-phasing of a major project was the main reason for the expenditure shortfall.
- C The number of applications received was lower than expected.

Notes

<i>Loans outstanding at 31 March 1979</i>	£
Loans to local voluntary organisations	106,060
Advances to technical staff towards purchase of cars	206

*J. K. Hutchison*  
Accounting Officer

30 June 1979

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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.

*Douglas Henley*  
Comptroller and Auditor General

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## LIBRARIES, ENGLAND

SUMMARY OF PROGRAMME OUTTURN, and the ACCOUNT of the sum expended, in the year ended 31 March 1979, 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 £
<b>PROGRAMME 10.3 LIBRARIES</b>		
A	24,341,000	22,550,000
B	227,000	217,000
Total	<u>£24,568,000</u>	<u>£22,767,000</u>

## ACCOUNT

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
<b>PROGRAMME 10.3</b>				
<b>SECTION A</b>				
<b>THE BRITISH LIBRARY</b>				
A1 The British Library	24,341,000	22,550,000	1,791,000	—
<b>SECTION B</b>				
<b>OTHER GRANTS IN AID</b>				
B1 British Institute of Recorded Sound				
Original	192,000			
Supplementary	10,000			
	202,000	192,000	10,000	—
B2 Royal Geographical Society	25,000	25,000	—	—
<b>TOTAL</b>				
Original	24,558,000			
Supplementary	10,000			
	<u>£24,568,000</u>	<u>22,767,000</u>	1,801,000	—
		Surplus to be surrendered	<u>£1,801,000</u>	

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<b>Receipts</b>	<b>Estimated</b>	<b>Realised</b>
	<u>£</u>	<u>£</u>
Receipts payable to Consolidated Fund	—	—
Superannuation transfer values received by British Library	—	501,248·39
Sale of computer equipment	—	4,050·00
<b>Total</b>		<u>£505,298·39</u>

*James Hamilton*  
Accounting Officer

2 October 1979

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

*Douglas Henley*  
Comptroller and Auditor General

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**THE BRITISH LIBRARY (GRANT IN AID) ACCOUNT  
FOR THE YEAR ENDED 31 MARCH 1979**

(British Library Act 1972, c.54)

RECEIPTS	£	PAYMENTS	£
Balance, 1 April 1978	736,898	General Expenses (net)	24,460,195
Grant in Aid (Estimate £24,341,000)	*22,550,000	Balance, 31 March 1979	(1,173,297)
	<u>£23,286,898</u>		<u>£23,286,898</u>

\* The final instalment of grant (£1,791,000) was not received by 31 March 1979 due to external industrial action.

Estimated		DETAILS		Actual	
£		GENERAL EXPENSES		£	
		£		£	
		A	Board of Management and Central Administration:		
1,301,000			Salaries, etc.	1,471,060	
63,990			General administrative expenses	64,292	
350,000			Equipment, supplies, etc.	287,057	
364,000			Rent, rates, maintenance, repairs, etc.	337,303	
	<u>2,078,990</u>				2,159,712
		B	Reference Service:		
5,572,000			Salaries, etc.	6,028,255	
178,000			General administrative expenses	180,098	
			Purchase of books, periodicals and manuscripts, agents' fees and commissions	2,180,465	
2,350,000			Bookbinding and printing	2,096,801	
2,971,000			Other equipment, supplies, etc.	1,031,904	
1,095,000			Rent, rates, maintenance, repairs, etc.	2,011,627	
1,756,000					
	<u>13,922,000</u>				13,529,150
		C	Bibliographical Processing Service:		
846,000			Salaries, etc.	1,152,384	
216,000			General administrative expenses	161,799	
199,000			Printing	144,189	
1,160,000			Other equipment, supplies, etc.	1,724,275	
312,000			Rent, rates, maintenance, repairs, etc.	351,843	
	<u>2,733,000</u>				3,534,490
		D	Lending Services:		
2,130,000			Salaries, etc.	2,442,454	
705,000			General administrative expenses	818,392	
			Purchase of books, periodicals and manuscripts, agents' fees and commissions	1,898,836	
1,850,000			Bookbinding and printing	352,113	
223,000			Other equipment, supplies, etc.	1,288,852	
1,445,000			Rent, rates, maintenance, repairs, etc.	579,457	
499,000					
	<u>6,852,000</u>				7,380,104
1,200,000		E	Grants for External Research		1,080,940

EXPLANATION of the Causes of Variation between Estimate and Actual

C Reallocation of resources for expansion of computerised cataloguing services.

DETAILS <i>contd.</i>		Actual	
Estimated		£	£
150,000	F Grants to Library and Information Services		155,499
384,000	G Minor Capital Works		153,633
1,380,000	H Patent Office Publications		1,324,923
10	I Indemnity for objects loaned to the British Library for exhibitions to the value of £1,500,000		—
<u>£28,700,000</u>	GROSS TOTAL		<u>£29,318,451</u>
	<i>Deduct</i>		
	Y Receipts:		
10,000	Central Administration	33,098	
550,000	Reference Service	607,535	
1,234,000	Bibliographical Processing Service	1,234,439	
2,565,000	Lending Service	2,983,184	
<u>4,359,000</u>			<u>4,858,256</u>
<u>£24,341,000</u>	NET TOTAL		<u>£24,460,195</u>

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

G The planned programme of work could not be completed before the end of the year.

Y Mainly due to greater use of lending facilities.

**Losses Statement**

Cash losses due to overpayment of salaries, wages and allowances (24 cases)	£3,331
Claim abandoned—deposit held by foreign supplier irrecoverable due to the company ceasing trading	£1,135

**Notes**

The Library is not charged for accommodation at the British Museum occupied by the Reference Division.

Cash loss due to suspected fraudulent claiming of overtime notified in the 1977-78 account; a sum of £750 was recovered and financial penalties imposed following disciplinary action. Prosecution was not undertaken.

Stores losses, now estimated at £580, due to thefts by staff referred to in the 1977-78 account; items valued at £450 were recovered. In all cases financial penalties imposed after disciplinary action achieved more than full recovery.

The fruitless payment notified in the 1977-78 account has been settled by the recovery of £3,500.

**RESERVE FUND ACCOUNT  
FOR THE YEAR ENDED 31 MARCH 1979**

RECEIPTS	£	PAYMENTS	£
Balance 1 April 1978	544,000		
Transferred from Grant in Aid Account	—	Balance 31 March 1979	544,000
	£544,000		£544,000

*H. T. Hookway*  
Accounting Officer

11 December 1979

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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.

*Douglas Henley*  
Comptroller and Auditor General

Exchequer and Audit Department  
29 January 1980

## LIBRARIES: NATIONAL LIBRARY OF SCOTLAND

SUMMARY OF PROGRAMME OUTTURN, and the ACCOUNT of the sum expended, in the year ended 31 March 1979, 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 £
<b>PROGRAMME 10.3 LIBRARIES</b>						
A	1,240,000	44,000	1,196,000	1,236,165	61,997	*1,174,168

\* This figure is £17,997 less than the net total of expenditure on the Appropriation Account, being the difference between the Appropriations in Aid realised (£61,997) and those authorised to be applied (£44,000).

## ACCOUNT

Service	Grant £	Expenditure £	Expenditure compared with Grant	
			Less than Granted £	More than Granted £
<b>PROGRAMME 10.3</b>				
A1 National Library of Scotland				
<i>Original</i>	864,990			
<i>Supplementary</i>	65,000			
	929,990	916,107	13,883	—
A2 Purchases (Grant in Aid)	237,000	237,000	—	—
A3 Copyright Agency				
<i>Original</i>	20,000			
<i>Supplementary</i>	6,000			
	26,000	25,618	382	—
A4 Scottish Libraries Co-operative Automation Project	47,000	57,440	—	10,440
A5 Indemnities	10	—	10	—

EXPLANATION of the Cause of Variation between Expenditure and Grant

A4 Expenditure incurred earlier than expected (see Details of Receipts).

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
GROSS TOTAL <i>Original</i> <i>Supplementary</i>	1,169,000 71,000 <hr/> £	1,240,000	1,236,165	14,725 10,440
	Estimated	Applied		
<i>Deduct</i> AZ Appropriations in Aid	44,000	44,000		
NET TOTAL <i>Original</i> <i>Supplementary</i>	1,125,000 71,000 <hr/> £	1,196,000	1,192,165	Surplus 3,835
				Actual surplus to be surrendered <u>£3,835.18</u>

**Receipts**

	Estimated	Realised
	£	£
Receipts payable to Consolidated Fund		
(i) Receipts of classes authorised to be used as Appropriations in Aid	44,000	61,996.56
(ii) Receipts of other classes	—	198.20
Total	£44,000	62,194.75
Appropriated in aid		44,000.00
Payable separately to Consolidated Fund		£18,194.76

**Details of Receipts**

	Estimated	Realised
	£	£
(i) Receipts of classes authorised to be used as Appropriations in Aid		
Income from Library Endowment Fund	5,000	5,371
Receipts from SCOLCAP	34,000	54,298 (a)
Other receipts	5,000	2,328
Total	£44,000	61,997
(ii) Receipts of other classes		
Surplus Graduated Pension Contributions	—	53
Miscellaneous	—	145
Total		£198
(a) Repayments of SCOLCAP expenditure greater than anticipated.		

PURCHASES (GRANT IN AID) ACCOUNT FOR THE  
YEAR ENDED 31 MARCH 1979

RECEIPTS	£	PAYMENTS	£
Balance, 1 April 1978	21,292	Purchases and subscriptions	256,458
Grant in Aid (Subhead A2)	237,000	Balance, 31 March 1979	1,834
	<u>£258,292</u>		<u>£258,292</u>

*E. F. D. Roberts*  
Accounting Officer

9 November 1979

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.

*Douglas Henley*  
Comptroller and Auditor General



## EDUCATION, LIBRARIES AND ARTS (WELSH OFFICE)

SUMMARY OF PROGRAMME OUTTURN, and the ACCOUNT of the sum expended, in the year ended 31 March 1979, compared with the sum granted, for expenditure by the Welsh Office on schools, higher and further education, grants in aid of the National Library of Wales and the National Museum of Wales, student awards, miscellaneous educational services, research and administration and other arts.

## SUMMARY OF PROGRAMME OUTTURN

Section	Estimated			Actual		
	Gross Expenditure £	Appropriations in Aid £	Net Expenditure £	Gross Expenditure £	Appropriations in Aid £	Net Expenditure £
<b>PROGRAMME 10.1 SCHOOLS</b>						
A	912,000	—	912,000	829,612	—	829,612
<b>PROGRAMME 10.2 HIGHER AND FURTHER EDUCATION</b>						
B	1,782,000	—	1,782,000	1,753,991	—	1,753,991
C	86,000	—	86,000	83,079	—	83,079
	<u>1,868,000</u>	<u>—</u>	<u>1,868,000</u>	<u>1,837,070</u>	<u>—</u>	<u>1,837,070</u>
<b>PROGRAMME 10.3 LIBRARIES</b>						
D	1,930,745	—	1,930,745	1,721,505	—	1,721,505
<b>PROGRAMME 10.4 MISCELLANEOUS EDUCATIONAL SERVICES, RESEARCH AND ADMINISTRATION</b>						
E	393,000	—	393,000	311,545	—	311,545
F	1,076,255	616,000	460,255	911,038	423,943	487,095
	<u>1,469,255</u>	<u>616,000</u>	<u>853,255</u>	<u>1,222,583</u>	<u>423,943</u>	<u>798,640</u>
<b>PROGRAMME 10.6 ARTS</b>						
G	4,010,000	—	4,010,000	4,008,848	—	4,008,848
H	625,000	—	625,000	616,663	—	616,663
	<u>4,635,000</u>	<u>—</u>	<u>4,635,000</u>	<u>4,625,511</u>	<u>—</u>	<u>4,625,511</u>
Total	<u>£10,815,000</u>	<u>616,000</u>	<u>10,199,000</u>	<u>10,236,281</u>	<u>423,943</u>	<u>9,812,338</u>

## ACCOUNT

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
<b>PROGRAMME 10.1</b>				
<b>SECTION A</b>				
SCHOOLS				
A1 Direct Grant Schools: Current Grants				
<i>Original</i>	155,000			
<i>Less Supplementary</i>	4,000			
	151,000	113,898	37,102	—
A2 Aided and Special Agreement Schools: Building Grants				
<i>Original</i>	560,990			
<i>Supplementary</i>	200,000			
	760,990	715,714	45,276	—
A3 Aided and Special Agreement Schools: Loans	10	—	10	—
<b>PROGRAMME 10.2</b>				
<b>SECTION B</b>				
FURTHER EDUCATION AND TEACHER TRAINING				
B1 Grants for Further Education				
<i>Original</i>	714,000			
<i>Supplementary</i>	64,000			
	778,000	777,759	241	—
B2 Grants for Training Teachers				
<i>Original</i>	1,053,000			
<i>Less Supplementary</i>	68,000			
	985,000	960,000	25,000	—
B3 Courses for Teachers engaged in the Education Service: Grants				
<i>Original</i>	24,000			
<i>Less Supplementary</i>	5,000			
	19,000	16,232	2,768	—
<b>SECTION C</b>				
STUDENT AWARDS				
C1 Awards to Students				
<i>Original</i>	108,000			
<i>Less Supplementary</i>	22,000			
	86,000	83,079	2,921	—

## EXPLANATION of the Causes of Variation between Expenditure and Grant

A1 Fewer claims received than expected.

B3 Underspend due to course cancellation.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
<b>PROGRAMME 10.3</b>				
<b>SECTION D</b>				
LIBRARIES				
D1 National Library of Wales (Grant in Aid) ( <i>see appended Account</i> )				
<i>Original</i>	1,771,745			
<i>Supplementary</i>	159,000			
	1,930,745	1,721,505	209,240	—
<b>PROGRAMME 10.4</b>				
<b>SECTION E</b>				
YOUTH SERVICE, &c.				
E1 Current Expenditure: Grants				
<i>Original</i>	113,000			
<i>Supplementary</i>	20,000			
	133,000	123,513	9,487	—
E2 Capital Expenditure: Grants	260,000	188,032	71,968	—
<b>SECTION F</b>				
MISCELLANEOUS EDUCATIONAL SERVICES				
F1 University of Wales Press Board (Grant in Aid)	60,542	60,542	—	—
F2 Urdd Gobaith Cymru	14,000	14,000	—	—
F3 Restoration of Property used for Temporary Defence Works				
<i>Original</i>	4,713			
<i>Supplementary</i>	23,000			
	27,713	6,720	20,993	—
F4 School Milk Subsidy				
<i>Original</i>	424,000			
<i>Supplementary</i>	192,000			
	616,000	423,943	192,057	—
F5 Teacher Training Regional Committees				
<i>Original</i>	75,000			
<i>Less Supplementary</i>	74,000			
	1,000	—	1,000	—

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

D1 Progress on one scheme slower than expected.

E2 Mainly due to the abandonment of one scheme and postponement of another.

F3 A claim expected in the year did not materialise.

F4 Delay in submission of claims.

Service	Grant	Expenditure	Expenditure compared with Grant		
			Less than Granted	More than Granted	
£	£	£	£	£	
F6 Discretionary School Milk <i>Supplementary</i> <i>Less Supplementary</i>	500,000 147,000	353,000	401,833	—	48,833
F7 School Broadcasting Council for Wales <i>Supplementary</i>	4,000	4,000	—	—	—
<b>PROGRAMME 10.6</b>					
<b>SECTION G</b>					
MUSEUMS AND GALLERIES					
G1 National Museum of Wales (Grant in Aid) ( <i>see appended Account</i> ) <i>Original</i> <i>Supplementary</i> <i>Supplementary</i>	3,067,000 265,000 678,000	4,010,000	4,008,848	1,152	—
<b>SECTION H</b>					
OTHER ARTS					
H1 Council of Museums in Wales	50,000	41,663	41,663	8,337	—
H2 Cardiff Concert Hall	300,000	300,000	300,000	—	—
H3 Royal National Eisteddfod of Wales <i>Supplementary</i>	275,000	275,000	275,000	—	—
<b>GROSS TOTAL</b> <i>Original</i> <i>Supplementary</i> <i>Supplementary</i> <i>Supplementary</i>	8,755,000 775,000 215,000 1,070,000	10,815,000	10,236,281	627,552	48,833
<i>Deduct</i> Z Appropriations in Aid <i>Original</i> <i>Supplementary</i>	424,000 192,000	Estimated 616,000	Realised 423,943	Surplus of Gross Estimate over Expenditure 578,719	
<b>NET TOTAL</b> <i>Original</i> <i>Supplementary</i> <i>Supplementary</i> <i>Supplementary</i>	8,331,000 775,000 215,000 878,000	10,199,000	9,812,338	Deficiency of Appropriations in Aid realised 192,057	
				Net Surplus 386,662	
				Actual surplus to be surrendered £386,661.60	

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

F6 Mainly due to increases in the subsidy rate.

H1 The Council's grant requirement was lower than expected.

Receipts	Estimated	Realised
	£	£
Receipts payable to Consolidated Fund	46,000	45,332·84

Details of Receipts	Estimated	Realised
	£	£
(i) Receipts of classes authorised to be used as Appropriations in Aid Subhead FZ Contribution from the European Agricultural Guidance and Guarantee Fund via Intervention Board for Agricultural Produce	£616,000	423,943 (a)
(ii) Receipts of other classes Interest on and repayment of loans made to aided and special agreement schools	£46,000	45,333

(a) The Estimate was necessarily conjectural.

#### Notes

*Loans outstanding at 31 March 1979*

Loans made under section 105 of the Education Act 1944 £407,101

*Hywel Evans*  
Accounting Officer

27 September 1979

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

*Douglas Henley*  
Comptroller and Auditor General

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**NATIONAL LIBRARY OF WALES (GRANT IN AID) ACCOUNT FOR THE YEAR ENDED  
31 MARCH 1979**

**MAINTENANCE EXPENDITURE ACCOUNT**

RECEIPTS		£	PAYMENTS		£
Balance, 1 April 1978		1,240	A Salaries, etc. (Estimate £840,000)		832,817
Grant in Aid (Estimate £1,300,745)	1,246,269 (a)		B General administration (Estimate £288,490)		239,092
Y Receipts (Estimate £18,000)	24,587		C Purchases (Estimate £190,245)		190,269
			D Claims against indemnities (Estimate £10)		—
			Balance, 31 March 1979		9,918
		<u>£1,272,096</u>			<u>£1,272,096</u>

(a) A further grant of £475,236 (Estimate £630,000) has been received towards capital expenditure.

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

- B In February 1979 the estimated figure was increased by £85,000 to meet additional approved commitments, but it became impossible to absorb the total additional expenditure within the period.
- Y The recorded total refund of VAT and increased sales of facsimile reproductions exceeded the original estimates.

*David Jenkins*  
Accounting Officer

26 September 1979

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.

*Douglas Henley*  
Comptroller and Auditor General

**NATIONAL MUSEUM OF WALES (GRANT IN AID) ACCOUNT FOR THE YEAR ENDED  
31 MARCH 1979**

**MAINTENANCE EXPENDITURE ACCOUNT**

RECEIPTS		£	PAYMENTS		£
Balance, 1 April 1978		(14,992)	A Salaries, etc. (Estimate £2,010,000)		1,971,069
Grant in Aid (Estimate £2,960,000)	2,959,000 (a)		B General Administration (Estimate £711,990)		790,044
Y Receipts (Estimate £137,000)	211,718		C Purchases (Estimate £375,000)		375,981
			D Claims against indemnities (Estimate £10)		—
			Balance, 31 March 1979		18,632
		<u>£3,155,726</u>			<u>£3,155,726</u>

(a) A further grant of £1,049,848 (Estimate £1,050,000) has been received towards capital expenditure.

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

- Y Contributions from Local Authorities expected in 1977-78 received this year in full.
- B Expenditure on general administration incurred on essential building maintenance and equipment from additional monies available.

*D. A. Bassett*  
Accounting Officer

22 October 1979

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.

*Douglas 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 1979, 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 to redundant direct grant school teachers and 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 £
<b>PROGRAMME 10.4 MISCELLANEOUS EDUCATION SERVICES, RESEARCH AND ADMINISTRATION</b>						
A	5,106,000	—	5,106,000	3,981,220	—	3,981,220
B	15,972,000	6,583,000	9,389,000	10,369,467	6,308,390	4,061,077
C	5,604,000	406,000	5,198,000	4,429,121	288,644	4,140,477
D	19,562,000	1,146,000	18,416,000	19,025,465	1,126,938	17,898,527
Total	<u>£46,244,000</u>	<u>8,135,000</u>	<u>38,109,000</u>	<u>37,805,273</u>	<u>7,723,972</u>	<u>30,081,301</u>

ACCOUNT

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
<b>PROGRAMME 10.4</b>				
<b>SECTION A</b>				
YOUTH SERVICE, &c.				
A1 Current Expenditure: Grants	1,411,000	1,299,205	111,795	—
A2 Capital Expenditure: Grants	3,695,000	2,682,015	1,012,985	—
<b>SECTION B</b>				
MISCELLANEOUS EDUCATIONAL SERVICES				
B1 Interchange of Teachers and Students: Grants				
<i>Original</i>	770,700			
<i>Supplementary</i>	109,000			
	879,700	858,700	21,000	—
B2 Joint United States—United Kingdom Educational Commission (Grant in Aid)				
<i>Original</i>	118,300			
<i>Supplementary</i>	3,333			
	121,633	101,848	19,785	—
B3 Miscellaneous Services	257,000	76,199	180,801	—
B4 Compensation payments to redundant College of Education Staff	3,140,000	1,492,565	1,647,435	—
B5 School Milk Subsidy				
<i>Original</i>	5,892,000			
<i>Supplementary</i>	369,000			
<i>Supplementary</i>	322,000			
	6,583,000	6,308,390	274,610	—
B6 Discretionary School Milk				
<i>Supplementary</i>	6,500,000			
<i>Less Supplementary</i>	1,523,000			
<i>Less Supplementary</i>	2,333			
	4,974,667	1,517,198	3,457,469	—
B7 Compensation payments to redundant Direct Grant School Teachers				
<i>Supplementary</i>	16,000	14,567	1,433	—

EXPLANATION of the Causes of Variation between Expenditure and Grant

- A2 The expected value of claims was not achieved.
- B2 Delayed payments due to Civil Service industrial action.
- B3 Due mainly to fewer claims being received than anticipated for the removal of former defence works.
- B4 Fewer claims than expected.
- B6 Reduced consumption resulting from bad weather and industrial disputes.



CENTRAL AND MISCELLANEOUS SERVICES  
(DEPARTMENT OF EDUCATION AND SCIENCE)

1978-79, Class X, Vote 6

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
<b>SECTION C</b>				
EDUCATIONAL RESEARCH, &c.				
C1 Educational Services and Research	4,159,533	3,061,623	1,097,910	—
C2 Schools Council (Grant in Aid)				
<i>Original</i>	1,227,000			
<i>Supplementary</i>	127,000			
	1,354,000	1,289,800	64,200	—
C3 Subscriptions to the Organisation for Economic Co-operation and Development	90,467	77,698	12,769	—
<b>SECTION D</b>				
ADMINISTRATION				
D1 Department of Education and Science: Administration				
<i>Original</i>	18,472,000			
<i>Supplementary</i>	1,090,000			
	19,562,000	19,025,465	536,535	—
<b>GROSS TOTAL</b>				
<i>Original</i>	39,233,000			
<i>Supplementary</i>	6,500,000			
<i>Supplementary</i>	188,000			
<i>Supplementary</i>	323,000			
	£ 46,244,000	37,805,273	8,438,727	—
	Estimated	Realised	Surplus of Gross Estimate over Expenditure 8,438,727	
Z <i>Deduct</i> Appropriations in Aid				
<i>Original</i>	7,626,000			
<i>Supplementary</i>	187,000			
<i>Supplementary</i>	322,000			
	8,135,000	7,723,972	Deficiency of Appropriations in Aid realised 411,028	
<b>NET TOTAL</b>				
<i>Original</i>	31,607,000			
<i>Supplementary</i>	6,500,000			
<i>Supplementary</i>	1,000			
<i>Supplementary</i>	1,000			
	£ 38,109,000	30,081,301	Net Surplus 8,027,699	
	Actual surplus to be surrendered		£8,027,699·18	

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

- C1 A major project was deferred and payments delayed due to Civil Service industrial action.  
C3 Subscriptions were less than expected.

Receipts	Estimated	Realised
	£	£
Receipts payable to Consolidated Fund	14,000	11,885·05
Details of Receipts	Estimated	Realised
	£	£
(i) Receipts of classes authorised to be used as Appropriations in Aid		
Subhead BZ		
Contributions from the European Agricultural Guidance and Guarantee Fund via the Intervention Board for Agricultural Produce	£6,583,000	6,308,390
Subhead CZ		
Payment from Department of Health and Social Security (Class XII, Vote 5) for joint research project (C1)	1,000	482
Payment from Scottish Education Department towards DES sponsored research projects	13,000	12,781
Payments from Technician Education Council	385,000	269,233 (a)
Payments from Training Services Division of Manpower Services Commission (Class IV, Vote 13) for joint research project	7,000	6,148 (b)
	<u>£406,000</u>	<u>288,644</u>
Subhead DZ		
Salaries, &c., of loaned staff	1,118,000	1,109,378
Miscellaneous receipts	28,000	17,560 (c)
	<u>£1,146,000</u>	<u>1,126,938</u>
Total	<u>£8,135,000</u>	<u>7,723,972</u>
(ii) Receipts of other classes		
Repayment of loans etc.	14,000	6,573 (d)
Miscellaneous receipts:		
Report preparation, sale of equipment, office services, compensation and royalties from research etc.	—	5,312
	<u>£14,000</u>	<u>11,885</u>

- (a) Payments delayed until following financial year.  
 (b) Research project proved less expensive than estimated.  
 (c) Due mainly to the delay in receiving payments for services.  
 (d) Due to late receipt of loan repayments.

**Losses Statement**

Cash losses due to overpayment of salaries, wages and allowances, etc. (15 cases) £1,400

**Notes**

*Extra-statutory Payment*

One case involving payment of resettlement compensation (£701) and long term compensation (£208) to redundant college of education lecturer due to departmental default.

*Notes contd.*

*Loans outstanding at 31 March 1979*

	£
Loans to Educational Foundation for Visual Aids	142,036
Loans to staff luncheon club	497

*James Hamilton*  
Accounting Officer

2 October 1979

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

*Douglas Henley*  
Comptroller and Auditor General

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**RESEARCH COUNCILS, &c.: AGRICULTURAL RESEARCH COUNCIL**

ACCOUNT of the sum expended, in the year ended 31 March 1979, 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
£	£	£	£	£
<b>PROGRAMME 10.5</b>				
<b>RESEARCH COUNCILS, &amp;c.</b>				
A1 Agricultural Research Council (Grant in Aid) ( <i>see appended Account</i> )				
<i>Original</i>	23,750,000			
<i>Supplementary</i>	1,654,000			
<i>Supplementary</i>	900,000			
	£ 26,304,000	26,304,000	—	—

**Receipts**

Receipts payable to Consolidated Fund	Estimated	Realised
	£	£
Surrender value of matured superannuation policies	5,000,000	7,269,546·11 (a)
Sale of East Hall Farm land and buildings	208,700	208,800·00
Sale of land at the National Vegetable Research Station	—	100·00
Sale of property at the Animal Breeding Research Organisation	—	6,997·16
	£5,208,700	7,485,443·27

(a) The Estimate was necessarily conjectural.

*James Hamilton*  
 Accounting Officer

2 October 1979

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

*Douglas Henley*  
 Comptroller and Auditor General

AGRICULTURAL RESEARCH COUNCIL (GRANT IN AID) ACCOUNT  
 FOR THE YEAR ENDED 31 MARCH 1979  
 (Science and Technology Act 1965, c.4)

RECEIPTS	£	PAYMENTS	£
Balance, 1 April 1978	147,676	Current expenditure (including certain capital grants) (net) (Estimate £18,587,000)	18,211,224
Grant in Aid (Estimate £26,304,000)	26,304,000	Capital expenditure (net) (Estimate £7,717,000)	8,073,566
		Balance, 31 March 1979	166,886
	<u>£26,451,676</u>		<u>£26,451,676</u>

Estimated	DETAILS		Actual	
£	CURRENT EXPENDITURE (INCLUDING CERTAIN CAPITAL GRANTS)	£	£	£
	A Administration and Central Expenses:			
2,346,000	Salaries, etc.	2,482,082		
105,000	Travel, subsistence and Post Office services	109,319		
50,000	Equipment, supplies, etc.	55,229		
609,000	Rent, rates, maintenance, repairs, etc.	597,647		
<u>3,110,000</u>				3,244,277
	B Research Establishments of the Council:			
9,860,000	Salaries, etc.	9,407,074		
364,000	Travel, subsistence and Post Office services	343,865		
2,849,000	Equipment, supplies, etc.	2,938,378		
1,797,000	Rent, rates, maintenance, repairs, etc.	2,084,160		
<u>14,870,000</u>				14,773,477
27,700,000	C Grants for Current Expenditure to Research Institutes (England and Wales) and Other Bodies			27,310,797
	D Grants for Research in Universities and Other Bodies:			
	Universities:			
1,620,000	Recurrent	1,593,383		
120,000	Capital	73,463		
	Other Bodies:			
90,000	Recurrent	80,628		
22,000	Capital	38,722		
<u>1,852,000</u>				1,786,196
45,000	E Special Equipment Grants to University Departments			46,699
280,000	F Postgraduate Training Awards			283,991
<u>£47,857,000</u>	GROSS TOTAL			<u>£47,445,437</u>
	<i>Deduct</i>			
	Y Receipts:			
26,700,000	Receipts from government departments in respect of commissioned research		26,780,000	

DETAILS *contd.*

Estimated —	CURRENT EXPENDITURE (INCLUDING CERTAIN CAPITAL GRANTS) <i>contd.</i>	Actual —
£	By Establishments of the Council:	£      £
1,016,000	Sale of produce, etc.	1,121,315
81,000	Rents and hostel receipts	87,643
274,700	Recoveries from outside bodies	203,276
	Contributions from the Foreign and Common- wealth Office (Overseas Development Admin- istration)	63,013
56,400	Recoveries in respect of research work for govern- ment departments, etc.	46,060
89,900	Contributions to meat research from Meat and Livestock Commission and from Northern Ireland	233,100
298,000	Fees and charges paid by EEC	4,445
	By other Research Institutes:	
72,000	Contributions towards certain research	72,000
6,000	Rent on land and buildings leased to institutes, less outgoings	6,413
	Other receipts:	
650,000	Employees' superannuation contributions and other superannuation receipts	593,796
26,000	Miscellaneous	23,152
<u>29,270,000</u>		<u>29,234,213</u>
<u>£18,587,000</u>	NET TOTAL	<u>£18,211,224</u>

CAPITAL EXPENDITURE

	A Capital Expenditure: Research Institutes and Units of the Council:		
1,300,000	Land and buildings	1,342,387	
	Plant, machinery and permanent equipment:		
310,000	Items costing £10,000 or more	365,287	
610,000	Items costing less than £10,000	655,027	
<u>2,220,000</u>			<u>2,362,701</u>
	B Capital Expenditure: Other Research Institutes:		
3,640,000	Land and buildings	3,539,438	
	Plant, machinery and permanent equipment:		
800,000	Items costing £10,000 or more	927,275	
1,060,000	Items costing less than £10,000	1,246,759	
<u>5,500,000</u>			<u>5,713,472</u>
<u>£7,720,000</u>	GROSS TOTAL		<u>£8,076,173</u>
	<i>Deduct</i>		
	Y Receipts:		
	By Establishments of the Council:		
3,000	Sale of land		2,607
<u>£7,717,000</u>	NET TOTAL		<u>£8,073,566</u>

**Losses Statement**

*Summary*

Cash losses due to overpayment of salaries, wages and allowances, etc. (34 cases)	£5,910
Claims abandoned (9 cases)	<u>£1,568</u>

*Details*

Claims abandoned	
Animals supplied to an overseas organisation	£1,007

**Notes**

*Ex gratia Payments*

32 compensation payments	<u>£3,470</u>
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*Details*

Payment in respect of personal injuries sustained by an employee whilst on duty	£1,996
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*Loans outstanding at 31 March 1979*

Advances to employees of deferred contributions in respect of membership of the former Industrial Superannuation Scheme:	£
(a) employees of the Council	49
(b) employees of grant-aided institutes	197
Loans to Institute Sports and Social Clubs (7 Institutes)	10,429

*Hostels*

Hostel accommodation was provided at 3 of the Council's research stations during the year. Payments and receipts and the loss made were as follows:

	£
Payments	26,282
Receipts	<u>18,288</u>
Loss (Estimate £4,500)	<u>£7,994</u>

*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 1978-79 is estimated at £113,000.

During the year ended 31 March 1979 grants and grants in aid to a total of £11,555,963 (including £1,571,529 capital) were made from the Vote of the Department of Agriculture and Fisheries for Scotland to grant-aided agricultural research institutes in Scotland.

*Ralph Riley*

Accounting Officer

22 October 1979

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.

*Douglas Henley*

Comptroller and Auditor General

Exchequer and Audit Department  
 7 January 1980

STATEMENT A  
RESEARCH ESTABLISHMENTS OF THE COUNCIL

Establishment	Current Expenditure	Capital Expenditure	Receipts	Net Total
(a) Research Institutes:	£	£	£	£
Institute for Research on Animal Diseases	2,771,320	423,492	430,663	2,764,149
Animal Breeding Research Organisation	1,847,941	200,237	464,321	1,583,857
Institute of Animal Physiology	2,852,697	176,785	265,078	2,764,404
Poultry Research Centre	1,317,732	675,895	69,756	1,923,871
Meat Research Institute	1,519,054	91,178	346,271	1,263,961
Food Research Institute	1,127,057	120,340	14,695	1,232,702
Letcombe Laboratory	733,820	157,832	29,405	862,247
Weed Research Organisation	1,054,079	396,328	140,890	1,309,517
(b) Research Units:				
Unit of Animal Genetics	182,734	497	150	183,081
Systemic Fungicides Unit	73,614	—	—	73,614
Unit of Statistics	201,489	11,911	—	213,400
Unit of Nitrogen Fixation	436,255	43,247	100	479,402
Unit of Muscle Mechanism and Insect Physiology	119,098	—	130	118,968
Unit of Invertebrate Chemistry and Physiology	410,570	64,933	—	475,503
(c) External Scientific Staff	126,017	26	—	126,043
<b>TOTAL</b>	<b>£ 14,773,477</b>	<b>2,362,701</b>	<b>1,761,459</b>	<b>15,374,719</b>

STATEMENT B  
GRANTS TO OTHER ESTABLISHMENTS

Establishment	Current Expenditure	Capital Expenditure	Total
	£	£	£
Animal Virus Research Institute	1,819,080	360,832	2,179,912
Commonwealth Agricultural Bureaux	64,320	—	64,320
East Malling Research Station	2,079,433	322,730	2,402,163
Edinburgh Regional Computing Centre	78,774	—	78,774
Glasshouse Crops Research Institute	1,609,650	280,162	1,889,812
Grassland Research Institute	1,888,505	203,869	2,092,374
Houghton Poultry Research Station	1,372,189	119,851	1,492,040
John Innes Institute	1,146,067	279,611	1,425,678
London Zoo	25,000	—	25,000
Long Ashton Research Station	1,756,558	729,831	2,486,389
National Institute of Agricultural Engineering	2,270,815	409,130	2,679,945
National Institute for Research in Dairying	3,094,813	854,076	3,948,889
National Vegetable Research station	1,339,277	167,566	1,506,843
Plant Breeding Institute	1,841,500	408,172	2,249,672
Rothamsted Experimental Station	5,086,181	1,458,113	6,544,294
Welsh Plant Breeding Station	1,695,526	105,501	1,801,027
Wye College (University of London)	143,109	14,028	157,137
<b>TOTAL</b>	<b>£ 27,310,797*</b>	<b>5,713,472</b>	<b>33,024,269</b>

\* Of this sum £72,000 was recovered from the Trade in respect of work on hop diseases at Wye College, and £6,413 from research institutes in respect of rents of land leased from the Council (see Subhead Y on page 48).



## RESEARCH COUNCILS, &amp;c.: MEDICAL RESEARCH COUNCIL

ACCOUNT of the sum expended, in the year ended 31 March 1979, 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
£	£	£	£	£
<b>PROGRAMME 10.5</b>				
<b>RESEARCH COUNCILS, &amp;c.</b>				
A1 Medical Research Council (Grant in Aid) (see appended Account)				
Original	42,756,000			
Supplementary	2,789,000			
	45,545,000	45,545,000	—	—
A2 Subscription to the International Agency for Research on Cancer	281,000	254,561	26,439	—
A3 Subscriptions to the European Molecular Biology Conference and Laboratory	1,252,000	1,179,350	72,650	—
<b>TOTAL</b>				
Original	44,289,000			
Supplementary	2,789,000			
	£ 47,078,000	46,978,911	99,089	—
	Surplus		99,089	
	Actual surplus to be surrendered		£99,089·09	

**Receipts**

Receipts payable to Consolidated Fund	Estimated	Realised
	£	£
Sale of surplus stock	—	166,618·24
Sale of surplus equipment	—	27,499·92
Sale of Rhodes Farm House	—	30,711·62
<b>Total</b>		<b>£224,829·78</b>

James Hamilton  
Accounting Officer

2 October 1979

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

Douglas Henley  
Comptroller and Auditor General

**MEDICAL RESEARCH COUNCIL (GRANTS IN AID) ACCOUNT  
FOR THE YEAR ENDED 31 MARCH 1979**  
(Science and Technology Act 1965, c.4)

RECEIPTS	£	PAYMENTS	£
Balance, 1 April 1978	155,792	Current expenditure (including certain capital grants) (net) (Estimate £40,063,000)	39,609,471
Grants in Aid:		Capital expenditure (net) (Estimate £5,482,000)	5,885,533
A1 Medical Research Council (Estimate £45,545,000)	45,545,000	Subscription to the International Agency for Research on Cancer (Estimate £281,000)	254,561
A2 Subscription to the International Agency for Research on Cancer (Estimate £281,000)	254,561	Subscriptions to the European Molecular Biology Conference and Laboratory (Estimate £1,252,000)	1,179,350
A3 Subscriptions to the European Molecular Biology Conference and Laboratory (Estimate £1,252,000)	1,179,350	Balance, 31 March 1979	205,788
	<u>£47,134,703</u>		<u>£47,134,703</u>

		DETAILS	
Estimated		Actual	
£	CURRENT EXPENDITURE (INCLUDING CERTAIN CAPITAL GRANTS)	£	£
	<b>A Administration and Central Expenses:</b>		
2,443,000	Salaries, etc.	2,544,765	
242,000	Travel, subsistence and Post Office services	285,351	
229,000	Equipment, supplies, etc.	279,740	
232,000	Rent, rates, maintenance, repairs, etc.	203,916	
<u>3,146,000</u>			<u>3,313,772</u>
	<b>B National Institute for Medical Research:</b>		
3,226,000	Salaries, etc.	3,345,962	
119,000	Travel, subsistence and Post Office services	91,053	
990,000	Equipment, supplies, etc.	1,054,566	
216,000	Rent, rates, maintenance, repairs, etc.	164,455	
<u>4,551,000</u>			<u>4,656,036</u>
	<b>C Clinical Research Centre:</b>		
3,266,000	Salaries, etc.	3,492,817	
119,000	Travel, subsistence and Post Office services	125,750	
1,770,000	Equipment, supplies, etc.	1,244,566	
271,000	Rent, rates, maintenance, repairs, etc.	259,722	
<u>5,426,000</u>			<u>5,122,855</u>
	<b>D Research Units and External Scientific Staff:</b>		
15,202,000	Salaries, etc.	14,872,611	
726,000	Travel, subsistence and Post Office services	700,649	
3,841,000	Equipment, supplies, etc.	4,785,813	
631,000	Rent, rates, maintenance, repairs, etc.	637,690	
<u>20,400,000</u>			<u>20,996,763</u>
	<b>E Grants for Research in Universities and Other Bodies:</b>		
	Universities:		
9,861,000	Recurrent	10,023,181	
1,850,000	Capital	1,845,607	
	Other bodies:		
999,000	Recurrent	670,194	
178,000	Capital	99,956	
<u>12,888,000</u>			<u>12,638,938</u>

DETAILS <i>contd.</i>		Actual	
Estimated	CURRENT EXPENDITURE (INCLUDING CERTAIN CAPITAL GRANTS) <i>contd.</i>	£	£
	<b>F Special Grants to Institutions:</b>		
1,332,000	Institute of Cancer Research, London	1,334,330	
396,000	Christie Hospital and Holt Radium Institute, Manchester	455,724	
708,000	Others	563,116	
<u>2,436,000</u>			2,353,170
	<b>G Postgraduate Training Awards and Fellowships, etc:</b>		
3,378,000	Postgraduate and intercalated studentships	2,944,131	
637,000	Research fellowships	724,885	
248,000	Research training support grants	223,675	
<u>4,263,000</u>			3,892,691
	<b>H Other Expenditure on Research:</b>		
240,000	Research and development contracts	268,029	
1,460,000	Special project grants	1,216,245	
<u>1,700,000</u>			1,484,274
<u>£54,810,000</u>	<b>GROSS TOTAL</b>		<u>£54,458,499</u>
	<i>Deduct</i>		
	<b>Y Receipts:</b>		
	<b>National Institute for Medical Research:</b>		
241,000	Government departments	229,690	
68,000	World Health Organisation	78,859	
32,000	Other bodies	20,367	
	<b>Clinical Research Centre:</b>		
2,096,000	Government departments	1,783,471	
3,000	World Health Organisation	2,038	
81,000	Other bodies	68,618	
	<b>Research units and external scientific staff:</b>		
6,858,000	Government departments	6,001,626	
43,000	World Health Organisation	37,831	
228,000	Other bodies	468,004	
1,000	Private funds	3,237	
	<b>Other receipts:</b>		
4,559,000	Government departments	5,539,962	
39,000	Other bodies	33,131	
24,000	Private funds	18,723	
308,000	Miscellaneous	540,413	
166,000	Fees and charges paid by EEC	23,058	
<u>14,747,000</u>			<u>14,849,028</u>
<u>£40,063,000</u>	<b>NET TOTAL</b>		<u>£39,609,471</u>

EXPLANATION of the Causes of Variation between Estimate and Actual  
H Expenditure on Special Project Grants was lower than anticipated.

DETAILS <i>contd.</i>		Actual	
Estimated		£	£
£	CAPITAL EXPENDITURE		
	A Capital Expenditure: Headquarters:		
—	Land and buildings	—	
	Plant, machinery and permanent equipment:		
—	Items costing £10,000 or more	26,260	
22,000	Items costing less than £10,000	9,323	
<u>22,000</u>			<u>35,583</u>
	B Capital Expenditure: Research Establishments of the Council:		
2,540,000	Land and buildings	2,554,091	
	Plant, machinery and permanent equipment:		
1,070,000	Items costing £10,000 or more	1,740,199	
1,850,000	Items costing less than £10,000	1,568,568	
<u>5,460,000</u>			<u>5,862,858</u>
<u>£5,482,000</u>	GROSS TOTAL		<u>£5,898,441</u>
	<i>Deduct</i>		
	Y Receipts:		
	Research Establishments of the Council:		
—	Government departments	9,341	
—	Other bodies and miscellaneous	3,567	
			<u>12,908</u>
<u>£5,482,000</u>	NET TOTAL		<u>£5,885,533</u>

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

A Purchase of an additional item of equipment.

Y Corresponding estimates were included under the recurrent receipts subhead.

**Losses Statement***Summary*Stores losses due to theft, fraud, arson or sabotage, etc. (21 cases) £5,502Prosecution was not practicable.           *Details*Stores losses due to theft, fraud, arson or sabotage, etc. £Loss of stores at an overseas station 1,598Loss of generators at a Research Unit 1,197**Notes***Ex gratia Payments*1 compensation payment in respect of personal injuries sustained by an employee whilst on duty £1,500*Gifts Made*

A gift of equipment valued at £25,868 was made to the University of Newcastle-Upon-Tyne

*Notes contd.**Loans outstanding at 31 March 1979*

	£
Loans for the purchase of cars to 10 staff of the Council working overseas	6,912
Miscellaneous loans made to staff of the Council working in The Gambia	28,825
Loans to 19 staff on transfer of Unit or place of work to assist them in house purchase	35,597
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)	5,960

*J. L. Gowans*

Accounting Officer

30 October 1979

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.

*Douglas Henley*

Comptroller and Auditor General

Exchequer and Audit Department

8 January 1980

*STATEMENT*  
RESEARCH ESTABLISHMENTS OF THE COUNCIL

Establishment	Current Expenditure	Capital Expenditure	Receipts	Net Total
	£	£	£	£
National Institute for Medical Research	4,656,036	1,526,633	328,916	5,853,753
Clinical Research Centre	5,122,855	498,141	1,854,127	3,766,869
Applied Psychology Unit, Cambridge	545,940	152,375	144,848	553,467
Blood Pressure Unit, Glasgow	266,633	6,573	250,807	22,399
Brain Metabolism Unit, Edinburgh	274,084	31,126	132,686	172,524
Cell Biophysics Unit, London	446,194	58,056	—	504,250
Clinical & Population Cytogenetics Unit, Edinburgh	1,037,006	110,742	474,330	673,418
Clinical Oncology Unit, Cambridge	160,676	660,437	71,406	749,707
Demyelinating Diseases Unit, Newcastle-upon-Tyne	145,777	3,330	119,964	29,143
Dunn Nutrition Unit, Cambridge	803,922	204,992	295,896	713,018
Environmental Physiology Unit, London	281,584	7,472	50,427	238,629
Epidemiology & Medical Care, London	195,902	8,044	129,314	74,632
Human Biochemical Genetics Unit, London	216,338	—	34,513	181,825
Industrial Injuries and Burns Unit, Birmingham	248,511	3,432	238,119	13,824
Institute of Hearing, Nottingham	228,845	274,624	—	503,469
Laboratory of Molecular Biology, Cambridge	2,222,557	446,906	8,330	2,661,133
Medical Research Council Laboratories, Carshalton (2 Units)	1,804,774	202,084	325,461	1,681,397
Medical Research Council Laboratories, Gambia	569,213	43,271	182,968	429,516
Medical Research Council Laboratories, Hammersmith (2 Units)	1,571,968	350,945	353,410	1,569,503
Medical Sociology Unit, Aberdeen	208,844	3,167	98,778	113,233
Mineral Metabolism Unit, Leeds	297,964	71,393	233,261	136,096
Neurochemical Pharmacology Unit, Cambridge	222,646	47,927	78,274	192,299

*STATEMENT contd.*  
**RESEARCH ESTABLISHMENTS OF THE COUNCIL contd.**

Establishment	Current Expenditure	Capital Expenditure	Receipts	Net Total
	£	£	£	£
Pneumoconiosis Unit, Cardiff	694,928	188,609	187,672	695,865
Radiobiology Unit, Harwell	1,046,109	123,235	295,107	874,237
Reproductive Biology Unit, Edinburgh	422,608	285,529	176,918	531,219
Social and Applied Psychology Unit, Sheffield	216,731	14,270	158,465	72,536
Tuberculosis and Chest Diseases Unit, London	269,787	—	72,168	197,619
Virology Unit, Glasgow	461,121	88,686	19,042	530,765
Other Research Units (33 in number)	3,960,931	323,071	1,874,639	2,409,363
External Staff (85 in number)	2,080,716	127,788	336,552	1,871,952
Unallocated	94,454	—	180,251	85,797
<b>TOTAL</b>	£ 30,775,654	5,862,858	8,706,649	27,931,863

**RESEARCH COUNCILS, &c.:**  
**NATURAL ENVIRONMENT RESEARCH COUNCIL**

ACCOUNT of the sum expended, in the year ended 31 March 1979, 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
£	£	£	£	£
<b>PROGRAMME 10.5</b>				
<b>RESEARCH COUNCILS, &amp;c.</b>				
A1 Natural Environment Research Council (Grant in Aid)				
<i>Original</i>	29,906,000			
<i>Supplementary</i>	2,185,000			
	£ 32,091,000	32,091,000	—	—

**Receipts**

Receipts payable to Consolidated Fund	Estimated	Realised
	£	£
Surrender value of FSSU policies	1,100,000	978,000·00 (a)
Sale of properties	53,544	53,544·55
Payment from Libyan Government	—	32,541·60
<b>Total</b>		<b>£1,064,086·15</b>

(a) The Estimate was necessarily conjectural.

*James Hamilton*  
Accounting Officer

2 October 1979

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

*Douglas Henley*  
Comptroller and Auditor General

NATURAL ENVIRONMENT RESEARCH COUNCIL  
(GRANT IN AID) ACCOUNT FOR THE YEAR ENDED 31 MARCH 1979  
(Science and Technology Act 1965, c.4)

RECEIPTS	£	PAYMENTS	£
Balance, 1 April 1978	372,369	Current expenditure (including certain capital grants) (net) (Estimate £25,304,000)	25,852,032
Grant in Aid (Estimate £32,091,000)	32,091,000	Capital expenditure (net) (Estimate £6,787,000)	6,306,312
		Balance, 31 March 1979	305,025
	<u>£32,463,369</u>		<u>£32,463,369</u>

Estimated		DETAILS		Actual	
£			£		£
	CURRENT EXPENDITURE (INCLUDING CERTAIN CAPITAL GRANTS)				
	A	Administration and Central Expenses:			
1,965,000		Salaries, etc.	1,829,447		
195,000		Travel, subsistence and Post Office services	160,940		
367,000		Equipment, supplies, etc.	408,942		
195,000		Rent, rates, maintenance, repairs, etc.	190,309		
294,000		Dispersal costs	229,095		
<u>3,016,000</u>					<u>2,818,733</u>
	B	Research Establishments of the Council:			
15,911,000		Salaries, etc.	15,805,726		
2,285,000		Travel, subsistence and Post Office services	2,245,672		
5,979,000		Equipment, supplies, etc.	7,455,912		
5,779,000		Rent, rates, maintenance, repairs, etc.	6,393,955		
2,062,000		Expenses of outside research	963,024		
<u>32,016,000</u>					<u>32,864,289</u>
	C	Grants for Current Expenditure to Biological Associations, Stations and Units			2,982,373
<u>3,045,000</u>					
	D	Grants for Research in Universities and Other Bodies:			
		Environmental Sciences:			
295,000		Capital expenditure	523,089		
2,097,000		Recurrent expenditure	1,842,028		
<u>2,392,000</u>					<u>2,365,117</u>
	E	Postgraduate Training Awards and Fellowships, etc.:			
2,727,000		Studentships	2,741,913		
91,000		Research fellowships	118,708		
239,000		Research training support grants	235,609		
<u>3,057,000</u>					<u>3,096,230</u>
	F	Other Expenditure on Research:			
331,000		International Programme of Ocean Drilling	370,709		
466,000		Other services and facilities	433,833		
<u>797,000</u>					<u>804,542</u>
<u>£44,323,000</u>	GROSS TOTAL				<u>£44,931,284</u>



DETAILS *contd.*

Estimated	CURRENT EXPENDITURE (INCLUDING CERTAIN CAPITAL GRANTS) <i>contd.</i>	Actual
£	<i>Deduct</i>	£      £
	<b>Y Receipts:</b>	
	<b>By Establishments:</b>	
	Fees and charges paid by UK government departments	16,393,511
16,233,000	Contributions from private funds	9,000
5,000	Fees and charges paid by outside bodies	1,239,152
1,278,000	Hostel receipts, rents, etc., from properties	81,281
63,000	Miscellaneous	563,183
482,000	Fees and charges paid by EEC	212,579
273,000		
	<b>Other receipts:</b>	
	Superannuation contributions	481,057
591,000	Fees and charges	10,072
8,000	Miscellaneous	89,417
86,000		
<u>19,019,000</u>		<u>19,079,252</u>
<u>£25,304,000</u>	<b>NET TOTAL</b>	<u>£25,852,032</u>
	<b>CAPITAL EXPENDITURE</b>	
	<b>A Capital Expenditure: Headquarters:</b>	
396,000	Land and buildings—dispersal	489,254
	<b>B Capital Expenditure: Research Establishments of the Council:</b>	
3,128,000	Land, buildings and research vessels	2,050,992
	<b>Plant, machinery and permanent equipment:</b>	
935,000	Items costing £10,000 or more	1,706,589
1,892,000	Items costing less than £10,000	1,410,892
<u>5,955,000</u>		<u>5,168,473</u>
	<b>C Capital Expenditure: Other Research Establishments:</b>	
321,000	Land, buildings and research vessels	343,736
	<b>Plant, machinery and permanent equipment:</b>	
—	Items costing £10,000 or more	124,545
165,000	Items costing less than £10,000	229,804
<u>486,000</u>		<u>698,085</u>
<u>£6,837,000</u>	<b>GROSS TOTAL</b>	<u>£6,355,812</u>
	<i>Deduct</i>	
50,000	<b>Y Receipts</b>	49,500
<u>£6,787,000</u>	<b>NET TOTAL</b>	<u>£6,306,312</u>

EXPLANATION of the Causes of Variation between Estimate and Actual

- A Rephasing of expenditure on the new Swindon office was the main cause of the increase.
- B Due to slippage on a building project (IGS Keyworth) and the late delivery of capital equipment.
- C Provision of essential equipment was increased to meet requirements which had been restricted in the original estimate.

**Losses Statement**

*Summary*

Cash losses due to overpayment of salaries, wages and allowances, etc. (16 cases)	£2,513
Stores losses due to other causes (52 cases)	<u>£69,868</u>

*Details*

Cash losses due to overpayment of salaries, wages and allowances, etc.	
One overpayment of salary due to administrative error	£1,273
Stores losses due to causes other than theft, fraud, arson or sabotage, etc. (All lost at sea)	£
Eight recording current meters	16,351
Two CTD meters	6,643
Two ocean bottom seismographs	10,100
Two acoustic releases	2,000
One continuous plankton recorder	1,429
One ore-transducer	4,000
One thermister chain and logger	2,000
One batfish body	2,250
One hydraulic unit	4,000
One Variosens fluorimeter	6,600

**Notes**

*Loans outstanding at 31 March 1979*

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

*Hostels*

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

	£
Payments	7,674
Receipts	<u>4,677</u>
	<u>£2,997</u>

*R. J. H. Beverton*  
Accounting Officer

2 November 1979

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.

*Douglas Henley*  
Comptroller and Auditor General

Exchequer and Audit Department  
7 January 1980

*STATEMENT A*  
**RESEARCH ESTABLISHMENTS OF THE COUNCIL**

Establishment	Current Expenditure	Capital Expenditure	Receipts	Net Total
	£	£	£	£
British Antarctic Survey	4,564,170	485,970	284,270	4,765,870
Experimental Cartography Unit	283,314	98,724	224	381,814
Institute of Geological Sciences	14,340,868	934,831	370,951	14,904,748
Institute of Hydrology	1,291,076	420,004	139,038	1,572,042
Institute of Marine Biochemistry	321,517	63,285	27,991	356,811
Institute for Marine Environmental Research	988,599	196,837	422	1,185,014
Institute of Oceanographic Sciences	4,330,744	457,925	339,374	4,449,295
Institute of Terrestrial Ecology	3,071,598	460,831	187,946	3,344,483
Research Vessel Services (1)	3,195,909	1,221,853	13,793	4,403,969
Sea Mammal Research Unit (2)	154,048	15,129	13,271	155,906
Unit of Invertebrate Virology	322,446	267,962	7,945	582,463
<b>TOTAL</b>	<b>£ 32,864,289</b>	<b>4,623,351</b>	<b>1,385,225</b>	<b>36,102,415</b>

- (1) The estimate for the Marine Scientific Equipment Service was amalgamated with that of the Research Vessel Base during the year to form the Research Vessel Services.
- (2) The estimate for this new Unit was incorporated with those for the Institute for Marine Environmental Research and the Institute of Oceanographic Sciences.

*STATEMENT B*  
**GRANTS TO OTHER ESTABLISHMENTS**

Establishment	Current Expenditure	Capital Expenditure	Total
	£	£	£
Freshwater Biological Association	1,023,912	383,929	1,407,841
Marine Biological Association	943,019	81,004	1,024,023
Scottish Marine Biological Association	859,402	214,112	1,073,514
Unit of Marine Invertebrate Biology	156,040	19,040	175,080
<b>TOTAL</b>	<b>£ 2,982,373</b>	<b>698,085</b>	<b>3,680,458</b>

## RESEARCH COUNCILS, &amp;c.: SCIENCE RESEARCH COUNCIL

## See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31 March 1979, 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
£	£	£	£	£
<b>PROGRAMME 10.5</b>				
<b>RESEARCH COUNCILS, &amp;c.</b>				
A1 Science Research Council (Grant in Aid) (see appended Account)				
Original	104,632,000			
Supplementary	2,443,000			
Supplementary	928,000			
	108,003,000	108,002,000	1,000	—
A2 Subscription to the European Organisation for Nuclear Research				
Original	22,812,000			
Supplementary	4,945,000			
Less Supplementary	61,000			
	27,696,000	27,696,000	—	—
A3 Subscription to the European Space Agency	8,580,000	8,580,000	—	—
A4 Contributions to NATO Scientific Schemes				
Original	1,057,000			
Supplementary	39,000			
	1,096,000	1,096,000	—	—
A5 Contributions to the Institut Laue-Langevin				
Original	6,735,000			
Less Supplementary	39,000			
	6,696,000	6,696,000	—	—
A6 Contributions to the Anglo-Australian Telescope				
Original	686,000			
Less Supplementary	121,000			
	565,000	559,817	5,183	—
A7 Contributions to European Incoherent Scatter Facility				
Original	1,359,000			
Less Supplementary	749,000			
	610,000	610,000	—	—
A8 Contributions to the European Science Foundation				
Original	59,000			
Supplementary	4,000			
	63,000	61,391	1,609	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
TOTAL				
Original	145,920,000			
Supplementary	7,388,000			
Supplementary	1,000			
	<u>£153,309,000</u>	<u>153,301,208</u>	7,792	—
	Surplus		7,792	
	Actual surplus to be surrendered		<u>£7,792·11</u>	

*James Hamilton*  
Accounting Officer

2 October 1979

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

*Douglas Henley*  
Comptroller and Auditor General

**SCIENCE RESEARCH COUNCIL (GRANTS IN AID) ACCOUNT**  
**FOR THE YEAR ENDED 31 MARCH 1979**  
 (Science and Technology Act 1965, c.4)

RECEIPTS	£	PAYMENTS	£
Balance, 1 April 1978	228,034	Current expenditure (including certain capital grants) (net) (Estimate £93,828,000)	93,396,958
Grants in Aid:			
A1 Science Research Council (Estimate £108,003,000)	108,002,000	Capital expenditure (net) (Estimate £14,175,000)	14,611,897
A2 Subscription to the European Organisation for Nuclear Research (Estimate £27,696,000)	27,696,000	Subscription to the European Organisation for Nuclear Research (Estimate £27,696,000)	27,696,000
A3 Subscription to the European Space Agency (Estimate £8,580,000)	8,580,000	Subscription to the European Space Agency (Estimate £8,580,000)	8,580,000
A4 Contributions to NATO Scientific Schemes (Estimate £1,096,000)	1,096,000	Contributions to NATO Scientific Schemes (Estimate £1,096,000)	1,096,000
A5 Contributions to the Institut Laue-Langevin (Estimate £6,696,000)	6,696,000	Contributions to the Institut Laue-Langevin (Estimate £6,696,000)	6,696,000
A6 Contributions to the Anglo-Australian Telescope (Estimate £565,000)	559,817	Contributions to the Anglo-Australian Telescope (Estimate £565,000)	559,817
A7 Contributions to European Incoherent Scatter Facility (Estimate £610,000)	610,000	Contributions to European Incoherent Scatter Facility (Estimate £610,000)	610,000
A8 Contributions to the European Science Foundation (Estimate £63,000)	61,391	Contributions to the European Science Foundation (Estimate £63,000)	61,391
		Balance, 31 March 1979	221,179
	<u>£153,529,242</u>		<u>£153,529,242</u>

**DETAILS**

Estimated	CURRENT EXPENDITURE (INCLUDING CERTAIN CAPITAL GRANTS)	Actual
£		£
	<b>A Administration and Central Expenses:</b>	
3,550,000	Salaries, etc.	3,337,269
506,000	Travel, subsistence and Post Office services	472,776
610,000	Equipment, supplies, etc.	589,661
450,000	Rent, rates, maintenance, repairs, etc.	339,775
562,000	Dispersal to Swindon	452,996
5,678,000		5,192,477
	<b>B Science Research Council Establishments, Units, etc.:</b>	
15,272,000	Salaries, etc.	15,336,479
1,610,000	Travel, subsistence and Post Office services	2,190,633
16,815,000	Equipment, supplies, etc.	15,538,569
614,000	Rent, rates, maintenance, repairs, etc.	820,755
1,687,000	Extramural research and experimental agreements	1,868,726
35,998,000		35,755,162

DETAILS *contd.*

Estimated	CURRENT EXPENDITURE (INCLUDING CERTAIN CAPITAL GRANTS) <i>contd.</i>	Actual
£		£      £
	C Grants, etc., for Research in Universities and Other Bodies: Science (other than Engineering, Astronomy and Nuclear Physics):	
2,806,000	Capital expenditure	3,976,680
6,215,000	Recurrent expenditure	6,430,138
	Engineering:	
3,940,000	Capital expenditure	3,395,215
8,692,000	Recurrent expenditure	8,387,179
	Astronomy, Space and Radio:	
2,866,000	Capital expenditure	3,019,254
2,344,000	Recurrent expenditure	2,443,361
	Nuclear Physics:	
757,000	Capital expenditure	956,815
2,745,000	Recurrent expenditure	2,320,381
<u>30,365,000</u>		<u>30,929,023</u>
	D Postgraduate Training Awards and Fellowships, etc.:	
19,419,000	Studentships	19,516,911
915,000	Research fellowships	859,935
1,807,000	Research training support grants	1,804,425
<u>22,141,000</u>		<u>22,181,271</u>
	E Payments for Outside Research:	
1,223,000	Payments to Procurement Executive, Ministry of Defence	1,382,607
	F Other Expenditure on Research:	
1,200,000	Rent of Neutron Beam facilities	1,283,218
153,000	Physico-Chemical Measurements Unit	155,429
216,000	South African Astronomical Observatory	216,000
100,000	Astronomy and Space Central facilities	104,006
228,000	Schemes costing under £100,000 in year 1978-79	232,493
<u>1,897,000</u>		<u>1,991,146</u>
<u>£97,302,000</u>	<b>GROSS TOTAL</b>	<u>£97,431,686</u>
	<i>Deduct</i>	
	Y Receipts:	
	By Establishments:	
563,000	Fees and charges paid by UK government departments	738,921
759,000	Fees and charges paid by outside bodies	917,693
290,000	Canteen, hostel and housing receipts	328,657
454,000	Miscellaneous receipts	669,440
	Other receipts:	
1,000	Repayment of NIRNS housing loans	214
407,000	Contribution from NATO for post-graduate awards	407,263
716,000	Miscellaneous receipts	797,540
284,000	Fees and charges paid by UK government departments	175,000
<u>3,474,000</u>		<u>4,034,728</u>
<u>£93,828,000</u>	<b>NET TOTAL</b>	<u>£93,396,958</u>

## EXPLANATION of the Causes of Variation between Estimate and Actual

E The increase arose mainly from the rephrasing of payments for the UK6 satellite by Procurement Executive, Ministry of Defence.

Y The major factors leading to the increase were speedier completion of and earlier payment for projects undertaken on a repayment basis than had been expected, the introduction of higher charges for computer usage, houses and restaurant (at the Rutherford Laboratory) and increased refunds of VAT.

Estimated		DETAILS <i>contd.</i>	Actual	
£		CAPITAL EXPENDITURE	£      £	
855,000		A Capital Expenditure: Headquarters:	987,883	
		Land and buildings		
—		Plant, machinery and permanent equipment:	—	
33,000		Items costing £10,000 or more	11,757	
		Items costing less than £10,000		
<u>888,000</u>				999,640
		B Capital Expenditure: Research Establishments and Units of the Council:		
2,321,000		Land and buildings	2,063,568	
8,328,000		Plant, machinery and permanent equipment:	9,128,591	
2,741,000		Items costing £10,000 or more	2,523,195	
		Items costing less than £10,000		
<u>13,390,000</u>				13,715,354
<u>£14,278,000</u>		GROSS TOTAL		<u>£14,714,994</u>
		<i>Deduct</i>		
103,000		Y Receipts by Establishments		103,097
<u>£14,175,000</u>		NET TOTAL		<u>£14,611,897</u>

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

A Rephasing of expenditure on the new Swindon office was the main cause of the increase.

#### Losses Statement

Cash losses due to overpayment of salaries, wages and allowances, etc. (21 cases)	£2,469
Stores losses due to theft, fraud, arson, or sabotage* (31 cases)	<u>£1,552</u>

\* Prosecution was undertaken wherever appropriate and practicable.

#### Notes

*Loans outstanding at 31 March 1979*

Loans to 6 staff of the former NIRNS laboratories to assist them in house purchase	£1,673
--	--------

#### 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	106,716
Receipts	89,531
Loss (Estimate Nil)	<u>£17,185</u>

*Geoffrey Allen*  
Accounting Officer

5 October 1979

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.

*Douglas Henley*  
Comptroller and Auditor General

Exchequer and Audit Department  
7 January 1980



*STATEMENT*  
RESEARCH ESTABLISHMENTS, UNITS, ETC., OF THE COUNCIL

Establishment	Current Expenditure	Capital Expenditure	Receipts	Net Total
	£	£	£	£
Rutherford Laboratory	19,995,228	5,595,579	1,601,946	23,988,861
Daresbury Laboratory	6,015,649	5,048,157	146,009	10,917,797
Engineering Directorates	189,279	—	237,535	48,256
Appleton Laboratory	5,664,107	699,046	538,023	5,825,130
Royal Greenwich Observatory	1,954,582	1,491,997	150,053	3,296,526
Royal Observatory, Edinburgh	1,936,317	880,575	84,242	2,732,650
<b>TOTAL</b>	£ 35,755,162	13,715,354	2,757,808	46,712,708

**RESEARCH COUNCILS, &c.: SOCIAL SCIENCE RESEARCH COUNCIL**

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31 March 1979, compared with the sum granted, for a grant in aid of the Social Science Research Council.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
<b>PROGRAMME 10.5 RESEARCH COUNCILS, &amp;c.</b>				
A1 Social Science Research Council (Grant in Aid) ( <i>see appended Account</i> )				
<i>Original</i>	15,567,000			
<i>Supplementary</i>	200,000			
	15,767,000	15,485,000	282,000	—
		Surplus to be surrendered	£282,000	

**Receipts**

Receipts payable to Consolidated Fund	Estimated	Realised
	£	£
Bulk surrender of FSSU policies	—	43,593·09

*James Hamilton*  
Accounting Officer

2 October 1979

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

*Douglas Henley*  
Comptroller and Auditor General

SOCIAL SCIENCE RESEARCH COUNCIL (GRANT IN AID) ACCOUNT  
FOR THE YEAR ENDED 31 MARCH 1979  
(Science and Technology Act 1965, c.4)

RECEIPTS	£	PAYMENTS	£
Balance, 1 April 1978	10,926	Current expenditure (including certain capital grants) (net) (Estimate £15,757,000)	15,475,099
Grant in Aid (Estimate £15,767,000)	15,485,000	Capital expenditure (Estimate £10,000)	—
		Balance, 31 March 1979	20,827
	<u>£15,495,926</u>		<u>£15,495,926</u>

DETAILS

Estimated	CURRENT EXPENDITURE (INCLUDING CERTAIN CAPITAL GRANTS)	Actual
£		£      £
858,000	A Administration and Central Expenses:	
158,000	Salaries, etc.	858,809
163,000	Travel, subsistence, Post Office services	154,730
316,000	Equipment and supplies, etc.	166,377
	Rent, rates, maintenance and repairs, etc.	325,406
<u>1,495,000</u>		<u>1,505,322</u>
	B Research Units:	
463,000	Salaries, etc.	482,081
54,000	Travel, subsistence, Post Office services	49,413
73,000	Equipment and supplies, etc.	71,129
40,000	Rent, rates, maintenance and repairs, etc.	36,145
<u>630,000</u>		<u>638,768</u>
	C Grants for Research in Universities and Other Bodies:	
35,000	Capital expenditure	38,212
3,923,000	Recurrent expenditure	3,623,841
10,000	Payments to government departments	23,611
<u>3,968,000</u>		<u>3,685,664</u>
	D Research Contracts placed with Universities and Other Bodies	721,899
<u>585,000</u>		
	E Postgraduate Training Awards and Fellowships, etc.:	
8,542,000	Studentships	8,390,447
114,000	Research Fellowships	108,262
68,000	Research training support grants	67,043
595,000	Bursaries	626,918
<u>9,319,000</u>		<u>9,192,670</u>
<u>£15,997,000</u>	GROSS TOTAL	<u>£15,744,323</u>

EXPLANATION of the Causes of Variation between Estimates and Actual

D Unexpectedly high response rate from contractors in submitting claims and payment for equipment not expected until 1979-80.

Estimated		DETAILS <i>contd.</i>		Actual	
£		CURRENT EXPENDITURE (INCLUDING CERTAIN CAPITAL GRANTS) <i>contd.</i>		£	£
		<i>Deduct</i>			
		Y Receipts:			
		By Units:			
		Payments by government departments	250		
28,500		Contributions from private funds	35,570		
500		Fees and charges	985		
2,000		Miscellaneous	3,066		
		Other receipts:			
153,000		Payments by government departments	173,783		
18,000		Sales and royalties from publications	16,221		
38,000		Miscellaneous	39,349		
240,000				269,224	
£15,757,000	NET TOTAL			£15,475,099	
		CAPITAL EXPENDITURE			
		A Capital Expenditure			
		Headquarters Plant, Machinery and Permanent Equipment costing £10,000 or more			
10,000					

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

- Y Grant from private funds not included in estimates and recovery of expenditure on joint projects higher than expected because of increased activity.  
A Delay in delivery of equipment.

Michael V. Posner  
Accounting Officer

16 October 1979

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.

Douglas Henley  
Comptroller and Auditor General

For Report of the Comptroller and Auditor General see page xiii.

STATEMENT  
RESEARCH UNITS OF THE COUNCIL

Unit	Current Expenditure	Receipts	Net Total
	£	£	£
Industrial Relations Research Unit	188,619	34,637	153,982
Research Unit on Ethnic Relations	171,576	1,789	169,787
Centre for Socio-Legal Studies	202,126	2,012	200,114
Cambridge Group	76,447	1,433	75,014
<b>TOTAL</b>	£ 638,768	39,871	598,897

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

ACCOUNT of the sum expended, in the year ended 31 March 1979, 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
£	£	£	£	£
<b>PROGRAMME 10.5</b>				
<b>RESEARCH COUNCILS, &amp;c.</b>				
A1 British Museum (Natural History) (Net)				
<i>Original</i>	4,268,000			
<i>Supplementary</i>	332,000			
	4,600,000	4,592,428	7,572	—
A2 Purchases (Grant in Aid)	67,000	67,000	—	—
<b>TOTAL</b>				
<i>Original</i>	4,335,000			
<i>Supplementary</i>	332,000			
	£ 4,667,000	4,659,428	7,572	—
	Surplus		7,572	
	Actual surplus to be surrendered		£7,571·84	

**Note**

*Details of Subhead A1*

	Estimated	Actual
	£	£
Salaries, etc.	4,059,000	4,062,817
General expenses	1,119,000	1,141,224
<i>Less:</i>	5,178,000	5,204,041
Miscellaneous receipts	578,000	611,613
Net Total	£4,600,000	4,592,428

**PURCHASES (GRANT IN AID) ACCOUNT FOR THE YEAR ENDED 31 MARCH 1979**

RECEIPTS	£	PAYMENTS	£
Balance, 1 April 1978	56,721	Expenditure, 1978-79	48,009
Grant in Aid, 1978-79 (Subhead A2)	67,000	Balance, 31 March 1979	75,712
	<u>£123,721</u>		<u>£123,721</u>

*R. H. Hedley*  
Accounting Officer

12 November 1979

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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.

*Douglas Henley*  
Comptroller and Auditor General

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## RESEARCH COUNCILS, &amp;c.: OTHER SCIENCE

ACCOUNT of the sum expended, in the year ended 31 March 1979, 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
£	£	£	£	£
<b>PROGRAMME 10.5</b>				
<b>RESEARCH COUNCILS, &amp;c.</b>				
The Royal Society (Grant in Aid)				
<i>Original</i>	2,391,000			
<i>Supplementary</i>	5,000			
£	2,396,000	2,308,622	87,378	—
	Surplus to be surrendered		<u>£87,378</u>	

*James Hamilton*  
Accounting Officer

2 October 1979

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

*Douglas Henley*  
Comptroller and Auditor General

## BRITISH MUSEUM

ACCOUNT of the sum expended, in the year ended 31 March 1979, 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
£	£	£	£	£
<b>PROGRAMME 10.6</b>				
<b>ARTS</b>				
A1 British Museum (Net)				
<i>Original</i>	5,661,990			
<i>Supplementary</i>	350,000			
	6,011,990	5,436,590	575,400	—
A2 Indemnities	10	—	10	—
A3 Purchases (Grant in Aid)				
<i>Original</i>	649,000			
<i>Supplementary</i>	320,000			
	969,000	969,000	—	—
<b>TOTAL</b>				
<i>Original</i>	6,311,000			
<i>Supplementary</i>	670,000			
	£ 6,981,000	6,405,590	575,410	—
	Surplus		575,410	
	Actual surplus to be surrendered		£575,410·05	

**Losses Statement***Summary*

	£
Losses of exhibits and stores due to theft*(15 cases)	15,673
Losses of exhibits discovered on stocktaking (38 cases).	3,280
Total exhibits and stores losses	£18,953

\*Prosecution was undertaken wherever appropriate and practicable.

*Details*

Loss of exhibits due to theft.

1 Aureus of Claudius and Agrippina and 2 of Septimius Severus. Estimated value £12,000.



**Notes***Gifts Received.*

A number of medieval ivories from the Wernher Collection at Luton Hoo accepted by Treasury in lieu of Estate Duty at a cost to the National Land Fund of £331,000.

A sketchbook by Adriaen Van de Venne accepted by Treasury in lieu of Capital Transfer Tax at a cost to the National Land Fund of £148,500.

*Details of Subhead A1*

	Estimated	Actual
	£	£
General expenses including salaries	6,579,990	6,099,028
<i>Less:</i>		
Receipts	568,000	662,438 (a)
Net Total	<u>£6,011,990</u>	<u>5,436,590</u>

(a) Mainly because the amount recovered from the British Library was higher than estimated.

*Other Note*

Free office accommodation is provided for the British Museum Society.

**PURCHASES (GRANT IN AID) ACCOUNT FOR THE YEAR ENDED 31 MARCH 1979**

RECEIPTS	£	PAYMENTS	£
Balance, 1 April 1978	59,348	Purchases	863,140
Grant in Aid, 1978-79 (Subhead A3)	969,000		
Donations	17,081	Balance, 31 March 1979	182,289
	<u>£1,045,429</u>		<u>£1,045,429</u>

*D. M. Wilson*

Accounting Officer

30 October 1979

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.

*Douglas Henley*

Comptroller and Auditor General

## SCIENCE MUSEUM

ACCOUNT of the sum expended, in the year ended 31 March 1979, 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
£	£	£	£	£
<b>PROGRAMME 10.6</b>				
<b>ARTS</b>				
A1 Science Museum (Net)				
<i>Original</i>	3,222,990			
<i>Supplementary</i>	137,461			
		3,360,451	343,285	—
A2 Indemnities				
<i>Original</i>	10			
<i>Supplementary</i>	1,539			
		1,549	1	—
A3 Purchases (Grant in Aid)				
<i>Original</i>	91,000			
<i>Supplementary</i>	44,000			
		135,000	—	—
A4 Purchases by Local Museums (Grant in Aid)				
		81,000	—	—
<b>TOTAL</b>				
<i>Original</i>	3,395,000			
<i>Supplementary</i>	183,000			
	£	3,578,000	343,286	—
			Surplus	£343,286
			Actual surplus to be surrendered	£343,285·98

## EXPLANATION of the Cause of Variation between Expenditure and Grant

A1 Delayed payments due to Civil Service industrial action.

## Notes

*Gifts Received*

Prototype Rolls Royce RB211 aero engine.

Valued at  
£  
250,000

*Details of Subhead A1*

	Estimated	Actual
	£	£
Salaries, etc.	2,346,510	2,314,521
General expenses	1,058,941	798,539 (a)
	3,405,451	3,113,060
Less:		
Receipts	45,000	95,894 (b)
Net Total	£3,360,451	3,017,166

(a) Delayed payments due to Civil Service industrial action.

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

**PURCHASES (GRANT IN AID) ACCOUNT FOR THE YEAR ENDED 31 MARCH 1979**

RECEIPTS	£	PAYMENTS	£
Balance, 1 April 1978	91,648	Purchases	92,037
Grant in Aid (Subhead A3)	135,000		
Donations	3,532		
Sale of object	21	Balance, 31 March 1979	138,164
	<u>£230,201</u>		<u>£230,201</u>

**PURCHASES BY LOCAL MUSEUMS (GRANT IN AID) ACCOUNT FOR THE YEAR ENDED 31 MARCH 1979**

RECEIPTS	£	PAYMENTS	£
Balance, 1 April 1978	103,367	Grants towards purchases	99,146
Grant in Aid (Subhead A4)	81,000	Balance, 31 March 1979	85,221
	<u>£184,367</u>		<u>£184,367</u>

*James Hamilton*  
Accounting Officer

2 October 1979

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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 opinions these Accounts are correct.

*Douglas Henley*  
Comptroller and Auditor General

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## VICTORIA AND ALBERT MUSEUM

ACCOUNT of the sum expended, in the year ended 31 March 1979, 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
£	£	£	£	£
<b>PROGRAMME 10.6</b>				
<b>ARTS</b>				
A1 Victoria and Albert Museum (Net)				
<i>Original</i>	3,447,990			
<i>Supplementary</i>	210,444			
	3,658,434	3,437,366	221,068	—
A2 Indemnities				
<i>Original</i>	10			
<i>Supplementary</i>	420			
	430	430	—	—
A3 Purchases (Grant in Aid)				
<i>Original</i>	610,000			
<i>Supplementary</i>	88,136			
	698,136	678,136	20,000	—
A4 Purchases by Local Museums (Grant in Aid)	823,000	823,000	—	—
<b>TOTAL</b>				
<i>Original</i>	4,881,000			
<i>Supplementary</i>	299,000			
	£ 5,180,000	4,938,932	241,068	—
	Surplus		241,068	
	Actual surplus to be surrendered		£241,067·94	

**Losses Statement***Summary*

Stores losses discovered on stocktaking (7 cases) £2,685  
 (Items previously written off and now found amount to £1,060)

*Details*

Stores loss discovered on stocktaking £  
 Chalk drawing by H. Laurens 1,500

## Notes

*Gifts Received*

An Augustus Rex Cabinet and a Marie de Medici Cabinet from the Commissioners of Inland Revenue, in accordance with a Treasury direction; these had been accepted in lieu of estate duty under the provision of section 34 of the Finance Act 1956 at costs to the National Land Fund of £272,000 and £121,000 respectively.

*Details of Subhead A1*

	Estimated	Actual
	£	£
Salaries, etc.	3,204,420	3,130,476
General expenses	545,094	444,945 (a)
	<u>3,749,514</u>	<u>3,575,421</u>
<i>Less:</i>		
Receipts	91,080	138,055 (b)
Net Total	<u>£3,658,434</u>	<u>3,437,366</u>

(a) Delayed payments due to Civil Service industrial action.

(b) Museum's trading activities more successful than expected.

## PURCHASES (GRANT IN AID) ACCOUNT FOR THE YEAR ENDED 31 MARCH 1979

RECEIPTS	£	PAYMENTS	£
Balance, 1 April 1978	31,366	Purchases	594,689
Grants in Aid (Subhead A3)	678,136		
Donations	31,906		
Compensation	180	Balance, 31 March 1979	146,899
	<u>£741,588</u>		<u>£741,588</u>

## PURCHASES BY LOCAL MUSEUMS (GRANT IN AID) ACCOUNT FOR THE YEAR ENDED 31 MARCH 1979

RECEIPTS	£	PAYMENTS	£
Balance, 1 April 1978	29,036	Grants to local museums and art galleries	801,750
Grant in Aid (Subhead A4)	823,000		
Refund of Grant	1,000	Balance, 31 March 1979	51,286
	<u>£853,036</u>		<u>£853,036</u>

*James Hamilton*  
Accounting Officer

2 October 1979

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.

*Douglas Henley.*  
Comptroller and Auditor General

## IMPERIAL WAR MUSEUM

ACCOUNT of the sum expended, in the year ended 31 March 1979, 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
£	£	£	£	£
<b>PROGRAMME 10.6</b>				
<b>ARTS</b>				
A1 Imperial War Museum (Net)				
<i>Original</i>	2,014,990			
<i>Supplementary</i>	126,000			
	2,140,990	1,988,644	152,346	—
A2 Indemnities	10	—	10	—
A3 Purchases (Grant in Aid)				
<i>Original</i>	41,000			
<i>Supplementary</i>	5,000			
	46,000	46,000	—	—
<b>TOTAL</b>				
<i>Original</i>	2,056,000			
<i>Supplementary</i>	131,000			
	£ 2,187,000	2,034,644	152,356	—
	Surplus		152,356	
	Actual surplus to be surrendered		£152,355.91	

**Losses Statement:**

Discrepancy between stocks of publications held for sale in the Museum's bookshops and the cash received from sales: due to pilferage. Prosecution was not practicable. £1,297

**Notes***Gifts Made*

Thunderbird Missile MKI with MKII trailer valued at £86,000 transferred to the Royal Scottish Museum of Flight.

*Details of Subhead A1*

	Estimated	Actual
	£	£
General expenses including salaries	2,476,990	2,495,322
<i>Less:</i>		
Receipts	336,000	506,678 (a)
Net Total	£2,140,990	1,988,644

(a) Receipts from admission fees, rentals, royalties, sales of photographs and publications were greater than expected.

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**PURCHASES (GRANT IN AID) ACCOUNT FOR THE YEAR ENDED 31 MARCH 1979**

RECEIPTS	£	PAYMENTS	£
Balance, 1 April 1978	2,426	Purchases	47,198
Grant in Aid 1978-79 (Subhead A3)	46,000		
Donation	5,968	Balance, 31 March 1979	7,196
	<u>£54,394</u>		<u>£54,394</u>

*Noble Frankland*  
Accounting Officer

22 November 1979

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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.

*Douglas Henley*  
Comptroller and Auditor General

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## NATIONAL GALLERY

ACCOUNT of the sum expended, in the year ended 31 March 1979, 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
£	£	£	£	£
<b>PROGRAMME 10.6</b>				
<b>ARTS</b>				
A1 National Gallery (Net)				
<i>Original</i>	1,446,990			
<i>Supplementary</i>	143,000			
	1,589,990	1,524,955	65,035	—
A2 Indemnities	10	—	10	—
A3 Purchases (Grant in Aid)	1,730,000	1,730,000	—	—
<b>TOTAL</b>				
<i>Original</i>	3,177,000			
<i>Supplementary</i>	143,000			
	£ 3,320,000	3,254,955	65,045	—
	Surplus		65,045	
	Actual surplus to be surrendered		£65,044·61	

**Notes***Details of Subhead A1*

	Estimated	Actual
	£	£
General expenses including salaries	1,608,990	1,550,787
<i>Less:</i>		
Miscellaneous receipts	19,000	25,832 (a)
Net Total	£1,589,990	1,524,955

(a) Receipts from Reproduction Fees were greater than expected.



**PURCHASES (GRANT IN AID) ACCOUNT FOR THE YEAR ENDED 31 MARCH 1979**

RECEIPTS	£	PAYMENTS	£
Balance, 1 April 1978	51,599	Purchase of pictures	1,711,738
Grant in Aid 1978-79 (Subhead A3)	1,730,000		
Donations	185,000	Balance, 31 March 1979	254,861
	<u>£1,966,599</u>		<u>£1,966,599</u>

*Michael Levey*  
Accounting Officer

15 October 1979

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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.

*Douglas Henley*  
Comptroller and Auditor General

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## NATIONAL MARITIME MUSEUM

ACCOUNT of the sum expended, in the year ended 31 March 1979, 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
£	£	£	£	£
<b>PROGRAMME 10.6</b>				
<b>ARTS</b>				
A1 National Maritime Museum (Net)	1,948,990	1,861,814	87,176	—
A2 Indemnities	10	—	10	—
A3 Purchases (Grant in Aid)				
<i>Original</i>	99,000			
<i>Supplementary</i>	25,000			
	124,000	124,000	—	—
<b>TOTAL</b>				
<i>Original</i>	2,048,000			
<i>Supplementary</i>	25,000			
	2,073,000	1,985,814	87,186	—
	Surplus		87,186	
	Actual surplus to be surrendered		£87,186·07	

**Receipts**

	Estimated	Realised
	£	£
Receipts payable to Consolidated Fund	—	—
Transfer from Caird Fund trading activities	—	12,621·34

**Losses Statement**

Discrepancy between stocks of publications held for sale in the Museum's bookshops and the cash received from sales: due to pilferage. Prosecution was not practicable. £1,549

**Note***Details of Subhead A1*

	Estimated	Actual
	£	£
General expenses including salaries	2,104,990	2,083,921
<i>Less:</i>		
Receipts	156,000	222,107 (a)
Net Total	£1,948,990	1,861,814

(a) Due to refund of National Health Insurance Surcharge and higher than expected receipts.

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**PURCHASES (GRANT IN AID) ACCOUNT FOR THE YEAR ENDED 31 MARCH 1979**

RECEIPTS	£	PAYMENTS	£
Balance, 1 April 1978	17,155	Purchases	114,265
Grant in Aid, 1978-79 (Subhead A3)	124,000	Balance, 31 March 1979	33,506
Donations, etc.	6,616		
	<u>£147,771</u>		<u>£147,771</u>

*Basil Greenhill*  
Accounting Officer

3 October 1979

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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.

*Douglas Henley*  
Comptroller and Auditor General

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## NATIONAL PORTRAIT GALLERY

ACCOUNT of the sum expended, in the year ended 31 March 1979, 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
	£	£	£	£
<b>PROGRAMME 10.6</b>				
<b>ARTS</b>				
A1 National Portrait Gallery (Net)	811,990	808,589	3,401	—
A2 Indemnities	10	500	—	490
A3 Purchases (Grant in Aid)	157,000	157,000	—	—
<b>TOTAL</b>	<b>£ 969,000</b>	<b>966,089</b>	<b>3,401</b>	<b>490</b>
				<b>2,911</b>
				<b>£2,911·50</b>

**Note***Details of Subhead A1*

	Estimated	Actual
	£	£
General expenses including salaries	921,990	977,727 (a)
<i>Less:</i>		
Receipts	110,000	169,138 (b)
Net Total	<u>£811,990</u>	<u>808,589</u>

(a) Expenditure on publications, transport and salaries was greater than expected.

(b) There were increased receipts from the sale of publications, and exhibition admissions.

## PURCHASES (GRANT IN AID) ACCOUNT FOR THE YEAR ENDED 31 MARCH 1979

RECEIPTS	£	PAYMENTS	£
Balance, 1 April 1978	58,166	Purchase of Portraits	141,813
Grant in Aid, 1978-79: (Subhead A3)	157,000		
Donations	500		
Refund of Capital Transfer Tax	363	Balance, 31 March 1979	74,216
	<u>£216,029</u>		<u>£216,029</u>

*J. T. Hayes*  
Accounting Officer

26 October 1979

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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.

*Douglas Henley*  
Comptroller and Auditor General

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## TATE GALLERY

ACCOUNT of the sum expended, in the year ended 31 March 1979, compared with the sum granted, for expenditure by the Tate Gallery, including purchase grants in aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
<b>PROGRAMME 10.6</b>				
<b>ARTS</b>				
A1 Tate Gallery (Net)				
<i>Original</i>	1,753,990			
<i>Less Supplementary</i>	150,000			
	1,603,990	1,529,148	74,842	—
A2 Indemnities	10	—	10	—
A3 Purchases (Grant in Aid)				
<i>Original</i>	1,012,000			
<i>Supplementary</i>	325,000			
	1,337,000	1,321,028	15,972	—
A4 Special Grant				
<i>Supplementary</i>	318,000	302,029	15,971	—
<b>TOTAL</b>				
<i>Original</i>	2,766,000			
<i>Supplementary</i>	493,000			
	£ 3,259,000	3,152,205	106,795	—
	Surplus		106,795	
	Actual surplus to be surrendered		£106,794·66	

## Notes

*Details of Subhead A1*

	Estimated	Actual
	£	£
General expenses including salaries	1,636,990	1,581,683
<i>Less:</i>		
Receipts	33,000	52,535 (a)
Net Total	£1,603,990	1,529,148

(a) Due to excess exhibition receipts.

*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 1979

RECEIPTS	£	PAYMENTS	£
Balance, 1 April 1978	52,824	Purchases	1,870,874
Grant in Aid, 1978-79 (Subhead A3)	1,321,028		
Special Grant (Subhead A4)	302,029		
Donations	200,350	Balance, 31 March 1979	5,357
	<u>£1,876,231</u>		<u>£1,876,231</u>

*Norman Reid*  
Accounting Officer

23 October 1979

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.

*Douglas Henley*  
Comptroller and Auditor General

## WALLACE COLLECTION

ACCOUNT of the sum expended, in the year ended 31 March 1979, 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
	£	£	£	£
<b>PROGRAMME 10.6</b>				
<b>ARTS</b>				
A1 Wallace Collection (Net)	369,000	344,522	24,478	—
			24,478	
			Actual surplus to be surrendered	
			<u>£24,477.53</u>	

## Note

*Details of Subhead A1*

	Estimated	Actual
	£	£
Salaries, etc.	317,000	313,110
General expenses	65,700	62,034
	<u>382,700</u>	<u>375,144</u>
<i>Less:</i>		
Receipts	13,700	30,622 (a)
Net Total	<u>£369,000</u>	<u>344,522</u>

(a) Increase in the volume of services—new catalogues and postcards resulted in increase in estimated sales.

*John Ingamells*  
Accounting Officer

2 October 1979

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

*Douglas Henley*  
Comptroller and Auditor General



## NATIONAL GALLERIES OF SCOTLAND

ACCOUNT of the sum expended, in the year ended 31 March 1979, 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 and the Department of Prints and Drawings, including purchase grants in aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
<b>PROGRAMME 10.6</b>				
<b>ARTS</b>				
A1 National Galleries of Scotland (Net)				
<i>Original</i>	624,990			
<i>Supplementary</i>	64,000			
<i>Supplementary</i>	9,000			
	697,990	690,258	7,732	—
A2 Indemnities	10	—	10	—
A3 Scottish National Gallery of Modern Art: Purchases (Grant in Aid)	252,000	252,000	—	—
A4 National Gallery of Scotland: Purchases (Grant in Aid)	215,000	215,000	—	—
A5 Scottish National Portrait Gallery: Purchases (Grant in Aid)	36,000	36,000	—	—
A6 Department of Prints and Drawings: Purchases (Grant in Aid)	24,000	24,000	—	—
<b>TOTAL</b>				
<i>Original</i>	1,152,000			
<i>Supplementary</i>	64,000			
<i>Supplementary</i>	9,000			
	£ 1,225,000	1,217,258	7,742	—
	Surplus		7,742	
	Actual surplus to be surrendered		£7,741.53	

**Note***Details of Subhead A1*

	Estimated	Actual
	£	£
Salaries, etc.	589,000	585,158
General expenses	130,000	130,913
	719,000	716,071
<i>Less:</i>		
Receipts	21,010	25,813
Net Total	£697,990	690,258

**GRANT IN AID ACCOUNTS FOR THE YEAR ENDED  
31 MARCH 1979**

	Scottish National Gallery of Modern Art: Purchases (Grant in Aid) Subhead A3	National Gallery of Scotland: Purchases (Grant in Aid) Subhead A4	Scottish National Portrait Gallery: Purchases (Grant in Aid) Subhead A5	Prints and Drawings: Purchases (Grant in Aid) Subhead A6
	£	£	£	£
Balances, 1 April 1978	104,369	138,524	11,447	—
Grants in Aid 1978-79	252,000	215,000	36,000	24,000
Donation towards purchase of "BATONI".	—	4,800	—	—
Sale of album of water-colours	—	—	—	112
Totals	£ 356,369	£ 358,324	£ 47,447	£ 24,112
<i>Deduct</i> Purchases	163,524	233,529	1,560	6,200
Balances, 31 March 1979	£ 192,845	£ 124,795	£ 45,887	£ 17,912

*Colin Thompson*  
Accounting Officer

25 October 1979

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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.

*Douglas Henley*  
Comptroller and Auditor General

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## NATIONAL MUSEUM OF ANTIQUITIES OF SCOTLAND

ACCOUNT of the sum expended, in the year ended 31 March 1979, 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
£	£	£	£	£
<b>PROGRAMME 10.6</b>				
<b>ARTS</b>				
A1 National Museum of Antiquities of Scotland (Net)	327,990	318,352	9,638	—
A2 Indemnities	10	—	10	—
A3 Purchases (Grant in Aid)	71,000	71,000	—	—
<b>TOTAL</b>	<b>£ 399,000</b>	<b>389,352</b>	<b>9,648</b>	<b>—</b>
Surplus			<u>9,648</u>	
Actual surplus to be surrendered			<u>£9,647·73</u>	

**Losses Statement**

Misapplication of Wet Wood grant – prosecution was not practicable £1,598·29

**Note***Details of Subhead A1*

	Estimated	Actual
	£	£
Salaries, etc.	258,000	252,973
General expenses	71,400	67,771
	<u>329,000</u>	<u>320,744</u>
<i>Less:</i>		
Receipts	1,410	2,392 (a)
Net Total	<u>£327,990</u>	<u>318,352</u>

(a) Receipts from sales of publications were underestimated

**PURCHASES (GRANT IN AID) ACCOUNT FOR THE  
YEAR ENDED 31 MARCH 1979**

RECEIPTS	£	PAYMENTS	£
Balance, 1 April 1978	15,823	Purchases	55,598
Grant in Aid (Subhead A3)	71,000		
Donations	1,027	Balance, 31 March 1979	32,252
	£87,850		£87,850

*Alexander Fenton*  
Accounting Officer

27 November 1979

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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.

*Douglas 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 1979, 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 £
<b>PROGRAMME 10.6</b>		
<b>ARTS</b>		
A	1,787,500	1,304,093
B	146,500	142,500
<b>Total</b>	<b>£1,934,000</b>	<b>£1,446,593</b>

## ACCOUNT

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
<b>PROGRAMME 10.6</b>				
<b>SECTION A</b>				
<b>MUSEUMS AND GALLERIES</b>				
A1 Royal Scottish Museum (Net)				
Original	971,980			
Supplementary	67,000			
	1,038,980	955,843	83,137	—
A2 Indemnities				
Original	10			
Supplementary	500			
	510	250	260	—
A3 Royal Scottish Museum Purchases (Grant in Aid)	142,000	142,000	—	—
A4 Purchases by Local Museums (Grant in Aid)	57,000	57,000	—	—
A5 Scientific, &c., Purchases by Local Museums (Grant in Aid)	7,000	7,000	—	—
A6 Burrell Collection				
Original	10			
Supplementary	400,000			
	400,010	—	400,010	—
A7 Royal Scottish Museum Heritage Purchases (Grant in Aid)				
Supplementary	142,000	142,000	—	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
<b>SECTION B</b>				
<b>OTHER ARTS</b>				
B1 Council for Museums and Galleries, &c., Scotland	125,000	125,000	—	—
B2 Industrial Concerts <i>Supplementary</i>	4,000	—	4,000	—
B3 Scottish Opera <i>Supplementary</i>	17,500	17,500	—	—
<b>TOTAL</b>				
<i>Original</i>	1,303,000			
<i>Supplementary</i>	142,000			
<i>Supplementary</i>	467,000			
<i>Supplementary</i>	22,000			
	<u>£ 1,934,000</u>	<u>1,446,593</u>	487,407	—
	Surplus		<u>487,407</u>	
	Actual surplus to be surrendered		<u>£487,406.92</u>	

## EXPLANATION of the Causes of Variation between Expenditure and Grant

- A2 An expected claim for compensation was delayed.  
A6 Building Project behind schedule.  
B2 Payment delayed beyond end of financial year.

## Note

*Details of Subhead A1*

	Estimated	Actual
	£	£
Salaries, etc.	824,000	818,677
General expenses	215,980	138,281
	<u>1,039,980</u>	<u>956,958</u>
<i>Less</i> Miscellaneous receipts	1,000	1,115
Net Total	<u>£1,038,980</u>	<u>955,843</u>

**PURCHASES (GRANT IN AID) ACCOUNT FOR THE YEAR ENDED 31 MARCH 1979**

RECEIPTS	£	PAYMENTS	£
Balance, 1 April 1978	57,664	Purchases and subscriptions	109,792 (a)
Grant in Aid (Subhead A3)	142,000		
Donation	1,805	Balance, 31 March 1979	91,677
	<u>£201,469</u>		<u>£201,469</u>

(a) Additional expenditure amounting to £8,157 for binding books was borne on the Vote for Stationery and Printing (Class XIV, Vote 2).

**PURCHASES BY LOCAL MUSEUMS (GRANT IN AID) ACCOUNT FOR THE YEAR ENDED 31 MARCH 1979**

RECEIPTS	£	PAYMENTS	£
Balance, 1 April 1978	4,051	Grants	51,668
Grant in Aid (Subhead A4)	57,000	Balance, 31 March 1979	9,383
	<u>£61,051</u>		<u>£61,051</u>

**SCIENTIFIC, &c., PURCHASES BY LOCAL MUSEUMS (GRANT IN AID) ACCOUNT FOR THE YEAR ENDED 31 MARCH 1979**

RECEIPTS	£	PAYMENTS	£
Balance, 1 April 1978	9,907	Grants	9,420
Grant in Aid (Subhead A5)	7,000	Balance, 31 March 1979	7,487
	<u>£16,907</u>		<u>£16,907</u>

**RESTORATION WORK BY LOCAL MUSEUMS (GRANT IN AID) ACCOUNT FOR THE YEAR ENDED 31 MARCH 1979**

RECEIPTS	£	PAYMENTS	£
Balance, 1 April 1978	1,595	Grants	595
		Balance, 31 March 1979	1,000
	<u>£1,595</u>		<u>£1,595</u>

**ROYAL SCOTTISH MUSEUM HERITAGE PURCHASES (GRANT IN AID) ACCOUNT FOR THE YEAR ENDED 31 MARCH 1979**

RECEIPTS	£	PAYMENTS	£
Grant in Aid (Subhead A7)	142,000	Balance, 31 March 1979	142,000
	<u>£142,000</u>		<u>£142,000</u>

*J. A. M. Mitchell*  
Accounting Officer

13 October 1978

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.

*Douglas 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 1979, 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 £
<b>PROGRAMME 10.6</b>		
<b>ARTS</b>		
A	57,856,236	55,459,121
B	946,764	810,334
<b>Total</b>	<b>£58,803,000</b>	<b>£56,269,455</b>

## ACCOUNT

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
<b>PROGRAMME 10.6</b>				
<b>SECTION A</b>				
<b>OTHER ARTS</b>				
A1 Arts Council of Great Britain (Grant in Aid) ( <i>see Appendix</i> )				
<i>Original</i>	49,000,000			
<i>Supplementary</i>	1,475,000			
	50,475,000	48,950,000	1,525,000	—
A2 South Bank Theatre Board (Grant in Aid)	900,010	580,000	320,010	—
A3 British Film Institute (Grant in Aid)				
<i>Original</i>	3,700,000			
<i>Supplementary</i>	200,000			
	3,900,000	3,700,000	200,000	—
A4 National Film School: Grant	530,000	436,500	93,500	—
A5 Assistance for Local Museums: Grant	1,150,000	951,435	198,565	—
A6 Bodies associated with Crafts: Grants				
<i>Original</i>	840,000			
<i>Supplementary</i>	58,000			
	898,000	838,936	59,064	—

## EXPLANATION of the Causes of Variation between Expenditure and Grant

A2 Due to delayed completion of a contract and delayed payments due to Civil Service industrial action.  
A4 and A5 Delayed payments due to Civil Service industrial action.



Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
A7 Research Projects and Surveys in Museums and Galleries, including Local Museums, and the Arts				
Original	49,980			
Less Supplementary	46,754			
	3,226	2,250	976	—
<b>SECTION B</b>				
<b>MUSEUMS AND GALLERIES</b>				
B1 Sir John Soane's Museum (Grant in Aid)				
Original	80,000			
Less Supplementary	4,946			
	75,054	75,000	54	—
B2 Museum of London: Grant				
Original	971,000			
Less Supplementary	99,300			
	871,700	735,334	136,366	—
B3 Indemnities				
Supplementary	10	—	10	—
<b>TOTAL</b>				
Original	57,221,000			
Supplementary	1,582,000			
	£ 58,803,000	56,269,455	2,533,545	—
	Surplus		2,533,545	
	Actual surplus to be surrendered		£2,533,545·24	

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

B2 Due to a reduction in running costs together with greater receipts than expected.

#### Receipts

Receipts payable to Consolidated Fund	Estimated	Realised
	£	£
Royal Albert Hall: part repayment of loan	1,600	1,600·00
Sale of the lease of No. 11 Waterloo Place	6,000	6,000·00
Repayment of loans by artists/craftsmen	—	16,876·27
<b>Total</b>	<b>£7,600</b>	<b>24,476·27</b>

**Note**

<i>Loans outstanding at 31 March 1979</i>	£
Royal Albert Hall	4,000
Loans to artists/craftsmen	48,794

*James Hamilton*  
Accounting Officer

2 October 1979

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

*Douglas Henley*  
Comptroller and Auditor General

## APPENDIX

ARTS COUNCIL OF GREAT BRITAIN (GRANT IN AID) ACCOUNT  
FOR THE YEAR ENDED 31 MARCH 1979

RECEIPTS	£	PAYMENTS	£
Balance, 1 April 1978	542,398	England	39,738,884
Grant in aid	48,950,000	Scotland	5,935,368
		Wales	3,989,929
		Housing the Arts	1,291,232
		Balance, 31 March 1979	(1,463,015)
	<u>£49,492,398</u>		<u>£49,492,398</u>

## DETAILS OF PAYMENTS (NET)

	ENGLAND	
	£	£
General expenditure on the Arts:		
Royal Opera House Covent Garden Limited, English National Opera, National Theatre Board and Royal Shakespeare Theatre	14,683,774	
Music, opera and dance	6,493,774	
Drama	7,518,112	
Art	2,434,775	
Literature	521,481	
Festivals	138,736	
Arts Associations, Arts Centres and Regional Projects	5,815,742	
Education in the Arts	344,727	
	<u>37,951,121</u>	
Administration and operational expenditure		1,787,763
		<u>£39,738,884</u>
	SCOTLAND	
General expenditure on the Arts:		
Music, opera and dance	2,696,888	
Drama	1,370,677	
Art	486,252	
Literature	265,612	
Festivals	285,532	
Arts Centres, Arts Clubs and Regional Projects	480,804	
	<u>5,585,765</u>	
Administration and operational expenditure		349,603
		<u>£5,935,368</u>
	WALES	
General expenditure on the Arts:		
Music, opera and dance	1,270,855	
Drama	1,165,901	
Art	391,615	
Literature	344,207	
Festivals	47,500	
Arts Associations, Arts Centres and Regional Projects	262,000	
	<u>3,482,078</u>	
Administration and operational expenditure		507,851
		<u>£3,989,929</u>

The above figures which are on a cash ("receipts and payments") basis are not comparable with those given in the Appendix to the 1978/79 Estimates for Class X, Vote 26 (H.C. 230 of 1977/78) because the latter figures were compiled by the Arts Council on a "commitments" basis.

The statements of details of payments include capital expenditure: building improvements, £68,007; works of art, £118,588; equipment, £57,605; and vehicles, £30,934.  
Indemnity payments made by the Arts Council amounted to £10,587.

#### Losses Statement

Stores losses due to theft, fraud, arson or sabotage, etc.* (6 cases)	£2,336
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\* Prosecution was not practicable.

#### Notes

*Loans outstanding and Investments held at 31 March 1979*

	£
Loan to an orchestra	120,000
Loan to a drama company	10,000
Loan to an art organisation	46,000
Loan to an art studio	1,625
Loans to individuals	14,329
Loans to theatre companies	175,000
Loan to an opera company	325,000
£2,869 4¼% British Electricity guaranteed stock 1974-79 (Market value £2,804)	2,419
£743 5% Treasury Stock 1986-89 (Market value £531)	647
5,870 units Equities Investment Fund for Charities (Market value £9,861)	3,082

*Roy Shaw*  
Accounting Officer

19 December 1979

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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.

*Douglas Henley*  
Comptroller and Auditor General

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**CLASS XI**

**HEALTH AND PERSONAL  
SOCIAL SERVICES**

## CLASS XI: HEALTH AND

Page	No. of Vote	SERVICE	Estimated Gross Expenditure	Authorised Appro- priations in Aid	Supply Grant
			£	£	£
106	1	Health and Personal Social Services, England	6,403,756,000	710,406,000	5,693,350,000
122	2	Health, &c., Scotland	872,260,020	70,622,020	801,638,000
131	3	Social Work, Scotland	7,919,000	9,000	7,910,000
134	4	Health and Personal Social Services, Wales	404,368,000	36,427,000	367,941,000
		Total	£ 7,688,303,020	817,464,020	6,870,839,000

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
£	£	£	£	£	£	£	
6,325,115,142	710,406,000	5,614,709,142	78,640,858	--	78,640,858	1,125,038.44	1
865,529,671	70,526,658	795,003,013	6,730,349	95,362	6,634,987	440,170.99	2
6,561,088	4,215	6,556,873	1,357,912	4,785	1,353,127	13,201.67	3
400,182,458	36,427,000	363,755,458	4,185,542	--	4,185,542	230,339.70	4
7,597,388,359	817,363,873	6,780,024,486	90,914,661	100,147		1,808,750.80	
Total amount to be surrendered					£ 90,814,514		
Actual total amount to be surrendered						£90,814,513.28	

## 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 1979, 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 the United Kingdom, 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 £
<b>PROGRAMME 11.1</b>						
<b>HEALTH</b>						
A	4,795,184,000	44,000,000	4,751,184,000	4,748,867,033	43,448,024	4,705,419,009
B	1,359,800,000	5,433,000	1,354,367,000	1,340,103,687	5,538,547	1,334,565,140
C	16,607,000	688,000	15,919,000	16,298,245	708,820	15,589,425
D	36,912,000	79,000	36,833,000	35,545,813	61,652	35,484,161
E	21,882,000	4,394,000	17,488,000	21,490,582	4,284,692	17,205,890
F	19,909,000	353,000	19,556,000	19,482,328	339,228	19,143,100
G	37,364,000	10,978,000	26,386,000	32,048,216	11,497,074	20,551,142
H	—	642,975,000	(642,975,000)	—	643,185,973	(643,185,973)
	6,287,658,000	708,900,000	5,578,758,000	6,213,835,904	709,064,010	5,504,771,894
<b>PROGRAMME 11.2</b>						
<b>PERSONAL SOCIAL SERVICES</b>						
I	7,670,000	311,000	7,359,000	7,448,151	294,442	7,153,709
<b>PROGRAMME 11.3</b>						
<b>CENTRAL AND MISCELLANEOUS SERVICES</b>						
J	24,471,000	183,000	24,288,000	24,058,497	190,866	23,867,631
K	49,172,000	766,000	48,406,000	48,271,024	720,115	47,550,909
L	23,084,000	186,000	22,898,000	21,465,488	229,941	21,235,547
M	10,383,000	12,000	10,371,000	9,066,419	12,000	9,054,419
	107,110,000	1,147,000	105,963,000	102,861,428	1,152,922	101,708,506
<b>PROGRAMME 9.4</b>						
<b>CIVIL DEFENCE</b>						
N	893,000	48,000	845,000	744,659	32,332	712,327
<b>PROGRAMME 4.3</b>						
<b>GENERAL SUPPORT TO INDUSTRY</b>						
O	425,000	—	425,000	225,000	—	225,000
Total	£6,403,756,000	710,406,000	5,693,350,000	6,325,115,142	710,543,706	*5,614,571,436

\* This figure is £137,706 less than the net total of expenditure on the Appropriation Account, being the difference between the Appropriations in Aid realised (£710,543,706) and those authorised to be applied (£710,406,000).



## ACCOUNT

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
<b>PROGRAMME 11.1</b>				
<b>SECTION A</b>				
<b>HOSPITALS AND COMMUNITY HEALTH SERVICES*</b>				
A1 Current Advances to Health Authorities				
<i>Original</i>	3,970,700,000			
<i>Supplementary</i>	280,000,000			
<i>Supplementary</i>	80,000,000			
<i>Supplementary</i>	88,000,000			
	4,418,700,000	4,382,412,912	36,287,088	—
A2 Capital Advances to Health Authorities				
<i>Original</i>	334,100,000			
<i>Supplementary</i>	38,800,000			
<i>Supplementary</i>	1,500,000			
	374,400,000	363,787,865	10,612,135	—
A3 Payments to Local Authorities				
<i>Original</i>	100,000			
<i>Less Supplementary</i>	50,000			
	50,000	26,153	23,847	—
A4 Bank Charges				
<i>Original</i>	10			
<i>Supplementary</i>	533,990			
	534,000	475,185	58,815	—
A5 Urban Programme: Contribution towards health projects in inner cities areas				
<i>Original</i>	2,000,000			
<i>Less Supplementary</i>	500,000			
	1,500,000	2,164,918	—	664,918
<b>SECTION B</b>				
<b>FAMILY PRACTITIONERS*</b>				
B1 General Medical Services				
<i>Original</i>	345,500,000			
<i>Supplementary</i>	28,000,000			
<i>Supplementary</i>	7,000,000			
	380,500,000	379,841,772	658,228	—

## EXPLANATION of the Causes of Variation between Expenditure and Grant

A3 The estimate is necessarily conjectural.

A4 Net charges less than expected.

A5 Work proceeded more quickly than expected.

\* See *Other Notes*.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
<b>B2 Pharmaceutical Services</b>				
Original	635,000,000			
Supplementary	44,000,000			
Supplementary	19,500,000			
	<u>698,500,000</u>	686,676,894	11,823,106	—
<b>B3 General Dental Services</b>				
Original	188,300,000			
Supplementary	32,000,000			
Supplementary	9,000,000			
	<u>229,300,000</u>	223,781,209	5,518,791	—
<b>B4 General Ophthalmic Services</b>				
Original	50,300,000			
Supplementary	1,200,000			
	<u>51,500,000</u>	49,803,812	1,696,188	—
<b>SECTION C</b>				
<b>DEPARTMENTAL HOSPITALS</b>				
<b>C1 Special Hospitals</b>				
Original	15,679,000			
Supplementary	519,000			
	<u>16,198,000</u>	15,910,123	287,877	—
<b>C2 War Pensioner Hospital</b>				
Original	385,000			
Supplementary	24,000			
	<u>409,000</u>	388,122	20,878	—
<b>SECTION D</b>				
<b>TRAINING</b>				
<b>D1 Training and Refresher Courses for General Medical Practitioners, Dentists, Pharmacists, Opticians and Ancillary Workers</b>				
Original	1,137,000			
Supplementary	38,000			
	<u>1,175,000</u>	1,074,442	100,558	—
<b>D2 Training Services for NHS Members and Staff</b>				
Original	2,900,000			
Less Supplementary	75,000			
	<u>2,825,000</u>	2,360,547	464,453	—
<b>D3 Professions Supplementary to Medicine. Support of occupational therapy students</b>				
Original	1,444,000			
Supplementary	226,000			
	<u>1,670,000</u>	1,659,717	10,283	—

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

D2 Deferment of some training projects.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
D4 Miscellaneous training grants	197,000	140,285	56,715	—
D5 General Nursing Council				
<i>Original</i>	446,000			
<i>Supplementary</i>	32,000			
	478,000	433,719	44,281	—
D6 General Nursing Council:				
Advances				
<i>Original</i>	26,944,000			
<i>Supplementary</i>	2,255,000			
	29,199,000	28,534,366	664,634	—
D7 Joint Board of Clinical Nursing Studies				
<i>Original</i>	294,000			
<i>Supplementary</i>	24,000			
	318,000	312,069	5,931	—
D8 Committee of Management of the School for Dental Auxiliaries Limited				
<i>Original</i>	500,000			
<i>Supplementary</i>	28,000			
	528,000	528,195	—	195
D9 Midwife Teachers Training College (Grant in Aid)				
<i>Original</i>	16,000			
<i>Supplementary</i>	4,000			
	20,000	20,000	—	—
D10 Council for Education and Training of Health Visitors: Expenses*				
<i>Original</i>	335,000			
<i>Less Supplementary</i>	23,000			
	312,000	303,903	8,097	—
D11 Council for Postgraduate Medical Education and Training				
<i>Original</i>	164,000			
<i>Supplementary</i>	26,000			
	190,000	178,570	11,430	—
SECTION E				
LABORATORY, VACCINE AND MEDICINES ACTS SERVICES				
E1 Public Health Laboratory Service Board*				
<i>Original</i>	11,749,000			
<i>Supplementary</i>	1,388,000			
	13,137,000	13,086,859	50,141	—

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

D4 Fewer grants paid than expected.

\* See *Other Notes*.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
E2 Blood Group Reference Laboratory and Blood Products Laboratories <i>Original</i> 1,515,000 <i>Supplementary</i> 313,000	1,828,000	1,862,420	—	34,420
E3 Malaria Reference Laboratory: Advances	10,000	10,022	—	22
E4 National Radiological Protection Board: Advances* <i>Original</i> 1,985,000 <i>Less Supplementary</i> 53,000	1,932,000	1,821,390	110,610	—
E5 National Biological Standards Board: Advances* <i>Original</i> 1,620,000 <i>Supplementary</i> 297,000	1,917,000	1,902,533	14,467	—
E6 National Biological Standards Board* <i>Original</i> 960,000 <i>Less Supplementary</i> 810,000	150,000	6,043	143,957	—
E7 Vaccines, Drugs, &c. <i>Original</i> 907,000 <i>Supplementary</i> 525,000	1,432,000	1,484,167	—	52,167
E8 Expenditure under the Medicines Acts <i>Original</i> 729,000 <i>Less Supplementary</i> 189,000	540,000	400,099	139,901	—
E9 Department of Health and Social Security Toxicology Laboratory <i>Original</i> 93,000 <i>Supplementary</i> 95,000 <i>Supplementary</i> 60,000	248,000	246,118	1,882	—
E10 Laboratory of the Government Chemist	265,000	264,545	455	—
E11 National Organ Matching and Distribution Service and National Tissue Typing Laboratory <i>Original</i> 251,000 <i>Supplementary</i> 72,000	323,000	309,653	13,347	—
E12 Payment to National Health Service Superannuation Scheme <i>Supplementary</i>	100,000	96,733	3,267	—

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

E6 Slippage on Clare Hall building programme.

E8 Fewer meetings than provided for and delay in implementing new "enforcement" proceedings.

\* See *Other Notes*.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
<b>SECTION F</b>				
NATIONAL ADMINISTRATIVE AND COMMON SERVICES				
F1 Prescription Pricing Authority*				
<i>Original</i>	6,421,000			
<i>Supplementary</i>	584,000			
	7,005,000	6,814,869	190,131	—
F2 Dental Estimates Board*				
<i>Original</i>	6,100,000			
<i>Supplementary</i>	507,000			
	6,607,000	6,481,104	125,896	—
F3 Health Education Council: Advances				
<i>Original</i>	2,872,000			
<i>Supplementary</i>	665,000			
	3,537,000	3,537,154	—	154
F4 Central Register				
<i>Original</i>	2,003,000			
<i>Supplementary</i>	179,000			
	2,182,000	2,072,187	109,813	—
F5 Inquiries, Tribunals, Committees, &c.				
<i>Original</i>	352,000			
<i>Supplementary</i>	34,000			
	386,000	388,408	—	2,408
F6 Health Services Board (Grant in Aid)*				
<i>Original</i>	139,000			
<i>Supplementary</i>	8,000			
	147,000	145,606	1,394	—
F7 Association of Community Health Councils: Advances	45,000	43,000	2,000	—
<b>SECTION G</b>				
OTHER HEALTH SERVICES				
G1 Subscriptions, &c., to International Organisations				
<i>Original</i>	4,284,000			
<i>Less Supplementary</i>	229,000			
<i>Supplementary</i>	1,000			
	4,056,000	4,045,189	10,811	—
G2 Centrally Purchased Supplies and Equipment*				
<i>Original</i>	2,926,000			
<i>Less Supplementary</i>	314,000			
	2,612,000	1,391,909	1,220,091	—

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

G2 Some price reductions and reduced demand for certain items and increased requirements by Health Authorities for rechargeable medical stores and equipment.

\* See *Other Notes*.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
G3 Purchases on Repayment for Other Government Departments, Local Authorities, &c. <i>Original</i> 10,233,000 <i>Supplementary</i> 156,000	10,389,000	11,064,839	—	675,839
G4 Compensation <i>Original</i> 1,242,000 <i>Supplementary</i> 95,000	1,337,000	1,444,569	—	107,569
G5 Transferred Liabilities <i>Original</i> 10,622,000 <i>Less Supplementary</i> 20,000	10,602,000	8,961,262	1,640,738	—
G6 Port Health, Health Control and Medical Examination of Entrants <i>Original</i> 458,000 <i>Supplementary</i> 25,000	483,000	530,531	—	47,531
G7 Advances in respect of reimbursement of medical costs of treatment under European Economic Community Social Security Regulations	4,201,000	3,699,488	501,512	—
G8 Attachment Scheme for overseas doctors <i>Original</i> 177,000 <i>Less Supplementary</i> 52,000	125,000	127,144	—	2,144
G9 Experimental Centres for Addictions <i>Original</i> 332,000 <i>Less Supplementary</i> 132,000	200,000	165,070	34,930	—
G10 Other payments and expenses <i>Original</i> 638,000 <i>Supplementary</i> 121,000	759,000	568,215	190,785	—
G11 Vaccine Damage Payments Scheme <i>Supplementary</i>	2,600,000	50,000	2,550,000	—

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

G5 The payments of principal and interest were less than expected.

G7 Some expected settlements were not completed.

G9 Slippage in programme.

G10 Mainly slippage in a building programme and other minor miscellaneous savings.

G11 Processing and finalising of claims took longer than expected.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
<b>PROGRAMME 11.2</b>				
<b>SECTION I</b>				
PERSONAL SOCIAL SERVICES				
I1 Child Care Services				
<i>Original</i>	2,334,000			
<i>Less Supplementary</i>	600,000			
	1,734,000	1,550,152	183,848	—
I2 Grants to Local Authorities in respect of the Provision of Secure Accommodation				
<i>Original</i>	2,260,000			
<i>Less Supplementary</i>	1,360,000			
	900,000	1,024,063	—	124,063
I3 Personal Social Services Council:				
Advances				
<i>Original</i>	105,000			
<i>Supplementary</i>	23,000			
	128,000	122,808	5,192	—
I4 Central Council for Education and Training in Social Work: Expenses*				
<i>Original</i>	1,390,000			
<i>Supplementary</i>	27,000			
	1,417,000	1,330,136	86,864	—
I5 Grants for Training in Social Work				
<i>Original</i>	3,585,000			
<i>Less Supplementary</i>	94,000			
	3,491,000	3,420,992	70,008	—
<b>PROGRAMME 11.3</b>				
<b>SECTION J</b>				
RESEARCH				
J1 Assessment and Development of Supplies and Equipment				
<i>Original</i>	2,465,000			
<i>Less Supplementary</i>	99,000			
	2,366,000	1,927,986	438,014	—
J2 Biomechanical Research and Development Unit				
<i>Original</i>	245,000			
<i>Supplementary</i>	15,000			
	260,000	217,507	42,493	—

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

I1 Fewer claims for capital grants than expected.

I2 More claims were received than expected.

J1 Slippage in the research programme.

J2 Engineering strike delayed delivery of goods.

\* See *Other Notes*.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
J3 Health and Personal Social Services Research and Development				
Original	8,436,000			
Less Supplementary	436,000			
	8,000,000	8,084,474	—	84,474
J4 Research and Development on the use of Computers				
Original	3,013,000			
Less Supplementary	1,008,000			
	2,005,000	1,848,449	156,551	—
J5 Architectural and engineering research and development				
Original	1,243,000			
Less Supplementary	93,000			
	1,150,000	1,239,811	—	89,811
J6 Commissioned Research: Medical Research Council				
Original	10,291,000			
Supplementary	399,000			
	10,690,000	10,740,270	—	50,270
SECTION K				
SERVICES FOR THE DISABLED				
K1 Artificial Limb and Appliance Centres				
Original	5,462,000			
Supplementary	457,000			
	5,919,000	5,560,700	358,300	—
K2 Supply, Repair, &c., of Artificial Limbs and Appliances, &c.				
Original	22,512,000			
Supplementary	1,145,000			
	23,657,000	22,625,056	1,031,944	—
K3 Structural Alteration Grants and Home Nursing Equipment for Disabled Persons	103,000	90,006	12,994	—
K4 Supply, Repair, &c., of Invalid Vehicles, Cars, &c.				
Original	15,990,000			
Supplementary	1,176,000			
	17,166,000	17,799,530	—	633,530
K5 Assessment of Aids for the Disabled				
Original	106,000			
Less Supplementary	15,000			
	91,000	91,562	—	562

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

K3 Delays in deliveries due to industrial action in road haulage industry.



Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
K6 Car and Invalid Vehicle Allowances				
<i>Original</i>	872,000			
<i>Supplementary</i>	564,000			
	1,436,000	1,294,981	141,019	—
K7 Private Car Allowances to Disabled Persons				
<i>Original</i>	1,350,000			
<i>Less Supplementary</i>	550,000			
	800,000	809,189	—	9,189
SECTION L				
WELFARE FOOD				
L1 National Milk Scheme				
<i>Original</i>	22,314,000			
<i>Less Supplementary</i>	1,161,000			
	21,153,000	19,518,210	1,634,790	—
L2 Dried Milk				
<i>Original</i>	1,008,000			
<i>Supplementary</i>	672,000			
	1,680,000	1,692,894	—	12,894
L3 Other Welfare Food				
<i>Original</i>	234,000			
<i>Supplementary</i>	17,000			
	251,000	254,384	—	3,384
SECTION M				
OTHER SERVICES				
M1 Information Services	1,423,000	1,013,477	409,523	—
M2 Grants to Voluntary Organisations				
<i>Original</i>	5,524,000			
<i>Less Supplementary</i>	24,000			
	5,500,000	4,634,913	865,087	—
M3 Joseph Rowntree Memorial Trust — Very severely Congenitally Handicapped Children: Grant in Aid				
<i>Original</i>	2,000,000			
<i>Supplementary</i>	200,000			
	2,200,000	2,200,000	—	—
M4 Central Funding of Nursing and Hospital Careers Information Centre	73,000	70,576	2,424	—
M5 Capital Expenditure on Accommodation for Deaf/Blind Young People				
<i>Original</i>	94,000			
<i>Less Supplementary</i>	40,000			
	54,000	39,312	14,688	—

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

M1 Mainly slippage and late receipt of bills.

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

M5 Slippage on the programme.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
M6 Contribution to low back pain clinic projects	37,000	32,613	4,387	—
M7 Intermediate Treatment Fund: Grant in Aid				
<i>Original</i>	100,000			
<i>Supplementary</i>	100,000			
	200,000	200,000	—	—
M8 Indemnity to United Kingdom Atomic Energy Authority	10	—	10	—
M9 Miscellaneous payments and expenses				
<i>Original</i>	58,000			
<i>Supplementary</i>	37,990			
	95,990	75,528	20,462	—
M10 Thalidomide Trust Fund: Grant in Aid				
<i>Supplementary</i>	800,000	800,000	—	—
<b>PROGRAMME 9.4</b>				
<b>SECTION N</b>				
<b>CIVIL DEFENCE</b>				
N1 Storage of Materials for Reserve				
<i>Original</i>	867,000			
<i>Supplementary</i>	23,000			
	890,000	743,767	146,233	—
N2 Miscellaneous expenditure				
<i>Original</i>	1,000			
<i>Supplementary</i>	2,000			
	3,000	892	2,108	—
<b>PROGRAMME 4.3</b>				
<b>SECTION O</b>				
<b>SELECTIVE ASSISTANCE TO INDIVIDUAL INDUSTRIES, FIRMS AND UNDERTAKINGS: SECTION 8 OF THE INDUSTRY ACT 1972</b>				
O1 Grants to Industrial Undertakings				
<i>Original</i>	345,000			
<i>Supplementary</i>	80,000			
	425,000	225,000	200,000	—

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

- M6 Delay in recruitment of staff.  
M9 The estimate is necessarily conjectural.  
N1 Price reduction.  
N2 Estimate necessarily conjectural.  
O1 Fewer claims received than expected.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
<b>GROSS TOTAL</b>				
<i>Original</i>	5,765,410,020			
<i>Supplementary</i>	321,500,000			
<i>Supplementary</i>	184,978,000			
<i>Supplementary</i>	131,867,980			
	<u>£6,403,756,000</u>	<u>6,325,115,142</u>	<u>81,236,402</u>	<u>2,595,544</u>
		Estimated		
<b>Z</b>		Applied		
<i>Deduct Appropriations in Aid</i>				
<i>Original</i>	665,899,020			
<i>Supplementary</i>	500,000			
<i>Supplementary</i>	44,006,980			
	<u>710,406,000</u>	<u>710,406,000</u>		
<b>NET TOTAL</b>				
<i>Original</i>	5,099,511,000			
<i>Supplementary</i>	321,000,000			
<i>Supplementary</i>	184,978,000			
<i>Supplementary</i>	87,861,000			
	<u>£5,693,350,000</u>	<u>5,614,709,142</u>		
			Surplus	
			78,640,858	
		Actual surplus to be surrendered	<u>£78,640,857·61</u>	

**Receipts**

Receipts payable to Consolidated Fund	Estimated	Realised
	£	£
(i) Receipts of classes authorised to be used as Appropriations in Aid	710,406,000	710,543,705·95
(ii) Receipts of other classes	1,224,000	987,332·49
<b>Total</b>	<b>£711,630,000</b>	<b>711,531,038·44</b>
<b>Appropriated in Aid</b>		<b>710,406,000·00</b>
<b>Payable separately to Consolidated Fund</b>		<b>£1,125,038·44</b>

**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	35,000,000	35,020,652
Receipts from the sale of land and buildings, materials, etc.	8,999,990	7,808,798 (a)
Miscellaneous receipts	10	618,574 (b)
	<u>£44,000,000</u>	<u>43,448,024</u>

(a) Fewer land sales were completed during the year.

(b) It is not possible to forecast the incidence of these receipts.

Details of Receipts *contd.*

	Estimated	Realised
	£	£
<b>Subhead BZ</b>		
Treatment of service personnel: Contributions from Ministry of Defence	73,000	67,800
Prescription charges surrendered by dispensing medical practitioners, etc.	1,050,000	1,044,290
Receipts from the sale of pre-payment certificates	750,000	769,354
Receipts from drug manufacturers	3,500,000	3,595,003
Patients' charges for dental services at health centres	60,000	62,100
	<u>£5,433,000</u>	<u>5,538,547</u>
<b>Subhead CZ</b>		
Receipts for staff quarters, meals, etc.	£688,000	708,820
<b>Subhead DZ</b>		
Miscellaneous receipts	£79,000	61,652 (e)
<b>Subhead EZ</b>		
Contribution towards the cost of the National Radiological Protection Board by Scottish Home and Health Department	197,000	197,000
Fees for licences (Medicines Acts), etc.	2,300,000	2,244,159
Receipts from Public Health Laboratories	1,426,000	1,357,620
Receipts from Blood Group Reference Laboratory and from the sale of blood products	65,000	68,561
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	349,000	388,803 (d)
Contribution towards the cost of the National Organ Matching and Distribution Service and National Tissue Typing Laboratory by Scottish Home and Health Department	32,000	1,505 (e)
Other receipts	25,000	27,044
	<u>£4,394,000</u>	<u>4,284,692</u>
<b>Subhead FZ</b>		
Contribution from Welsh Office towards the cost of the Dental Estimates Board	299,000	291,862
Health Services Board:		
(a) Fees for authorisations	1,000	800
(b) Contributions from Welsh Office and Scottish Home and Health Department	16,000	5,176 (f)
Prescription Pricing for Isle of Man and Jersey	37,000	41,390 (g)
	<u>£353,000</u>	<u>339,228</u>
<b>Subhead GZ1</b>		
Recoveries from other government departments, local authorities, etc., for purchases on repayment	10,390,000	11,065,108
Repayment of Group Practice Loans	120,000	119,173
National Health Service Reorganisation Act 1973, section 16, receipts	60,000	12,474 (h)
Other receipts	114,000	76,142 (i)
	<u>£10,684,000</u>	<u>11,272,897</u>

- (c) Industrial action led to delay in some receipts and there was a low uptake of NHS training aids.  
(d) One quarterly contribution for 1977-78 was belatedly received in April 1978.  
(e) Industrial action led to delay in receipts.  
(f) Industrial action led to delay in receipts.  
(g) Increased charges for prescription pricing.  
(h) Fewer car loan repayments due than expected.  
(i) Mainly due to fewer old hospital vehicles being sold.

Details of Receipts *contd.*

	Estimated	Realised
	£	£
<b>Subhead GZ2</b>		
Reports by general practitioners	72,000	72,491
Recoveries in respect of redundancy payments	62,000	65,373
Receipts in respect of reimbursement of medical costs of treatment under European Economic Community Social Security Regulations	160,000	86,313 (j)
	<u>£294,000</u>	<u>224,177</u>
<b>Subhead HZ</b>		
Contributions towards the cost of the National Health Service	£642,975,000	643,185,973
<b>Subhead IZ</b>		
Receipts for accommodation, etc., at Youth Treatment Centres	308,000	293,283
Training grants, etc., recoveries in respect of courses prematurely terminated	3,000	1,159 (k)
	<u>£311,000</u>	<u>294,442</u>
<b>Subhead JZ</b>		
Income from royalties, etc.	174,000	182,105
Miscellaneous receipts	9,000	8,761
	<u>£183,000</u>	<u>190,866</u>
<b>Subhead KZ</b>		
Miscellaneous receipts	£766,000	720,115
<b>Subhead LZ</b>		
Recoveries in respect of Welfare Food Service	£186,000	229,941 (l)
<b>Subhead MZ</b>		
Miscellaneous receipts	£12,000	12,000
<b>Subhead NZ</b>		
Proceeds from the sale of Civil Defence stockpile items	£48,000	32,332(m)
<b>Total</b>	<u>£710,406,000</u>	<u>710,543,706</u>
<b>(ii) Receipts of other classes</b>		
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	18,000	17,072
Receipts of interest in respect of car loans	1,206,000	855,674 (n)
Miscellaneous receipts	—	114,586
<b>Total</b>	<u>£1,224,000</u>	<u>987,332</u>

(j) Some settlements with EEC countries not completed.

(k) Recoveries from students terminating their training prematurely less than expected.

(l) More sales of vitamins than expected.

(m) Strike action prevented completion of sales.

(n) Fewer loans advanced than expected.

**Losses Statement**

<i>Summary</i>	£
Cash losses due to overpayments of salaries, wages and allowances, etc. (8 cases)	£6,692
Fruitless payments (2 cases)	£5,956
Claims abandoned (102 cases)	£331,186
Stores losses due to theft, fraud, arson or sabotage, etc.* (234 cases)	19,628
Stores losses due to other causes (811 cases)	32,663
<b>Total Stores Losses</b>	<b>£52,291</b>
<b>Losses incurred on Welfare Food Service:</b>	
Losses of welfare food tokens misused by beneficiaries, retailers and third parties (136 cases)	£4,019
Potential losses during the year resulting from possible misuse of welfare milk tokens by unauthorised persons are estimated to be £6,810	
* Prosecution was undertaken wherever appropriate and practicable.	

<i>Details</i>	£
Cash losses due to overpayments of salaries, wages and allowances, etc.	
Apportioned share of erroneous refunds of National Insurance contributions	6,386
Fruitless payments	
Cancellation of bookings for training accommodation	5,954
Claims abandoned	
Apportioned share of waivers and remissions of National Insurance contributions	323,460
Stores losses due to theft, fraud, arson or sabotage, etc.	
Theft of equipment from Civil Defence stockpile	13,100
Loss of clothing from store at a Special Hospital	2,900
Stores losses due to other causes	
Damage to Civil Defence stockpile due to flooding	1,503
Damage to Civil Defence stockpile due to dampness	3,124

**Notes**

<i>Ex gratia Payments</i>	
143 payments	£4,449

*Extra-statutory Payments*

Subhead C1 includes extra-statutory payments totalling £5,174 for repatriating 3 patients from Broadmoor Hospital.

Subhead G4 includes 139 extra-statutory payments totalling £377,072 in respect of redundancy and retirements in the interests of efficiency.

Subhead K2 includes an extra-statutory payment of £1,392 in respect of carriage on cylinders for artificial arms to a student studying abroad.

Subhead L1 includes 39,607 extra-statutory payments totalling £389,412 to beneficiaries under the Welfare Food Service through alleged or admitted official error or from the incorrect use of tokens by distributors, etc.

*Gifts Made*

Land was leased at a nominal rent to Dr. Barnardos; the value of this gift was estimated at £25,000.

A hospital building was sold for a nominal sum to the South Shropshire District Council; the value of this gift was estimated at £15,000.

*Loans outstanding at 31 March 1979*

Loans to voluntary approved schools under section 104 of the Children and Young Persons Act 1933	£7,875
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*Other Notes*

Sections A and B, and Subheads D10, E1, E4, E5, E6, F1, F2, F6 and I4. The Accounts of the following are published separately as White Papers: the Hospital, Community Health and Family Practitioner Services together with the Prescription Pricing Authority and the Dental Estimates Board; the Council for Education and Training of Health Visitors and the Central Council for Education and Training in Social Work; the Public Health Laboratory Service Board; the National Radiological Protection Board; the National Biological Standards Board; and the Health Services Board. Losses, etc., relating to these Accounts are detailed in the White Papers.

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 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 6. 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 Accounts for 1977-78 (Class XI, Vote 1, Class XII, Vote 5 and Class XVII, Vote 6) were signed disclosed a net undercharge to Class XI, Vote 1 of £166,296 and an overcharge of £14,295 to Class XVII, Vote 6. A net undercredit of receipts in Class XI, Vote 1 of £160,631 and a net overcredit of receipts in Class XVII, Vote 6 of £8,630 were also revealed.

The expenditure for Pharmaceutical Services (Subhead B2) includes £5,983,831·60 (gross £6,159,503·92 less associated patients' charges of £175,672·32) in respect of the net cost of prescriptions written by hospital doctors for certain out-patients and dispensed by chemists.

Subhead G2 (Centrally Purchased Supplies and Equipment) consists of gross expenditure of £31,999,548·59 less items recharged to Subheads A1 and A2 of £30,607,639·51.

*Patrick Nairne*  
Accounting Officer

28 November 1979

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

*Douglas Henley*  
Comptroller and Auditor General

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## HEALTH, &amp;c., SCOTLAND

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 1979, 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
	£	£	£	£	£	£
<b>PROGRAMME 11.1</b>						
<b>HEALTH</b>						
A	659,755,000	2,700,000	657,055,000	659,241,619	2,490,790	656,750,829
B	160,369,000	420,000	159,949,000	157,709,267	636,355	157,072,912
C	28,851,010	10	28,851,000	27,615,929	2,809	27,613,120
D	2,785,000	1,000	2,784,000	2,724,419	6,945	2,717,474
E	6,653,000	5,000	6,648,000	5,901,264	4,530	5,896,734
F	3,757,000	225,000	3,532,000	3,079,468	196,507	2,882,961
G	—	67,149,000	(67,149,000)	—	67,076,291	(67,076,291)
	<u>862,170,010</u>	<u>70,500,010</u>	<u>791,670,000</u>	<u>856,271,966</u>	<u>70,414,227</u>	<u>785,857,739</u>
<b>PROGRAMME 11.3</b>						
<b>CENTRAL AND MISCELLANEOUS SERVICES</b>						
H	3,236,000	—	3,236,000	2,775,198	—	2,775,198
I	3,886,000	99,000	3,787,000	3,676,556	86,210	3,590,346
J	2,968,000	23,000	2,945,000	2,805,951	26,221	2,779,730
	<u>10,090,000</u>	<u>122,000</u>	<u>9,968,000</u>	<u>9,257,705</u>	<u>112,431</u>	<u>9,145,274</u>
<b>PROGRAMME 9.4</b>						
<b>CIVIL DEFENCE</b>						
K	10	10	—	—	—	—
Total	<u>£872,260,020</u>	<u>70,622,020</u>	<u>801,638,000</u>	<u>865,529,671</u>	<u>70,526,658</u>	<u>795,003,013</u>



## ACCOUNT

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
<b>PROGRAMME 11.1</b>				
<b>SECTION A</b>				
<b>HOSPITALS AND COMMUNITY HEALTH SERVICES*</b>				
<b>A1 Current Advances to Health Boards</b>				
<i>Original</i>	548,962,000			
<i>Supplementary</i>	3,200,000			
<i>Supplementary</i>	43,885,000			
<i>Supplementary</i>	16,751,000			
	612,798,000	611,132,362	1,665,638	—
<b>A2 Capital Expenditure: Health Boards</b>				
<i>Original</i>	48,482,000			
<i>Supplementary</i>	1,500,000			
<i>Less Supplementary</i>	2,966,000			
<i>Less Supplementary</i>	59,000			
	46,957,000	48,109,257	—	1,152,257
<b>SECTION B</b>				
<b>FAMILY PRACTITIONERS*</b>				
<b>B1 General Medical Services</b>				
<i>Original</i>	41,490,000			
<i>Supplementary</i>	5,031,000			
	46,521,000	47,881,918	—	1,360,918
<b>B2 Pharmaceutical Services</b>				
<i>Original</i>	84,238,000			
<i>Supplementary</i>	6,000			
	84,244,000	83,136,347	1,107,653	—
<b>B3 General Dental Services</b>				
<i>Original</i>	18,638,000			
<i>Supplementary</i>	6,052,000			
	24,690,000	21,563,465	3,126,535	—
<b>B4 General Ophthalmic Services</b>				
<i>Original</i>	4,394,000			
<i>Supplementary</i>	99,000			
<i>Supplementary</i>	421,000			
	4,914,000	5,127,537	—	213,537
<b>SECTION C</b>				
<b>CENTRAL HEALTH SERVICES</b>				
<b>C1 Planning Council</b>				
<i>Original</i>	87,000			
<i>Less Supplementary</i>	5,000			
	82,000	75,805	6,195	—

EXPLANATION of the Causes of Variation between Expenditure and Grant

B3 Fewer treatments and delay in payments due to industrial action.

\*See *Other Notes*.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
C2 Common Services Agency*				
Original	25,310,000			
Supplementary	388,000			
Supplementary	2,137,000			
Supplementary	641,000			
	28,476,000	27,276,440	1,199,560	—
C3 Other Services				
Original	266,010			
Supplementary	16,000			
	282,010	263,684	18,326	—
C4 Health Services Board*	11,000	—	11,000	—
SECTION D				
STATE HOSPITAL				
D1 State Hospital				
Original	2,573,000			
Supplementary	212,000			
	2,785,000	2,724,419	60,581	—
SECTION E				
TRAINING				
E1 Scottish Council for Post Graduate Medical Education and Training				
Original	533,000			
Less Supplementary	6,000			
	527,000	405,051	121,949	—
E2 Payments under the Nurses (Scotland) Act 1951				
Original	4,913,000			
Supplementary	138,000			
	5,051,000	4,641,178	409,822	—
E3 Committee of Management of the School for Dental Auxiliaries Limited				
Original	28,000			
Supplementary	5,000			
	33,000	—	33,000	—
E4 Health Visitors Training, &c.*				
Original	178,010			
Supplementary	14,990			
	193,000	163,556	29,444	—
E5 Other Training and Refresher Courses				
Original	882,000			
Less Supplementary	33,000			
	849,000	691,479	157,521	—

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

C4 Due to payment being deferred to 1979-80 as a result of industrial action.

E1 Mainly due to payments deferred by industrial action and delays in new developments and filling of posts.

E3 Due to payments being deferred to 1979-80 as a result of industrial action.

E4 Due to staff shortages, fewer candidates available for training.

E5 Fewer courses held than expected and payments deferred by industrial action.

\*See *Other Notes*.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
<b>SECTION F</b>				
<b>MISCELLANEOUS HEALTH SERVICES</b>				
F1 National Radiological Protection Board*				
Original	139,000			
Less Supplementary	3,000			
Supplementary	61,000			
	197,000	197,000	—	—
F2 Transferred Liabilities				
Original	831,000			
Supplementary	50,000			
	881,000	667,611	213,389	—
F3 Medical and Dental Referee Services				
Original	149,000			
Supplementary	21,000			
	170,000	155,945	14,055	—
F4 Mental Welfare Commission for Scotland				
Original	34,000			
Supplementary	2,000			
	36,000	33,294	2,706	—
F5 Compensation				
Original	115,000			
Supplementary	48,000			
	163,000	170,505	—	7,505
F6 Local Health Councils				
Original	357,000			
Supplementary	18,000			
	375,000	348,054	26,946	—
F7 National Biological Standards Board: Advances*				
Original	253,000			
Less Supplementary	85,000			
Supplementary	11,000			
	179,000	231,100	—	52,100
F8 Laboratory of the Government Chemist				
	3,000	6,434	—	3,434
F9 Scottish Antibody Production Unit				
Original	39,000			
Supplementary	6,000			
	45,000	32,361	12,639	—

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

F2 Due to payments being deferred to 1979-80 as a result of industrial action.

F7 Carry-forward of payment from 1977-78 partly offset by slippage in the capital building programme.

F8 Increase in charges made for tests.

F9 Delay in recruitment and submission of accounts.

\*See *Other Notes*.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
F10 Miscellaneous Grants and Expenses				
<i>Original</i>	627,000			
<i>Supplementary</i>	100,000			
<i>Supplementary</i>	152,000			
	879,000	766,645	112,355	—
F11 Advances in respect of reimbursement of medical costs of treatment under EEC Social Security Regulations	525,000	390,357	134,643	—
F12 Expenditure under the Medicines Act 1968				
<i>Supplementary</i>	3,000	—	3,000	—
F13 Vaccine Damage Payments Scheme				
<i>Supplementary</i>	300,000			
<i>Less Supplementary</i>	100,000			
	200,000	—	200,000	—
F14 Oil-Related Services				
<i>Supplementary</i>	101,000	80,162	20,838	—
SECTION G				
NATIONAL HEALTH SERVICE CONTRIBUTIONS				
	—	—	—	—
PROGRAMME 11.3				
SECTION H				
RESEARCH				
H1 Research				
<i>Original</i>	3,388,000			
<i>Less Supplementary</i>	152,000			
	3,236,000	2,775,198	460,802	—
SECTION I				
SERVICES FOR THE DISABLED				
I1 Supply and Repair, &c., of Artificial Limbs and Appliances				
<i>Original</i>	3,435,000			
<i>Supplementary</i>	404,000			
	3,839,000	3,621,961	217,039	—

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

F10 Mainly due to payments deferred by industrial action and fewer compensation claims than anticipated.

F11 Settlements negotiated by DHSS not being finalised as quickly as anticipated.

F12 Enforcement duties for Local Authorities and the Pharmaceutical Society under the Medicines Act 1968 not yet decided.

F13 Scheme started too late to incur expenditure in 1978-79.

F14 Larger share of costs met by oil companies than expected and fewer committee meetings.

H1 Due mainly to payments deferred by industrial action and shortfall in the number of applications for support.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
I2 Private Car Allowances <i>Original</i> <i>Supplementary</i>	37,000 10,000 -----	47,000	54,595	— 7,595
<b>SECTION J</b>				
<b>WELFARE FOOD</b>				
J1 Welfare Food <i>Original</i> <i>Supplementary</i>	2,723,000 245,000 -----	2,968,000	2,805,951	162,049 —
<b>PROGRAMME 9.4</b>				
<b>SECTION K</b>				
<b>CIVIL DEFENCE</b>				
K1 Civil Defence: Current Expenditure	10	—	10	—
K2 Storage of Materials for Reserve <i>Original</i> <i>Less Supplementary</i>	10 10 —	—	—	—
<b>GROSS TOTAL</b> <i>Original</i> <i>Supplementary</i> <i>Supplementary</i> <i>Supplementary</i>	793,640,040 5,303,000 54,338,000 18,978,980 -----	£ 872,260,020	865,529,671	9,527,695 2,797,346
		<u>Estimated</u>	<u>Realised</u>	Surplus of Gross Estimate over Expenditure 6,730,349
Z <i>Deduct</i> Appropriations in Aid <i>Original</i> <i>Supplementary</i> <i>Supplementary</i> <i>Supplementary</i>	67,285,040 300,000 1,056,000 1,980,980 -----	70,622,020	70,526,658	Deficiency of Appropriations in Aid realised 95,362
<b>NET TOTAL</b> <i>Original</i> <i>Supplementary</i> <i>Supplementary</i> <i>Supplementary</i>	726,355,000 5,003,000 53,282,000 16,998,000 -----	£ 801,638,000	795,003,013	Net Surplus 6,634,987
		Actual surplus to be surrendered		<u>£6,634,986.89</u>

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

I2 Fewer recipients transferring to mobility allowance (payable by DHSS) than expected.

<b>Receipts</b>	Estimated	Realised
	£	£
Receipts payable to Consolidated Fund	—	440,170·99
<b>Details of Receipts</b>	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	1,700,000	1,667,385
Receipts from sale of land and buildings	1,000,000	823,405 (a)
	<u>£2,700,000</u>	<u>2,490,790</u>
Subhead BZ		
Miscellaneous receipts from patients for pharmaceutical and dental services	95,000	96,301
Receipts from sale of prepayment certificates	63,000	66,882
Receipts from drug manufacturers	242,000	449,376 (b)
Rents of doctors' houses	20,000	23,796 (c)
	<u>£420,000</u>	<u>636,355</u>
Subhead CZ	£10	2,809 (d)
Subhead DZ	£1,000	6,945 (e)
Subhead EZ	£5,000	4,530
Subhead FZ1		
Recoveries from Department of Employment towards redundancy payments	4,010	1,231 (f)
Repayment of group practice loans	13,000	13,909
Miscellaneous receipts	21,990	18,260 (g)
	<u>£39,000</u>	<u>33,400</u>
Subhead FZ2		
Receipts in respect of reimbursement of medical costs of treatment under EEC Social Security Regulations	20,000	— (h)
Medical Referee Service: Repayment from National Insurance and Industrial Injuries Fund	166,000	163,107
	<u>£186,000</u>	<u>163,107</u>
Subhead GZ		
Contributions toward the cost of the National Health Service	£67,149,000	67,076,291

(a) Mainly due to anticipated sale of hospital not completed.

(b) The estimate is necessarily conjectural as receipts are subject to negotiation.

(c) Rents credited were greater than anticipated.

(d) Due mainly to sale of surplus assets.

(e) Increased sales of garden produce.

(f) Receipt deferred to 1979-80 as a result of industrial action.

(g) The estimate is necessarily conjectural.

(h) Receipts anticipated and collected by agent department did not materialise.

**Details of Receipts** *contd.*

	Estimated	Realised
	£	£
Subhead IZ	£99,000	86,210 (i)
Subhead JZ		
Recoveries in respect of welfare food	£23,000	26,221 (j)
Subhead KZ	£10	—
<b>Total</b>	<b>£70,622,020</b>	<b>70,526,658</b>
 (ii) Receipts of other classes		
Refund of overpayment in connection with sale of land	—	19,844
Interest on car loans	—	83,242
Sale of surplus emergency stores	—	335,074
Refund of overpayment of income tax	—	2,011
<b>Total</b>		<b>£440,171</b>
 (i) Sale of surplus vehicles lower than expected.		
 (j) Increased demand for vitamins.		

**Losses Statement***Summary*

Cash losses due to overpayment of salaries, wages and allowances, etc. (2 cases)	£6,256
Claims abandoned (19 cases)	£41,496
Stores losses due to theft, fraud, arson or sabotage, etc.* (4 cases)	£1,027

## Losses incurred on the Welfare Food Service:

Potential losses resulting from possible misuse of welfare milk tokens by unauthorised persons are estimated at £879.

\*Prosecution was not practicable.

*Details*

	£
Cash losses due to overpayments of salaries, wages and allowances, etc.	
Overpayment of salary to a physician superintendent owing to non-implementation of change of regulations	5,590
Claims abandoned	
Scottish share of waivers and remissions of National Health Service contributions	33,733
Underpayment of rents of staff houses at State Hospital	5,842

**Notes***Gifts Made*

7 obsolete dialysis machines valued at a total of £1,000 were gifted to the Indian Government.

*Other Notes*

Sections A and B and Subheads C2, C4, E4, F1 and F7. The Accounts of the following are published separately as White Papers: the Hospital, Community and Family Practitioner Services together with the Common Services Agency; the Health Services Board; the Council for the Education and Training of Health Visitors; the National Radiological Protection Board; and the National Biological Standards Board. Losses, etc., relating to these Accounts are detailed in the White Papers.

*Notes contd.*

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 Board 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 7.

The expenditure for Pharmaceutical Services (Subhead B2) includes £290,824 in respect of the cost of prescriptions written by hospital doctors for certain out-patients and dispensed by chemists.

*A. L. Rennie*  
Accounting Officer

30 November 1979

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

*Douglas Henley*  
Comptroller and Auditor General

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### SOCIAL WORK, SCOTLAND

SUMMARY OF PROGRAMME OUTTURN, and the ACCOUNT of the sum expended, in the year ended 31 March 1979, 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 £
<b>PROGRAMME 11.2 PERSONAL SOCIAL SERVICES</b>						
A	7,919,000	9,000	7,910,000	6,561,088	4,215	6,556,873

#### ACCOUNT

Service	Grant £	Expenditure £	Expenditure compared with Grant	
			Less than Granted £	More than Granted £
<b>PROGRAMME 11.2</b>				
<b>SECTION A</b>				
<b>SOCIAL WORK</b>				
A1 List D Schools, &c.	5,396,000	4,986,611	409,389	—
A2 Social Work: Grants	1,415,000	923,034	491,966	—
A3 Training	510,000	389,803	120,197	—
A4 Expenses of Research and Experiments	343,000	205,253	137,747	—
A5 Grants to Local Authorities in respect of the provision of secure accommodation	255,000	56,387	198,613	—

#### EXPLANATION of the Causes of Variation between Expenditure and Grant

- A2 Projects late in starting or not maturing.
- A3 Late introduction of new training schemes.
- A4 Community fostering and community service experiments slow to develop.
- A5 Due to non-development of proposed youth treatment centre and level of activity less than expected.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
GROSS TOTAL	7,919,000	6,561,088	1,357,912	—
	<u>Estimated</u>	<u>Realised</u>	Surplus of Gross Estimate over Expenditure 1,357,912	
<i>Deduct</i> AZ Appropriations in Aid	9,000	4,215	Deficiency of Appropriations in Aid realised 4,785	
NET TOTAL	7,910,000	6,556,873	Net Surplus 1,353,127	
		Actual surplus to be surrendered	<u>£1,353,126.60</u>	

**Receipts**

	<u>Estimated</u>	<u>Realised</u>
	£	£
Receipts payable to Consolidated Fund	—	<u>13,201.67</u>

**Details of Receipts**

	<u>Estimated</u>	<u>Realised</u>
	£	£
(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	<u>9,000</u>	<u>4,215</u>
(ii) Receipts of other classes		
Receipts in respect of sales of report by Edinburgh University	—	69
Receipts from Clackmannan Council of Social Services in respect of refund of grant on termination of Council	—	2,733
Receipt from the Church of Scotland in respect of refund of List D		
School grant on cessation of use of certain premises for this purpose	—	<u>10,400</u>
<b>Total</b>		<u><b>£13,202</b></u>

**Note**

The number of children resident in List D Schools on 30 September 1978 was 1,295 compared with 1,411 on 30 September 1977.

*J. A. M. Mitchell*  
Accounting Officer

11 October 1979

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

*Douglas Henley*  
Comptroller and Auditor General

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## HEALTH AND PERSONAL SOCIAL SERVICES, WALES

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 1979, 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 £
<b>PROGRAMME 11.1 HEALTH</b>						
A	301,940,000	888,000	301,052,000	299,188,581	1,049,051	298,139,530
B	91,693,000	428,000	91,265,000	90,739,144	431,363	90,307,781
C	2,066,000	—	2,066,000	1,997,957	—	1,997,957
D	1,005,000	31,000	974,000	990,089	34,207	955,882
E	529,000	—	529,000	540,539	—	540,539
F	1,122,000	22,000	1,100,000	990,907	16,712	974,195
G	—	35,032,000	(35,032,000)	—	35,029,266	(35,029,266)
	<u>398,355,000</u>	<u>36,401,000</u>	<u>361,954,000</u>	<u>394,447,217</u>	<u>36,560,599</u>	<u>357,886,618</u>
<b>PROGRAMME 11.2 PERSONAL SOCIAL SERVICES</b>						
H	555,000	—	555,000	437,367	—	437,367
<b>PROGRAMME 11.3 CENTRAL AND MISCELLANEOUS SERVICES</b>						
I	241,000	—	241,000	201,318	—	201,318
J	2,778,000	17,000	2,761,000	2,802,577	28,684	2,773,893
K	1,343,000	9,000	1,334,000	1,272,387	8,503	1,263,884
L	1,096,000	—	1,096,000	1,021,592	—	1,021,592
	<u>5,458,000</u>	<u>26,000</u>	<u>5,432,000</u>	<u>5,297,874</u>	<u>37,187</u>	<u>5,260,687</u>
Total	<u>£404,368,000</u>	<u>36,427,000</u>	<u>367,941,000</u>	<u>400,182,458</u>	<u>36,597,786</u>	<u>*363,584,672</u>

\* This figure is £170,786 less than the net total of expenditure on the Appropriation Account being, the difference between the Appropriations in Aid realised (£36,597,786) and those authorised to be applied (£36,427,000).

## ACCOUNT

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
<b>PROGRAMME 11.1</b>				
<b>SECTION A</b>				
<b>HOSPITALS AND COMMUNITY HEALTH SERVICES*</b>				
A1 Current Advances to Health Authorities				
<i>Original</i>	245,828,000			
<i>Supplementary</i>	26,805,000			
<i>Supplementary</i>	3,653,000			
	276,286,000	275,016,778	1,269,222	—
A2 Capital Advances to Health Authorities				
<i>Original</i>	21,434,000			
<i>Less Supplementary</i>	1,100,000			
<i>Supplementary</i>	600,000			
	20,934,000	20,134,849	799,151	—
A3 Centrally purchased Supplies and Equipment				
<i>Original</i>	1,687,000			
<i>Supplementary</i>	862,000			
	2,549,000	2,247,024	301,976	—
A4 Bank Charges				
<i>Original</i>	58,000			
<i>Supplementary</i>	13,000			
	71,000	67,930	3,070	—
A5 Urban Programme				
<i>Original</i>	1,705,000			
<i>Supplementary</i>	395,000			
	2,100,000	1,722,000	378,000	—
<b>SECTION B</b>				
<b>FAMILY PRACTITIONERS*</b>				
B1 General Medical Services				
<i>Original</i>	20,245,000			
<i>Supplementary</i>	2,102,000			
<i>Supplementary</i>	295,000			
	22,642,000	22,769,755	—	127,755
B2 Pharmaceutical Services				
<i>Original</i>	48,333,000			
<i>Supplementary</i>	3,983,000			
<i>Supplementary</i>	1,306,000			
	53,622,000	53,072,771	549,229	—

## EXPLANATION of the Causes of Variation between Expenditure and Grant

A3 Area health authorities were unable to utilise fully additional funds made available late in the year.

A5 Mainly due to slippage on some schemes.

\* See *Other Notes*.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
B3 General Dental Services				
<i>Original</i>	11,157,000			
<i>Supplementary</i>	800,000			
<i>Supplementary</i>	50,000			
	12,007,000	11,642,862	364,138	—
B4 General Ophthalmic Services				
<i>Original</i>	3,592,000			
<i>Less Supplementary</i>	170,000			
	3,422,000	3,253,756	168,244	—
SECTION C				
TRAINING				
C1 Training and Refresher Courses				
<i>Original</i>	480,400			
<i>Less Supplementary</i>	77,000			
	403,400	442,661	—	39,261
C2 General Nursing Council: Advances				
<i>Original</i>	1,528,000			
<i>Supplementary</i>	108,000			
	1,636,000	1,526,114	109,886	—
C3 Committee of Management of the School for Dental Auxiliaries Ltd.	6,000	11,056	—	5,056
C4 Council for the Education and Training of Health Visitors: Expenses*	20,600	18,126	2,474	—
SECTION D				
LABORATORY VACCINE AND MEDICINES ACTS SERVICES				
D1 Public Health Laboratory Service Board*				
<i>Original</i>	788,000			
<i>Supplementary</i>	60,000			
	848,000	842,063	5,937	—
D2 National Biological Standards Board: Advances*				
<i>Original</i>	126,000			
<i>Less Supplementary</i>	25,000			
	101,000	94,516	6,484	—
D3 Vaccines and drugs, &c.				
<i>Original</i>	72,000			
<i>Less Supplementary</i>	16,000			
	56,000	53,510	2,490	—

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

C3 Higher student intake than expected.

C4 The estimate was necessarily conjectural.

\*See Other Notes.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
<b>SECTION E</b>				
NATIONAL ADMINISTRATIVE AND COMMON SERVICES				
E1 Dental Estimates Board*	275,000	291,862	—	16,862
E2 Health Education Council: Advances	101,000	105,031	—	4,031
E3 Central Register				
<i>Original</i>	117,000			
<i>Supplementary</i>	11,000			
	128,000	120,601	7,399	—
E4 Tribunals, Committees, &c.	20,000	17,869	2,131	—
E5 Health Services Board*	5,000	5,176	—	176
<b>SECTION F</b>				
OTHER HEALTH SERVICES				
F1 Transferred Liabilities	699,000	674,135	24,865	—
F2 Advances in respect of reimbursement of medical cost of treatment under EEC Social Security Regulations	210,000	216,060	—	6,060
F3 Miscellaneous payments and expenses	113,000	100,712	12,288	—
F4 Vaccine Damage Payments Scheme				
<i>Supplementary</i>	100,000	—	100,000	—
<b>SECTION G</b>				
NATIONAL HEALTH SERVICE CONTRIBUTIONS				
—				
<b>PROGRAMME 11.2</b>				
<b>SECTION H</b>				
PERSONAL SOCIAL SERVICES				
H1 Child Care Services				
<i>Original</i>	37,000			
<i>Less Supplementary</i>	36,000			
	1,000	791	209	—
H2 Personal Social Services Council				
<i>Original</i>	5,200			
<i>Supplementary</i>	1,000			
	6,200	6,541	—	341

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

E4 Fewer tribunals and committee meetings than expected.

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

F4 No claims received during the year.

H1 Use of the service was less than expected.

\* See *Other Notes*.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
H3 Central Council for Education and Training in Social Work: Expenses*	83,000	79,335	3,665	—
H4 Training and Refresher Courses	387,800	273,643	114,157	—
H5 Grants to local authorities in respect of the provision of secure accommodation in Community Homes				
<i>Original</i>	70,000			
<i>Supplementary</i>	7,000			
	77,000	77,057	—	57
<b>PROGRAMME 11.3</b>				
<b>SECTION I</b>				
<b>RESEARCH</b>				
I1 Centrally arranged Research and Development	241,000	201,318	39,682	—
<b>SECTION J</b>				
<b>SERVICES FOR THE DISABLED</b>				
J1 Artificial Limb and Appliance Centre				
<i>Original</i>	387,000			
<i>Less Supplementary</i>	129,000			
	258,000	248,315	9,685	—
J2 Supply, Repair, &c., of Artificial Limbs and Appliances, &c.				
<i>Original</i>	2,078,000			
<i>Supplementary</i>	298,000			
	2,376,000	2,396,323	—	20,323
J3 Assistance to Disabled Persons				
<i>Original</i>	96,000			
<i>Supplementary</i>	11,000			
	107,000	116,596	—	9,596
J4 Private Car Allowance				
<i>Original</i>	26,000			
<i>Supplementary</i>	11,000			
	37,000	41,343	—	4,343
<b>SECTION K</b>				
<b>WELFARE FOOD</b>				
K1 National Milk Scheme	1,206,000	1,125,571	80,429	—
K2 Dried Milk				
<i>Original</i>	90,000			
<i>Supplementary</i>	36,000			
	126,000	134,207	—	8,207

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

H4 Take up of grants lower than expected.

I1 Delay in submission of claims by area health authorities.

J4 Fewer people than expected claimed the alternative mobility allowance.

\*See Other Notes.



Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
K3 Other Welfare Food	11,000	12,609	—	1,609
<b>SECTION L</b>				
<b>OTHER SERVICES</b>				
L1 Grants to Voluntary Organisations				
<i>Original</i>	256,000			
<i>Supplementary</i>	49,000			
	305,000	285,013	19,987	—
L2 Information Services				
<i>Original</i>	25,000			
<i>Less Supplementary</i>	10,000			
	15,000	22,439	—	7,439
L3 Intermediate Treatment Trust	12,000	12,000	—	—
L4 Chair in Geriatrics: Grant in Aid				
<i>Supplementary</i>	750,000	691,000	59,000	—
L5 Motability				
<i>Supplementary</i>	14,000	11,140	2,860	—
<b>GROSS TOTAL</b>				
<i>Original</i>	363,611,000			
<i>Supplementary</i>	33,440,000			
<i>Supplementary</i>	7,317,000			
	£404,368,000	400,182,458	4,436,658	251,116
		<b>Estimated</b>		
Z <i>Deduct</i> Appropriations in Aid		<b>Applied</b>		
<i>Original</i>	34,685,000			
<i>Supplementary</i>	1,742,000			
	36,427,000	36,427,000		
<b>NET TOTAL</b>				
<i>Original</i>	328,926,000			
<i>Supplementary</i>	33,440,000			
<i>Supplementary</i>	5,575,000			
	£367,941,000	363,755,458		
			Surplus	
			4,185,542	
		Actual surplus to be surrendered	£4,185,542.18	

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

K3 Purchases of vitamin drops and tablets were higher than expected.

L2 Includes some payments expected to have been made in 1977-78.

L5 Reduced contribution as a result of lower expenditure by DHSS.

Receipts	Estimated	Realised
	£	£
Receipts payable to Consolidated Fund		
(i) Receipts of classes authorised to be used as Appropriations in Aid	36,427,000	36,597,786·21
(ii) Receipts of other classes	45,100	59,553·49
<b>Total</b>	<b>£36,472,100</b>	<b>36,657,339·70</b>
Appropriated in aid		36,427,000·00
Payable separately to Consolidated Fund		<u>£230,339·70</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	438,000	504,428 (a)
Receipts from the sale of land and buildings	450,000	544,623 (b)
	<u>£888,000</u>	<u>1,049,051</u>
Subhead BZ		
Prescription charges surrendered by dispensing medical practitioners, etc.	79,000	76,839
Receipts from the sale of pre-payment certificates	64,000	62,430
Refunds from drug manufacturers	285,000	292,094
	<u>£428,000</u>	<u>431,363</u>
Subhead DZ		
Miscellaneous receipts	£31,000	34,207 (c)
Subhead FZ1		
Repayment of Group Practice Loans	5,800	6,130
Recoveries in respect of redundancy payments	500	— (d)
Miscellaneous receipts	5,100	1,547 (e)
	<u>£11,400</u>	<u>7,677</u>
Subhead FZ2		
Reports by medical practitioners; recovery from National Insurance Fund and Employment Services Division	5,600	5,198
Receipts in respect of reimbursement of medical cost of treatment under European Economic Community Social Security Regulations	5,000	3,837 (f)
	<u>£10,600</u>	<u>9,035</u>
Subhead GZ		
Contributions towards the cost of the National Health Service	£35,032,000	35,029,266

- (a) Mainly due to receipts in respect of accommodation and treatment being more than expected.  
 (b) Late receipt of income in respect of previous years.  
 (c) Increased charges as a result of the pay award to PHLSB staff.  
 (d) The estimate is necessarily conjectural.  
 (e) Delays in the repayment of staff loans.  
 (f) Settlements with other EEC countries not completed.

**Details of Receipts *contd.***

	Estimated	Realised
	£	£
Subhead JZ		
Miscellaneous receipts	£17,000	28,684 ( <i>g</i> )
Subhead KZ		
Recoveries in respect of Welfare Food Service	£9,000	8,503
<b>Total</b>	<b>£36,427,000</b>	<b>36,597,786</b>
(ii) Receipts of other classes		
Receipts of interest in respect of car loans	45,100	59,005 ( <i>h</i> )
Miscellaneous	—	548
<b>Total</b>	<b>£45,100</b>	<b>59,553</b>

(*g*) Receipts from the sale of old cars and insurance settlements were higher than expected.

(*h*) More loans made than expected.

**Losses Statement***Summary*

Claims abandoned (1 case)	£17,616
Stores losses due to causes other than theft, fraud, etc. (20 cases)	£1,141

*Details*

Claims abandoned	
Apportioned share of the waiver and remissions relating to social security contributions	£17,616

**Notes***Extra-statutory Payments*

Subhead K1 includes 2,314 extra-statutory payments totalling £24,835 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*

The amount charged to A1 consists of (1) cash advances by the Secretary of State and (2) super-annuation 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 6. The figures of receipts and agency payments used in this Account are based on the accounts of Health Authorities before audit was completed.

*Notes contd.**Other Notes contd.*

The expenditure for Pharmaceutical Services (Subhead B2) includes £114,747 (gross £118,220 less associated patients' charges of £3,473) in respect of the net cost of prescriptions written by hospital doctors for certain out-patients and dispensed by chemists.

Sections A and B and subheads C4, D1, D2, E1, E5 and H3. The accounts of the following are published separately as White Papers: The Hospital, Community Health and Family Practitioner Services together with the Dental Estimates Board; the Council for Education and Training of Health Visitors and the Central Council for Education and Training in Social Work; Public Health Laboratory Service Board; National Biological Standards Board and the Health Services Board. Losses, etc., relating to these accounts are detailed in the White Papers.

*Hywel Evans*

Accounting Officer

29 November 1979

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

*Douglas Henley*

Comptroller and Auditor General

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# Appropriation Accounts

(VOLUME 3: CLASSES X - XV AND XVII)

## 1978-79

Appropriation Accounts of the sums granted by Parliament for Classes X - XV and XVII for the year ended 31st March 1979; 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. 139 of 1978-79.)

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

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*Ordered by The House of Commons to be printed  
31st January 1980*

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LONDON

HER MAJESTY'S STATIONERY OFFICE





**CLASS XII**

**SOCIAL SECURITY**

CLASS XII:

Page	No. of Vote	SERVICE	Estimated Gross Expenditure	Authorised Appropriations in Aid	Supply Grant
			£	£	£
146	1	National Insurance	1,976,000,000	—	1,976,000,000
147	2	Pension Benefits (Non-Contributory)	810,000,000	132,000	809,868,000
153	3	Supplementary Benefits	2,505,000,000	320,000,000	2,185,000,000
157	4	Family Benefits	1,831,000,000	305,000	1,830,695,000
160	5	Administration and Miscellaneous Services (Department of Health and Social Security)	582,662,000	277,939,000	304,723,000
		Total	£ 7,704,662,000	598,376,000	7,106,286,000

**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
£	£	£	£	£	£	£	
1,976,000,000	—	1,976,000,000	—	—	—	—	1
765,718,016	132,000	765,586,016	44,281,984	—	44,281,984	48,023,359·36	2
2,324,498,189	306,955,820	2,017,542,369	180,501,811	13,044,180	167,457,631	2,151·83	3
1,821,832,700	205,539	1,821,627,161	9,167,300	99,461	9,067,839	—	4
580,957,306	277,939,000	303,018,306	1,704,694	—	1,704,694	247,492·94	5
7,469,006,211	585,232,359	6,883,773,852	235,655,789	13,143,641		48,273,004·13	
Total amount to be surrendered					£ 222,512,148		
Actual total amount to be surrendered					£222,512,149·68		

## NATIONAL INSURANCE

ACCOUNT of the sum expended, in the year ended 31 March 1979, 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>	1,891,000,000			
<i>Supplementary</i>	70,000,000			
<i>Supplementary</i>	15,000,000			
	£1,976,000,000	1,976,000,000	—	—

*G. J. Otton*  
Accounting Officer

15 October 1979

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

*Douglas Henley*  
Comptroller and Auditor General

\*See also the National Insurance Fund Account, published separately as a White Paper.

**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 1979, 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 allowance, old persons' retirement pensions, non-contributory invalidity pensions, lump sum payments for pensioners, 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 £
<b>PROGRAMME 12.2 PENSION BENEFITS: OTHER</b>						
A	341,000,000	70,000	340,930,000	340,197,024	65,757	340,131,267
B	211,000,000	50,000	210,950,000	171,558,713	62,825	171,495,888
C	34,000,000	1,000	33,999,000	36,900,000	—	36,900,000
D	73,999,990	9,990	73,990,000	69,100,000	20,355	69,079,645
E	102,000,010	10	102,000,000	101,014,550	4,203	101,010,347
	<u>762,000,000</u>	<u>131,000</u>	<u>761,869,000</u>	<u>718,770,287</u>	<u>153,140</u>	<u>718,617,147</u>
<b>PROGRAMME 12.7 MOBILITY ALLOWANCE</b>						
F	48,000,000	1,000	47,999,000	46,947,729	2,219	46,945,510
Total	<u>£810,000,000</u>	<u>132,000</u>	<u>809,868,000</u>	<u>765,718,016</u>	<u>155,359</u>	<u>*765,562,657</u>

\*This figure is £23,359 less than the net total of expenditure on the Appropriation Account, being the difference between the Appropriations in Aid realised (£155,359) and those authorised to be applied (£132,000).

## ACCOUNT

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
<b>PROGRAMME 12.2</b>				
<b>SECTION A</b>				
<b>WAR PENSIONS</b>				
A1 Disablement Pensions, Gratuities, Allowances and Grants				
<i>Original</i>	212,000,000			
<i>Supplementary</i>	8,500,000			
	220,500,000	220,743,266†	—	243,266
A2 Pensions, Gratuities and Allowances to Widows and Dependants				
<i>Original</i>	112,000,000			
<i>Supplementary</i>	5,500,000			
	117,500,000	116,705,438†	794,562	—
A3 Medical Treatment	3,000,000	2,748,320	251,680	—
<b>SECTION B</b>				
<b>ATTENDANCE AND INVALID CARE ALLOWANCES</b>				
B1 Attendance Allowances				
<i>Original</i>	200,000,000			
<i>Supplementary</i>	7,000,000			
	207,000,000	168,000,000†	39,000,000	—
B2 Invalid Care Allowance	4,000,000	3,558,713†	441,287	—
<b>SECTION C</b>				
<b>OLD PERSONS' RETIREMENT PENSIONS</b>				
C1 Old Persons' Retirement Pensions	34,000,000	36,900,000†	—	2,900,000
<b>SECTION D</b>				
<b>NON-CONTRIBUTORY INVALIDITY PENSIONS</b>				
D1 Non-contributory Invalidation Pensions				
<i>Original</i>	72,999,990			
<i>Supplementary</i>	1,000,000			
	73,999,990	69,100,000†	4,899,990	—

## EXPLANATION of the Causes of Variation between Expenditure and Grant

B1 The statistical records of Attendance Allowance Awards on which the Estimate was based were proved to be inflated (see also Receipts of other classes).

B2 There were fewer claims than expected.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
<b>SECTION E</b>				
LUMP SUM PAYMENTS FOR PENSIONERS				
E1 Lump Sum Payments for Pensioners				
<i>Original</i>	10			
<i>Supplementary</i>	1,000,000			
<i>Supplementary</i>	101,000,000			
	102,000,010	101,014,550	985,460	—
<b>PROGRAMME 12.7</b>				
<b>SECTION F</b>				
MOBILITY ALLOWANCE				
F1 Mobility Allowance				
<i>Original</i>	44,000,000			
<i>Supplementary</i>	4,000,000			
	48,000,000	46,947,729†	1,052,271	—
GROSS TOTAL				
<i>Original</i>	682,000,000			
<i>Supplementary</i>	27,000,000			
<i>Supplementary</i>	101,000,000			
	£810,000,000	765,718,016	47,425,250	3,143,266
	Estimated	Applied		
Deduct				
Z Appropriations in Aid	132,000	132,000		
NET TOTAL				
<i>Original</i>	681,868,000			
<i>Supplementary</i>	27,000,000			
<i>Supplementary</i>	101,000,000			
	£809,868,000	765,586,016		
			Surplus	
			44,281,984	
			Actual surplus to be surrendered	
			£44,281,984·29	

†See Note on basis of charges to subheads.

**Receipts**

Receipts payable to Consolidated Fund	Estimated	Realised
	£	£
(i) Receipts of classes authorised to be used as Appropriations in Aid	132,000	155,359·36
(ii) Receipts of other classes	—	48,000,000·00
<b>Total</b>	<b>£132,000</b>	<b>48,155,359·36</b>
Appropriated in Aid		132,000·00
Payable separately to Consolidated Fund		<u>£48,023,359·36</u>

**Details of Receipts**

	Estimated	Realised
	£	£
(i) Receipts of classes authorised to be used as Appropriations in Aid		
Subhead AZ		
Refunds of overpayments	65,000	62,136
Miscellaneous	5,000	3,621
	<u>£70,000</u>	<u>65,757</u>
Subhead BZ		
Refunds of overpayments	£50,000	62,825
Subhead CZ		
Refunds of overpayments	£1,000	—
Subhead DZ		
Refunds of overpayments	£9,990	20,355
Subhead EZ		
Refunds of overpayments	£10	4,203
Subhead FZ		
Refunds of overpayments	£1,000	2,219
<b>Total</b>	<b>£132,000</b>	<b>155,359</b>
(ii) Receipts of other classes		
Late adjustment with National Insurance Fund in respect of erroneous charges to Attendance Allowance from 1973-74 to 1977-78 (1973-74 Class VII, Vote 11, Subhead D, 1974-75 to 1977-78 Class XII, Vote 2, Subhead B1)	—	<u>‡£48,000,000</u>

‡Doubts about the accuracy of the computer held Attendance Allowance statistics on which reliance had been placed to calculate and apportion expenditure between this Vote and the National Insurance Fund led to a special review to establish the extent by which the computer record of existing awards was incorrect. The review revealed that in the period 1973-74 to 1977-78 £48 million was incorrectly charged to Attendance Allowance instead of the National Insurance Fund.



**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§ (358 cases)	15,681
Mistake by the claimant (3,183 cases)	67,153
Other causes (mainly official error) (4,378 cases)	262,349
<b>Total</b>	<b>£345,183</b>
<b>Other Cash Losses</b>	
Apportioned share of National Giro's and Guernsey Post Office Board's claims for reimbursement not supported by paid cheques	1,523
<b>Total Cash Losses</b>	<b>£346,706</b>

§Prosecution was undertaken wherever appropriate and practicable.

**Notes***Basis of charges to subheads*

The Social Security schemes administered by the Department of Health and Social Security involve the payment of over 20 different benefits financed either from the National Insurance Fund or from the Consolidated Fund through Class XII, Votes 2, 3 and 4. It is neither practical nor would it be economical to keep detailed accounting records of the expenditure on each benefit; part of the total benefit expenditure is, therefore, allocated between National Insurance Fund benefits, and subheads of Votes, by estimates and statistical analysis methods. The main division of expenditure by this means is between those benefits financed from the National Insurance Fund and those from the Consolidated Fund and the statutory cover for accounting on the basis outlined above is provided in regulations made under section 133(6) of the Social Security Act 1975. It is also the policy of the Department of Health and Social Security where an individual is in receipt of more than one benefit to combine these benefits where practicable in a single payment. This is done both for the convenience of the beneficiary and for the administrative savings which result.

Benefits are paid by order books, orders payable or girocheques. The main method is through order books encashable at Post Offices. The Post Office as part of their general accounting system allocate 6 accounting groups to DHSS and within these groups all the separate and combined benefit payments are accommodated. Single totals are provided by the Post Office for all benefit encashments falling within each order book group and the apportionment of expenditure to the various benefits is based on estimates and statistical analysis. The total expenditure on Social Security benefits in 1978-79 was £15,286,876,580 of which £9,568,873,975 representing payments made on 3 groups of order books and £1,136,582,237 for payments made by girocheque or order payable have been statistically apportioned, in consultation with the Government Actuary as appropriate, as follows:

Vote 2	Vote 3	National Insurance Fund
£252,880,611	£1,454,993,568	£8,997,582,033

In the above account the apportioned expenditure of £252,880,611 together with a further £298,334,338 representing payments of benefits solely chargeable to Vote 2 has been allocated on the basis of statistical analysis and charged to subheads as follows:

	£		£
Subhead A1	162,428,563	C1	36,898,536
A2	92,523,436	D1	50,900,401
B1	162,023,433	F1	43,382,339
B2	3,058,241		

Because of delay in completion of final figures by postal authorities the sums brought to account in respect of order book encashments in 1978-79 include some estimated amounts; adjustment will be made in a subsequent account.

*Ex gratia Payments*

123 cases, totalling £75,688 of compensation for delay by the Department in awarding benefit.

*Notes contd.**Extra-statutory and Extra-regulatory Payments, etc.*

14 cases, totalling £19,591, of temporary allowances for widows of severely disabled civilian, Mercantile Marine and Polish pensioners, whose deaths have not been accepted as due to qualifying injuries or service.

40 cases, at an annual cost of £61,857, of pension for widows of civilian, Mercantile Marine and Polish pensioners whose deaths were not connected with their accepted war disablement but who had been receiving constant attendance allowances at the part-day rate or higher.

29 cases, totalling £10,029, of arrears of benefit to claimants whose applications were delayed through official error.

5 cases, totalling £1,025, of attendance allowance to claimants who had earlier satisfied the 6 months qualifying condition and who suffered a relapse within 2 years of the allowance having ceased because of improvement in their disability.

292 cases, totalling £109,427, of attendance allowance to compensate renal failure cases dialysing at home who lost entitlement as a result of the imperfections of the then existing legislation.

142 cases, totalling £1,420, of lump sum payments (1978 Christmas Bonus) to the above haemodialysis patients who, having lost entitlement to the qualifying benefit, received extra-statutory payments of attendance allowance for a day in the week commencing 4 December 1978.

10 cases, totalling £1,625, of non-contributory invalidity pension to certain housewives who lost benefit solely because of an amendment to the regulations.

*G. J. Otton*

Accounting Officer

15 October 1979

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

*Douglas Henley*

Comptroller and Auditor General

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**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 1979, compared with the sum granted, for expenditure by the Department of Health and Social Security on supplementary pensions and allowances 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 £
<b>PROGRAMME 12.3 SUPPLEMENTARY BENEFITS</b>						
A	2,505,000,000	320,000,000	2,185,000,000	2,324,498,189	306,955,820	2,017,542,369

**ACCOUNT**

Service	Grant £	Expenditure £	Expenditure compared with Grant	
			Less than Granted £	More than Granted £
<b>PROGRAMME 12.3</b>				
A1 Supplementary Pensions, &c.	800,000,000	806,172,780*	—	6,172,780
A2 Supplementary Allowances, &c.	1,704,999,990	1,518,325,409*	186,674,581	—
A3 Repayments to Local Authorities	10	—	10	—

EXPLANATION of the Causes of Variation between Expenditure and Grant

A2 Fewer claims than expected mainly from unemployed persons.

\* See Note on basis of charges to subheads.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
GROSS TOTAL	£ 2,505,000,000	2,324,498,189	186,674,591	6,172,780
	Estimated	Realised	Surplus of Gross Estimate over Expenditure 180,501,811	
<i>Deduct</i> AZ Appropriations in Aid	320,000,000	306,955,820	Deficiency of Appropriations in Aid realised 13,044,180	
NET TOTAL	£ 2,185,000,000	2,017,542,369	Net Surplus 167,457,631	
		Actual surplus to be surrendered	£167,457,631·93	

**Receipts**

	Estimated	Realised
	£	£
Receipts payable to Consolidated Fund	—	2,151·83

**Details of Receipts**

	Estimated	Realised
	£	£
(i) Receipts authorised to be used as Appropriations in Aid		
Refunds of overpayments	4,000,000	4,465,283
Recoveries from arrears of National Insurance benefits	34,000,000	29,332,567 (a)
Payments by liable relatives	30,500,000	33,028,745
Recoveries of rent rebates and allowances from local authorities	250,000,000	238,079,263
Other receipts	1,500,000	2,049,962
Total	£320,000,000	306,955,820
(ii) Receipt of other classes	—	£2,152

(a) Included in this figure is a provisional amount of £12 million representing Supplementary Benefit recovered under the provisions of regulations made under section 133(5) of the Social Security Act 1975.

**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† (36,360 cases)	3,258,179
Mistake by claimant (166,994 cases)	3,822,027
Other cases, mainly official error (203,349 cases)	4,632,505
Total	£11,712,711

†Prosecution was undertaken wherever appropriate and practicable.

Other cash losses	£
Apportioned share of National Giro's claim for reimbursement not supported by paid cheques	44,814
Unvouched payments (6 cases)	168
Claims abandoned (647 cases)	9,010
Other causes (22,614 cases)	652,417
Total Cash Lossses	<u>£12,419,120</u>

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

#### *Basis of charges to subheads*

The Social Security schemes administered by the Department of Health and Social Security involve the payment of over 20 different benefits financed either from the National Insurance Fund or from the Consolidated Fund through Class XII, Votes, 2, 3 and 4. It is neither practical nor would it be economical to keep detailed accounting records of the expenditure on each benefit; part of the total benefit expenditure is, therefore, allocated between National Insurance Fund benefits, and subheads of Votes, by estimates and statistical analysis methods. The main division of expenditure by this means is between those benefits financed from the National Insurance Fund and those from the Consolidated Fund and the statutory cover for accounting on the basis outlined above is provided in regulations made under section 133(6) of the Social Security Act 1975. It is also the policy of the Department of Health and Social Security where an individual is in receipt of more than one benefit to combine these benefits where practicable in a single payment. This is done both for the convenience of the beneficiary and for the administrative savings which result.

Benefits are paid by order books, orders payable or girocheques. The main method is through order books encashable at Post Offices. The Post Office as part of their general accounting system allocate 6 accounting groups to DHSS and within these groups all the separate and combined benefit payments are accommodated. Single totals are provided by the Post Office for all benefit encashments falling within each order book group and the apportionment of expenditure to the various benefits is based on estimates and statistical analysis. The total expenditure on Social Security benefits in 1978-79 was £15,286,876,580 of which £9,568,873,975, representing payments made on 3 groups of order books, and £1,136,582,237 for payments made by girocheque or order payable have been statistically apportioned, in consultation with the Government Actuary as appropriate, as follows:

Vote 2	Vote 3	National Insurance Fund
£252,880,611	£1,454,993,568	£8,997,582,033

In the above account all the expenditure charged to subheads A1 and A2 has been apportioned on a statistical basis.

Because of delay in completion of final figures by postal authorities, the sums brought to account in respect of order book encashments in 1978-79 include some estimated amounts; adjustment will be made in a subsequent account.

#### *Ex gratia Payments*

22 cases totalling £1,984

#### *Extra-statutory Payments*

When DHSS local office services are not available to the public there are arrangements for local authorities to make payment in cases of urgent need on behalf of the Department. It is estimated that such payments made during the year amounted to £7,085.

*Securities held at 31 March 1979*

£1,000 Birmingham District Council Bond at cost

£1,000

*G. J. Otton*

Accounting Officer

15 October 1979

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

*Douglas Henley*

Comptroller and Auditor General

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## 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 1979, compared with the sum granted, for expenditure by the Department of Health and Social Security on child 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 £
<b>PROGRAMME 12.4 FAMILY BENEFITS</b>						
A	1,805,000,000	300,000	1,804,700,000	1,797,971,165	196,038	1,797,775,127
B	26,000,000	5,000	25,995,000	23,861,535	9,501	23,852,034
Total	<u>£1,831,000,000</u>	<u>305,000</u>	<u>1,830,695,000</u>	<u>1,821,832,700</u>	<u>205,539</u>	<u>1,821,627,161</u>

## ACCOUNT

Service	Grant £	Expenditure £	Expenditure compared with Grant	
			Less than Granted £	More than Granted £
<b>PROGRAMME 12.4</b>				
<b>SECTION A</b>				
<b>CHILD BENEFIT</b>				
A1 Child Benefit				
<i>Original</i>	1,615,000,000			
<i>Supplementary</i>	<u>190,000,000</u>			
	1,805,000,000	1,797,971,165*	7,028,835	—
<b>SECTION B</b>				
<b>FAMILY INCOME SUPPLEMENTS</b>				
B1 Family Income Supplements	26,000,000	23,861,535*	2,138,465	—

Service	£	Grant £	Expenditure £	Expenditure compared with Grant	
				Less than Granted £	More than Granted £
<b>GROSS TOTAL</b>					
<i>Original</i>	1,641,000,000				
<i>Supplementary</i>	190,000,000				
	<u>£</u>	1,831,000,000	1,821,832,700	9,167,300	—
		Estimated	Realised	Surplus of Gross Estimate over Expenditure 9,167,300	
<i>Deduct</i>				Deficiency of Appropriations in Aid realised	
Z Appropriations in Aid		305,000	205,539	99,461	
<b>NET TOTAL</b>					
<i>Original</i>	1,640,695,000				
<i>Supplementary</i>	190,000,000				
	<u>£</u>	1,830,695,000	1,821,627,161	Net Surplus	9,067,839
		Actual surplus to be surrendered		<u>£9,067,839.40</u>	

\*See note on basis of charges to subheads.

#### Receipts

Receipts authorised to be used as Appropriations in Aid

	Estimated	Realised
	£	£
<b>Subhead AZ</b>		
Refunds of overpayments	£300,000	196,038 (a)
<b>Subhead BZ</b>		
Refunds of overpayments	£5,000	9,501 (b)
<b>Total</b>	<u>£305,000</u>	<u>205,539</u>

(a) Fewer receipts from EEC countries.

(b) More recoveries than expected.



**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† (1,009 cases)	47,609
Mistake by claimant (48,725 cases)	357,791
Other causes, mainly official error (3,643 cases)	111,773
<b>Total</b>	<b>517,173</b>
Other cash losses	
Apportioned share of National Giro's claim for reimbursement not supported by paid cheques	219
<b>Total Cash Losses</b>	<b>£517,392</b>

†Prosecution was undertaken wherever appropriate and practicable.

**Notes***Basis of charges to subheads*

The Social Security schemes administered by the Department of Health and Social Security involve the payment of over 20 different benefits financed either from the National Insurance Fund or from the Consolidated Fund through Class XII, Votes 2, 3 and 4. It is neither practical nor would it be economical to keep detailed accounting records of the expenditure on each of the individual benefits and total benefit expenditure is allocated to individual National Insurance Fund benefits or subheads of Votes by the employment of statistical analysis methods. Benefits charged in the above account are paid by order books, orders payable or girocheques. The main method is through order books encashable at Post Offices. Although Child Benefit and Family Income Supplements are paid on separate order books the Post Office, as part of their general accounting system, account for the total payments within one accounting group and provide a single total of encashments. This total, £1,797 million, together with payments made by other means has been apportioned on a statistical basis between subheads A1 and B1.

Because of delay in completion of final figures by postal authorities, the sums brought to account in respect of order book encashment in 1978-79 include some estimated amounts; adjustment will be made in a subsequent account.

*Ex gratia Payments*

69 *ex gratia* payments totalling £4,866 were made during the year to single non-parent families presently ineligible for Child Benefit (Increase). Similar payments totalling £1,515 were made to 62 cases in 1977-78 and £3,516 to 56 cases in 1976-77.

*Extra-statutory Payments*

Extra-statutory payments totalling £147 were made to 4 claimants who had lost title to benefit because of misdirection or inadequate direction by the Department.

G. J. Otton  
Accounting Officer

15 October 1979

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

Douglas Henley  
Comptroller and Auditor General

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

SUMMARY OF PROGRAMME OUTTURN, and the ACCOUNT of the sum expended, in the year ended 31 March 1979, compared with the sum granted, for expenditure by the Department of Health and Social Security on administration 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 £
<b>PROGRAMME 12.6 ADMINISTRATION AND MISCELLANEOUS SERVICES</b>						
A	581,380,000	277,559,000	303,821,000	579,733,679	277,668,374	302,065,305
B	1,282,000	380,000	902,000	1,223,627	444,860	778,767
Total	<u>£582,662,000</u>	<u>277,939,000</u>	<u>304,723,000</u>	<u>580,957,306</u>	<u>278,113,234</u>	<u>*302,844,072</u>

\* This figure is £174,234 less than the net total of expenditure on the Appropriation Account, being the difference between the Appropriations in Aid realised (£278,113,234) and those authorised to be applied (£277,939,000).

**ACCOUNT**

Service	Grant £	Expenditure £	Expenditure compared with Grant	
			Less than Granted £	More than Granted £
<b>PROGRAMME 12.6</b>				
<b>SECTION A</b>				
<b>ADMINISTRATION</b>				
A1 Salaries, &c.				
<i>Original</i>	347,100,000			
<i>Supplementary</i>	32,500,000			
<i>Supplementary</i>	2,900,000			
	<u>382,500,000</u>	384,665,357	—	2,165,357

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
A2 General Administrative Expenses				
<i>Original</i>	34,980,000			
<i>Supplementary</i>	356,928			
	35,336,928	33,475,197	1,861,731	—
A3 Telecommunications Services				
<i>Original</i>	10,740,000			
<i>Less Supplementary</i>	500,000			
	10,240,000	9,266,748	973,252	—
A4 Agency Charges				
<i>Original</i>	142,540,000			
<i>Supplementary</i>	750,000			
	143,290,000	143,171,052	118,948	—
A5 Commissioner, Referees, Tribunals, Medical Boards, &c.				
<i>Original</i>	9,920,000			
<i>Supplementary</i>	1,000			
	9,921,000	9,064,424	856,576	—
A6 Advisory Committees and Councils				
<i>Original</i>	16,000			
<i>Supplementary</i>	2,000			
	18,000	20,232	—	2,232
A7 Occupational Pensions Board	20,000	16,598	3,402	—
A8 International Subscription				
<i>Original</i>	48,000			
<i>Supplementary</i>	6,072			
	54,072	54,071	1	—
<b>SECTION B</b>				
<b>MISCELLANEOUS SERVICES</b>				
B1 Polish Hostel				
<i>Original</i>	247,000			
<i>Supplementary</i>	15,000			
	262,000	263,525	—	1,525
B2 Reception Centres, Re-establishment Centres, &c.				
<i>Original</i>	1,000,000			
<i>Supplementary</i>	20,000			
	1,020,000	960,102	59,898	—

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

1978-79, Class XII, Vote 5

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
<b>GROSS TOTAL</b>				
<i>Original</i>	546,611,000			
<i>Supplementary</i>	1,000			
<i>Supplementary</i>	33,250,000			
<i>Supplementary</i>	2,800,000			
	<u>£ 582,662,000</u>	580,957,306	3,873,808	2,169,114
		<u>Estimated</u>		
<b>Z</b>		<u>Applied</u>		
<i>Deduct Appropriations in Aid</i>				
<i>Original</i>	262,639,000			
<i>Supplementary</i>	12,600,000			
<i>Supplementary</i>	2,700,000			
	<u>277,939,000</u>	277,939,000		
<b>NET TOTAL</b>				
<i>Original</i>	283,972,000			
<i>Supplementary</i>	1,000			
<i>Supplementary</i>	20,650,000			
<i>Supplementary</i>	100,000			
	<u>£ 304,723,000</u>	303,018,306		
				<u>Surplus</u>
				1,704,694
		Actual surplus to be surrendered		<u>£1,704,694·06</u>

	Estimated	Realised
	£	£
<b>Receipts</b>		
Receipts payable to Consolidated Fund		
(i) Receipts of classes authorised to be used as Appropriations in Aid	277,939,000	278,113,233·62
(ii) Receipts of other classes	45,000	73,259·32
<b>Total</b>	<u>£277,984,000</u>	<u>278,186,492·94</u>
Appropriated in aid		277,939,000·00
Payable separately to Consolidated Fund		<u>£247,492·94</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	261,737,000	261,737,000
Amount set aside for the cost of collection of the sum allocated to the National Health Service	3,961,000	3,961,000
Amount retained for the cost of collection of the sum allocated to the Redundancy Fund and Maternity Pay Fund	825,000	825,000
Amount retained for the cost of collection of the sum allocated for the surcharge on secondary Class I contributions	8,501,000	8,501,000
Departmental expenses recovered in respect of agency services	1,940,000	1,982,078
Miscellaneous	595,000	662,296 (a)
	<u>£277,559,000</u>	<u>277,668,374</u>
Subhead BZ		
Payments by residents and other receipts in respect of Polish Hostel	120,000	120,898
Payments by residents and other receipts in respect of Reception and Re-establishment Centres	260,000	323,962 (a)
	<u>£380,000</u>	<u>444,860</u>
Total	<u>£277,939,000</u>	<u>278,113,234</u>
(ii) Receipts of other classes		
Miscellaneous	£45,000	73,259
(a) Higher receipts than expected.		

**Losses Statement**

<i>Summary</i>	£
Cash losses due to theft, fraud or arson, of which £6,753 has been borne on the Vote for Supplementary Benefits* (54 cases)	10,796
Cash losses due to overpayments of salaries, wages and allowances, etc. (446 cases)	29,054
Cash losses— apportioned share of National Giro's claim for reimbursement not supported by paid cheques	1,505
Cash losses due to other causes (52 cases)	384
Total Cash Losses	<u>£41,739</u>
Claims abandoned (2,629 cases)	<u>£98,094</u>
Stores losses due to theft, fraud, arson or sabotage, etc. *(9 cases)	1,400
Stores losses due to other causes (21 cases)	636
Total Stores Losses	<u>£2,036</u>

\* Prosecution was undertaken wherever appropriate and practicable.

**Losses Statement contd.**

*Details*

Cash losses due to theft, fraud or arson	£
Losses resulting from fraudulent encashment of benefit order books stolen in transit to a local office of the Department	4,869
Losses resulting from the encashment of forged benefit order books	2,071
Losses resulting from the fraudulent encashment of benefit order books and giro-cheques stolen from local offices of the Department	1,259
Cash losses due to overpayment of salaries, wages and allowances, etc.	
Incorrect payment to staff of compensation for travelling in off-duty hours	1,089
Claims abandoned	
Prosecution costs awarded proved to be irrecoverable (2,628 cases)	49,653
Claim for the cost of staff engaged on an abortive computer project failed because the company supplying the equipment went into liquidation and had no assets (of this it is estimated £2,900 was borne on Class XIV, Vote 1 and £1,700 on Class XIV, Vote 2 in earlier years)	48,441

**Notes**

*Ex gratia Payments*

644 cases totalling £18,669, including the following payments of £1,000 or more:

2 compensation payments amounting to £3,762 to officers of the Department injured at work.

One compensation payment of £1,500 resulting from incorrect advice on retirement pension entitlement.

*Loans outstanding at 31 March 1979*

Loans to staff restaurants (£5,225 remitted during year) £4,463

*Other Note*

Of the total losses recorded in this Account £85,196 was the proportion borne on the National Insurance Fund.

*Patrick Nairne*

Accounting Officer

12 October 1979

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

*Douglas Henley*

Comptroller and Auditor General

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**CLASS XIII**

**OTHER PUBLIC SERVICES**

## CLASS XIII:

Page	No. of Vote	SERVICE	Estimated Gross Expenditure	Authorised Appropriations in Aid	Supply Grant
			£	£	£
170	1	Parliament and Privy Council: House of Lords	3,229,000	35,000	3,194,000
173	2	Parliament and Privy Council: House of Commons	20,451,000	61,000	20,390,000
176	3	Parliament and Privy Council: Privy Council Office	304,000	4,000	300,000
178	4	Economic and Financial Administration: Treasury	41,502,000	1,043,000	40,459,000
183	5	Economic and Financial Administration: Exchequer and Audit Department	4,820,000	970,000	3,850,000
185	6	Economic and Financial Administration: Customs and Excise	175,758,000	10,720,000	165,038,000
189	7	Economic and Financial Administration: Inland Revenue	395,244,000	19,747,000	375,497,000
193	8	Economic and Financial Administration: Driver and Vehicle Licensing	49,349,000	2,570,000	46,779,000
197	9	Economic and Financial Administration: National Debt Office	271,000	270,000	1,000
199	10	Economic and Financial Administration: Public Works Loan Commission	190,000	188,000	2,000
201	11	Economic and Financial Administration: Department for National Savings	81,379,000	46,003,000	35,376,000
204	12	Central Management of the Civil Service, &c.	23,598,000	1,051,000	22,547,000
213	13	Records, Registrations and Surveys: Public Record Office	2,047,000	350,000	1,697,000
215	14	Records, Registrations and Surveys: Scottish Record Office	624,510	156,510	468,000
217	15	Records, Registrations and Surveys: Office of Population Censuses and Surveys	13,590,000	3,815,000	9,775,000
220	16	Records, Registrations and Surveys: Registrar General's Office, Scotland	1,776,000	394,000	1,382,000
222	17	Records, Registrations and Surveys: Land Registry	27,160,000	27,158,000	2,000
225	18	Records, Registrations and Surveys: Department of the Registers of Scotland	2,125,000	2,123,000	2,000
227	19	Records, Registrations and Surveys: Charity Commission	1,752,200	200	1,752,000
229	20	Records, Registrations and Surveys: Ordnance Survey	22,777,000	11,699,000	11,078,000
232	21	Other Services: Cabinet Office	4,696,500	8,500	4,688,000
234	22	Other Services: Scottish Office	45,634,000	1,058,000	44,576,000
237	23	Other Services: Welsh Office	16,583,000	595,000	15,988,000
240	24	Other Services: Home Broadcasting and Wireless Telegraphy	335,717,100	1,887,100	333,830,000
244	25	Other Services: Office of the Parliamentary Commissioner and Health Service Commissioners	699,000	—	699,000



**OTHER PUBLIC 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
£	£	£	£	£	£	£	
3,041,376	35,000	3,006,376	187,624	—	187,624	10,633·41	1
17,546,940	61,000	17,485,940	2,904,060	—	2,904,060	10,435·42	2
295,738	4,000	291,738	8,262	—	8,262	5,832·15	3
40,510,505	1,043,000	39,467,505	991,495	—	991,495	103,678·51	4
4,718,288	970,000	3,748,288	101,712	—	101,712	144,119·75	5
173,778,003	10,720,000	163,058,003	1,979,997	—	1,979,997	261,503·79	6
393,039,757	19,747,000	373,292,757	2,204,243	—	2,204,243	131,429·16	7
48,706,357	2,570,000	46,136,357	642,643	—	642,643	1,731,937·86	8
267,431	267,431	—	3,569	2,569	1,000	14,375·17	9
181,672	181,672	—	8,328	6,328	2,000	74,541·02	10
79,859,689	44,987,756	34,871,933	1,519,311	1,015,244	504,067	22,355·95	11
23,296,202	1,051,000	22,245,202	301,798	—	301,798	116,645·97	12
1,983,248	350,000	1,633,248	63,752	—	63,752	112,109·12	13
614,606	156,510	458,096	9,904	—	9,904	9,862·13	14
13,296,430	3,776,835	9,519,595	293,570	38,165	255,405	15,289·61	15
1,672,720	394,000	1,278,720	103,280	—	103,280	31,159·38	16
26,069,208	26,069,208	—	1,090,792	1,088,792	2,000	12,734,380·14	17
2,071,912	2,071,912	—	53,088	51,088	2,000	1,054,860·26	18
1,746,140	200	1,745,940	6,060	—	6,060	262·47	19
22,482,664	11,699,000	10,783,664	294,336	—	294,336	243,600·36	20
4,687,338	8,500	4,678,838	9,162	—	9,162	972·85	21
44,626,512	1,005,270	43,621,242	1,007,488	52,730	954,758	15,360·67	22
14,881,971	553,123	14,328,848	1,701,029	41,877	1,659,152	769·45	23
335,613,722	1,887,100	333,726,622	103,378	—	103,378	185,075·87	24
685,574	—	685,574	13,426	—	13,426	—	25

CLASS XIII:

Page	No. of Vote	SERVICE	Estimated Gross Expenditure	Authorised Appropriations in Aid	Supply Grant
			£	£	£
245	26	Other Services: Public Trustee	1,932,000	1,930,000	2,000
247	27	Other Services: Irish Land Purchases	295,000	—	295,000
248	28	Other Services: Charities (Transitional Relief)	164,000	—	164,000
249	29	Other Services: Repayments to the Contingencies Fund	322,000	—	322,000
		Total	£ 1,273,989,310	133,836,310	1,140,153,000

**OTHER PUBLIC SERVICES contd.**

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
£	£	£	£	£	£	£	
1,929,693	1,929,693	—	2,307	307	2,000	661,541·59	26
289,145	—	289,145	5,855	—	5,855	—	27
85,093	—	85,093	78,907	—	78,907	—	28
321,909	—	321,909	91	—	91	—	29
1,258,299,843	131,539,210	1,126,760,633	15,689,467	2,297,100		17,692,732·06	
Total amount to be surrendered					£	13,392,367	
Actual total amount to be surrendered						£13,392,367·82	

**PARLIAMENT AND PRIVY COUNCIL: HOUSE OF LORDS**

SUMMARY OF PROGRAMME OUTTURN, and the ACCOUNT of the sum expended, in the year ended 31 March 1979, 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 £
<b>PROGRAMME 13.1 PARLIAMENT AND PRIVY COUNCIL</b>						
A	3,229,000	35,000	3,194,000	3,041,376	41,106	*3,000,270

\* This figure is £6,106 less than the net total of expenditure on the Appropriation Account, being the difference between the Appropriations in Aid realised (£41,106) and those authorised to be applied (£35,000).

**ACCOUNT**

Service	Grant £	Expenditure £	Expenditure compared with Grant	
			Less than Granted £	More than Granted £
<b>PROGRAMME 13.1</b>				
A1 Expenses of Peers	807,000	625,039	181,961	—
A2 Houses of Lords Offices	1,178,000	1,263,796	—	85,796
A3 Retired Allowances, &c.	177,000	157,125	19,875	—
A4 Police				
<i>Original</i>	739,000			
<i>Supplementary</i>	198,000			
	937,000	865,416	71,584	—
A5 Refreshment Department				
<i>Supplementary</i>	130,000	130,000	—	—

EXPLANATION of the Causes of Variation between Expenditure and Grant

- A1 There were fewer sittings than anticipated.
- A3 Provision for contingencies not wholly required.

Service	£	Grant £	Expenditure £	Expenditure compared with Grant	
				Less than Granted £	More than Granted £
<b>GROSS TOTAL</b>					
<i>Original</i>	2,901,000				
<i>Supplementary</i>	328,000				
	<u>£</u>	3,229,000	3,041,376	273,420	85,796
		<u>Estimated</u>	<u>Applied</u>		
<i>Deduct</i>					
AZ Appropriations in Aid	32,000				
<i>Original</i>	32,000				
<i>Supplementary</i>	3,000				
	<u>£</u>	35,000	35,000		
<b>NET TOTAL</b>					
<i>Original</i>	2,869,000				
<i>Supplementary</i>	325,000				
	<u>£</u>	3,194,000	3,006,376		
				Surplus 187,624	
				<u>£187,623·76</u>	
			Actual surplus to be surrendered		

**Receipts**

Receipts payable to Consolidated Fund	Estimated	Realised
	£	£
(i) Receipts of classes authorised to be used as Appropriations in Aid	35,000	41,105·85
(ii) Receipts of other classes	4,263	4,527·56
Total	<u>£39,263</u>	<u>45,633·41</u>
Appropriated in aid		35,000·00
Payable separately to Consolidated Fund		<u>£10,633·41</u>

**Details of Receipts**

	Estimated	Realised
	£	£
(i) Receipts of classes authorised to be used as Appropriations in Aid		
Judicial Proceedings, Private Bills, Taxation of Costs, fees, etc.	15,000	20,058 (a)
Contributions in respect of widows', etc., pensions	20,000	21,048
Total	<u>£35,000</u>	<u>41,106</u>
(ii) Receipts of other classes		
Transfer values	<u>£4,263</u>	<u>4,528</u>

(a) Miscellaneous receipts and fees on Private Bills were higher than expected.

*Peter Henderson*  
Clerk of the Parliaments  
Accounting Officer

27 September 1979

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

*Douglas Henley*  
Comptroller and Auditor General

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PARLIAMENT AND PRIVY COUNCIL: HOUSE OF COMMONS

SUMMARY OF PROGRAMME OUTTURN, and the ACCOUNT of the sum expended, in the year ended 31 March 1979, 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
	£	£	£	£	£	£
<b>PROGRAMME 13.1 PARLIAMENT AND PRIVY COUNCIL</b>						
A	20,451,000	61,000	20,390,000	17,546,940	66,784	*17,480,156

\* This figure is £5,784 less than the net total of expenditure on the Appropriation Account, being the difference between the Appropriations in Aid realised (£66,784) and those authorised to be applied (£61,000).

ACCOUNT

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
<b>PROGRAMME 13.1</b>				
A1 House of Commons				
<i>Original</i>	10,859,000			
<i>Supplementary</i>	993,000			
	11,852,000	11,543,907	308,093	—
A2 Department of the Clerk of the House				
<i>Original</i>	1,194,000			
<i>Supplementary</i>	170,000			
	1,364,000	1,271,486	92,514	—
A3 Department of the Speaker				
<i>Original</i>	730,000			
<i>Supplementary</i>	16,000			
	746,000	707,925	38,075	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
A4 Department of the Serjeant at Arms <i>Original</i> 828,000 <i>Supplementary</i> 73,000	901,000	889,182	11,818	—
A5 Department of the Library <i>Original</i> 556,000 <i>Supplementary</i> 50,000	606,000	604,451	1,549	—
A6 Administration Department <i>Original</i> 1,172,000 <i>Less Supplementary</i> 46,000	1,126,000	974,196	151,804	—
A7 Refreshment Department <i>Original</i> 1,240,000 <i>Supplementary</i> 1,268,000	2,508,000	294,667	2,213,333	—
A8 Members' Fund (Grant in Aid)	15,000	15,000	—	—
A9 Retired Allowances, &c. <i>Original</i> 354,000 <i>Supplementary</i> 42,000	396,000	380,710	15,290	—
A10 Police <i>Original</i> 739,000 <i>Supplementary</i> 198,000	937,000	865,416	71,584	—
<b>GROSS TOTAL</b>				
<i>Original</i> 17,687,000 <i>Supplementary</i> 2,764,000	20,451,000	17,546,940	2,904,060	—
	<b>Estimated</b>	<b>Applied</b>		
<i>Deduct</i> AZ Appropriations in Aid <i>Original</i> 65,000 <i>Less Supplementary</i> 4,000	61,000	61,000		
<b>NET TOTAL</b>				
<i>Original</i> 17,622,000 <i>Supplementary</i> 2,768,000	20,390,000	17,485,940		<b>Surplus</b> 2,904,060
				<b>£2,904,060·14</b>

Actual surplus to be surrendered

EXPLANATION of the Causes of Variation between Expenditure and Grant

- A6 Shortfall on charges for official paid stationery.
- A7 Authority for payments withheld pending consideration of the future of the Refreshment Department.



<b>Receipts</b>		
Receipts payable to Consolidated Fund	Estimated	Realised
	£	£
(i) Receipts of classes authorised to be used as Appropriations in Aid	61,000	66,784·13
(ii) Receipts of other classes	1,488	4,651·29
<b>Total</b>	<b>£62,488</b>	<b>71,435·42</b>
Appropriated in aid		61,000·00
Payable separately to Consolidated Fund		£10,435·42

<b>Details of Receipts</b>		
	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.	2,500	2,888 (a)
Contributions in respect of widows', etc., pensions	44,000	47,493
Contributions from Parliamentary Contributory Pension Fund, etc., towards staff costs	14,000	15,575 (b)
Miscellaneous	500	828
<b>Total</b>	<b>£61,000</b>	<b>66,784</b>
(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 1978-79	—	— (c)
Transfer values	—	3,163
<b>Total</b>	<b>£1,488</b>	<b>4,651</b>

- (a) Amount of fees depends on the number of Bills, etc., deposited which cannot be closely anticipated.  
 (b) Staff costs were greater than anticipated due to the increases in rates of pay of the staff involved.  
 (c) No profits were made by the Refreshment Department in the year.

**Notes**

*Loan outstanding at 31 March 1979*

Loan to Refreshment Department £23,333

*Other Notes*

Subheads A1 and A8. The Accounts of the Parliamentary Contributory Pension Fund and House of Commons Members' Fund are published separately as White Papers.  
 Subhead A7. The Accounts of the Refreshment Department are published separately by the Select Committee on House of Commons (Services).

*George Thomas*  
 Speaker

*C. A. S. S. Gordon*  
 Accounting Officer

29 October 1979

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

*Douglas Henley*  
 Comptroller and Auditor General

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**PARLIAMENT AND PRIVY COUNCIL: PRIVY COUNCIL OFFICE**

SUMMARY OF PROGRAMME OUTTURN, and the ACCOUNT of the sum expended, in the year ended 31 March 1979, 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 £
<b>PROGRAMME 13.1 PARLIAMENT AND PRIVY COUNCIL</b>						
A	<u>304,000</u>	<u>4,000</u>	<u>300,000</u>	<u>295,838</u>	<u>9,832</u>	<u>*286,006</u>

\* This figure is £5,832 less than the net total of expenditure on the Appropriation Account, being the difference between the Appropriations in Aid realised (£9,832) and those authorised to be applied (£4,000).

**ACCOUNT**

Service	Grant £	Expenditure £	Expenditure compared with Grant	
			Less than Granted £	More than Granted £
<b>PROGRAMME 13.1</b>				
A1 Privy Council Office	304,000	295,838	8,162	—
	<u>Estimated</u>	<u>Applied</u>		
<i>Deduct</i> AZ Appropriations in Aid	4,000	4,000		
<b>NET TOTAL</b>	£ 300,000	291,838	<b>Surplus 8,162</b>	
	Actual surplus to be surrendered		<u>£8,162.33</u>	

**Receipts**

	Estimated	Realised
	£	£
Receipts authorised to be used as Appropriations in Aid (Judicial Fees)	4,000	9,832·15 (a)
Appropriated in aid		4,000·00
Payable separately to Consolidated Fund		£5,832·15

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

*N. E. Leigh*  
Accounting Officer

21 September 1979

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

*Douglas Henley*  
Comptroller and Auditor General

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**ECONOMIC AND FINANCIAL ADMINISTRATION: TREASURY**

SUMMARY OF PROGRAMME OUTTURN, and the ACCOUNT of the sum expended, in the year ended 31 March 1979, compared with the sum granted, for expenditure by the Treasury on the management of the economy, exchange control and UK coinage 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 £
<b>PROGRAMME 13.1 PARLIAMENT AND PRIVY COUNCIL</b>						
A	1,587,989	—	1,587,989	1,580,989	—	1,580,989
<b>PROGRAMME 13.2 ECONOMIC AND FINANCIAL ADMINISTRATION</b>						
B	9,858,000	118,000	9,740,000	9,725,945	141,708	9,584,237
C	28,591,000	—	28,591,000	27,730,193	—	27,730,193
<b>PROGRAMME 13.6 OTHER SERVICES</b>						
D	1,465,011	925,000	540,011	1,473,378	960,527	512,851
Total	<u>£41,502,000</u>	<u>1,043,000</u>	<u>40,459,000</u>	<u>40,510,505</u>	<u>1,102,235</u>	<u>*39,408,270</u>

\* This figure is £59,235 less than the net total expenditure on the Appropriation Account, being the difference between the Appropriations in Aid realised (£1,102,235) and those authorised to be applied (£1,043,000).

ACCOUNT

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
<b>PROGRAMME 13.1</b>				
<b>SECTION A</b>				
GRANTS IN AID TO THE CIVIL LIST AND TO PARLIAMENTARY BODIES				
A1 Grant to the Royal Trustees*	1,040,000	1,040,000	—	—
A2 Grants to Parliamentary Bodies				
<i>Original</i> 444,700				
<i>Supplementary</i> 100,000				
<i>Supplementary</i> 3,289				
	547,989	540,989	7,000	—
<b>PROGRAMME 13.2</b>				
<b>SECTION B</b>				
MANAGEMENT OF THE ECONOMY				
B1 Treasury Administration	7,214,000	7,215,540	—	1,540
B2 National Economic Development Council				
<i>Original</i> 2,368,000				
<i>Less Supplementary</i> 9,000				
<i>Less Supplementary</i> 40,000				
	2,319,000	2,207,810	111,190	—
B3 United Kingdom Treasury & Supply Delegation in the USA				
<i>Original</i> 337,000				
<i>Less Supplementary</i> 62,000				
	275,000	280,755	—	5,755
B4 Trades Union Congress (Grant in Aid)				
<i>Supplementary</i> 10,000				
<i>Supplementary</i> 40,000				
	50,000	21,840	28,160	—
<b>SECTION C</b>				
EXCHANGE CONTROL & UK COINAGE				
C1 Exchange Control				
<i>Original</i> 12,926,000				
<i>Supplementary</i> 149,000				
	13,075,000	13,074,943	57	—

EXPLANATION of the Causes of Variation between Expenditure and Grant

B4 Costs incurred in holding conferences on industrial strategy were less than expected.

\* See also appended statement.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
C2 UK coinage†				
<i>Original</i>	11,524,000			
<i>Supplementary</i>	3,992,000			
	15,516,000	14,655,250	860,750	—
<b>PROGRAMME 13.6</b>				
<b>SECTION D</b>				
<b>OTHER SERVICES</b>				
D1 Services provided on behalf of several departments	767,000	787,934	—	20,934
D2 Exchequer Office, Scotland	261,000	266,197	—	5,197
D3 Honours and Dignities				
<i>Original</i>	353,530			
<i>Less Supplementary</i>	5,289			
	348,241	330,477	17,764	—
D4 Chequers Trust (Grant in Aid)	88,770	88,770	—	—
<b>GROSS TOTAL</b>				
<i>Original</i>	37,324,000			
<i>Supplementary</i>	1,000			
<i>Supplementary</i>	100,000			
<i>Supplementary</i>	4,077,000			
	£ 41,502,000	40,510,505	1,024,921	33,426
		<u>Estimated</u>		
Z <i>Deduct</i> Appropriations in Aid		<u>Applied</u>		
<i>Original</i>	943,000			
<i>Supplementary</i>	100,000			
	1,043,000	1,043,000		
<b>NET TOTAL</b>				
<i>Original</i>	36,381,000			
<i>Supplementary</i>	1,000			
<i>Supplementary</i>	100,000			
<i>Supplementary</i>	3,977,000			
	£ 40,459,000	39,467,505		
			<u>Surplus</u>	
			991,495	
			<u>£991,494.71</u>	
		Actual surplus to be surrendered		

† The Royal Mint Trading Fund Accounts are published separately as a White Paper.

<b>Receipts</b>	Estimated	Realised
Receipts payable to Consolidated Fund	<u>£</u>	<u>£</u>
(i) Receipts of classes authorised to be used as Appropriations in Aid	1,043,000	1,102,234·80
(ii) Receipts of other classes	—	44,443·71
<b>Total</b>	<u>£1,043,000</u>	<u>1,146,678·51</u>
Appropriated in aid		1,043,000·00
Payable separately to Consolidated Fund		<u>£103,678·51</u>

<b>Details of Receipts</b>	Estimated	Realised
	<u>£</u>	<u>£</u>
(i) Receipts of classes authorised to be used as Appropriations in Aid		
Subhead BZ		
Miscellaneous receipts	<u>118,000</u>	<u>141,708 (a)</u>
Subhead DZ		
Doorkeeping expenses (Subhead D1)	198,200	198,200
Exchequer Office, Scotland: fees for registration of companies and business names (Subhead D2)	700,000	724,388
Other receipts	26,800	37,939 (b)
	<u>£925,000</u>	<u>960,527</u>
<b>Total</b>	<u>£1,043,000</u>	<u>1,102,235</u>
(ii) Receipts of other classes		
Fine for Exchange Control offence - Exchange Control Act 1947	—	10,850
Compensation for coins lost in transit	—	2,407
Refunded commission on sales of Jubilee Crowns	—	12,904
Value of metal recovered by Royal Mint from coins withdrawn	—	7,931
One per cent of face value of UK proof coins sold during 1977-78	—	2,962
Contribution to the cost of the IMF/IBRD Study of Staff Remuneration	—	7,390
<b>Total</b>		<u>£44,444</u>

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

**Notes**

*Ex gratia Payments*

5 cases £5,582

*Details*

Compensation paid to two Stipendiary Magistrates in respect of incorrect abatement of salary in respect of a pension arising from previous public office (£1,860 and £1,580) £3,440

Notes contd.

Shares held at 31 March 1979

25 Capital Shares in Suez Finance Company, estimated market value at 31 March 1979 £1,000

Statement showing the amount of stamp duty remitted by direction of the Treasury in the year ended 31 March 1979

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	£ 169,309
On deeds and other instruments for public departments	168,103

The stamp duties were paid from the Contingencies Fund and included in the amount voted in 1979-80 for Repayments to the Contingencies Fund.

Douglas Wass

Accounting Officer

8 October 1979

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

Douglas Henley

Comptroller and Auditor General

SUBHEAD A1 GRANT TO THE ROYAL TRUSTEES

The grant of £1,040,000 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:

	<i>To supplement expenditure in</i>		
	1978 £	1979 £	Total £
The Queen's Civil List	209,225	562,025	771,250
HM Queen Elizabeth, The Queen Mother	65,000	20,000	85,000
HRH The Prince Philip Duke of Edinburgh	23,500	7,125	30,625
HRH The Princess Anne, Mrs Mark Philips	21,250	6,250	27,500
HRH The Princess Margaret, Countess of Snowdon	19,000	6,000	25,000
HRH Princess Alice, Duchess of Gloucester	8,750	2,500	11,250
Other Members of the Royal Family: (a)			
HRH The Duke of Gloucester	21,250	6,000	27,250
HRH The Duke of Kent	21,750	6,250	28,000
HRH Princess Alexandra, the Hon Mrs Angus Ogilvy	25,000	7,500	32,500
HRH Princess Alice, Countess of Athlone	1,250	375	1,625
<b>Total</b>	<b>£415,975</b>	<b>624,025</b>	<b>1,040,000</b>

(a) A sum of £165,500 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 1978. This receipt covered the supplements of £69,250 shown here, £11,250 paid in financial year 1977-78, 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  
8 October 1979



**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 1979, 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 £
<b>PROGRAMME 13.2 ECONOMIC AND FINANCIAL ADMINISTRATION</b>						
A	4,820,000	970,000	3,850,000	4,718,288	1,114,120	*3,604,168

\* This figure is £144,120 less than the net total of expenditure on the Appropriation Account, being the difference between the Appropriations in Aid realised (£1,114,120) and those authorised to be applied (£970,000).

**ACCOUNT**

Service	Grant £	Expenditure £	Expenditure compared with Grant	
			Less than Granted £	More than Granted £
<b>PROGRAMME 13.2</b>				
A1 Exchequer and Audit Department				
<i>Original</i>	4,607,000			
<i>Supplementary</i>	210,000			
	4,817,000	4,715,714	101,286	—
A2 International Subscription	3,000	2,574	426	—

ACCOUNT

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
<b>GROSS TOTAL</b>				
<i>Original</i>	4,610,000			
<i>Supplementary</i>	210,000			
	<u>4,820,000</u>	4,718,288	101,712	—
	Estimated	Applied		
<i>Deduct</i>				
AZ Appropriations in Aid				
<i>Original</i>	860,000			
<i>Supplementary</i>	110,000			
	<u>970,000</u>	970,000		
<b>NET TOTAL</b>				
<i>Original</i>	3,750,000			
<i>Supplementary</i>	100,000			
	<u>£ 3,850,000</u>	3,748,288		
			Surplus	
			101,712	
			<u>£101,712·07</u>	
		Actual surplus to be surrendered		

Receipts

	Estimated	Realised
	£	£
Receipts authorised to be used as Appropriations in Aid (Audit fees and sundry receipts)	970,000	1,114,119·75 (a)
Appropriated in aid		970,000·00
Payable separately to Consolidated Fund		<u>£144,119·75</u>
(a) Mainly due to advance payment of certain fees.		

*Douglas Henley*  
Accounting Officer and  
Comptroller and Auditor General

14 September 1979

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

*Douglas Wass*  
Auditor of the Civil List

Treasury  
30 November 1979

**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 1979, 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 £
<b>PROGRAMME 13.2 ECONOMIC AND FINANCIAL ADMINISTRATION</b>						
A	175,758,000	10,720,000	165,038,000	173,778,003	10,965,029	162,812,974

\* This figure is £245,029 less than the net total of expenditure on the Appropriation Account, being the difference between the Appropriations in Aid realised (£10,965,029) and those authorised to be applied (£10,720,000).

**ACCOUNT**

Service	Grant £	Expenditure £	Expenditure compared with Grant	
			Less than Granted £	More than Granted £
<b>PROGRAMME 13.2</b>				
A1 Customs and Excise Staff				
<i>Original</i>	136,317,000			
<i>Supplementary</i>	11,160,000			
<i>Supplementary</i>	805,000			
	148,282,000	147,369,996	912,004	—
A2 General Expenses				
<i>Original</i>	19,327,000			
<i>Supplementary</i>	912,195			
	20,239,195	19,284,808	954,387	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
A3 Telecommunications Services				
<i>Original</i>	4,455,000			
<i>Less Supplementary</i>	88,000			
	4,367,000	4,302,139	64,861	—
A4 Legal Expenses, Investigations, Rewards, &c.	1,025,000	979,066	45,934	—
A5 Value Added Tax Tribunals	267,000	275,470	—	8,470
A6 London Airport Cargo Electronic Data Processing Scheme	1,442,000	1,430,719	11,281	—
A7 Subscription to the Customs Co-operation Council				
<i>Original</i>	145,000			
<i>Less Supplementary</i>	9,195			
	135,805	135,805	—	—
<b>GROSS TOTAL</b>				
<i>Original</i>	162,978,000			
<i>Supplementary</i>	11,160,000			
<i>Supplementary</i>	1,620,000			
	£175,758,000	173,778,003	1,988,467	8,470
	Estimated	Applied		
AZ <i>Deduct Appropriations in Aid</i>				
<i>Original</i>	10,005,000			
<i>Supplementary</i>	715,000			
	10,720,000	10,720,000		
<b>NET TOTAL</b>				
<i>Original</i>	152,973,000			
<i>Supplementary</i>	11,160,000			
<i>Supplementary</i>	905,000			
	£165,038,000	163,058,003		
			Surplus	
			1,979,997	
			Actual surplus to be surrendered	
			£1,979,996·67	

**Receipts**

	Estimated	Realised
	£	£
Receipts payable to Consolidated Fund		
(i) Receipts of classes to be used as Appropriations in Aid	10,720,000	10,965,029·47
(ii) Receipts of other classes	13,000	16,474·32
<b>Total</b>	<b>£10,733,000</b>	<b>10,981,503·79</b>
Appropriated in aid		10,720,000·00
Payable separately to Consolidated Fund		<u>£261,503·79</u>

**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)	380,000	324,878 (a)
Fees for registration of ships (Subhead A1)	260,000	253,756
Moneys received from merchants, etc. for special attendance of officers, etc. (Subhead A1)	4,054,000	4,176,606
Recovery of the cost of staff on loan to outside bodies (Subhead A1)	136,000	146,484
Proceeds, less duty, of sale of seized goods, stores, etc., and seized currency receipts (Subhead A4)	1,470,000	1,477,163
Law costs and investigation expenses recovered (Subhead A4)	360,000	345,362
Fines and penalties (Subhead A4)	3,500,000	3,676,240
London Airport Cargo Electronic Data Processing Scheme recoverable costs (Subhead A1)	50,000	48,528
Miscellaneous	510,000	516,012
<b>Total</b>	<b>£10,720,000</b>	<b>10,965,029</b>
(ii) Receipts of other classes		
Interest under section 24(1) of the Crown Proceedings Act 1947	11,000	14,624
Staff restaurants: repayment of loans	2,000	1,850
<b>Total</b>	<b>£13,000</b>	<b>16,474</b>

(a) Due to delay in receipt of payments.

**Losses Statement**

	£
<i>Summary</i>	
Cash losses due to theft, fraud or arson* (4 cases)	18,196
Cash losses due to overpayments of salaries, wages and allowances, etc. (56 cases)	16,559
Cash losses due to other causes (34 cases)	1,359
<b>Total Cash Losses</b>	<b>£36,114</b>
Stores losses due to theft, fraud, arson or sabotage, etc.* (18 cases)	3,014
Stores losses due to other causes (102 cases)	6,467
<b>Total Stores Losses</b>	<b>£9,481</b>

\* Prosecution was undertaken wherever appropriate and practicable.

*Losses Statement contd.*

<i>Details</i>	£
Cash losses due to theft, fraud or arson	
An officer fraudulently paid cheques for revenue into his own bank account	12,268
A transferred officer dishonestly claimed expenses to which he was not entitled	5,900
Cash losses due to overpayments of salaries, wages and allowances, etc.	
Overpayment of call-out bonus to a number of officers due to misinterpretation of the rules	3,750
Overpayment of travelling time allowance to a number of officers due to misinterpretation of the rules	1,300
Stores losses due to other causes	
Two official vehicles were damaged beyond economical repair (£1,462 and £1,400)	2,862
Ship's dory lost overboard from a revenue cutter while at sea	1,875

**Notes**

*Ex gratia Payments*

28 compensation payments £2,566

*Gifts Made*

Gifts of tobacco and cigarettes seized under section 44 of the Customs and Excise Act 1952 (now section 49 of the Customs and Excise Management Act 1979) were made to three organisations (Services Comforts Committees and one hospital): estimated duty-exclusive value £9,682.

*Loans outstanding at 31 March 1979*

Staff restaurants £34,675

*Other Notes*

Deficiency of revenue amounting to £298,452 (including £243,455 VAT) occurred in 146 cases due to official error where liability was remitted or not pursued; this is not included in the Losses Statement.

Seized, etc., goods of an estimated duty-exclusive value of £555 were taken into use by the Department.

Expenditure included £175,576 in respect of rewards, of which sum £161,404 was paid to officers of this Department, £500 to police or officers of other departments and £13,672 to other persons. Where payees' receipts have not been furnished, the sums expended are supported by certificates from the responsible paying officers.

Expenditure of £359,631 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 Transport) 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

23 October 1979

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

*Douglas 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 1979, 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 £
<b>PROGRAMME 13.2</b>						
<b>ECONOMIC AND FINANCIAL ADMINISTRATION</b>						
A	395,244,000	19,747,000	375,497,000	393,039,757	19,771,748	*373,268,009

\* This figure is £24,748 less than the net total of expenditure on the Appropriation Account, being the difference between the Appropriations in Aid realised (£19,771,748) and those authorised to be applied (£19,747,000).

**ACCOUNT**

Service	Grant £	Expenditure £	Expenditure compared with Grant	
			Less than Granted £	More than Granted £
<b>PROGRAMME 13.2</b>				
A1 Salaries, &c.				
<i>Original</i>	321,490,000			
<i>Supplementary</i>	25,200,000			
<i>Supplementary</i>	3,310,000			
	350,000,000	348,266,801	1,733,199	—
A2 General Administrative Expenses				
<i>Original</i>	31,700,000			
<i>Less Supplementary</i>	372,000			
	31,328,000	31,172,405	155,595	—
A3 Collection of Tax: Miscellaneous Expenses				
<i>Original</i>	394,000			
<i>Supplementary</i>	39,000			
	433,000	434,288	—	1,288

ECONOMIC AND FINANCIAL ADMINISTRATION:  
INLAND REVENUE

1978-79, Class XIII, Vote 7

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
A4 Clerks to General Commissioners: Remuneration and Expenses <i>Original</i> 1,149,000 <i>Supplementary</i> 95,000	1,244,000	1,260,878	—	16,878
A5 Legal Expenses, &c. <i>Original</i> 4,093,000 <i>Less Supplementary</i> 875,000	3,218,000	3,047,276	170,724	—
A6 Capital Expenditure <i>Original</i> 578,000 <i>Less Supplementary</i> 197,000	381,000	385,447	—	4,447
A7 Current Expenditure <i>Original</i> 9,005,000 <i>Less Supplementary</i> 365,000	8,640,000	8,472,662	167,338	—
<b>GROSS TOTAL</b>				
<i>Original</i> 368,409,000 <i>Supplementary</i> 25,200,000 <i>Supplementary</i> 1,635,000	£ 395,244,000	393,039,757	2,226,856	22,613
<i>Deduct</i>	<i>Estimated</i>	<i>Applied</i>		
AZ Appropriations in Aid <i>Original</i> 19,410,000 <i>Supplementary</i> 337,000	19,747,000	19,747,000		
<b>NET TOTAL</b>				
<i>Original</i> 348,999,000 <i>Supplementary</i> 25,200,000 <i>Supplementary</i> 1,298,000	£ 375,497,000	373,292,757	Surplus 2,204,243	
	Actual surplus to be surrendered		£2,204,243·50	

**Receipts**

	Estimated	Realised
	£	£
Receipts payable to Consolidated Fund		
(i) Receipts of classes authorised to be used as Appropriations in Aid	19,747,000	19,771,747·52
(ii) Receipts of other classes	70,000	106,681·64
<b>Total</b>	£19,817,000	19,878,429·16
Appropriated in aid		19,747,000·00
Payable separately to Consolidated Fund		£131,429·16



**Details of Receipts**

	Estimated	Realised
	£	£
(i) Receipts of classes authorised to be used as Appropriations in Aid:		
Recovery of cost of administration from the Redemption Annuities Account under Tithe Act 1936*	93,000	92,068
Recovery of salaries of staff on loan to other Departments or Governments	228,000	231,708
Receipts for certain valuation services	685,000	676,142
Legal costs recovered	2,223,000	2,236,010
Miscellaneous receipts	306,000	323,820
Recovery of cost of collection of the Surcharge on National Insurance Contributions under the National Insurance Surcharge Act 1976	1,783,000	2,618,200 (a)
Recovery of cost of administration from the National Insurance Funds, the National Health Services and the Redundancy Funds under the Social Security Act 1975	14,429,000	13,593,800
<b>Total</b>	<b>£19,747,000</b>	<b>19,771,748</b>
(ii) Receipts of other classes		
Interest under section 24(1) of the Crown Proceedings Act 1947	70,000	105,434 (b)
Other receipts	—	1,248
<b>Total</b>	<b>£70,000</b>	<b>106,682</b>

(a) Due to increase in National Insurance Surcharge contributions with effect from 2 October 1978.

(b) Receipts in the final quarter of the financial year were greater than expected.

\* See also Redemption Annuities Account published separately as a White Paper.

**Losses Statement**

*Summary*

	£
Cash losses due to theft, fraud or arson†	
(i) Irregular encashment of payable orders (901 cases)	48,663
(ii) Miscellaneous (14 cases)	5,320
Cash losses due to overpayments of salaries, wages and allowances, etc. (230 cases)	12,307
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 (82 cases)	17,870
(ii) Miscellaneous (1,012 cases)	92,395
<b>Total Cash Losses</b>	<b>£176,555</b>

† Prosecution was undertaken wherever appropriate and practicable.

*Details*

	£
Cash losses due to theft, fraud or arson	
A member of the public obtained approximately £3,424 by theft through forging and uttering documents; he was prosecuted and convicted	3,424
Two officers of the Department were the victims of an assault resulting in the theft of wages being conveyed from a bank to the office	1,581
Cash losses due to overpayment of salaries, wages and allowances, etc.	
Overpayment of salary to an officer due to the application of incorrect pay rate following re-employment	1,101
Cash losses due to other causes	
Application of incorrect rate of interest to pre-payments and repayments of Development Land Tax (719 cases)	79,424
Losses incurred by 2 staff restaurants, one of which has since closed (£7,744 and £2,000)	9,744

**Notes**

*Ex gratia Payments*

641 payments £21,023

*Loans outstanding at 31 March 1979*

Staff restaurants £28,207

*Other Notes*

Under section 43 Finance Act 1978 the Board are required to repay to police authorities tax previously paid in respect of tax liability of members of police forces arising in consequence of the provision of free accommodation. The sum of £5,911,656 including repayment supplement was paid from Revenue in the year ended 31 March 1979.

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 (ie 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 27 October 1978 the Department held securities totalling £2,435 (nominal), accepted in satisfaction of tax liability.

*William Pile*

Accounting Officer

5 October 1979

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

*Douglas Henley*

Comptroller and Auditor General

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**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 1979, compared with the sum granted, for expenditure by the Department of Transport in connection with driver and motor vehicle registration and licensing, and the collection of revenue and certain *ex gratia* payments.

**SUMMARY OF PROGRAMME OUTTURN**

Section	Estimated			Actual		
	Gross Expenditure £	Appropriations in Aid £	Net Expenditure £	Gross Expenditure £	Appropriations in Aid £	Net Expenditure £
<b>PROGRAMME 13.2</b>						
<b>ECONOMIC AND FINANCIAL ADMINISTRATION</b>						
A	49,349,000	2,570,000	46,779,000	48,706,357	2,639,006	*46,067,351

\* This figure is £69,006 less than the net total of expenditure on the Appropriation Account, being the difference between the Appropriations in Aid realised (£2,639,006) and those authorised to be applied (£2,570,000).

**ACCOUNT**

Service	Grant £	Expenditure £	Expenditure compared with Grant	
			Less than Granted £	More than Granted £
<b>PROGRAMME 13.2</b>				
A1 Salaries and General Administrative Expenses				
<i>Original</i>	29,150,000			
<i>Supplementary</i>	950,000			
	30,100,000	29,326,220	773,780	—
A2 Agency Services				
<i>Original</i>	16,242,990			
<i>Supplementary</i>	1,150,010			
<i>Supplementary</i>	330,000			
	17,723,000	17,892,343	—	169,343
A3 Medical and Legal Services				
<i>Original</i>	156,000			
<i>Supplementary</i>	120,000			
	276,000	260,976	15,024	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
A4 <i>Ex gratia</i> payments in respect of Vehicle Excise Duty				
<i>Original</i>	10			
<i>Supplementary</i>	1,249,990	1,226,818	23,182	—
<b>GROSS TOTAL</b>				
<i>Original</i>	45,549,000			
<i>Supplementary</i>	2,400,000			
<i>Supplementary</i>	1,400,000	48,706,357	811,986	169,343
	£ 49,349,000			
	Estimated	Applied		
<i>Deduct</i>				
AZ Appropriations in Aid				
<i>Original</i>	2,170,000	2,570,000		
<i>Supplementary</i>	400,000			
	2,570,000			
<b>NET TOTAL</b>				
<i>Original</i>	43,379,000			
<i>Supplementary</i>	2,400,000			
<i>Supplementary</i>	1,000,000	46,136,357		
	£ 46,779,000			
			Surplus	
			642,643	
			Actual surplus to be surrendered	
			£642,642·71	

**Receipts**

Receipts payable to Consolidated Fund	Estimated	Realised
	£	£
(i) Receipts of classes authorised to be used as Appropriations in Aid	2,570,000	2,639,006·30
(ii) Receipts of other classes	1,500,000	1,662,931·56
<b>Total</b>	£4,070,000	4,301,937·86
Appropriated in aid		2,570,000·00
Payable separately to Consolidated Fund		£1,731,937·86

**Details of Receipts**

	Estimated	Realised
	£	£
(i) Receipts of classes authorised to be used as Appropriations in Aid		
Fees for duplicate vehicle licences, registration books and cherished transfers	2,350,000	2,403,098
Other receipts	220,000	235,908
<b>Total</b>	<b>£2,570,000</b>	<b>2,639,006</b>
(ii) Receipts of other classes		
Mitigated penalties, etc.	1,500,000	1,660,312 (a)
Miscellaneous	—	2,620
<b>Total</b>	<b>£1,500,000</b>	<b>1,662,932</b>

(a) Receipts were higher than anticipated.

**Losses Statement**

<i>Summary</i>	£
Cash losses due to theft, fraud or arson *(21 cases)	10,939
Cash losses due to overpayments of salaries, wages and allowances, etc. (76 cases)	9,318
Cash losses due to other causes (2,294 cases)	24,404
<b>Total Cash Losses</b>	<b>£44,661</b>
Claims abandoned (63 cases)	£1,462

\* Prosecution was undertaken wherever appropriate and practicable.

<i>Details</i>	£
Cash losses due to theft, fraud or arson	
A routine audit check revealed a deficiency of revenue which was attributable to fraud	3,200
Theft of cash from a Local Vehicle Licensing Office	1,673
Cash losses due to overpayments of salaries, wages and allowances, etc.	
Overpayments of allowances to a variable number of part-time data processors between 1970-1978	6,500
Cash losses due to other causes	
Cash receipts at a Local Vehicle Licensing Office were under-banked. The manager was charged with theft and convicted	2,304
Money lost in transit between a Local Vehicle Licensing Office and the Post Office. Despite investigation the money was not traced	1,160

**Notes**

*Ex gratia Payments*

213 *ex gratia* payments totalling £2,744

*Loans outstanding at 31 March 1979*

Loans to staff restaurants £24,875

*Notes contd.*

*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 Baldwin*  
Accounting Officer

12 September 1979

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

*Douglas Henley*  
Comptroller and Auditor General

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**ECONOMIC AND FINANCIAL ADMINISTRATION:  
NATIONAL DEBT OFFICE**

SUMMARY OF PROGRAMME OUTTURN, and the ACCOUNT of the sum expended, in the year ended 31 March 1979, 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 £
<b>PROGRAMME 13.2 ECONOMIC AND FINANCIAL ADMINISTRATION</b>						
A	271,000	270,000	1,000	267,431	281,806	*(14,375)

\* Due to the token nature of this Vote, estimated Appropriations in Aid (AZ) were restricted to £270,000 to produce a net expenditure figure of £1,000: total receipts were estimated at £388,000. In the Appropriation Account net expenditure is shown as nil with Appropriations in Aid applied of £267,431. Actual outturn figures above take account of total receipts of £281,806.

**ACCOUNT**

Service	Grant £	Expenditure £	Expenditure compared with Grant	
			Less than Granted £	More than Granted £
<b>PROGRAMME 13.2</b>				
A1 National Debt Office and Pensions Commutation Board	271,000	267,431	3,569	—
	Estimated	Applied	Surplus of Gross Estimate over Expenditure 3,569	
<i>Deduct</i> AZ Appropriations in Aid	270,000	267,431	Difference between Estimated and Applied Appropriations in Aid £2,569	
<b>NET TOTAL</b>	£ 1,000	—	Net Surplus to be surrendered £1,000	

**Receipts**

Receipts payable to Consolidated Fund	Estimated	Realised
	£	£
Receipts of classes authorised to be used as Appropriations in Aid	388,000	281,806·06
Amount authorised to be appropriated in aid	270,000	267,430·89
Payable separately to Consolidated Fund	£118,000	14,375·17

**Details of Receipts**

	Estimated	Realised
	£	£
Management expenses under certain Acts	182,250	94,250 (a)
Repayment from the National Insurance Fund, Redundancy Fund, Maternity Fund	37,600	36,700
Miscellaneous Receipts	168,150	150,856 (b)
Total	£388,000	281,806

- (a) Mainly due to re-classification of work done previously on repayment as a charge to Allied Services.  
(b) Applications for commutation of Service pensions were fewer than estimated.

*F. D. Ashby*  
Accounting Officer

11 September 1979

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

*Douglas Henley*  
Comptroller and Auditor General

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**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 1979, 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 £
<b>PROGRAMME 13.2 ECONOMIC AND FINANCIAL ADMINISTRATION</b>						
A	190,000	188,000	2,000	181,672	256,213	*(74,541)

\* Due to the token nature of this Vote, estimated Appropriations in Aid (AZ) were restricted to £188,000 to produce a net expenditure figure of £2,000; total receipts were estimated at £375,000. In the Appropriation Account net expenditure is shown as nil with Appropriations in Aid applied of £181,672. Actual outturn figures above take account of total receipts of £256,213.

ACCOUNT

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
<b>PROGRAMME 13.2</b>				
A1 Public Works Loan Commission				
<i>Original</i>	180,000			
<i>Supplementary</i>	10,000			
	190,000	181,672	8,328	—
<i>Deduct</i>	<i>Estimated</i>	<i>Applied</i>	Surplus of Gross Estimate over Expenditure 8,328	
AZ Appropriations in Aid			Difference between Estimated and Applied Appropriations in Aid 6,328	
<i>Original</i>	179,000			
<i>Supplementary</i>	9,000			
	188,000	181,672		
NET TOTAL			Net Surplus to be surrendered £2,000	
<i>Original</i>	1,000			
<i>Supplementary</i>	1,000			
	£ 2,000	—		

**Receipts**

Receipts payable to Consolidated Fund	Estimated	Realised
	£	£
Receipts of classes authorised to be used as Appropriations in Aid (Fees)	375,000	256,212.78 (a)
Amount authorised to be appropriated in aid	188,000	181,671.76
Payable separately to Consolidated Fund	£187,000	74,541.02

(a) Loans advanced were less than expected.

P. A. Goodwin  
Accounting Officer

4 September 1979

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

Douglas 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 1979, 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 £
<b>PROGRAMME 13.2 ECONOMIC AND FINANCIAL ADMINISTRATION</b>						
A	81,379,000	46,003,000	35,376,000	79,859,689	44,987,756	34,871,933

**ACCOUNT**

Service	Grant £	Expenditure £	Expenditure compared with Grant	
			Less than Granted £	More than Granted £
<b>PROGRAMME 13.2</b>				
A1 Salaries, &c.				
<i>Original</i>	34,516,000			
<i>Supplementary</i>	2,289,000			
	36,805,000	36,053,705	751,295	—
A2 General Administrative Expenses				
<i>Original</i>	6,895,000			
<i>Less Supplementary</i>	138,000			
	6,757,000	6,454,235	302,765	—
A3 Payments to other Public Bodies				
<i>Original</i>	34,720,000			
<i>Less Supplementary</i>	185,000			
	34,535,000	34,125,256	409,744	—
A4 Publicity				
<i>Original</i>	2,967,000			
<i>Supplementary</i>	315,000			
	3,282,000	3,226,493	55,507	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
<b>GROSS TOTAL</b>				
<i>Original</i>	79,098,000			
<i>Supplementary</i>	2,281,000			
	<u>£ 81,379,000</u>	79,859,689	1,519,311	—
			Surplus of Gross Estimate over Expenditure 1,519,311	
<i>Deduct</i>				
AZ Appropriations in Aid				
<i>Original</i>	44,889,000			
<i>Supplementary</i>	1,114,000			
	<u>46,003,000</u>	44,987,756		
				Deficiency of Appropriations in Aid realised 1,015,244
<b>NET TOTAL</b>				
<i>Original</i>	34,209,000			
<i>Supplementary</i>	1,167,000			
	<u>£ 35,376,000</u>	34,871,933		
				Net Surplus 504,067
				<u>£504,067·19</u>
				Actual surplus to be surrendered

**Receipts**

	Estimated	Realised
	£	£
Receipts payable to Consolidated Fund	—	<u>22,355·95</u>

**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	42,510,000	41,700,000
Recovery from the Investment Account Fund of the estimated cost of administering savings bank investment accounts	2,961,000	2,666,000
Periodic payments fees	26,000	23,877
Miscellaneous	506,000	597,879
<b>Total</b>	<u>£46,003,000</u>	<u>44,987,756</u>
(ii) Receipts of other classes		
Refund of overpaid sick pay	—	4,125
Refund of salaries and wages overpaid in prior year	—	230
Receipts for use of accommodation	—	9
Refund of lost gift tokens	—	50
Refund of postage (N.S.C. E. & W.)	—	16,362
Refund of graduated contribution	—	44
Sale of surplus stores	—	1,521
Refund of subscription (N.S.C. E. & W.)	—	15
<b>Total</b>		<u>£22,356</u>

**Losses Statement**

<i>Summary</i>	£
Cash losses due to theft and fraud* (11 cases)	2,374
Cash losses due to overpayment of salaries, wages etc. and allowances, of which £550 was charged in previous years (22 cases)	1,397
Cash losses due to other causes (281 cases)	7,354
Total Cash Losses	<u>£11,125</u>
Claim abandoned	<u>£23,679</u>

\* Prosecution has been undertaken wherever appropriate and practicable.

*Details*

Claim abandoned	
Claim against a contractor in liquidation	£23,679

**Notes**

*Ex gratia Payments*

602 payments	£6,885
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*Extra-regulatory Payments*

42 extra-regulatory payments totalling £1,050 in respect of interest arising from delayed repayments, etc.

*Other Notes*

Compensation settlement in respect of accident on duty of which £513 was claimed as legal fees 2,754

The accounts of the National Savings Bank Ordinary and Investment Deposits are printed separately as White Papers.

*J. Littlewood*

Accounting Officer

2 October 1979

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

*Douglas Henley*

Comptroller and Auditor General

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## CENTRAL MANAGEMENT OF THE CIVIL SERVICE, &amp;c.

SUMMARY OF PROGRAMME OUTTURN, and the ACCOUNT of the sum expended, in the year ended 31 March 1979, 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 £
<b>PROGRAMME 13.3</b>						
<b>CENTRAL MANAGEMENT OF THE CIVIL SERVICE</b>						
A	9,569,000	150,000	9,419,000	9,525,576	156,024	9,369,552
B	4,159,000	160,000	3,999,000	4,167,229	164,769	4,002,460
C	2,233,000	432,000	1,801,000	2,165,378	448,481	1,716,897
D	3,639,000	300,000	3,339,000	3,623,362	290,995	3,332,367
	<u>£19,600,000</u>	<u>1,042,000</u>	<u>18,558,000</u>	<u>19,481,545</u>	<u>1,060,269</u>	<u>18,421,276</u>
<b>PROGRAMME 13.6</b>						
<b>OTHER SERVICES</b>						
E	3,045,000	9,000	3,036,000	2,930,185	9,008	2,921,177
F	953,000	—	953,000	884,472	—	884,472
	<u>3,998,000</u>	<u>9,000</u>	<u>3,989,000</u>	<u>3,814,657</u>	<u>9,008</u>	<u>3,805,649</u>
Total	<u>£23,598,000</u>	<u>1,051,000</u>	<u>22,547,000</u>	<u>23,296,202</u>	<u>1,069,277</u>	<u>*22,226,925</u>

\*This figure is £18,277 less than the net total of expenditure on the Appropriation Account, being the difference between Appropriations in Aid realised (£1,069,277) and those authorised to be applied (£1,051,000).

## ACCOUNT

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
<b>PROGRAMME 13.3</b>				
<b>SECTION A</b>				
<b>GENERAL MANAGEMENT OF THE CIVIL SERVICE</b>				
A1 Civil Service Department: Ministers and general administration				
<i>Original</i>	7,821,000			
<i>Supplementary</i>	454,000			
	8,275,000	8,322,842	—	47,842
A2 General Expenses				
<i>Original</i>	1,400,000			
<i>Less Supplementary</i>	106,000			
	1,294,000	1,202,734	91,266	—
<b>SECTION B</b>				
<b>CENTRAL CIVIL SERVICE RECRUITMENT</b>				
B1 Civil Service Commission				
<i>Original</i>	3,750,000			
<i>Supplementary</i>	409,000			
	4,159,000	4,167,229	—	8,229
<b>SECTION C</b>				
<b>CENTRAL CIVIL SERVICE TRAINING</b>				
C1 Civil Service College	2,233,000	2,165,378	67,622	—
<b>SECTION D</b>				
<b>OTHER CENTRAL SERVICES FOR CIVIL SERVICE MANAGEMENT</b>				
D1 Medical Advisory Service	408,000	412,735	—	4,735
D2 Chessington Computer Centre				
<i>Original</i>	2,392,050			
<i>Less Supplementary</i>	80,100			
	2,311,950	2,291,794	20,156	—
D3 Institute of Manpower Studies (Grant in Aid)				
<i>Original</i>	21,000			
<i>Supplementary</i>	1,500			
	22,500	22,500	—	—
D4 Royal Institute of Public Administration				
<i>Original</i>	28,950			
<i>Supplementary</i>	1,600			
	30,550	30,200	350	—
D5 Civil Service Sports Council (Grant in Aid)				
<i>Original</i>	420,000			
<i>Supplementary</i>	25,000			
	445,000	445,000	—	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
D6 Civil Service Benevolent Fund (Grant in Aid)	185,000	185,000	—	—
D7 Civil Service Retirement Fellowship (Grant in Aid)	66,000	66,000	—	—
D8 Residential Hostels (Grants)	170,000	170,133	—	133
<b>PROGRAMME 13.6</b>				
<b>SECTION E</b>				
ROYAL COMMISSIONS &c.				
E1 Historical Manuscripts Commission	137,880	130,993	6,887	—
E2 British Records Association (Grant in Aid)	7,000	7,000	—	—
E3 Ancient Monuments (Scotland) Commission	228,880	218,983	9,897	—
E4 Ancient Monuments (Wales) Commission	174,190	182,454	—	8,264
E5 Historical Monuments (England) Commission				
<i>Original</i>	672,350			
<i>Supplementary</i>	36,910			
	709,260	706,592	2,668	—
E6 Royal Fine Art Commission (England)	32,180	35,506	—	3,326
E7 Royal Fine Art Commission (Scotland)	20,540	20,344	196	—
E8 Museums and Galleries Standing Commission	36,450	38,022	—	1,572
E9 Civil Service Pay Research Unit				
<i>Original</i>	462,690			
<i>Supplementary</i>	11,710			
	474,400	490,478	—	16,078
E10 Review Board for Government Contracts				
<i>Original</i>	46,280			
<i>Less Supplementary</i>	20,280			
	26,000	22,593	3,407	—
E11 Royal Commission on Environmental Pollution	77,370	78,263	—	893

## EXPLANATION of the Causes of Variation between Expenditure and Grant

E6 Additional expenditure for pay and price increases.

E10 Less activity than expected.



Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
E12 Public Sector Pay Review Bodies				
<i>Original</i>	3,500			
<i>Supplementary</i>	1,500			
	5,000	4,182	818	—
E13 Boundary Commission for England and Wales				
<i>Original</i>	167,060			
<i>Supplementary</i>	54,210			
	221,270	203,413	17,857	—
E14 Boundary Commission for Northern Ireland				
<i>Original</i>	7,240			
<i>Less Supplementary</i>	3,570			
	3,670	3,857	—	187
E15 Royal Commission on Gambling				
<i>Original</i>	55,870			
<i>Less Supplementary</i>	22,770			
	33,100	37,080	—	3,980
E16 Royal Commission on the National Health Service				
<i>Original</i>	190,340			
<i>Supplementary</i>	29,460			
	219,800	199,510	20,290	—
E17 Royal Commission on Legal Services (England, Wales and N. Ireland)				
<i>Original</i>	268,470			
<i>Supplementary</i>	3,130			
	271,600	262,058	9,542	—
E18 Royal Commission on Legal Services (Scotland)				
<i>Original</i>	297,620			
<i>Less Supplementary</i>	146,210			
	151,410	137,057	14,353	—
E19 Royal Commission on Criminal Procedure				
<i>Original</i>	240,390			
<i>Less Supplementary</i>	51,390			
	189,000	142,225	46,775	—
E20 Commissions not specifically provided for				
<i>Original</i>	45,700			
<i>Less Supplementary</i>	19,700			
	26,000	9,575	16,425	—
SECTION F				
OTHER SERVICES				
F1 Office of the Parliamentary Counsel	434,000	431,132	2,868	—

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

E12 General expenses overestimated.

E15 Royal Commission reported later than expected.

E19 Build-up of activity slower than expected.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
F2 Government Hospitality Fund				
<i>Original</i>	135,000			
<i>Supplementary</i>	23,000			
	158,000	155,588	2,412	—
F3 Government Hospitality Fund (Grant in Aid) ( <i>see appended Account</i> )	350,000	288,000	62,000	—
F4 George Cross Annuities	11,000	9,752	1,248	—
GROSS TOTAL				
<i>Original</i>	22,997,000			
<i>Supplementary</i>	601,000			
	£ 23,598,000	23,296,202	397,037	95,239
		<u>Estimated</u>		
Z <i>Deduct</i> Appropriations in Aid		<u>Applied</u>		
<i>Original</i>	981,000			
<i>Supplementary</i>	70,000			
	1,051,000	1,051,000		
NET TOTAL				
<i>Original</i>	22,016,000			
<i>Supplementary</i>	531,000			
	£ 22,547,000	22,245,202		Surplus 301,798
				£301,798·14
				Actual surplus to be surrendered

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

F3 Fewer functions than expected.

F4 Due to reduction in the number of annuities.

**Receipts**

	Estimated	Realised
	£	£
Receipts Payable to Consolidated Fund		
(i) Receipts of classes authorised to be used as Appropriations in Aid	1,051,000	1,069,277·10
(ii) Receipts of other classes	—	98,368·87
Total	£1,051,000	1,167,645·97
Appropriated in aid		1,051,000·00
Payable separately to Consolidated Fund		£116,645·97

**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	80,000	102,165 (a)
Services to non-Exchequer bodies	35,000	37,059
Miscellaneous	35,000	16,800 (b)
	<u>£150,000</u>	<u>156,024</u>
Subhead BZ		
Services to non-Exchequer bodies	159,000	164,454
Miscellaneous	1,000	315 (c)
	<u>£160,000</u>	<u>164,769</u>
Subhead CZ		
Fees from non-Exchequer bodies	347,000	336,204
Miscellaneous	85,000	112,277 (d)
	<u>£432,000</u>	<u>448,481</u>
Subhead DZ		
Services to non-Exchequer bodies	275,000	266,845
Post Office contribution towards assistance to the London Hostels Association	24,000	24,073
Miscellaneous	1,000	77 (e)
	<u>£300,000</u>	<u>290,995</u>
Subhead EZ		
Miscellaneous	9,000	9,008
<b>Total</b>	<u>£1,051,000</u>	<u>1,069,277</u>
(ii) Receipts of other classes		
Interest on and repayment of loans:		
Civil Service Sports Council	—	67,698
London Hostels Association, for the purchase of properties for use as hostels	—	10,786
Comshare—Royalties received from users of MANPLAN Computer Software	—	3,760
Miscellaneous	—	16,125
<b>Total</b>		<u>£98,369</u>

(a) More officers on loan than expected.

(b), (c), (d) & (e) The incidence of miscellaneous receipts is difficult to forecast.

**Losses Statement***Summary*

Cash losses due to overpayment of salaries, wages and allowances, etc. (28 cases)	£5,000
Fruitless payments (8 cases)	<u>£3,587</u>

**Losses Statement contd.**

<i>Details</i>	£
Cash losses due to overpayment of salaries, wages and allowances etc.	
Salary overpayment to member of staff of Royal Commission on Historical Monuments (England) (1 case)	1,217
Fruitless payments	
Continuing commitments arising from the closure of the Edinburgh Centre of the Civil Service College (1 case)	3,339
A further sum will be charged to the Vote in a subsequent year	

**Notes***Commissions not specifically provided for: Subhead E20*

	£
Committee of Inquiry into Pay and Conditions of Non-Home Department Police Forces	3,655
Royal Commission on Civil Liability	5,457
Royal Commission on the Press	463
	<u>£9,575</u>

*Gifts Made*

22 gifts of a presentational nature to a total value of £888.

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 1978-79 was £9,000.

*Loans outstanding at 31 March 1979*

	£
Civil Service Sports Council	689,754
London Hostels Association	997,931
Total	<u>£1,687,685</u>

## GOVERNMENT HOSPITALITY FUND (GRANT-IN AID) ACCOUNT

RECEIPTS	£	PAYMENTS	£
Balance on 1 April 1978	19,984	Expenditure	417,340
Grant in Aid 1978-79 (Subhead F3)	288,000	Balance 31 March 1979	19,336
Receipts for Functions held in 1977-78	21,269		
Miscellaneous Receipts	107,423		
	<u>£436,676</u>		<u>£436,676</u>

The following is a statement of the heads under which the net expenditure of £309,917 was incurred in 1978-79:

	£
Visit of His Excellency the President of the Portuguese Republic . . . . .	18,370
Visit of his Excellency the President of the Socialist Republic of Romania . . . . .	16,875
Visit of His Excellency the Chancellor of the Federal Republic of Germany . . . . .	9,536
Visit of His Excellency the Minister for Agriculture and Fisheries of the Portuguese Republic . . . . .	8,389
Visit of His Excellency the Minister of the Metallurgical Industry and Head of the Delegation of the Iron and Steel Industry of the People's Republic of China . . . . .	8,001
Visit of His Imperial Highness Prince Reza Pahlavi of Iran . . . . .	7,997
Visit of His Excellency the President of the Republic of Zambia . . . . .	7,369
Visit of His Excellency the President of the Republic of Botswana . . . . .	6,818
Visit of their Majesties King Hussein 1 and Queen Noor of the Hashemite Kingdom of Jordan . . . . .	5,542
Visit of His Excellency the Prime Minister of the Kingdom of Thailand . . . . .	5,542
Visit of the Honourable Minister of Defence of Australia . . . . .	5,540
Visit of His Excellency the Vice-Minister of Public Health of the People's Republic of China . . . . .	4,561
Visit of the Honourable Minister of External Affairs for Barbados . . . . .	4,227
Visit of His Excellency the Minister of Foreign Affairs of the People's Republic of China . . . . .	4,120
Visit of His Excellency the Minister for Heavy and Agricultural Machine Industry of the Polish People's Republic . . . . .	3,938
Visit of His Excellency the Vice-Premier of the People's Republic of China . . . . .	3,930
Visit of His Excellency the Minister of Justice of the Polish People's Republic . . . . .	3,829
Banquet for Heads of Missions in London . . . . .	3,773
Visit of the Honourable Minister of Foreign Affairs of Sierra Leone . . . . .	3,689
Visit of His Excellency the Minister in charge of the Third Ministry of Machine Building and Head of the Delegation of Aviation Industry of the People's Republic of China . . . . .	3,643
Visit of His Excellency the Prime Minister of the Republic of India . . . . .	3,632
Visit of His Excellency the President of the Somali Democratic Republic . . . . .	3,388
Visit of His Excellency the Minister of Defence of the Italian Republic . . . . .	3,323
Visit of Her Excellency the Minister of Social Affairs and Health for the Republic of Finland . . . . .	2,858

	£
Visit of the Honourable Vice-President of the Republic of Kenya . . . . .	2,775
Visit of the Honourable President of the Republic of Seychelles . . . . .	2,724
Visit of His Excellency the Minister of Foreign Affairs of Mexico . . . . .	2,720
Visit of the Secretary of Defense of the United States . . . . .	2,701
Visit of His Excellency the President of the Socialist Federal Republic of Yugoslavia . . . . .	2,701
Visit of His Excellency the Minister of Health of the Kingdom of Saudi Arabia . . . . .	2,637
Visit of His Excellency the Minister of Foreign Affairs of the Polish People's Republic . . . . .	2,581
Reception for the International Conference on Cancer Nursing . . . . .	2,528
Reception for the 9th Conference of the International Institute for Conservation of Historic and Artistic Works . . . . .	2,511
Visit of the Honourable Minister of Defence of New Zealand . . . . .	2,292
Visit of the Honourable Federal Commissioner for Health Federal Republic of Nigeria . . . . .	2,195
Visit of His Excellency the Vice-Minister in charge of the State Planning Commission of the People's Republic of China . . . . .	2,048
Other Visits of Commonwealth and Foreign Representatives, Missions, etc. . . . .	108,048
Incidental Expenses . . . . .	7,878
Purchases of wines, spirits, minerals, cigars and cigarettes less issues . . . . .	14,688
<b>Total</b>	<b><u>£309,917</u></b>

*Ian Bancroft*  
Accounting Officer

3 September 1979

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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.

*Douglas Henley*  
Comptroller and Auditor General

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**RECORDS, REGISTRATIONS AND SURVEYS: PUBLIC RECORD OFFICE**

SUMMARY OF PROGRAMME OUTTURN, and the ACCOUNT of the sum expended, in the year ended 31 March 1979, 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
	£	£	£	£	£	£
<b>PROGRAMME 13.4</b>						
<b>RECORDS, REGISTRATIONS AND SURVEYS</b>						
A	2,047,000	350,000	1,697,000	1,983,248	462,109	*1,521,139

\* This figure is £112,109 less than the net total expenditure on the Appropriation Account, being the difference between Appropriations in Aid realised (£462,109) and those authorised to be applied (£350,000).

**ACCOUNT**

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
<b>PROGRAMME 13.4</b>				
A1 Public Record Office	2,029,000	1,965,498	63,502	—
A2 Payment to British Film Institute	18,000	17,750	250	—
GROSS TOTAL	£ 2,047,000	1,983,248		
	Estimated	Applied		
<i>Deduct</i> AZ Appropriations in Aid	350,000	350,000		
NET TOTAL	£ 1,697,000	1,633,248		
			Surplus 63,752	
		Actual surplus to be surrendered	<u>£63,751·96</u>	

**Receipts**

Receipts authorised to be used as Appropriations in Aid	Estimated	Realised
	£	£
Fees for copies of documents	350,000	462,109·12 (a)
Appropriated in aid		350,000·00
Payable separately to Consolidated Fund		£112,109·12

(a) Receipts were unexpectedly high, particularly in December 1978, and this volume of business could not have been foreseen.

*A. W. Mabbs*  
Accounting Officer

27 September 1979

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

*Douglas Henley*  
Comptroller and Auditor General

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RECORDS, REGISTRATIONS AND SURVEYS:  
SCOTTISH RECORD OFFICE

SUMMARY OF PROGRAMME OUTTURN, and the ACCOUNT of the sum expended, in the year ended 31 March 1979, compared with the sum granted, for the expenditure of the Scottish Record Office and on 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
	£	£	£	£	£	£
<b>PROGRAMME 13.4</b>						
<b>RECORDS, REGISTRATIONS AND SURVEYS</b>						
A	624,510	156,510	468,000	614,606	166,372	*448,234

\* This figure is £9,862 less than the net total of expenditure on the Appropriation Account, being the difference between Appropriations in Aid realised (£166,372) and those authorised to be applied (£156,510).

ACCOUNT

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
<b>PROGRAMME 13.4</b>				
A1 Scottish Record Office				
<i>Original</i>	568,250			
<i>Supplementary</i>	54,250			
	622,500	612,606	9,894	—
A2 Business Archives Council of Scotland	2,000	2,000	—	—
A3 Indemnities	10	—	10	—

Service	£	Grant £	Expenditure £	Expenditure compared with Grant	
				Less than Granted £	More than Granted £
<b>GROSS TOTAL</b>					
<i>Original</i>	570,260				
<i>Supplementary</i>	54,250				
	£	624,510	614,606	9,904	—
		Estimated	Applied		
<i>Deduct</i>					
AZ Appropriations in Aid					
<i>Original</i>	135,260				
<i>Supplementary</i>	21,250				
	£	156,510	156,510		
<b>NET TOTAL</b>					
<i>Original</i>	435,000				
<i>Supplementary</i>	33,000				
	£	468,000	458,096		
				Surplus 9,904	
				£9,904·19	
			Actual surplus to be surrendered		

**Receipts**

	Estimated	Realised
	£	£
Receipts authorised to be used as Appropriations in Aid	156,510	166,372·13
Appropriated in aid		156,510·00
Payable separately to Consolidated Fund		£9,862·13

**Details of Receipts**

	Estimated	Realised
	£	£
Fees	120,510	125,628
Contribution from the Vote for the Department of the Registers of Scotland (Class XIII, 18) in respect of bindery services	36,000	39,466
Miscellaneous	—	1,278
<b>Total</b>	<b>£156,510</b>	<b>166,372</b>

*John Imrie*  
Accounting Officer

12 October 1979

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

*Douglas 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 1979, compared with the sum granted, for the expenditure 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 £
<b>PROGRAMME 13.4</b>						
<b>RECORDS, REGISTRATIONS AND SURVEYS</b>						
A	13,590,000	3,815,000	9,775,000	13,296,430	3,776,835	9,519,595

**ACCOUNT**

Service	Grant £	Expenditure £	Expenditure compared with Grant	
			Less than Granted £	More than Granted £
<b>PROGRAMME 13.4</b>				
A1 Office of Population Censuses and Surveys				
<i>Original</i>	8,680,000			
<i>Supplementary</i>	383,000			
	9,063,000	8,929,981	133,019	—
A2 Payments to Registration Officers				
<i>Original</i>	345,000			
<i>Less Supplementary</i>	15,000			
	330,000	330,192	—	192
A3 National Health Service Central Register				
<i>Original</i>	1,890,000			
<i>Supplementary</i>	123,000			
	2,013,000	1,961,967	51,033	—

RECORDS, REGISTRATIONS AND SURVEYS:  
OFFICE OF POPULATION CENSUSES AND SURVEYS

1978-79, Class XIII, Vote 15

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
A4 Censuses of Population <i>Original</i> 296,000 <i>Less Supplementary</i> 120,000	176,000	163,580	12,420	—
A5 Social Surveys <i>Original</i> 1,750,000 <i>Supplementary</i> 100,000	1,850,000	1,745,575	104,425	—
A6 International Union for the Scientific Study of Population (Grant in Aid)	3,000	3,000	—	—
A7 European Economic Community Surveys <i>Original</i> 123,000 <i>Supplementary</i> 20,000	143,000	150,268	—	7,268
A8 World Health Organisation: London Centre	12,000	11,867	133	—
<b>GROSS TOTAL</b> <i>Original</i> 13,099,000 <i>Supplementary</i> 491,000	£ 13,590,000	13,296,430	301,030	7,460
	Estimated	Realised	Surplus of Gross Estimate over Expenditure 293,570	
<i>Deduct</i> AZ Appropriations in Aid <i>Original</i> 3,612,000 <i>Supplementary</i> 203,000	3,815,000	3,776,835	Deficiency of Appropriations in Aid realised 38,165	
<b>NET TOTAL</b> <i>Original</i> 9,487,000 <i>Supplementary</i> 288,000	£ 9,775,000	9,519,595	Net Surplus 255,405	
			Actual surplus to be surrendered £255,405·48	

Receipts

	Estimated	Realised
	£	£
Receipts payable to Consolidated Fund	—	15,289·61

**Details of Receipts**

	Estimated	Realised
	£	£
(i) Receipts of classes authorised to be used as Appropriations in Aid		
Subhead AZ1		
Repayment for services in connection with:		
(a) National Health Service:		
(i) Central Register	2,240,000	2,192,788
(ii) Hospital In-Patient Enquiry	69,000	69,000
(b) Ministry of Defence	102,000	102,000
(c) World Health Organisation	7,200	7,228
(d) European Economic Community	115,000	105,469
(e) Manpower Services and Health and Safety Commissions	7,000	5,517 (a)
Payments for census, statistical and survey data	80,300	91,957 (b)
Miscellaneous receipts	3,500	5,273 (c)
Subhead AZ2		
Repayment for services in connection with National Insurance	356,000	356,734
Cash fees for searches and certified copies	835,000	840,869
<b>Total</b>	<b>£3,815,000</b>	<b>3,776,835</b>
(ii) Receipts of other classes		
Repayment for unexpected additional Survey	—	14,744
Miscellaneous	—	546
<b>Total</b>		<b>£15,290</b>
(a) Shortfall in demand for data.		
(b) Demand for data exceeded expectation.		
(c) Change of procedure with regard to accounting for waste paper receipts.		

**Losses Statement**

Cash losses due to overpayment of salaries, wages and allowances, etc. (38 cases) £2,157

*A. R. Thatcher*  
Accounting Officer

24 September 1979

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

*Douglas 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 1979, 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
	£	£	£	£	£	£
<b>PROGRAMME 13.4 RECORDS, REGISTRATIONS AND SURVEYS</b>						
A	1,776,000	394,000	1,382,000	1,672,720	425,159	*1,247,561

\* This figure is £31,159 less than the net total of expenditure on the Appropriation Account, being the difference between the Appropriations in Aid realised (£425,159) and those authorised to be applied (£394,000).

**ACCOUNT**

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
<b>PROGRAMME 13.4</b>				
A1 Registrar General's Office, Scotland	1,502,000	1,406,129	95,871	—
A2 National Health Service Central Register	230,000	223,790	6,210	—
A3 Payments to Local Registrars	36,000	35,595	405	—
A4 Censuses of Population	8,000	7,206	794	—
<b>GROSS TOTAL</b>	£ 1,776,000	1,672,720	103,280	—
	Estimated	Applied		
<i>Deduct</i> AZ Appropriations in Aid	394,000	394,000		
<b>NET TOTAL</b>	£ 1,382,000	1,278,720		<b>Surplus 103,280</b>
		Actual surplus to be surrendered		<b>£103,280·21</b>

**Receipts**

	Estimated	Realised
	£	£
Receipts authorised to be used as Appropriations in Aid	394,000	425,159·38
Appropriated in aid		394,000·00
Payable separately to Consolidated Fund		<u>£31,159·38</u>

*V. C. Stewart*  
Accounting Officer

11 October 1979

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

*Douglas Henley*  
Comptroller and Auditor General

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**RECORDS, REGISTRATIONS AND SURVEYS: LAND REGISTRY**

SUMMARY OF PROGRAMME OUTTURN, and the ACCOUNT of the sum expended, in the year ended 31 March 1979, 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
	£	£	£	£	£	£
<b>PROGRAMME 13.4</b>						
<b>RECORDS, REGISTRATIONS AND SURVEYS</b>						
A	<u>27,160,000</u>	<u>27,158,000</u>	<u>2,000</u>	<u>26,069,208</u>	<u>38,803,588</u>	<u>*(12,734,380)</u>

\* Due to the token nature of this Vote, estimated Appropriations in Aid (AZ) were restricted to £27,158,000 to produce a net expenditure figure of £2,000: total receipts were estimated at £38,400,000. In the Appropriation Account, net expenditure is shown as nil with Appropriations in Aid applied of £26,069,208. Actual outturn figures above take account of total receipts of £38,803,588.



ACCOUNT

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
<b>PROGRAMME 13.4</b>				
A1 Land Registry				
<i>Original</i>	23,344,000			
<i>Supplementary</i>	2,276,000			
	25,620,000	25,386,124	233,876	—
A2 Capital Expenditure on Land and Buildings				
<i>Original</i>	1,135,000			
<i>Less Supplementary</i>	285,000			
	850,000	215,723	634,277	—
A3 Rent, &c.	690,000	467,361	222,639	—
<b>GROSS TOTAL</b>				
<i>Original</i>	25,169,000			
<i>Supplementary</i>	1,991,000			
	£ 27,160,000	26,069,208	1,090,792	—
	<u>Estimated</u>	<u>Applied</u>	Surplus of Gross Estimate over Expenditure 1,090,792	
<i>Deduct</i>				
AZ Appropriations in Aid				
<i>Original</i>	25,168,000			
<i>Supplementary</i>	1,990,000			
	27,158,000	26,069,208		Difference between Estimated and Applied Appropriations in Aid 1,088,792
<b>NET TOTAL</b>				
<i>Original</i>	1,000			
<i>Supplementary</i>	1,000			
	£ 2,000	—		Net surplus to be surrendered £2,000

EXPLANATION of the Causes of Variation between Expenditure and Grant

A2 Slippage on building programme.

A3 Waiver of rent.

RECORDS, REGISTRATIONS AND SURVEYS:  
LAND REGISTRY

1978-79, Class XIII, Vote 17

**Receipts**

	Estimated	Realised
	£	£
Receipts payable to Consolidated Fund		
Receipts of classes authorised to be used as Appropriations in Aid	38,400,000	38,803,587·83
Amount authorised to be appropriated in aid	27,158,000	26,069,207·69
Payable separately to Consolidated Fund	<u>£11,242,000</u>	<u>12,734,380·14</u>

**Details of Receipts**

	Estimated	Realised
	£	£
Land Registry Fees	38,384,000	38,783,688
Miscellaneous	16,000	19,900 (a)
Total	<u>£38,400,000</u>	<u>38,803,588</u>

(a) Estimate did not make adequate provision for a miscellany of sundry receipts.

**Losses Statement**

Claims abandoned (estimated 2,290 cases)	<u>£1,700</u>
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**Note**

Subhead A1 expenditure included 109 indemnity payments totalling £55,265.

*R. B. Roper*  
Accounting Officer

27 September 1979

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

*Douglas Henley*  
Comptroller and Auditor General

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**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 1979, 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 £
<b>PROGRAMME 13.4</b>						
<b>RECORDS, REGISTRATIONS AND SURVEYS</b>						
A	2,125,000	2,123,000	2,000	2,071,912	3,126,315	*(1,054,403)

\*Due to the token nature of this Vote estimated Appropriations in Aid (AZ) were restricted to £2,123,000 to produce a net expenditure figure of £2,000: total receipts were estimated at £3,140,000. In the Appropriation Account net expenditure is shown as nil with Appropriations in Aid applied of £2,071,912. Actual outturn figures above take account of total receipts of £3,126,315.

**ACCOUNT**

Service	Grant £	Expenditure £	Expenditure compared with Grant	
			Less than Granted £	More than Granted £
<b>PROGRAMME 13.4</b>				
A1 Department of the Registers of Scotland				
Original	1,935,000			
Supplementary	190,000			
	2,125,000	2,071,912	53,088	—
	Estimated	Applied	Surplus of Gross Estimate over Expenditure 53,088	
Deduct			Difference between Estimated and Applied Appropriations in Aid 51,088	
AZ Appropriations in Aid				
Original	1,934,000			
Supplementary	189,000			
	2,123,000	2,071,912		
NET TOTAL			Net Surplus to be surrendered £2,000	
Original	1,000			
Supplementary	1,000			
	2,000	—		

**Receipts**

Receipts payable to Consolidated Fund

	Estimated	Realised
	£	£
(i) Receipts of classes authorised to be used as Appropriations in Aid	3,140,000	3,126,315·42
(ii) Receipts of other classes	—	457·25
<b>Total</b>	<b>£3,140,000</b>	<b>3,126,772·67</b>
Amount authorised to be appropriated in aid	2,123,000	2,071,912·41
Payable separately to Consolidated Fund	£1,017,000	1,054,860·26

**Details of Receipts**

	Estimated	Realised
	£	£
(i) Receipts of classes authorised to be used as Appropriations in Aid		
Fees	3,084,000	3,075,260
Contribution from Vote of Scottish Record Office (Class XIII, 14)		
in respect of salaries, &c., of photoprinting staff	25,400	24,986
Recovery from Health and Safety Executive	30,600	26,069 (a)
<b>Total</b>	<b>£3,140,000</b>	<b>3,126,315</b>
(ii) Receipts of other classes (Miscellaneous)	—	£457

(a) Non-receipt of account from Scottish Office for jointly employed staff.

**Losses Statement**

Cash losses due to overpayment of subsistence (1 case) £35

*D. Williamson*  
Accounting Officer

9 October 1979

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

*Douglas Henley*  
Comptroller and Auditor General

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RECORDS, REGISTRATIONS AND SURVEYS: CHARITY COMMISSION

SUMMARY OF PROGRAMME OUTTURN, and the ACCOUNT of the sum expended, in the year ended 31 March 1979, 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 £
<b>PROGRAMME 13.4</b>						
<b>RECORDS, REGISTRATIONS AND SURVEYS</b>						
A	1,752,200	200	1,752,000	1,746,140	462	*1,745,678

\*This figure is £262 less than the net total of expenditure on the Appropriation Account, being the difference between the Appropriations in Aid realised (£462) 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> <i>Supplementary</i>	1,722,200 30,000	1,752,200 1,746,140	6,060	—
		<u>Estimated</u>		<u>Applied</u>
<i>Deduct</i> AZ Appropriations in Aid		200		200
NET TOTAL <i>Original</i> <i>Supplementary</i>	1,722,000 30,000	1,752,000 1,745,940		Surplus 6,060
				<u>£6,060.48</u>

Actual surplus to be surrendered

**Receipts**

Receipts payable to Consolidated Fund

	Estimated	Realised
	£	£
Receipts authorised to be used as Appropriations in Aid (Sales of copies of documents, etc.)	200	462·47
Appropriated in aid		200·00
Payable separately to Consolidated Fund		<u>£262·47</u>

*T. Fitzgerald*  
Accounting Officer

13 September 1979

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

*Douglas Henley*  
Comptroller and Auditor General

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**RECORDS, REGISTRATIONS AND SURVEYS: ORDNANCE SURVEY**

SUMMARY OF PROGRAMME OUTTURN, and the ACCOUNT of the sum expended, in the year ended 31 March 1979, 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 £
<b>PROGRAMME 13.4</b>						
<b>RECORDS, REGISTRATIONS AND SURVEYS</b>						
A	22,777,000	11,699,000	11,078,000	22,482,664	11,942,600	*10,540,064

\* This figure is £243,600 less than the net total of expenditure on the Appropriation Account, being the difference between the Appropriations in Aid realised (£11,942,600) and those authorised to be applied (£11,699,000).

**ACCOUNT**

Service	Grant £	Expenditure £	Expenditure compared with Grant	
			Less than Granted £	More than Granted £
<b>PROGRAMME 13.4</b>				
A1 Administration				
<i>Original</i>	19,679,000			
<i>Supplementary</i>	1,161,000			
	20,840,000	20,480,901	359,099	—
A2 Stores, &c.				
<i>Original</i>	1,629,000			
<i>Less Supplementary</i>	167,000			
	1,462,000	1,551,030	—	89,030
A3 Capital Expenditure				
<i>Original</i>	415,000			
<i>Less Supplementary</i>	140,000			
	275,000	249,747	25,253	—
A4 Payments of Value Added Tax to Customs and Excise				
<i>Original</i>	110,000			
<i>Supplementary</i>	90,000			
	200,000	200,986	—	986

RECORDS, REGISTRATIONS AND SURVEYS:  
ORDNANCE SURVEY

1978-79, Class XIII, Vote 20

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
<b>GROSS TOTAL</b>				
<i>Original</i>	21,833,000			
<i>Supplementary</i>	944,000			
	<u>£ 22,777,000</u>	22,482,664	384,352	90,016
		<u>Estimated</u>		
		<u>Applied</u>		
<i>Deduct</i>				
AZ Appropriations in Aid				
<i>Original</i>	10,756,000			
<i>Supplementary</i>	943,000			
	<u>£ 11,699,000</u>	11,699,000		
<b>NET TOTAL</b>				
<i>Original</i>	11,077,000			
<i>Supplementary</i>	1,000			
	<u>£ 11,078,000</u>	10,783,664		
			Surplus	
			294,336	
		Actual surplus to be surrendered	<u>£294,335·71</u>	

**Receipts**

	Estimated	Realised
	£	£
Receipts authorised to be used as Appropriations in Aid	11,699,000	11,942,600·36
Appropriated in aid		11,699,000·00
Payable separately to Consolidated Fund		<u>£243,600·36</u>

**Details of Receipts**

	Estimated	Realised
	£	£
Sale of maps, etc.	4,078,000	4,141,939
Copyright fees	3,727,000	3,702,808
Services for		
Land Registry	1,350,000	1,292,445
Natural Environment Research Council	404,000	479,457 (a)
Ministry of Defence	1,500,000	1,674,957 (b)
Others	495,000	510,533
Other receipts	145,000	140,461
	<u>£11,699,000</u>	<u>11,942,600</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	£ 45,548
Other Departments	1,541

- (a) Due to belated payment for prior year work.  
(b) Due to increased workload.



**Losses Statement**

*Summary*

Cash losses due to overpayments of salaries, wages and allowances, etc. (48 cases)	£1,612
Fruitless payments (114 cases)	£20,989
Claims abandoned (83 cases)	£5,567
	£
Stores losses due to theft, fraud, arson or sabotage, etc.* (4 cases)	1,321
Stores losses due to other causes (442 cases)	4,284
Total Stores Losses	£5,605

\* Prosecution was not practicable.

*Details*

Fruitless Payments	£
Production errors in work for Institute of Geological Survey (£1,205), Directorate of Overseas Survey (£1,405) and national mapping (£1,891 and £1,042)	5,543
Claims Abandoned	
Amounts not recoverable from customers who ceased trading (£1,102 and £1,772)	2,874
Stores losses due to other causes	
Damage to a survey instrument and tripod whilst in use	1,356

*W. P. Smith*  
Accounting Officer

9 October 1979

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

*Douglas Henley*  
Comptroller and Auditor General

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**OTHER SERVICES: CABINET OFFICE**

SUMMARY OF PROGRAMME OUTTURN, and the ACCOUNT of the sum expended, in the year ended 31 March 1979, 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 £
<b>PROGRAMME 13.6 OTHER SERVICES</b>						
A	4,696,500	8,500	4,688,000	4,687,338	9,218	*4,678,120

\* This figure is £718 less than the net total of expenditure on the Appropriation Account, being the difference between the Appropriations in Aid realised (£9,218) and those authorised to be applied (£8,500).

**ACCOUNT**

Service	Grant £	Expenditure £	Expenditure compared with Grant	
			Less than Granted £	More than Granted £
<b>PROGRAMME 13.6</b>				
A1 Cabinet Office <i>Original</i> <i>Supplementary</i>	4,293,000 402,400	4,695,400	4,686,238	9,162 —
A2 Subscriptions to International Organisations		1,100	1,100	— —

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
<b>GROSS TOTAL</b>				
<i>Original</i>	4,294,100			
<i>Supplementary</i>	402,400			
	£ 4,696,500	4,687,338	9,162	
	<u>Estimated</u>	<u>Applied</u>		
<i>Deduct</i>				
AZ Appropriations in Aid				
<i>Original</i>	4,100			
<i>Supplementary</i>	4,400			
	8,500	8,500		
<b>NET TOTAL</b>				
<i>Original</i>	4,290,000			
<i>Supplementary</i>	398,000			
	£ 4,688,000	4,678,838		
			Surplus	
			9,162	
			<u>£9,162.36</u>	
		Actual surplus to be surrendered		

**Receipts**

Receipts payable to Consolidated Fund	Estimated	Realised
	£	£
(i) Receipts of classes authorised to be used as Appropriations in Aid (Miscellaneous)	8,500	9,218.11
(ii) Receipts of other classes (Miscellaneous)	—	254.74
<b>Total</b>	<b>£8,500</b>	<b>9,472.85</b>
Appropriated in aid		8,500.00
Payable separately to Consolidated Fund		<u>£972.85</u>

*John Hunt*

Accounting Officer

26 September 1979

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

*Douglas 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 1979, compared with the sum granted, for expenditure by the Scottish Office on central administration, certain preliminary expenses of devolution 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 £
<b>PROGRAMME 13.6 OTHER SERVICES</b>						
A	44,911,000	1,058,000	43,853,000	43,933,105	1,005,270	42,927,835
<b>PROGRAMME 13.7 DEVOLUTION</b>						
B	723,000	—	723,000	693,407	—	693,407
Total	<u>£45,634,000</u>	<u>1,058,000</u>	<u>44,576,000</u>	<u>44,626,512</u>	<u>1,005,270</u>	<u>43,621,242</u>

## ACCOUNT

Service	Grant £	Expenditure £	Expenditure compared with Grant	
			Less than Granted £	More than Granted £
<b>PROGRAMME 13.6</b>				
<b>SECTION A</b>				
<b>SCOTTISH OFFICE ADMINISTRATION</b>				
A1 Salaries*				
<i>Original</i>	35,857,000			
<i>Supplementary</i>	<u>3,090,000</u>			
		38,947,000	38,415,207	531,793
A2 General Expenses*				
<i>Original</i>	4,024,000			
<i>Supplementary</i>	<u>138,000</u>			
		4,162,000	3,754,545	407,455
A3 Telecommunication Services				
<i>Original</i>	1,476,000			
<i>Less Supplementary</i>	<u>80,000</u>			
		1,396,000	1,358,945	37,055

\* See also Trading Accounts and Balance Sheets 1978-79 (H.C. No. 302 of 1979-80), page 2.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
A4 Grant to the Commission for Local Authority Accounts†	60,000	60,000	—	—
A5 Scottish Information Service				
<i>Original</i>	262,000			
<i>Supplementary</i>	84,000			
	346,000	344,408	1,592	—
<b>PROGRAMME 13.7</b>				
<b>SECTION B</b>				
SCOTTISH ASSEMBLY				
B1 Referendum on Devolution				
<i>Original</i>	880,000			
<i>Less Supplementary</i>	157,000			
	723,000	693,407	29,593	—
B2 Assembly and Executive Expenses				
<i>Original</i>	1,139,000			
<i>Less Supplementary</i>	1,139,000			
	—	—	—	—
<b>GROSS TOTAL</b>				
<i>Original</i>	43,698,000			
<i>Supplementary</i>	1,936,000			
	£ 45,634,000	44,626,512	1,007,488	—
			Surplus of Gross Estimate over Expenditure	
			1,007,488	
	Estimated	Realised		
<i>Deduct</i>				
AZ Appropriations in Aid				
<i>Original</i>	1,013,000			
<i>Supplementary</i>	45,000			
	1,058,000	1,005,270		
			Deficiency of Appropriations in Aid realised	
			52,730	
<b>NET TOTAL</b>				
<i>Original</i>	42,685,000			
<i>Supplementary</i>	1,891,000			
	£ 44,576,000	43,621,242		
			Net Surplus	
			954,758	
			Actual surplus to be surrendered	
			£954,758·03	

† See also the Account for the Commission for Local Authority Accounts in Scotland published separately as a White Paper.

Receipts	Estimated	Realised
	£	£
Receipts payable to Consolidated Fund	—	<u>15,360·67</u>
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	443,000	446,575
Recoveries in respect of seconded staff and professional services	242,000	216,024 (a)
Receipts from European Economic Community	54,000	62,678 (b)
Miscellaneous	319,000	279,993 (c)
	<u>£1,058,000</u>	<u>1,005,270</u>
(ii) Receipts of other classes		
Miscellaneous	—	<u>£15,361</u>

- (a) Recoveries were delayed and there was less secondment than expected.  
(b) Travel costs recovered were greater than expected due to higher fares and greater frequency of travel. Timing of receipts is also difficult to estimate.  
(c) Delayed payment of fees due to project delays and other factors.

**Notes***Loans outstanding at 31 March 1979*

Loans to staff restaurants	£14,625
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*W. Kerr Fraser*  
Accounting Officer

23 November 1979

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

*Douglas Henley*  
Comptroller and Auditor General

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## OTHER SERVICES: WELSH OFFICE

SUMMARY OF PROGRAMME OUTTURN, and the ACCOUNT of the sum expended, in the year ended 31 March 1979, compared with the sum granted, for the expenditure by the Welsh Office on central administration and certain preliminary expenses of devolution.

## SUMMARY OF PROGRAMME OUTTURN

Section	Estimated			Actual		
	Gross Expenditure £	Appropriations in Aid £	Net Expenditure £	Gross Expenditure £	Appropriations in Aid £	Net Expenditure £
<b>PROGRAMME 13.6 OTHER SERVICES</b>						
A	15,106,000	595,000	14,511,000	14,403,919	553,123	13,850,796
<b>PROGRAMME 13.7 DEVOLUTION</b>						
B	1,477,000	—	1,477,000	478,052	—	478,052
	<u>£16,583,000</u>	<u>595,000</u>	<u>15,988,000</u>	<u>14,881,971</u>	<u>553,123</u>	<u>14,328,848</u>

## ACCOUNT

Service	Grant £	Expenditure £	Expenditure compared with Grant	
			Less than Granted £	More than Granted £
<b>PROGRAMME 13.6</b>				
<b>SECTION A</b>				
<b>OTHER SERVICES</b>				
A1 Salaries	11,868,000	11,966,301	—	98,301
A2 General Administrative Expenses	2,478,000	1,697,090	780,910	—
A3 Tribunals, Commissions, Referee Services, &c.	760,000	740,528	19,472	—

## EXPLANATION of the Causes of Variation between Expenditure and Grant

A2 Expenditure on removal expenses, telecommunications and miscellaneous administrative expenses was less than expected.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
<b>PROGRAMME 13.7</b>				
<b>SECTION B</b>				
<b>DEVOLUTION</b>				
B1 Referendum	526,000	478,052	47,948	—
B2 Welsh Assembly	951,000	—	951,000	—
<b>GROSS TOTAL</b>	£ 16,583,000	14,881,971	1,799,330	98,301
	Estimated	Realised	Surplus of Gross Estimate over Expenditure 1,701,029	
<i>Deduct</i> Z Appropriations in Aid	595,000	553,123	Deficiency of Appropriations in Aid realised 41,877	
<b>NET TOTAL</b>	£ 15,988,000	14,328,848	Net Surplus 1,659,152	
		Actual surplus to be surrendered	£1,659,152·12	

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

B2 The result of the referendum on 1 March 1979 led to the repeal of the Wales Act 1978.

**Receipts**

	Estimated	Realised
	£	£
Receipts payable to Consolidated Fund	—	769·45

**Details of Receipts**

	Estimated	Realised
	£	£
(i) Receipts of classes authorised to be used as Appropriations in Aid		
Subhead AZ		
Medical Referee Service: repayment from the National Insurance Fund and the Employment Services Agency	497,000	497,933
Other receipts	98,000	55,190 (a)
<b>Total</b>	<b>£595,000</b>	<b>553,123</b>

## (ii) Receipts of other classes

Recoveries of prior year overpayments and receipts in respect of debts and overpayments previously written off as irrecoverable	—	£769
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(a) Receipts from decentralised services less than expected.



**Losses Statement**

Cash losses due to overpayments of salaries, wages and allowances (14 cases)	£2,879
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*Details*

Cash loss due to overpayment during an officer's extended period of sick leave	£1,124
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*Hywel Evans*

Accounting Officer

27 September 1979

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

*Douglas Henley*Comptroller and Auditor General

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**OTHER SERVICES:  
HOME BROADCASTING AND WIRELESS TELEGRAPHY**

SUMMARY OF PROGRAMME OUTTURN, and the ACCOUNT of the sum expended, in the year ended 31 March 1979, 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 £
<b>PROGRAMME 9.4 CIVIL DEFENCE</b>						
A	48,000	—	48,000	41,412	—	41,412
<b>PROGRAMME 13.6 OTHER SERVICES</b>						
B	1,894,000	1,000	1,893,000	1,844,745	451	1,844,294
C	1,875,100	1,886,100	(11,000)	1,914,094	1,889,629	24,465
	<u>3,817,100</u>	<u>1,887,100</u>	<u>1,930,000</u>	<u>3,800,251</u>	<u>1,890,080</u>	<u>1,910,171</u>
<b>NON-DIRECT PUBLIC EXPENDITURE</b>						
D	331,900,000	—	331,900,000	331,813,471	—	331,813,471
Total	<u>£335,717,100</u>	<u>1,887,100</u>	<u>333,830,000</u>	<u>335,613,722</u>	<u>1,890,080</u>	<u>*333,723,642</u>

\*This figure is £2,980 less than the net total of expenditure on the Appropriation Account, being the difference between the Appropriations in Aid realised (£1,890,080) and those authorised to be applied (£1,887,100).

ACCOUNT

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
<b>PROGRAMME 9.4</b>				
<b>SECTION A</b>				
CIVIL DEFENCE				
A1 Grant for the BBC Home Services Civil Defence Expenditure				
<i>Original</i> 93,000				
<i>Less Supplementary</i> 45,000				
	48,000	41,412	6,588	—
<b>PROGRAMME 13.6</b>				
<b>SECTION B</b>				
CENTRAL ADMINISTRATION				
B1 Administration				
<i>Original</i> 1,887,000				
<i>Supplementary</i> 7,000				
	1,894,000	1,844,745	49,255	—
<b>SECTION C</b>				
WIRELESS TELEGRAPHY				
C1 Payment to the Post Office, &c., for Non-broadcasting Agency Services				
<i>Original</i> 1,042,000				
<i>Supplementary</i> 10,000				
	1,052,000	1,125,555	—	73,555
C2 Purchase and Maintenance of Vehicles and Engineering Equipment				
<i>Original</i> 748,000				
<i>Supplementary</i> 75,100				
	823,100	788,539	34,561	—
<b>NON-DIRECT PUBLIC EXPENDITURE</b>				
<b>SECTION D</b>				
BROADCASTING RECEIVING LICENCES				
D1 Grant for BBC Home Services General Purposes Expenditure				
<i>Original</i> 285,760,000				
<i>Supplementary</i> 15,640,000				
	301,400,000	304,595,000	—	3,195,000

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

1978-79, Class XIII, Vote 24

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
D2 Payment to the Post Office, &c., for Broadcasting Agency Services				
Original	31,240,000			
Less Supplementary	740,000			
	30,500,000	27,218,471	3,281,529	—
<b>GROSS TOTAL</b>				
Original	320,770,000			
Supplementary	14,947,100			
	£335,717,100	335,613,722	3,371,933	3,268,555
	Estimated	Applied		
Z Deduct Appropriations in Aid				
Original	1,665,000			
Supplementary	222,100			
	1,887,100	1,887,100		
<b>NET TOTAL</b>				
Original	319,105,000			
Supplementary	14,725,000			
	£333,830,000	333,726,622		Surplus 103,378
		Actual surplus to be surrendered		£103,377·71

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

D2 Due to unforeseen interest on revenue held by the Post Office offset against management expenses.

**Receipts**

	Estimated	Realised
	£	£
Receipts payable to Consolidated Fund		
(i) Receipts of classes authorised to be used as Appropriations in Aid	1,887,100	1,890,080·53
(ii) Receipts of other classes	181,000	182,095·34
<b>Total</b>	£2,068,100	2,072,175·87
Appropriated in aid		1,887,100·00
Payable separately to Consolidated Fund		£185,075·87

**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	451
Subhead CZ		
Wireless Telegraphy and programme distribution fees	£1,886,100	1,889,629
<b>Total</b>	<b>£1,887,100</b>	<b>1,890,080</b>
(ii) Receipts of other classes		
Interest on loan to the Independent Broadcasting Authority	181,000	182,094
Miscellaneous	—	1
<b>Total</b>	<b>£181,000</b>	<b>182,095</b>

**Notes**

*Loans outstanding at 31 March 1979*

Loan to the Independent Broadcasting Authority £1,650,000

*Other Note*

The expenditure under Subhead A1 is divisible between current and capital as follows:

	Grant	Expenditure
	£	£
A1 Current expenditure	16,000	14,750
Capital expenditure	32,000	26,662 (a)
	<b>£48,000</b>	<b>41,412</b>

(a) Due to delay in progress of existing projects.

*R. T. Armstrong*  
Accounting Officer

9 October 1979

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

*Douglas 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 1979, 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
£	£	£	£	£
<b>PROGRAMME 13.6</b>				
<b>OTHER SERVICES</b>				
A1 Office of the Parliamentary Commissioner and Health Service Commissioners				
<i>Original</i>	694,000			
<i>Supplementary</i>	5,000			
	<u>£ 699,000</u>	685,574	13,426	—
	Surplus		<u>13,426</u>	
	Actual surplus to be surrendered		<u>13,425·53</u>	

*C. M. Clothier*  
Accounting Officer

10 August 1979

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

*Douglas 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 1979, 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 £
<b>PROGRAMME 13.6 OTHER SERVICES</b>						
A	1,932,000	1,930,000	2,000	1,929,693	2,591,235	*(661,542)

\* 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 £2,453,000. In the Appropriation Account net expenditure is shown as nil with Appropriations in Aid applied of £1,929,693. Actual outturn figures above take account of total receipts of £2,591,235.

## ACCOUNT

Service	Grant £	Expenditure £	Expenditure compared with Grant	
			Less than Granted £	More than Granted £
<b>PROGRAMME 13.6</b>				
A1 Public Trustee				
<i>Original</i>	1,802,000			
<i>Supplementary</i>	130,000			
	1,932,000	1,929,693	2,307	—
		Estimated	Surplus of Gross Estimate over Expenditure 2,307	
		Applied	Difference between Estimated and Applied Appropriations in Aid 307	
AZ Appropriations in Aid				
<i>Original</i>	1,801,000			
<i>Supplementary</i>	129,000			
	1,930,000	1,929,693		
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 authorised to be used as Appropriations in Aid (Fees, etc.)	2,453,000	2,591,234.57
Amount authorised to be appropriated in aid	1,930,000	1,929,692.98
Payable separately to Consolidated Fund	<u>£523,000</u>	<u>661,541.59</u>

*J. Radford*  
Accounting Officer

12 November 1979

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

*Douglas Henley*  
Comptroller and Auditor General



**OTHER SERVICES: IRISH LAND PURCHASES**

ACCOUNT of the sum expended, in the year ended 31 March 1979, 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.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
<b>PROGRAMME 13.6</b>				
A1 Land Purchase Annuities	247,000	243,962	3,038	—
A2 Percentage Stock	33,000	32,632	368	—
A3 Management of Guaranteed Stocks and Bonds	15,000	12,551	2,449	—
<b>Total</b>	<b>£ 295,000</b>	<b>289,145</b>	<b>5,855</b>	<b>—</b>
	Surplus		<u>5,855</u>	
	Actual surplus to be surrendered		<u>£5,855.43</u>	

EXPLANATION of the Cause of Variation between Expenditure and Grant

A3 Mainly due to the Bank of England charge being less than predicted.

**Note**

The Account of the Irish Land Purchase Fund is published separately as a White Paper.

*F. D. Ashby*  
Accounting Officer

10 July 1979

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

*Douglas Henley*  
Comptroller and Auditor General

**OTHER SERVICES: CHARITIES (TRANSITIONAL RELIEF)**

ACCOUNT of the sum expended, in the year ended 31 March 1979, compared with the sum granted, for transitional payments to certain charities.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
<b>PROGRAMME 13.6 OTHER SERVICES</b>				
Transitional Relief for Charities with Income from certain dispositions	164,000	85,093	78,907	—
Surplus			78,907	
Actual surplus to be surrendered			<u>£78,906·87</u>	

EXPLANATION of the Cause of Variation between Expenditure and Grant  
Smaller number of claims received than expected.

*William Pile*  
Accounting Officer

5 October 1979

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

*Douglas Henley*  
Comptroller and Auditor General

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**OTHER SERVICES: REPAYMENTS TO THE CONTINGENCIES FUND**

ACCOUNT of the sum expended, in the year ended 31 March 1979, 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
	£	£	£	£
<b>PROGRAMME 13.6 OTHER SERVICES</b>				
Other Services: Repayments to the Contingencies Fund	322,000	321,909	91	—
		Surplus		91
		Actual surplus to be surrendered		<u>£90·52</u>

**Note**

The Accounts of the Contingencies Fund are published separately as a White Paper.

*A. K. Rawlinson*  
Accounting Officer

20 September 1979

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

*Douglas Henley*  
Comptroller and Auditor General

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**CLASS XIV**

**COMMON SERVICES**

CLASS XIV:

Page	No. of Vote	SERVICE	Estimated Gross Expenditure	Authorised Appropriations in Aid	Supply Grant
			£	£	£
254	1	Office and General Accommodation Services	486,866,010	89,098,010	397,768,000
260	2	Stationery and Printing	177,602,000	81,133,000	96,469,000
265	3	Computers and Telecommunications	88,084,000	35,559,000	52,525,000
269	4	Home and Overseas Publicity: Central Office of Information	39,297,000	10,025,000	29,272,000
272	5	Civil Superannuation, &c.	505,860,000	48,700,000	457,160,000
276	6	Rates on Government Property	175,400,000	14,200,000	161,200,000
278	7	Other Common Services: Government Actuary	526,000	251,000	275,000
280	8	Other Common Services: Civil Service Catering Services	12,604,000	11,457,000	1,147,000
283	9	Other Common Services: Paymaster General's Office	4,783,000	375,000	4,408,000
		Total	£ 1,491,022,010	290,798,010	1,200,224,000

COMMON 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
£	£	£	£	£	£	£	
465,987,114	89,098,010	376,889,104	20,878,896	—	20,878,896	1,093,240·87	1
176,089,563	80,570,576	95,518,987	1,512,437	562,424	950,013	252·90	2
76,020,243	31,041,120	44,979,123	12,063,757	4,517,880	7,545,877	592,945·97	3
35,427,432	8,608,942	26,818,490	3,869,568	1,416,058	2,453,510	—	4
495,828,336	48,700,000	447,128,336	10,031,664	—	10,031,664	81,909,760·54	5
169,371,657	13,812,687	155,558,970	6,028,343	387,313	5,641,030	—	6
523,221	251,000	272,221	2,779	—	2,779	49,451·48	7
11,786,119	10,859,506	926,613	817,881	597,494	220,387	1,404·38	8
4,635,954	375,000	4,260,954	147,046	—	147,046	592·96	9
1,435,669,639	283,316,841	1,152,352,798	55,352,371	7,481,169		83,647,649·10	
Total amount to be surrendered					£	47,871,202	
Actual total amount to be surrendered						£47,871,201·32	

## OFFICE AND GENERAL ACCOMMODATION SERVICES

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 1979, 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 £
<b>PROGRAMME 14.1</b>						
<b>OFFICE AND GENERAL ACCOMMODATION SERVICES</b>						
A	333,881,000	49,777,010	284,103,990	320,461,674	52,229,900	268,231,774
B	10	—	10	1,236,337	—	1,236,337
C	104,900,000	38,500,000	66,400,000	103,705,463	37,201,993	66,503,470
D	9,380,000	120,000	9,260,000	8,819,351	124,239	8,695,112
	<u>448,161,010</u>	<u>88,397,010</u>	<u>359,764,000</u>	<u>434,222,825</u>	<u>89,556,132</u>	<u>344,666,693</u>
<b>OTHER PROGRAMMES</b>						
E	38,705,000	701,000	38,004,000	31,764,289	369,017	31,395,272
Total	<u>£486,866,010</u>	<u>89,098,010</u>	<u>397,768,000</u>	<u>465,987,114</u>	<u>89,925,149</u>	<u>*376,061,965</u>

\* This figure is £827,139 less than the net total of expenditure on the Appropriation Account, being the difference between the Appropriations in Aid realised (£89,925,149) and those authorised to be applied (£89,098,010).



## ACCOUNT

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
<b>PROGRAMME 14.1</b>				
<b>SECTION A</b>				
OFFICE AND GENERAL ACCOMMODATION SERVICES				
A1 Acquisitions and New Works				
<i>Original</i>	53,809,000			
<i>Supplementary</i>	5,691,000			
<i>Supplementary</i>	900,000			
	60,400,000	55,048,448	5,351,552	—
A2 Purchase of Furniture and Equipment				
<i>Original</i>	22,500,000			
<i>Supplementary</i>	500,000			
	23,000,000	21,876,620	1,123,380	—
A3 Rents, &c.				
<i>Original</i>	123,138,000			
<i>Less Supplementary</i>	9,138,000			
<i>Less Supplementary</i>	800,000			
	113,200,000	111,024,430	2,175,570	—
A4 Maintenance and Running Costs				
<i>Original</i>	125,093,000			
<i>Supplementary</i>	7,648,000			
<i>Supplementary</i>	4,540,000			
	137,281,000	132,512,176	4,768,824	—
<b>SECTION B</b>				
WORKS AND LANDS REPAYMENT SERVICES				
B1 Repayment Services (Net)	10	1,236,337	—	1,236,327

## EXPLANATION of the Causes of Variation between Expenditure and Grant

B1 The Department provided £41.6m of new works and £33m of other services on repayment terms. Of this 35.1 per cent was for the Post Office (£26.2m).

The position on 31 March 1979 was as follows:

Excess of expenditure over receipts on 31 March 1978	£	£
		463,885
Expenditure 1978-79	74,608,287	
Receipts	73,371,950	
Excess of expenditure over receipts 1978-79		1,236,337 (a)
Excess of expenditure over receipts to 31 March 1979		£1,700,222

(a) Expenditure arose for which funds were not obtained in advance or payment was not made in 1978-79. This was partly due to industrial action.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
<b>SECTION C</b>				
<b>ADMINISTRATION</b>				
C1 Salaries, &c.				
<i>Original</i>	86,689,000			
<i>Supplementary</i>	6,850,000			
<i>Supplementary</i>	350,000			
	<u>93,889,000</u>	93,157,650	731,350	—
C2 General Administrative Expenses				
<i>Original</i>	7,685,000			
<i>Supplementary</i>	50,000			
	<u>7,735,000</u>	7,391,176	343,824	—
C3 Telecommunications Services	3,276,000	3,156,637	119,363	—
<b>SECTION D</b>				
<b>TRANSPORT SERVICES</b>				
D1 Transport Services				
<i>Original</i>	9,780,000			
<i>Less Supplementary</i>	400,000			
	<u>9,380,000</u>	8,819,351	560,649	—
<b>OTHER PROGRAMMES</b>				
<b>SECTION E</b>				
<b>SPECIALISED ACCOMMODATION SERVICES</b>				
E1 Acquisitions and New Works				
<i>Original</i>	40,872,000			
<i>Supplementary</i>	2,000			
<i>Less Supplementary</i>	5,374,000			
<i>Less Supplementary</i>	1,400,000			
	<u>34,100,000</u>	27,669,409	6,430,591	—
E2 Rents, &c.				
<i>Original</i>	3,719,000			
<i>Supplementary</i>	15,000			
	<u>3,734,000</u>	3,561,182	172,818	—
E3 Purchase of Furniture and Equipment				
<i>Original</i>	713,000			
<i>Less Supplementary</i>	240,000			
	<u>473,000</u>	249,964	223,036	—
E4 Rents, &c., and Other Running Costs (Devolution)	61,000	55,005	5,995	—
E5 Acquisitions and New Works (Overseas Aid)	56,000	—	56,000	—
E6 Rents, &c. (Overseas Aid)	281,000	228,729	52,271	—

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

- E1 Due to slippage on both the building and purchase programmes.  
E3 Due to uncertainties over future Devolution Developments.  
E5 Due to a scheme being cancelled.  
E6 Due to delay in taking on additional hirings.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
<b>GROSS TOTAL</b>				
<i>Original</i>	477,672,010			
<i>Supplementary</i>	17,000			
<i>Supplementary</i>	5,677,000			
<i>Supplementary</i>	3,500,000			
	<u>£486,866,010</u>	465,987,114	22,115,223	1,236,327
		<u>Estimated</u>		
<i>Deduct</i>		<u>Applied</u>		
<b>Z Appropriations in Aid</b>				
<i>Original</i>	88,921,010			
<i>Supplementary</i>	1,677,000			
<i>Less Supplementary</i>	<u>1,500,000</u>			
		89,098,010		
<b>NET TOTAL</b>				
<i>Original</i>	388,751,000			
<i>Supplementary</i>	17,000			
<i>Supplementary</i>	4,000,000			
<i>Supplementary</i>	<u>5,000,000</u>			
	<u>£397,768,000</u>	376,889,104		
			Surplus	
			<u>20,878,896</u>	
		Actual Surplus to be surrendered	<u>£20,878,895·97</u>	

**Receipts**

	Estimated	Realised
	£	£
Receipts payable to the Consolidated Fund		
(i) Receipts of classes authorised to be used as Appropriations in Aid	89,098,010	89,925,148·56
(ii) Receipts of other classes	—	266,102·31
<b>Total</b>	<b>£89,098,010</b>	<b>90,191,250·87</b>
Appropriated in aid		<u>89,098,010·00</u>
Payable separately to Consolidated Fund		<u>£1,093,240·87</u>

**Details of Receipts**

	Estimated	Realised
	£	£
(i) Receipts of classes authorised to be used as Appropriations in Aid		
Subhead AZ		
Rents and related receipts	20,463,000	23,556,567 (a)
Sales of surplus property and stores	4,850,000	4,647,279
Other receipts	1,964,010	2,089,503
Repayments from National Insurance, Industrial Injuries and other Funds	22,500,000	21,936,551
	<u>£49,777,010</u>	<u>52,229,900</u>
Subhead CZ		
Reimbursement of departmental expenses incurred on work carried out on repayment terms and other receipts	38,150,000	36,917,993
Recovery of deductible input VAT	350,000	284,000 (b)
	<u>£38,500,000</u>	<u>37,201,993</u>
Subhead DZ		
Government Car Service and Interdepartmental Despatch Service	£120,000	124,239
Subhead EZ		
Sale of land and buildings	£701,000	369,017 (c)
<b>Total</b>	<u>£89,098,010</u>	<u>89,925,149</u>
(ii) Receipts of other classes		
Reimbursement by Lord Chancellors Department of payments made on their behalf	—	153,399
Recovery of PSA Estates resource costs for prior years from certain repayment clients	—	81,885
Interest on an advance payment made in accordance with the terms of a purchase	—	22,892
Refund of expenditure from the Commission of European Communities	—	4,220
Compensation from National Giro for loss of interest	—	2,396
Works services instalment receipts	—	762
Dividend from a firm in liquidation	—	548
		<u>£266,102</u>

(a) Additional receipts from revised rents.

(b) Overestimation.

(c) Due to non disposal of properties.

**Losses Statement**

	£
<i>Summary</i>	
Cash losses due to overpayments of salaries, wages and allowances, etc. (193 cases)	6,319
Cash losses due to other causes (29 cases)	107,813
<b>Total Cash Losses</b>	<u>£114,132</u>
Claims abandoned (127 cases)	£327,427
Stores losses due to theft, fraud, arson or sabotage, etc.* (221 cases)	526,825
Stores losses due to other causes (21 cases)	32,254
<b>Total Stores Losses</b>	<u>£559,079</u>

\* Prosecution was undertaken wherever appropriate and practicable.

**Losses Statement contd.**

<i>Details</i>	£
Cash losses due to overpayment of salaries, wages and allowances, etc.	
Overpayment to an officer on reversion to a lower grade	1,119
Overpayment of assisted travel allowances to 16 industrial employees as a result of misinterpretation of regulations	1,031
Cash losses due to other causes	
Over advances to a contractor who subsequently went into liquidation	96,347
Incorrect payment of rent to a lessor now in liquidation	8,579
Inexplicable balance in a suspense account arising from contributions to the Federated Superannuation Schemes for Universities	2,835
Claims Abandoned	
Waiver of estate surveying costs 1973-1979 which could not be substantiated as charges to repayment clients	276,020
Wilful damage, including arson, to buildings and stores for which it was not practicable to pursue claims (£13,300, £5,795, £1,523, £1,400)	22,018
Claim against a contractor in liquidation	19,566
Claim against tenant in liquidation	1,311
Stores loss due to theft, fraud, arson or sabotage, etc.	
Damage by explosions and fire to Government Buildings in Northern Ireland during civil disturbances (£416,000, £68,000)	484,000
Damage to building by fire	6,986
Damage to boundary wall by vehicles	4,674
Damage and theft of fitments by persons unknown	1,565
Damage to windows by vandals	1,161
Stores losses due to other causes	
Damage by fire to a PSA Store	31,000

**Notes***Ex gratia Payments*

5 payments totalling £15,363 included:  
 £12,392 in respect of professional fees for abortive work  
 £1,569 for rent on extension of lease.

*Gifts Made*

Furniture valued at £113,960 was transferred to the Price Commission.  
 An obsolete theodolite valued at £20 was donated to the Royal Engineers Museum, Chatham.

*Loans Outstanding at 31 March 1979*

Works services being paid for by instalments £4,250

W. R. Cox

Accounting Officer

27 September 1979

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

Douglas Henley

Comptroller and Auditor General

## STATIONERY AND PRINTING

SUMMARY OF PROGRAMME OUTTURN, and the ACCOUNT of the sum expended, in the year ended 31 March 1979, compared with the sum granted, for the expenditure by 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 £
<b>PROGRAMME 14.2</b>						
<b>STATIONERY AND PRINTING (HOME)</b>						
A	177,602,000	81,133,000	96,469,000	176,089,563	80,570,576	95,518,987

## ACCOUNT

Service	Grant £	Expenditure £	Expenditure compared with Grant	
			Less than Granted £	More than Granted £
<b>PROGRAMME 14.2</b>				
A1 Salaries, &c.				
<i>Original</i>	32,601,000			
<i>Supplementary</i>	1,924,000			
		34,525,000	34,003,398	521,602
A2 General Expenses		5,701,000	5,707,579	—
A3 Office Machinery				
<i>Original</i>	28,358,000			
<i>Supplementary</i>	842,000			
<i>Supplementary</i>	300,000			
		29,500,000	29,613,700	—
A4 Other Current Expenditure				
<i>Original</i>	97,686,000			
<i>Supplementary</i>	4,927,000			
<i>Supplementary</i>	3,748,000			
		106,361,000	105,753,896	607,104
A5 Capital Expenditure				
<i>Original</i>	2,327,000			
<i>Less Supplementary</i>	812,000			
		1,515,000	1,010,990	504,010

## EXPLANATION of the Cause of Variation between Expenditure and Grant

A5 Due mainly to delays in the implementation of major projects, notably the new Hansard Press and the re-equipping of the Manor Farm Press.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
<b>GROSS TOTAL</b>				
Original	166,673,000			
Supplementary	6,881,000			
Supplementary	4,048,000			
	<u>£177,602,000</u>	176,089,563	1,632,716	120,279
			Surplus of Gross Estimate over Expenditure 1,512,437	
	Estimated	Realised		
<i>Deduct</i>				
Z Appropriations in Aid				
Original	78,077,000			
Supplementary	3,056,000			
	<u>81,133,000</u>	80,570,576		Deficiency of Appropriations in Aid realised 562,424
<b>NET TOTAL</b>				
Original	88,596,000			
Supplementary	6,881,000			
Supplementary	992,000			
	<u>£96,469,000</u>	95,518,987		Net Surplus 950,013
				<u>£950,012·80</u>
				Actual surplus to be surrendered

**Receipts**

	Estimated	Realised
	£	£
Receipts payable to Consolidated Fund	—	252·90

**Details of Receipts**

	Estimated	Realised
	£	£
(i) Receipts of classes authorised to be used as Appropriations in Aid		
Subhead AZ(1)		
Receipts from other repaying departments	52,594,000	51,326,908
Sales of HMSO, departmental and agency publications	13,356,000	14,134,745
Advertisement and copyright fees	994,000	986,490
Disposals and miscellaneous	991,000	955,924
Recovery of deductible input VAT	3,043,000	3,011,382
	<u>£70,978,000</u>	<u>70,415,449</u>
Subhead AZ(2)		
Repayments from National Insurance Fund	10,155,000	10,155,127
Total	<u>£81,133,000</u>	<u>80,570,576</u>
(ii) Receipts of other classes		
Settlement of accident claim led to recovery of salary paid in closed year	—	£253

## Value of Stock in Hand on 31 March 1978 and 31 March 1979

	On 31.3.78 at rates current on 31.3.78 excluding VAT £	On 31.3.79 at rates current on 31.3.78 excluding VAT £	On 31.3.79 at rates current on 31.3.79 excluding VAT £	On 31.3.79 at rates current on 31.3.79 including VAT £
Paper	8,776,750	5,545,953	5,739,795	6,197,558
Office supplies	1,207,388	1,663,781	2,076,438	2,242,515
Office machinery	342,125	266,992	304,275	328,517
Books	3,882	1,362	1,362	1,362
Binding	7,936	918	980	1,058
General service items (forms and miscellaneous)	192,647	114,897	150,100	162,108
	<u>£10,530,728</u>	<u>7,593,903</u>	<u>8,272,950</u>	<u>8,933,118</u>
Paper, etc., in contractors' depots for printing, etc.	£1,842,271	1,542,319	1,544,055	1,667,623

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 (42 cases)	<u>£2,313</u>
Fruitless payments (339 cases)	<u>£72,901</u>
Claims abandoned (17,644 cases)	<u>£86,001</u>
Stores losses due to theft, fraud, arson or sabotage* (273 cases)	15,953
Stores losses due to other causes (582 cases)	<u>45,321</u>
<b>Total Stores Losses</b>	<u><b>£61,274</b></u>

\* 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.

*Details*

	£
<b>Fruitless payments</b>	
Duplication of a series of numbers already in use resulted in the wastage of serially numbered Girocheques	17,833
A quantity of manual typewriter ribbons, over-ordered in error, exceeded shelf life and were wasted	8,297
Forms were wasted by two departments as a result of over ordering	15,545
When original material was rejected and wasted, a reprint of record cards became necessary	2,029



**Losses Statement contd.**

	£
<b>Claims abandoned</b>	
One third of the costs of printing the Northern Ireland Electoral Register were abandoned as changed regulations (1978) on the proportion of costs to be borne by District Councils have no retrospective application	13,931
The value of deficiencies in depot stocks and the extra cost incurred in completing outstanding work when a printer went into liquidation amounted to	10,691
The extra costs incurred in completing outstanding repairs and replacement of calculators when a contractor went into liquidation amounted to	4,976
Debts outstanding when a contractor went into liquidation amounted to	9,340
Minor claims not pursued on grounds of cost effectiveness (11,672 cases)	5,507
<b>Stores losses due to theft, fraud, arson or sabotage</b>	
The value of publications lost through theft at two museums was £3,282 and £2,285 respectively	5,567
<b>Stores losses due to other causes</b>	
Security paper was made obsolete by policy changes and some damage was sustained in store	11,023
The balance of a quantity of imported paper purchased during the 1974 paper shortage became surplus to requirements and was disposed of	2,109
Surplus security and non-security paper accumulated at a warehouse was disposed of	6,609
Obsolete and dormant papers accumulated at a warehouse were disposed of	8,787
Stores losses caused by flood damage at a museum amounted to	3,064

**Notes***Gifts Made*

16 cases £2,117,147

*Details*

Office machinery with a depreciated value of £52,758 was presented to a department on becoming a repayment service on 1 April 1978.

When the HMSO supply of Government publications etc. which are sold at historic monuments was changed from an allied service to a repayment service on 1 April 1978, publications presented to the Department of the Environment, the Scottish Development Department and the Welsh Office amounted to £1,438,297, £156,166 and £52,957 respectively.

Surplus copies of the Kew Bulletin dated 1968 to 1973 with a face value of £3,618 were presented to the Royal Botanic Gardens.

Government publications to a total of £47,658 were presented to various bodies mainly legal and university libraries and overseas legislatures.

Publications to the value of £1,336 were presented to visitors by the Victoria and Albert Museum.

Publications to the value of £2,786 were presented to Institutions of the European Economic Community.

The value of discount allowed on Government publications supplied at half price to public libraries was £357,157.

Publications to the value of £1,168 were presented to visitors by the Science Museum.

*Loans outstanding at 31 March 1979*

Loans to staff restaurants £2,600

*Notes contd.*

*Other Note*

The Operating Account of HMSO is published separately as a White Paper.

*Bernard M. Thimont*  
Accounting Officer

18 October 1979

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

*Douglas Henley*  
Comptroller and Auditor General

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## COMPUTERS AND TELECOMMUNICATIONS

SUMMARY OF PROGRAMME OUTTURN, and the ACCOUNT of the sum expended, in the year ended 31 March 1979, compared with the sum granted, for expenditure by the Central Computer Agency (Civil Service Department) in connection with computers and general telecommunications 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 £
<b>PROGRAMME 14.3</b>						
<b>COMPUTERS AND TELECOMMUNICATIONS</b>						
A	78,411,000	28,700,000	49,711,000	68,571,749	25,483,513	43,088,236
B	9,033,000	6,857,000	2,176,000	6,844,388	5,556,534	1,287,854
C	640,000	2,000	638,000	604,106	1,073	603,033
Total	<u>£88,084,000</u>	<u>35,559,000</u>	<u>52,525,000</u>	<u>76,020,243</u>	<u>31,041,120</u>	<u>44,979,123</u>

## ACCOUNT

Service	Grant £	Expenditure £	Expenditure compared with Grant	
			Less than Granted £	More than Granted £
<b>PROGRAMME 14.3</b>				
<b>SECTION A</b>				
<b>COMPUTERS</b>				
A1 Computer Services	3,575,435	3,729,554	—	154,119
A2 Development Studies	954,000	475,852	478,148	—
A3 Subscription to International Organisation	565	542	23	—

EXPLANATION of the Causes of Variation between Expenditure and Grant

A2 A number of studies did not proceed as rapidly as expected.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A4 Purchase of Computers	41,504,000	34,754,062	6,749,938	—
A5 Hire of Computers	14,778,000	11,888,532	2,889,468	—
A6 Maintenance of Computers	17,599,000	17,723,207	—	124,207
<b>SECTION B</b>				
<b>TELECOMMUNICATIONS</b>				
B1 Telecommunications Services	388,000	319,732	68,268	—
B2 Capital Expenditure: Interdepartmental Telecommunica- tions Services	1,720,000	711,192	1,008,808	—
B3 Current Expenditure: Interdepartmental Telecommunica- tions Services	6,834,000	5,757,015	1,076,985	—
B4 Development Studies	91,000	56,449	34,551	—
<b>SECTION C</b>				
<b>CENTRAL ADMINISTRATION (CENTRAL COMPUTER AGENCY)</b>				
C1 Central Administration	640,000	604,106	35,894	—

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

- A4 Reduced expenditure due to slippage and re-appraisal of some projects.  
A5 Due to reduction in use of commercial bureaux facilities.  
B1 Due to unfilled vacancies and less use of fee paid services.  
B2 Unavoidable delays in implementing the programmes.  
B3 Level of demand less than expected.  
B4 A number of studies did not proceed as rapidly as expected.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
GROSS TOTAL	£ 88,084,000	76,020,243	12,342,083	278,326
	Estimated	Realised	Surplus of Gross Estimate over Expenditure 12,063,757	
Z <i>Deduct</i> Appropriations in Aid	35,559,000	31,041,120	Deficiency of Appropriations in Aid realised 4,517,880	
NET TOTAL	£ 52,525,000	44,979,123	Net Surplus 7,545,877	
		Actual surplus to be surrendered	£7,545,877·07	

**Receipts**

	Estimated	Realised
	£	£
Receipts payable to Consolidated Fund	—	592,945·97

**Details of Receipts**

	Estimated	Realised
	£	£
(i) Receipts of classes authorised to be used as Appropriations in Aid		
Subhead AZ1		
Receipts from supplies and services on repayment terms	21,681,000	17,136,710 (a)
Recovery of deductible input VAT	2,068,000	1,476,499 (b)
Miscellaneous receipts	450,000	599,096 (c)
	<u>£24,199,000</u>	<u>19,212,305</u>
Subhead AZ2		
Receipts from National Insurance Fund	£4,501,000	6,271,208 (d)
Subhead BZ		
Recoveries from user departments	6,243,000	5,235,176 (e)
Receipts from non-Exchequer bodies	5,000	8,357 (f)
Recovery of deductible input VAT	609,000	313,001 (g)
	<u>£6,857,000</u>	<u>5,556,534</u>
Subhead CZ		
Miscellaneous	£2,000	1,073
Total	<u>£35,559,000</u>	<u>31,041,120</u>

<b>Details of Receipts <i>contd.</i></b>	Estimated	Realised
(ii) Receipts of other classes	£	£
Disposal of ADP Equipment	—	145,284
Miscellaneous	—	447,662
<b>Total</b>		<b>£592,946</b>

- (a) and (b) There was a shortfall of expenditure on procurement activities for repayment customers.  
(c) The incidence of miscellaneous receipts is difficult to forecast.  
(d) A major project proceeded more rapidly than expected.  
(e) and (g) Reduced expenditure on Subhead B3 and a consequent reduction in recoveries.  
(f) Due to an increase in usage by non-Exchequer bodies.

#### Losses Statement

##### Summary

Claims abandoned (2 cases)	£21,528
Stores losses due to theft, fraud, arson or sabotage etc.* (8 cases)	£1,089
Fruitless payment	£20,250

\*Prosecution was not practicable.

##### Details

Claims abandoned	£
Abandonment of part of a claim against a company following partial settlement due to their withdrawal from a contract	21,174
Fruitless payment	
Payment to a computer supplier on behalf of a Regional Health Authority which although contractually due was deemed not to be a legal liability of the Authority	20,250

*John Herbecq*

Accounting Officer

28 August 1979

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

*Douglas 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 1979, 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 £
<b>PROGRAMME 14.4 HOME PUBLICITY</b>						
A	27,300,000	9,999,000	17,301,000	24,515,520	8,596,547	15,918,973
<b>PROGRAMME 2.2 OVERSEAS INFORMATION</b>						
B	4,596,000	26,000	4,570,000	3,281,166	12,395	3,268,771
<b>PROGRAMMES 2.2 and 14.4</b>						
C	7,401,000	—	7,401,000	7,630,746	—	7,630,746
Total	<u>£39,297,000</u>	<u>10,025,000</u>	<u>29,272,000</u>	<u>35,427,432</u>	<u>8,608,942</u>	<u>26,818,490</u>

**ACCOUNT**

Service	Grant £	Expenditure £	Expenditure compared with Grant	
			Less than Granted £	More than Granted £
<b>PROGRAMME 14.4 SECTION A</b>				
HOME PUBLICITY				
A1 Advertising				
<i>Original</i>	16,957,000			
<i>Supplementary</i>	3,526,000			
<i>Supplementary</i>	1,000,000			
	<u>21,483,000</u>	18,757,640	2,725,360	—
A2 Films and Television	1,948,000	2,015,302	—	67,302

EXPLANATION of the Causes of Variation between Expenditure and Grant

A1 A number of Advertising Campaigns were cancelled and others took place later in the year than had been expected resulting in a carry over of expenditure into 1979-80.

HOME AND OVERSEAS PUBLICITY:  
CENTRAL OFFICE OF INFORMATION

1978-79, Class XIV, Vote 4

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
A3 Overseas Press and Radio Services	99,000	69,893	29,107	—
A4 Other Publicity Services	3,770,000	3,672,685	97,315	—
<b>PROGRAMME 2.2</b>				
<b>SECTION B</b>				
OVERSEAS PUBLICITY				
B1 Films and Television	1,445,000	974,279	470,721	—
B2 Overseas Press and Radio Services	829,000	667,527	161,473	—
B3 Other Publicity Services	2,322,000	1,639,360	682,640	—
<b>PROGRAMMES 2.2 and 14.4</b>				
<b>SECTION C</b>				
STAFF COSTS AND ADMINISTRATIVE EXPENSES				
C1 Staff Costs and Administrative Expenses	7,401,000	7,630,746	—	229,746
<b>GROSS TOTAL</b>				
Original	34,771,000			
Supplementary	3,526,000			
Supplementary	1,000,000			
	£ 39,297,000	35,427,432	4,166,616	297,048
			Surplus of Gross Estimate over Expenditure 3,869,568	
<b>Z Deduct</b>				
Appropriations in Aid		Estimated	Realised	
Original	7,309,000			
Supplementary	1,717,000			
Supplementary	999,000			
	10,025,000	8,608,942		Deficiency of Appropriations in Aid realised 1,416,058
<b>NET TOTAL</b>				
Original	27,462,000			
Supplementary	1,809,000			
Supplementary	1,000			
	£ 29,272,000	26,818,490		Net Surplus 2,453,510
				Actual surplus to be surrendered £2,453,509.72

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

- A3 Demand for Radio Services by Home Departments was less than expected.  
 B1 Demand for Overseas Film and Television services was less than expected.  
 B2 Costs of transmitting the London Press Service were less than estimated.  
 B3 Expenditure on travel and accommodation for visitors from abroad, on the supply of newspapers and periodicals to overseas posts and on the despatch of information material overseas was less than estimated.



Receipts	Estimated	Realised
	£	£
Receipts authorised to be used as Appropriations in Aid		
Subhead AZ		
Repayment services for other Government departments	2,672,000	2,619,373
Repayment services for non-Exchequer bodies and other receipts	7,257,000	5,912,437 (a)
Repayments from National Insurance Fund	70,000	64,737
	<u>£9,999,000</u>	<u>8,596,547</u>
Subhead BZ		
Repayment services for non-Exchequer bodies and other receipts	26,000	12,395 (b)
Total	<u>£10,025,000</u>	<u>8,608,942</u>

(a) Expenditure on publicity services for the Manpower Services Commission was less than expected.

(b) Fees received were less than expected due to the withdrawal of some members from training courses.

#### Losses Statement

##### Summary

Fruitless payments (8 cases)	<u>£1,898</u>
Claims abandoned (139 cases)	<u>£1,541</u>
Stores losses due to theft, fraud, arson or sabotage, etc.* (10 cases)	<u>£1,833</u>

\* No prosecution was practicable.

##### Details

Fruitless payments	
Re-edit of a film after completion at the request of the Department of the Environment	£1,072

J. R. Groves  
Accounting Officer

24 September 1979

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

Douglas Henley  
Comptroller and Auditor General

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## CIVIL SUPERANNUATION, &amp;c.

SUMMARY OF PROGRAMME OUTTURN, and the ACCOUNT of the sum expended, in the year ended 31 March 1979, 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
	£	£	£	£	£	£
<b>PROGRAMME 14.5</b>						
<b>CIVIL SUPERANNUATION</b>						
A	505,860,000	48,700,000	457,160,000	495,828,336	50,178,235	*445,650,101

\* This figure is £1,478,235 less than the net total of expenditure on the Appropriation Account, being the difference between the Appropriations in Aid realised (£50,178,235) and those authorised to be applied (£48,700,000).

## ACCOUNT

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
<b>PROGRAMME 14.5</b>				
A1 Recurrent Payments				
<i>Original</i>	350,800,000			
<i>Supplementary</i>	8,600,000			
<i>Supplementary</i>	1,700,000			
	361,100,000	360,844,415	255,585	—
A2 Non-Recurrent Payments				
<i>Original</i>	135,315,000			
<i>Less Supplementary</i>	400,000			
	134,915,000	126,006,784	8,908,216	—
A3 Injury Benefits	523,000	501,861	21,139	—
A4 Royal Irish Constabulary Pensions, &c.				
<i>Original</i>	910,000			
<i>Supplementary</i>	50,000			
	960,000	939,515	20,485	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
A5 Miscellaneous				
Original	5,062,000			
Supplementary	1,500,000			
Supplementary	1,800,000			
	<u>8,362,000</u>	7,535,761	826,239	—
GROSS TOTAL				
Original	492,610,000			
Supplementary	10,100,000			
Supplementary	3,150,000			
	<u>£505,860,000</u>	495,828,336	10,031,664	—
		Estimated	Applied	
Deduct				
AZ Appropriations in Aid				
Original	43,700,000			
Supplementary	2,900,000			
Supplementary	2,100,000			
	<u>48,700,000</u>	48,700,000		
NET TOTAL				
Original	448,910,000			
Supplementary	7,200,000			
Supplementary	1,050,000			
	<u>£457,160,000</u>	447,128,336		
			Surplus	
			10,031,664	
		Actual surplus to be surrendered	<u>£10,031,663·75</u>	

**Receipts**

Receipts payable to Consolidated Fund	Estimated	Realised
	£	£
(i) Receipts of classes authorised to be used as Appropriations in Aid	48,700,000	50,178,234·80
(ii) Receipts of other classes	79,318,000	80,431,525·74
Total	<u>£128,018,000</u>	<u>130,609,760·54</u>
Appropriated in aid		48,700,000·00
Payable separately to Consolidated Fund		<u>£81,909,760·54</u>

**Details of Receipts**

	Estimated	Realised
	£	£
(i) Receipts of classes authorised to be used as Appropriations in Aid		
Periodical contributions for widows' and dependants' benefits	38,000,000	38,815,935
Other superannuation contributions and transfer values received:		
superannuation benefits repaid: rebates from the Redundancy Funds, and amounts recovered from public boards, &c.	10,700,000	11,362,300
Total	<u>£48,700,000</u>	<u>50,178,235</u>

**Details of Receipts contd.**

	Estimated	Realised
	£	£
(ii) Receipts of other classes		
Contributions, &c. on account of accruing liability for super-annuation:		
From the National Insurance Funds	33,501,000	33,739,323
From National Health Service Contributions	588,000	647,337
From the National Savings Bank	2,361,000	2,472,685
From the National Insurance Surcharge	1,046,000	1,628,356
From the Royal Ordnance Factories	13,500,000	13,298,970
From the Royal Mint	900,000	895,744
From the Health and Safety Commission and Executive	5,047,000	5,055,168
From the Manpower Services Commission and its Agencies	17,617,000	17,935,563
From the Property Services Agency Supplies	2,726,000	2,512,063
From the Advisory, Conciliation and Arbitration Service	1,068,000	999,816
Miscellaneous	964,000	1,246,501
<b>Total</b>	<b>£79,318,000</b>	<b>80,431,526</b>

**Losses Statement**

<i>Summary</i>	£
Cash losses due to fraud (6 cases)*	2,054
Cash losses due to overpayment of pensions and other superannuation allowances (76 cases)	10,267
<b>Total Cash Losses</b>	<b>£12,321</b>
Claim abandoned	£1,438

\* Prosecution was undertaken wherever practicable

*Details*

Cash loss due to fraud	£
After fraudulent encashment of a gratuity, the offender was prosecuted and imprisoned: recovery proved impracticable	1,375
Cash losses due to overpayment of pensions and other superannuation allowances	
2 cases arising from departmental errors in awarding superannuation: in both cases recovery proved impracticable	2,918
Claim abandoned	
Repayment of part of a compensation payment was waived because the employing department omitted to inform the officer that this liability would arise on re-employment within a certain period	1,438

Notes	£
<i>Ex gratia Payments</i>	
247 payments	<u>310,958</u>

*Details*

Accrued interest was paid to the States of Jersey as part of the final settlement in respect of the transferred superannuation rights of former Post Office staff	300,131
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*Extra-statutory and Extra-regulatory Payments*

In 49 cases, extra-statutory or extra-regulatory payment was authorised on special grounds of relative hardship, etc. (£41,159 for pensions and £149,240 for non-recurrent lump sums, etc.)

17 cases (11 payments totalling £13,230 and 6 receipts totalling £5,301) where capital payments were exchanged with 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 1979, £21,222 was being recovered in 131 cases of overpayment brought to light and recorded during the year (excluding £442 subsequently written off and included in the Losses Statement).

*N. C. Norfolk*  
Accounting Officer

26 September 1979

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

*Douglas Henley*  
Comptroller and Auditor General

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## RATES ON GOVERNMENT PROPERTY

SUMMARY OF PROGRAMME OUTTURN, and the ACCOUNT of the sum expended, in the year ended 31 March 1979, 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.

## SUMMARY OF PROGRAMME OUTTURN

Section	Estimated			Actual		
	Gross Expenditure £	Appropriations in Aid £	Net Expenditure £	Gross Expenditure £	Appropriations in Aid £	Net Expenditure £
<b>PROGRAMME 14.6</b>						
<b>RATES ON GOVERNMENT PROPERTY</b>						
A	175,400,000	14,200,000	161,200,000	169,371,657	13,812,687	155,558,970

## ACCOUNT

Service	Grant £	Expenditure £	Expenditure compared with Grant	
			Less than Granted £	More than Granted £
<b>PROGRAMME 14.6</b>				
A1 Rates and Contributions in lieu of Rates for Property occupied by the Crown, &c.				
<i>Original</i>	148,900,000			
<i>Supplementary</i>	15,460,000			
	164,360,000	158,471,134	5,888,866	—
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				
<i>Original</i>	10,200,000			
<i>Supplementary</i>	840,000			
	11,040,000	10,900,523	139,477	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
<b>GROSS TOTAL</b>				
Original	159,100,000			
Supplementary	16,300,000			
	<u>£175,400,000</u>	169,371,657	6,028,343	—
	Estimated	Realised	Surplus of Gross Estimate over Expenditure 6,028,343	
<i>Deduct</i>				
AZ Appropriations in Aid	14,200,000	13,812,687		Deficiency of Appropriations in Aid realised 387,313
<b>NET TOTAL</b>				
Original	144,900,000			
Supplementary	16,300,000			
	<u>£161,200,000</u>	155,558,970		Net Surplus 5,641,030
				<u>£5,641,030·27</u>
		Actual surplus to be surrendered		

**Receipts**

	Estimated	Realised
	£	£
Receipts authorised to be used as Appropriations in Aid		
Repayments by Commonwealth and foreign countries and international organisations (Subhead A2)	1,600,000	1,384,620 (a)
Repayment of expenses under the Social Security Act 1975	7,000,000	6,762,521
Repayments from self-accounting Government bodies	4,000,000	3,072,056 (b)
Other repayments and reimbursements	1,600,000	2,593,490 (c)
<b>Total</b>	<u>£14,200,000</u>	<u>£13,812,687</u>

- (a) Payments by some Governments were made later than expected.
- (b) Amounts to be recovered decreased following vacation of jointly occupied premises.
- (c) Refunds from local authorities in respect of premises vacated were higher than expected.

L. Airey  
Accounting Officer

28 September 1979

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

Douglas 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 1979, 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
	£	£	£	£	£	£
<b>PROGRAMME 14.7</b>						
<b>OTHER COMMON SERVICES: GOVERNMENT ACTUARY</b>						
A	526,000	251,000	275,000	523,221	300,451	*222,770

\* This figure is £49,451 less than the net total of expenditure on the Appropriation Account, being the difference between the Appropriations in Aid realised (£300,451) and those authorised to be applied (£251,000).

## ACCOUNT

Service	£	Grant £	Expenditure £	Expenditure compared with Grant	
				Less than Granted £	More than Granted £
<b>PROGRAMME 14.7</b>					
A1 Administration					
<i>Original</i>	514,000				
<i>Supplementary</i>	12,000				
		526,000	523,221	2,779	
		<u>Estimated</u>	<u>Applied</u>		
<i>Deduct</i>					
AZ Appropriations in Aid					
<i>Original</i>	240,000				
<i>Supplementary</i>	11,000				
		251,000	251,000		
<b>NET TOTAL</b>					
<i>Original</i>	274,000				
<i>Supplementary</i>	1,000				
	£	275,000	272,221		
				Surplus 2,779	
				<u>£2,779.12</u>	
			Actual surplus to be surrendered		



**Receipts**

	Estimated	Realised
	£	£
Receipts authorised to be used as Appropriations in Aid	251,000	300,451·48
Appropriated in aid		251,000·00
Payable separately to Consolidated Fund		£49,451·48

**Details of Receipts**

	Estimated	Realised
	£	£
Repayments for actuarial services rendered to other Commonwealth Governments, National Boards, etc.	135,000	146,893 (a)
Repayments from National Insurance Fund	116,000	153,439 (a)
Miscellaneous	—	119
Total	£251,000	£300,451

(a) The volume and incidence of receipts are difficult to estimate.

*E. A. Johnston*  
Accounting Officer

21 September 1979

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

*Douglas 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 1979, 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 £
<b>PROGRAMME 14.7</b>						
<b>CIVIL SERVICE CATERING SERVICES</b>						
A	802,000	100,000	702,000	858,622	114,460	744,162
B	11,802,000	11,357,000	445,000	10,927,497	10,745,046	182,451
Total	<u>£12,604,000</u>	<u>11,457,000</u>	<u>1,147,000</u>	<u>11,786,119</u>	<u>10,859,506</u>	<u>926,613</u>

**ACCOUNT**

Service	Grant £	Expenditure £	Expenditure compared with Grant	
			Less than Granted £	More than Granted £
<b>PROGRAMME 14.7</b>				
<b>SECTION A</b>				
CIVIL SERVICE CATERING ORGANISATION				
A1 Civil Service Catering Organisation	802,000	858,622	—	56,622
<b>SECTION B</b>				
DIRECTLY MANAGED RESTAURANTS, &c.				
B1 Directly Managed Restaurants, &c.	11,802,000	10,927,497	874,503	—

OTHER COMMON SERVICES:  
CIVIL SERVICE CATERING SERVICES

1978-79, Class XIV, Vote 8

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
GROSS TOTAL	£ 12,604,000	11,786,119	874,503	56,622
	Estimated	Realised	Surplus of Gross Estimate over Expenditure 817,881	
Z <i>Deduct</i> Appropriations in Aid	11,457,000	10,859,506	Deficiency of Appropriations in Aid realised 597,494	
NET TOTAL	£ 1,147,000	926,613	Net Surplus 220,387	
		Actual surplus to be surrendered	£220,387·09	

Receipts

	Estimated	Realised
	£	£
Receipts payable to Consolidated Fund	—	1,404·38

Details of Receipts

	Estimated	Realised
	£	£
(i) Receipts of classes authorised to be used as Appropriations in Aid		
Subhead AZ		
Agency fees	£100,000	114,460 (a)
Subhead BZ		
Trading receipts from directly managed restaurants	8,124,000	7,414,066
Recovery from user departments of certain costs of directly managed restaurants	3,049,000	3,193,700
Recovery of deductible input VAT	184,000	137,280 (b)
	£11,357,000	10,745,046
Total	£11,457,000	10,859,506

(ii) Receipts of other classes

Miscellaneous	—	£1,404
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(a) Revised rate of charge.

(b) Lower level of trading than estimated.

OTHER COMMON SERVICES:  
CIVIL SERVICE CATERING SERVICES

1978-79, Class XIV, Vote 8

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**Losses Statement**

<i>Summary</i>	£
Cash losses due to theft, fraud or arson* (6 cases)	2,008
Stores losses due to other causes (34 cases)	3,080

\* Prosecution undertaken in one case.

*Details*

Cash losses due to theft, fraud or arson	
Theft of cash at a restaurant, prosecution pending (1 case)	1,749
Stores losses due to other causes	
Stores loss due to fire caused by electrical fault at Chatham Naval Base Central Staff Restaurant	1,887

*Other Notes*

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.

*John Herbecq*  
Accounting Officer

28 August 1979

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

*Douglas Henley*  
Comptroller and Auditor General

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**OTHER COMMON SERVICES: PAYMASTER GENERAL'S OFFICE**

SUMMARY OF PROGRAMME OUTTURN, and the ACCOUNT of the sum expended, in the year ended 31 March 1979, compared with the sum granted, for expenditure by the Paymaster General's Office.

**SUMMARY OF PROGRAMME OUTTURN**

Section	Estimated			Actual		
	Gross Expenditure £	Appropriations in Aid £	Net Expenditure £	Gross Expenditure £	Appropriations in Aid £	Net Expenditure £
<b>PROGRAMME 14.7 OTHER COMMON SERVICES: PAYMASTER GENERAL'S OFFICE</b>						
A	4,783,000	375,000	4,408,000	4,635,954	375,593	*4,260,361

\*This figure is £593 less than the net total of expenditure on the Appropriation Account, being the difference between the Appropriations in Aid realised (£375,593) and those authorised to be applied (£375,000).

**ACCOUNT**

Service	Grant £	Expenditure £	Expenditure compared with Grant	
			Less than Granted £	More than Granted £
<b>PROGRAMME 14.7</b>				
A1 Administration				
<i>Original</i>	4,677,000			
<i>Supplementary</i>	106,000			
	4,783,000	4,635,954	147,046	—
	Estimated	Applied		
<i>Deduct</i>				
AZ Appropriations in Aid				
<i>Original</i>	356,000			
<i>Supplementary</i>	19,000			
	375,000	375,000		
<b>NET TOTAL</b>				
<i>Original</i>	4,321,000			
<i>Supplementary</i>	87,000			
	£ 4,408,000	4,260,954		Surplus 147,046
				<u>£147,045.53</u>
		Actual surplus to be surrendered		

<b>Receipts</b>	Estimated	Realised
	£	£
Receipts authorised to be used as Appropriations in Aid	375,000	375,592·96
Appropriated in aid		375,000·00
Payable separately to Consolidated Fund		£592·96

<b>Details of Receipts</b>	Estimated	Realised
	£	£
Subhead AZ1		
Repayment of expenses from Trading Funds, &c., and other receipts	72,000	72,097
Subhead AZ2		
Repayment of expenses from the National Insurance and Redundancy Funds	303,000	303,496
Total	£375,000	£375,593

*N. C. Norfolk*  
Accounting Officer

26 September 1979

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

*Douglas Henley*  
Comptroller and Auditor General

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**CLASS XV**

**NORTHERN IRELAND**

CLASS XV:

Page	No. of Vote	SERVICE	Estimated Gross Expenditure	Authorised Appropriations in Aid	Supply Grant
			£	£	£
288	1	Agriculture, Fisheries and Food (Northern Ireland)	30,355,030	1,553,030	28,802,000
295	2	Law, Order and Protective Services (Northern Ireland)	202,712,000	1,958,000	200,754,000
304	3	Administration of Justice: Supreme Court of Judicature, &c., Northern Ireland	627,010	430,010	197,000
307	4	Northern Ireland Office	563,555,000	24,000	563,531,000
Total			£ 797,249,040	3,965,040	793,284,000



## 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
£	£	£	£	£	£	£	
27,193,049	1,547,424	25,645,625	3,161,981	5,606	3,156,375	96,716·03	1
201,965,694	1,958,000	200,007,694	746,306	—	746,306	1,602,001·74	2
626,337	430,010	196,327	673	—	673	134,117·05	3
563,355,286	19,809	563,335,477	199,714	4,191	195,523	9,725·62	4
793,140,366	3,955,243	789,185,123	4,108,674	9,797		1,842,560·44	
Total amount to be surrendered					£ 4,098,877		
Actual total amount to be surrendered					£4,098,876·88		

**AGRICULTURE, FISHERIES AND FOOD (NORTHERN IRELAND)**

SUMMARY OF PROGRAMME OUTTURN, and the ACCOUNT of the sum expended, in the year ended 31 March 1979, 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, 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 £
<b>PROGRAMME 15.1</b>						
<b>AGRICULTURE, FISHERIES AND FORESTRY</b>						
A	2,002,010	10	2,002,000	1,192,268	—	1,192,268
B	2,061,010	164,000	1,897,010	1,692,922	159,670	1,533,252
C	16,609,000	105,500	16,503,500	16,930,038	102,933	16,827,105
D	271,000	2,000	269,000	201,712	1,658	200,054
E	6,015,000	1,281,500	4,733,500	3,964,105	1,283,163	2,680,942
F	3,377,000	—	3,377,000	3,212,004	—	3,212,004
G	10	10	—	—	—	—
H	20,000	10	19,990	—	—	—
Total	<u>£30,355,030</u>	<u>1,553,030</u>	<u>28,802,000</u>	<u>27,193,049</u>	<u>1,547,424</u>	<u>25,645,625</u>

ACCOUNT

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
<b>PROGRAMME 15.1</b>				
<b>SECTION A</b>				
PRICE GUARANTEES ON PRODUCTS NOT SUPPORTED BY THE COMMON AGRICULTURAL POLICY OF THE EEC				
A1 Sheep				
<i>Original</i>	10			
<i>Supplementary</i>	2,000			
		2,010	2,592	—
A2 Potatoes				
<i>Original</i>	250,000			
<i>Supplementary</i>	1,750,000			
		2,000,000	1,189,676	810,324
<b>SECTION B</b>				
PRODUCTION GRANTS AND SUBSIDIES				
SCHEMES IMPLEMENTING EEC LEGISLATION				
B1 Dairy Herd Conversion Scheme	131,000	147,799	—	16,799
B2 Guidance Premiums for Beef and Sheepmeat Production				
<i>Original</i>	1,635,000			
<i>Less Supplementary</i>	258,000			
		1,377,000	1,019,202	357,798
B3 Premium Schemes for the Non-Marketing of Milk and for the Conversion of Dairy Herds (Net)	10	—	10	—
NATIONAL SCHEMES				
B4 Calf Subsidy				
<i>Original</i>	456,000			
<i>Supplementary</i>	97,000			
		553,000	525,921	27,079

EXPLANATION of the Causes of Variation between Expenditure and Grant

- A1 More claims were received than expected.
- A2 The stockfeed scheme was not taken up to the extent expected on the 1978 crop.
- B1 The effects of the revaluations of the green pound and greater number of payments than expected.
- B2 Due to fewer claims received than expected and to payments being deferred to 1979-80 as a result of industrial action.
- B3 For details see Notes.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
<b>SECTION C</b>				
<b>GRANTS FOR CAPITAL IMPROVEMENTS</b>				
SCHEMES IMPLEMENTING EEC LEGISLATION				
C1 Farm and Horticulture Development Scheme				
<i>Original</i>	3,558,000			
<i>Supplementary</i>	372,000			
	3,930,000	3,608,370	321,630	—
C2 Grants to Producer Organisations				
<i>Original</i>	3,000			
<i>Supplementary</i>	14,000			
	17,000	6,063	10,937	—
NATIONAL SCHEMES				
C3 Farm and Horticulture Capital Grant Schemes				
<i>Original</i>	12,776,000			
<i>Less Supplementary</i>	160,000			
	12,616,000	13,291,414	—	675,414
C4 Grants for the Encouragement of Co-operation in Agriculture and Horticulture	2,000	—	2,000	—
C5 Miscellaneous Grants for Co-operation and Payments for Special Assistance to Co-operation in Marketing				
<i>Original</i>	3,000			
<i>Supplementary</i>	41,000			
	44,000	24,191	19,809	—
<b>SECTION D</b>				
<b>GRANTS AND LOANS FOR OTHER IMPROVEMENTS</b>				
SCHEMES IMPLEMENTING EEC LEGISLATION				
D1 Grants for Improvement of Farm Structure	45,000	28,562	16,438	—

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

- C2 There were fewer claims than expected.
- C4 Expected claims in respect of outstanding approvals were not received.
- C5 Fewer claims were received than expected.
- D1 Fewer payments under the 1973 Scheme and at lower rates than estimated. Expected claims under the 1976 Scheme were not received.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
D2 Farm Accounts Grants				
<i>Original</i>	149,000			
<i>Less Supplementary</i>	<u>25,000</u>			
	124,000	83,898	40,102	—
NATIONAL SCHEMES				
D3 Grants for Improvement of Farm Structure	102,000	89,252	12,748	—
SECTION E				
SUPPORT FOR AGRICULTURE IN SPECIAL AREAS				
SCHEMES IMPLEMENTING EEC LEGISLATION				
E1 Aids to Assist Less-Favoured Farming Areas				
<i>Original</i>	5,610,000			
<i>Supplementary</i>	<u>350,000</u>			
	5,960,000	3,926,399	2,033,601	—
E2 Grants to Forage Groups				
<i>Original</i>	84,000			
<i>Less Supplementary</i>	<u>29,000</u>			
	55,000	37,706	17,294	—
SECTION F				
ADMINISTRATION AND RESIDUAL PAYMENTS				
F1 Payments for Agency Services: Government of Northern Ireland				
<i>Original</i>	2,726,990			
<i>Supplementary</i>	<u>595,000</u>			
	3,321,990	3,153,806	168,184	—
F2 Residual Payments				
<i>Original</i>	10			
<i>Supplementary</i>	<u>55,000</u>			
	55,010	58,198	—	3,188

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

- D2 Due to fewer claims received than expected and to payments being deferred to 1979-80 as a result of industrial action.
- D3 Fewer claims were received than expected.
- E1 Due mainly to payments being deferred to 1979-80 as a result of industrial action.
- E2 There were fewer claims than expected.

AGRICULTURE, FISHERIES AND FOOD  
(NORTHERN IRELAND)

1978-79, Class XV, Vote 1

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
<b>SECTION G</b>				
LAND MANAGEMENT				
G1 Advances in respect of Land in Northern Ireland	10	—	10	—
<b>SECTION H</b>				
ASSISTANCE TO THE FISHING INDUSTRY				
H1 Grants to Producer Organisations				
Original	4,000			
Supplementary	16,000			
	20,000	—	20,000	—
<b>GROSS TOTAL</b>				
Original	27,535,030			
Supplementary	2,820,000			
	£ 30,355,030	27,193,049	3,857,964	695,983
	Estimated	Realised	Surplus of Gross Estimate over Expenditure 3,161,981	
<b>Z Deduct Appropriations in Aid</b>				
Original	1,724,030			
Less Supplementary	171,000			
	1,553,030	1,547,424	Deficiency of Appropriations in Aid realised 5,606	
<b>NET TOTAL</b>				
Original	25,811,000			
Supplementary	2,991,000			
	£ 28,802,000	25,645,625	Net Surplus 3,156,375	
	Actual surplus to be surrendered		£3,156,374·64	

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

H1 An expected claim was not received.

**Receipts**

	Estimated	Realised
	£	£
Receipts payable to Consolidated Fund	60,000	96,716·03

Details of Receipts

	Estimated	Realised
	£	£
(i) Receipts of classes authorised to be used as Appropriations in Aid		
Subhead AZ		
Potatoes : receipts from sales	£10	—
Subhead BZ		
Contributions from the European Agricultural Guidance and Guarantee Fund (Subheads B1 and B2)	£164,000	159,670
Subhead CZ		
Contributions from the European Agricultural Guidance and Guarantee Fund (Subheads C1 and C2)	£105,500	102,933
Subhead DZ		
Contributions from the European Agricultural Guidance and Guarantee Fund (Subheads D1 and D2)	£2,000	1,658 (a)
Subhead EZ		
Contributions from the European Agricultural Guidance and Guarantee Fund (Subheads E1 and E2)	£1,281,500	1,283,163
Subhead GZ		
Receipts in respect of land in Northern Ireland	£10	—
Subhead HZ		
Contributions from the European Agricultural Guidance and Guarantee Fund	£10	—
<b>Total</b>	<b>£1,553,030</b>	<b>1,547,424</b>
(ii) Receipts of other classes		
Receipts in respect of Premium Schemes for the Non-Marketing of Milk and for the Conversion of Dairy Herds	60,000	— (b)
Recoveries of prior year overpayments and receipts in respect of debts and overpayments previously written off as irrecoverable	—	56,498
Miscellaneous	—	40,218 (c)
<b>Total</b>	<b>£60,000</b>	<b>96,716</b>

(a) Less eligible expenditure was incurred in 1977-78 than expected, and receipts in 1978-79 are thereby reduced.

(b) Applications were not submitted until late 1977, consequently payments did not commence until 1978.

(c) Includes £39,438 refund by Department of Agriculture, Northern Ireland of unexpended balance of Special Assistance (Remoteness) Grant.

**Notes**

*Extra-statutory Payments*

These are payments which are considered to be within the broad intentions of the statute or statutory regulation but which go beyond a strict legal interpretation of its terms.

Subhead	Number	Total Amount £
B4 Calf Subsidy	70	4,190

*Details of Expenditure*

SUBHEAD B3	Estimated	Actual	Saving	Excess
	£	£	£	£
PREMIUM SCHEMES FOR THE NON-MARKETING OF MILK AND FOR THE CONVERSION OF DAIRY HERDS (NET)				
Payment of premiums	988,010	625,946	362,064	—
TOTAL EXPENDITURE	£ 988,010	625,946	362,064	—
<i>Less</i> Receipts from the Intervention Board for Agricultural Produce	988,000	625,946	—	362,054
NET TOTAL	£ 10	—	362,064	362,054
		Net Saving	£10	

EXPLANATION of the Main Cause of Variation between Estimated and Actual Receipts and Payments  
The schemes were not taken up to the extent expected.

*B. D. Hayes*  
Accounting Officer

2 October 1979

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

*Douglas 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 1979, compared with the sum granted, for expenditure by the Northern Ireland Office on court services, Crown prosecutions, legal aid, forensic science service, 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 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 £
<b>PROGRAMME 15.7 LAW, ORDER AND PROTECTIVE SERVICES</b>						
A	2,040,000	310,000	1,730,000	2,038,174	287,963	1,750,211
B	1,436,000	75,000	1,361,000	1,317,833	83,357	1,234,476
C	1,637,000	—	1,637,000	1,537,443	—	1,537,443
D	944,900	943,900	1,000	1,008,911	1,007,911	1,000
E	639,000	—	639,000	531,139	—	531,139
F	48,730,000	—	48,730,000	49,711,282	—	49,711,282
G	28,708,000	271,000	28,437,000	27,644,194	221,011	27,423,183
H	1,052,000	—	1,052,000	1,018,906	—	1,018,906
I	3,933,400	400	3,933,000	3,872,453	291	3,872,162
J	92,977,100	100	92,977,000	92,770,140	17	92,770,123
K	85,100	100	85,000	76,149	59	76,090
L	7,260,000	211,000	7,049,000	7,045,867	210,918	6,834,949
M	12,522,000	82,000	12,440,000	12,652,995	96,780	12,556,215
	<u>201,964,500</u>	<u>1,893,500</u>	<u>200,071,000</u>	<u>201,225,486</u>	<u>1,908,307</u>	<u>199,317,179</u>
<b>PROGRAMME 15.12 COMMON SERVICES</b>						
N	747,500	64,500	683,000	740,208	73,925	666,283
Total	<u>£202,712,000</u>	<u>1,958,000</u>	<u>200,754,000</u>	<u>201,965,694</u>	<u>1,982,232</u>	<u>*199,983,462</u>

\* This figure is £24,232 less than the net total of expenditure on the Appropriation Account, being the difference between the Appropriations in Aid realised (£1,982,232) and those authorised to be applied (£1,958,000).

ACCOUNT

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
<b>PROGRAMME 15.7</b>				
<b>SECTION A</b>				
<b>COURT SERVICES</b>				
A1 County Courts, &c.				
<i>Original</i>	1,497,000			
<i>Supplementary</i>	153,000			
	<u>1,650,000</u>	1,651,319	—	1,319
A2 Enforcement of Judgments Office				
<i>Original</i>	381,000			
<i>Supplementary</i>	9,000			
	<u>390,000</u>	386,855	3,145	—
<b>SECTION B</b>				
<b>CROWN PROSECUTIONS</b>				
B1 Crown Prosecutions	1,436,000	1,317,833	118,167	—
<b>SECTION C</b>				
<b>LEGAL AID</b>				
C1 Legal Aid*				
<i>Original</i>	1,498,000			
<i>Supplementary</i>	112,000			
	<u>1,610,000</u>	1,510,443	99,557	—
C2 Grant in Aid to Belfast Community Law Centre				
<i>Original</i>	18,000			
<i>Supplementary</i>	9,000			
	<u>27,000</u>	27,000	—	—
<b>SECTION D</b>				
<b>FORENSIC SCIENCE SERVICE</b>				
D1 Forensic Science Service				
<i>Original</i>	894,900			
<i>Supplementary</i>	50,000			
	<u>944,900</u>	1,008,911	—	64,011

\* The Legal Aid Fund Account is published separately as a White Paper.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
<b>SECTION E</b>				
<b>OTHER SERVICES RELATED TO CRIME</b>				
E1 State Pathologist Service	159,000	188,109	—	29,109
E2 Miscellaneous Expenses arising out of Emergency Measures				
<i>Original</i>	635,000			
<i>Less Supplementary</i>	155,000			
	480,000	343,030	136,970	—
<b>SECTION F</b>				
<b>COMPENSATION FOR CRIMINAL INJURIES</b>				
F1 Criminal Injuries to Persons				
<i>Original</i>	7,300,000			
<i>Supplementary</i>	2,300,000			
	9,600,000	10,612,634	—	1,012,634
F2 Criminal Damage to Property				
<i>Original</i>	34,700,000			
<i>Supplementary</i>	4,100,000			
<i>Supplementary</i>	330,000			
	39,130,000	39,098,648	31,352	—
<b>SECTION G</b>				
<b>PRISONS</b>				
G1 Prison Staff				
<i>Original</i>	23,744,000			
<i>Supplementary</i>	1,545,000			
<i>Supplementary</i>	1,200,000			
	26,489,000	25,794,740	694,260	—
G2 General Supplies and Operating Expenses				
<i>Original</i>	1,488,000			
<i>Supplementary</i>	129,000			
	1,617,000	1,514,075	102,925	—
G3 Prison Industries				
<i>Original</i>	571,000			
<i>Less Supplementary</i>	133,000			
	438,000	188,817	249,183	—
G4 Welfare of Prisoners	252,000	220,223	31,777	—

EXPLANATION of the Causes of Variation between Expenditure and Grant

E1 Increase principally due to a change in the charging arrangements for the Department's share of the cost of running the Belfast City Mortuary.

E2 Expenditure on various security items was less than anticipated.

F1 Settlements in claims under the Criminal Injuries to Persons (Compensation) Act (NI) 1968 proved to be greater than expected.

G3 Mainly due to delay in opening new workshops.

G4 Due to difficulties in the recruitment of staff the number of courses had to be reduced.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
GX Proceeds of Prison Labour (Sales to Prisons) (Transfer to Accommodation Services Subhead M2) <i>Original</i> 120,000 <i>Less Supplementary</i> 32,000	(88,000)	(73,661)	(14,339)	—
SECTION H				
PROBATION AND AFTER-CARE, &C.				
H1 Probation Service <i>Original</i> 1,274,000 <i>Less Supplementary</i> 374,400	899,600	882,814	16,786	—
H2 After-care Aid to Prisoners, &c., on Discharge	30,000	21,495	8,505	—
H3 Grant in Aid to Northern Ireland Association for the Care and Re-settlement of Offenders <i>Original</i> 34,000 <i>Supplementary</i> 15,000	49,000	47,807	1,193	—
H4 Grant in Aid to "Extern" in connection with a Probation Hostel <i>Original</i> 40,000 <i>Supplementary</i> 14,300	54,300	47,690	6,610	—
H5 Grant in Aid to Save the Children Fund in connection with a hostel for young offenders <i>Supplementary</i>	19,100	19,100	—	—
SECTION I				
YOUNG OFFENDERS				
I1 Training Schools and Remand Homes Accommodation, &c. <i>Original</i> 3,657,700 <i>Supplementary</i> 262,000	3,919,700	3,858,331	61,369	—
I2 Attendance Centres: General Expenses	13,700	14,122	—	422

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

GX Operational difficulties disrupted the manufacture of furniture.

H2 Fewer prisoners qualified for discharge grants than anticipated.

H4 The Grant in Aid provision was not fully taken up because of delays in the building project.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
<b>SECTION J</b>				
<b>POLICE</b>				
J1 Grant to the Police Authority for Northern Ireland*				
<i>Original</i>	84,205,000			
<i>Supplementary</i>	6,100,000			
<i>Supplementary</i>	2,495,000			
	<u>92,800,000</u>	92,600,000	200,000	—
J2 Other Expenses				
<i>Original</i>	82,100			
<i>Supplementary</i>	7,600			
<i>Supplementary</i>	9,000			
	<u>98,700</u>	92,471	6,229	—
J3 Police Complaints Board (Grant in Aid)*				
<i>Original</i>	65,000			
<i>Supplementary</i>	3,400			
<i>Supplementary</i>	10,000			
	<u>78,400</u>	77,669	731	—
<b>SECTION K</b>				
<b>HOME DEFENCE</b>				
K1 Home Defence Services				
<i>Original</i>	105,100			
<i>Less Supplementary</i>	20,000			
	<u>85,100</u>	76,149	8,951	—
<b>SECTION L</b>				
<b>CENTRAL AND MISCELLANEOUS SERVICES</b>				
L1 Northern Ireland Office Administration &c.				
<i>Original</i>	7,045,000			
<i>Supplementary</i>	215,000			
	<u>7,260,000</u>	7,045,867	214,133	—
<b>SECTION M</b>				
<b>ACCOMMODATION SERVICES</b>				
M1 Acquisitions and New Works				
<i>Original</i>	6,687,000			
<i>Supplementary</i>	94,000			
	<u>6,781,000</u>	6,963,981	—	182,981

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

K1 Mainly due to difficulties in recruiting staff and a reduction in maintenance of equipment.

\* The Police Authority for Northern Ireland and the Police Complaints Board Accounts are published separately as White Papers.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
M2 Purchase of Furniture and Equipment				
<i>Original</i>	1,265,000			
<i>Supplementary</i>	58,000			
	1,323,000	1,226,477	96,523	—
M3 Maintenance and Running Costs				
<i>Original</i>	2,915,000			
<i>Less Supplementary</i>	297,000			
	2,618,000	2,583,119	34,881	—
M4 Agency Fees				
<i>Original</i>	1,600,000			
<i>Supplementary</i>	200,000			
	1,800,000	1,879,418	—	79,418
<b>PROGRAMME 15.12</b>				
<b>SECTION N</b>				
<b>LEGAL SERVICES FOR GOVERNMENT DEPARTMENTS</b>				
N1 Crown Solicitor's Office				
<i>Original</i>	651,000			
<i>Less Supplementary</i>	120,000			
	531,000	504,899	26,101	—
N2 Other Expenditure	216,500	235,309	—	18,809
<b>GROSS TOTAL</b>				
<i>Original</i>	184,340,000			
<i>Supplementary</i>	13,619,000			
<i>Supplementary</i>	4,753,000			
	£ 202,712,000	201,965,694	2,135,009	1,388,703
		Estimated	Applied	
Z <i>Deduct</i> Appropriations in Aid				
<i>Original</i>	2,066,000			
<i>Less Supplementary</i>	108,000			
	1,958,000	1,958,000		
<b>NET TOTAL</b>				
<i>Original</i>	182,274,000			
<i>Supplementary</i>	13,619,000			
<i>Supplementary</i>	4,861,000			
	£ 200,754,000	200,007,694		Surplus
				746,306
				Actual surplus to be surrendered
				£746,306·36

<b>Receipts</b>	Estimated	Realised
Receipts payable to Consolidated Fund	£	£
(i) Receipts of classes authorised to be used as Appropriations in Aid	1,958,000	1,982,231·88
(ii) Receipts of other classes	1,250,000	1,577,769·86
Total	£3,208,000	3,560,001·74
Appropriated in aid		1,958,000·00
Payable separately to Consolidated Fund		£1,602,001·74

<b>Details of Receipts</b>	Estimated	Realised
	£	£
(i) Receipts of classes authorised to be used as Appropriations in Aid		
Subhead AZ		
Fees paid to Enforcement of Judgments Office	£310,000	287,963
Subhead BZ		
Costs and fees recovered	52,000	64,269
Miscellaneous	23,000	19,088
	£75,000	83,357 (a)
Subhead DZ		
Recovery from the Police Authority for Northern Ireland for Forensic Science Services	893,100	953,617
Miscellaneous	50,800	54,294
	£943,900	1,007,911
Subhead GZ		
Miscellaneous	£271,000	221,011 (b)
Subhead IZ		
Parental contributions	£400	291 (c)
Subhead JZ		
Miscellaneous	£100	17 (d)
Subhead KZ		
Miscellaneous	£100	59 (e)
Subhead LZ		
Miscellaneous	£211,000	210,918
Subhead MZ		
Recovery from Police Authority for Northern Ireland in respect of Forensic Science Laboratory accommodation	£82,000	96,780 (f)
Subhead NZ		
Costs and fees recovered	£64,500	73,925 (g)
Total	£1,958,000	1,982,232

**Details of Receipts contd.**

	Estimated	Realised
	£	£
(ii) Receipts of other classes		
Courts fines and fees	1,250,000	1,359,307
Enforcement expenses recovered from debtors	—	7,504
Rents and Wayleaves	—	55,199
Recovery of Criminal Injury Compensation	—	6,640
Interest on certain accounts	—	10,159
Pension Scheme Contributions – Petty Sessions Service	—	6,311
Sale of vehicles, equipment and property	—	34,310
Recoveries from other Government Departments in respect of shared services	—	51,620
Recoupment of salaries	—	21,938
Miscellaneous	—	24,782
<b>Total</b>	<b>£1,250,000</b>	<b>1,577,770</b>

- (a) The amount recovered varies from case to case and cannot be predicted accurately.  
 (b) Delay in completion of workshops caused reduced manufacturing capacity.  
 (c) Parental contributions vary from case to case and cannot be predicted accurately.  
 (d) The incidence of receipts is difficult to forecast accurately.  
 (e) This is a nominal provision and in the event receipts were less than anticipated.  
 (f) Recovery of accommodation costs for the Forensic Science Laboratory were higher than originally anticipated due to increased fuel costs.  
 (g) The amount recovered varies from case to case and cannot be predicted accurately.

**Losses Statement**

*Summary*

Cash losses due to overpayments of salaries, wages and allowances, etc. (9 cases)	£4,436
Claims abandoned (2 cases)	£243,143
Stores losses due to theft, fraud, arson or sabotage, etc. *(11 cases)	£1,219

\* Prosecutions were not appropriate or practicable.

*Details*

	£
Cash losses due to overpayments of salaries, wages and allowances, etc.	
Overpayments of mileage allowances to 289 prison staff between 1975 and 1978 due to a misinterpretation of the travel regulations. The overpayments were received in good faith and recovery was waived	2,750

**Claims abandoned**

Waiver of claims on welfare authorities in respect of cost of maintaining children placed in remand homes as places of safety	243,129
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**Notes**

Overpayment of allowances estimated at about £20,000 to Scottish Prison Officers on secondment to Northern Ireland over the past 7 years is currently under investigation. Recoveries will be made wherever practical.

At 31 March 1979 the book value of equipment in Home Defence stores was £349,549. Equipment with a book value of £15,543 was on loan on a care and maintenance basis to the Royal Ulster Constabulary and equipment valued at £47,954 to Health and Social Services Boards, the Fire Authority for Northern Ireland and other organisations.

*B. C. Cubbon*  
Accounting Officer

27 September 1979

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

*Douglas Henley*  
Comptroller and Auditor General

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ADMINISTRATION OF JUSTICE: SUPREME COURT  
OF JUDICATURE, &c., NORTHERN IRELAND

SUMMARY OF PROGRAMME OUTTURN, and the ACCOUNT of the sum expended, in the year ended 31 March 1979, 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 £
<b>PROGRAMME 15.7</b>						
<b>LAW, ORDER AND PROTECTIVE SERVICES</b>						
A	620,000	430,010	189,990	618,900	493,327	125,573
B	7,010	—	7,010	7,437	—	7,437
Total	<u>£627,010</u>	<u>430,010</u>	<u>197,000</u>	<u>626,337</u>	<u>493,327</u>	<u>*133,010</u>

\*This figure is £63,317 less than the net total of expenditure on the Appropriation Account, being the difference between the Appropriations in Aid realised (£493,327) and those authorised to be applied (£430,010).

ACCOUNT

Service	Grant £	Expenditure £	Expenditure compared with Grant	
			Less than Granted £	More than Granted £
<b>PROGRAMME 15.7</b>				
<b>SECTION A</b>				
COURT SERVICES				
A1 Supreme Court of Judicature				
<i>Original</i>	527,000			
<i>Supplementary</i>	93,000			
	<u>620,000</u>	618,900	1,100	—
<b>SECTION B</b>				
OTHER LEGAL SERVICES				
B1 Pensions Appeal Tribunals				
<i>Original</i>	5,500			
<i>Supplementary</i>	1,500			
	<u>7,000</u>	7,437	—	437

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
B2 Other Services	10	—	10	—
<b>GROSS TOTAL</b>				
Original	532,510			
Supplementary	94,500			
	<u>£ 627,010</u>	626,337	1,110	437
	Estimated	Applied		
<b>Z Deduct</b>				
Appropriations in Aid				
Original	379,510			
Less Supplementary	50,500			
	<u>430,010</u>	430,010		
<b>NET TOTAL</b>				
Original	153,000			
Supplementary	44,000			
	<u>£ 197,000</u>	196,327		Surplus 673
				<u>£673·11</u>
				Actual surplus to be surrendered

**Receipts**

Receipts payable to Consolidated Fund	Estimated	Realised
	£	£
(i) Receipts of classes authorised to be used as Appropriations in Aid	430,010	493,326·86
(ii) Receipts of other classes	60,000	70,800·19
<b>Total</b>	<u>£490,010</u>	<u>564,127·05</u>
Appropriated in aid		430,010·00
Payable separately to Consolidated Fund		<u>£134,117·05</u>

**Details of Receipts**

	Estimated	Realised
	<u>£</u>	<u>£</u>
(i) Receipts of classes authorised to be used as Appropriations in Aid Subhead AZ		
Court fees	408,000	471,177 (a)
Recovery from Northern Ireland Office and Department of Commerce	22,010	22,150
Total	<u>£430,010</u>	<u>493,327</u>
(ii) Receipts of other classes		
Interest on Court Funds, etc.	60,000	70,704 (b)
Miscellaneous	—	96
Total	<u>£60,000</u>	<u>70,800</u>
(a) Surplus due to increased business.		
(b) Surplus due to higher interest rates.		

*B. C. Cubbon*  
Accounting Officer

27 September 1979

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

*Douglas Henley*  
Comptroller and Auditor General

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## NORTHERN IRELAND OFFICE

SUMMARY OF PROGRAMME OUTTURN, and the ACCOUNT of the sum expended, in the year ended 31 March 1979, 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.

## SUMMARY OF PROGRAMME OUTTURN

Section	Estimated			Actual		
	Gross Expenditure £	Appropriations in Aid £	Net Expenditure £	Gross Expenditure £	Appropriations in Aid £	Net Expenditure £
<b>PROGRAMME 15.11 OTHER PUBLIC SERVICES</b>						
A	345,000	17,000	328,000	317,734	16,055	301,679
B	2,869,990	7,000	2,862,990	2,764,265	3,754	2,760,511
C	560,000,010	—	560,000,010	560,000,000	—	560,000,000
	<u>563,215,000</u>	<u>24,000</u>	<u>563,191,000</u>	<u>563,081,999</u>	<u>19,809</u>	<u>563,062,190</u>
<b>PROGRAMME 15.12 COMMON SERVICES</b>						
D	340,000	—	340,000	273,287	—	273,287
Total	<u>£563,555,000</u>	<u>24,000</u>	<u>563,531,000</u>	<u>563,355,286</u>	<u>19,809</u>	<u>563,335,477</u>

## ACCOUNT

Service	Grant £	Expenditure £	Expenditure compared with Grant	
			Less than Granted £	More than Granted £
<b>PROGRAMME 15.11</b>				
<b>SECTION A</b>				
<b>ELECTION EXPENSES</b>				
A1 Registration of Electors and Conduct of Elections				
<i>Original</i>	322,000			
<i>Supplementary</i>	<u>23,000</u>			
	345,000	317,734	27,266	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
<b>SECTION B</b>				
CENTRAL ADMINISTRATION				
B1 Administration				
<i>Original</i>	2,881,990			
<i>Less Supplementary</i>	<u>35,000</u>			
	2,846,990	2,742,979	104,011	—
B2 Standing Advisory Commission on Human Rights	23,000	21,286	1,714	—
<b>SECTION C</b>				
TRANSFERS TO THE NORTHERN IRELAND CONSOLIDATED FUND				
C1 Northern Ireland Consolidated Fund (Grant in Aid)*				
<i>Original</i>	380,000,000			
<i>Supplementary</i>	120,000,000			
<i>Supplementary</i>	<u>60,000,000</u>			
	560,000,000	560,000,000	—	—
C2 European Institutions (net)	10	—	10	—
<b>PROGRAMME 15.12</b>				
<b>SECTION D</b>				
ACCOMMODATION SERVICES				
D1 Acquisitions and New Works				
<i>Original</i>	60,000			
<i>Supplementary</i>	<u>31,000</u>			
	91,000	60,884	30,116	—
D2 Purchase of Furniture and Equipment				
<i>Original</i>	34,000			
<i>Less Supplementary</i>	<u>23,000</u>			
	11,000	7,079	3,921	—
D3 Rents, &c.	58,000	61,486	—	3,486
D4 Maintenance and Running Costs				
<i>Original</i>	115,000			
<i>Supplementary</i>	<u>25,000</u>			
	140,000	113,579	26,421	—

## EXPLANATION of the Causes of Variation between Expenditure and Grant

C2 For details see Notes.

D1 Delay in settlement of the final account for building project.

D2 The demand for the maintenance and replacement of existing furniture and equipment was less than anticipated.

D4 Maintenance requirements were lower than anticipated.

\* See also Northern Ireland Public Income and Expenditure Account published separately as a White Paper.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
D5 Agency Fees	40,000	30,259	9,741	—
<b>GROSS TOTAL</b>				
Original	383,534,000			
Supplementary	120,000,000			
Supplementary	60,021,000			
	<u>£563,555,000</u>	<u>563,355,286</u>	203,200	3,486
			Surplus of Gross Estimate over Expenditure 199,714	
<b>Z</b>				
Deduct Appropriations in Aid				
Original	3,000			
Supplementary	21,000			
	<u>24,000</u>	<u>19,809</u>		
			Deficiency of Appropriations in Aid realised 4,191	
<b>NET TOTAL</b>				
Original	383,531,000			
Supplementary	120,000,000			
Supplementary	60,000,000			
	<u>£563,531,000</u>	<u>563,335,477</u>		
			Net Surplus 195,523	
			<u>£195,522.77</u>	
			Actual surplus to be surrendered	

EXPLANATION OF THE Causes of Variation between Expenditure and Grant *contd.*

D5 Charges are related to payments under subheads D1 to D4 and were, therefore, less than anticipated.

**Receipts**

	Estimated	Realised
	£	£
Receipts payable to Consolidated Fund	8,000	9,725.62

**Details of Receipts**

	Estimated	Realised
	£	£
(i) Receipts of classes authorised to be used as Appropriations in Aid		
Subhead AZ		
Recoupment of registration expenses from District Councils	15,000	15,085
Contributions received from Staff of the Chief Electoral Officer for the Widows', Children's and Dependants' Pension Scheme	2,000	970 (a)
	<u>£17,000</u>	<u>16,055</u>
Subhead BZ		
Miscellaneous	£7,000	3,754 (b)
Total	<u>£24,000</u>	<u>19,809</u>

(a) Contributions lower than anticipated.

(b) Late payment of a salary claim in respect of a member of staff on loan.

Details of Receipts *contd.*

	Estimated	Realised
	£	£
(ii) Receipts of other classes		
Repayment of loans by the Belfast Housing Aid Society	8,000	7,798
Miscellaneous	—	1,928
Total	<u>£8,000</u>	<u>9,726</u>

## Note

*Details of Expenditure*

SUBHEAD C2	Estimated	Actual	Saving	Excess
	£	£	£	£
European Institutions				
(1) Payment of contribution due to the Northern Ireland Department of Manpower Services from the European Social Fund	10	15,437,202	—	15,437,192
(2) Payments due to Northern Ireland departments in respect of receipts from the Statistical Office of the European Community	10	33,317	—	33,307
(3) Payments due to the Northern Ireland Department of Health and Social Services in respect of reimbursement of cost of medical treatment under European Economic Community Social Security Regulations	10	—	10	—
(4) Payment of contribution due to the Northern Ireland Department of Commerce from the European Regional Development Fund	10	3,577,044	—	3,577,034
TOTAL EXPENDITURE	£ 40	19,047,563	10	19,047,533
<i>Less</i>				
Receipts from European Institutions	30	19,047,563	19,047,533	—
NET TOTAL	£ 10	—	19,047,543	19,047,533
		Net Saving	<u>£10</u>	

*B. C. Cubbon*  
Accounting Officer

27 September 1979

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

*Douglas 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
			£	£	£
314	1	Rate Support Grants and Supplementary Grants to Local Revenues, England and Wales	7,194,804,000	—	7,194,804,000
317	2	Transport Supplementary Grants, England and Wales	299,500,000	—	299,500,000
318	3	Rate Support Grants to Local Revenues, Scotland	1,056,900,000	—	1,056,900,000
320	4	Teachers' Superannuation (England and Wales)	437,860,000	437,858,000	2,000
323	5	Teachers' Superannuation (Scotland)	50,845,000	50,843,000	2,000
325	6	National Health Service (Superannuation, &c.), England and Wales	303,860,000	303,859,000	1,000
328	7	National Health Service (Superannuation, &c.), Scotland	35,190,000	35,189,000	1,000
330	8	United Kingdom Atomic Energy Authority Superannuation Funds	16,447,000	16,444,000	3,000
332	9	Department of Industry (Post Office Pensions Fund)	45,000,000	—	45,000,000
333	10	Crown Estate Office	786,000	—	786,000
334	11	Corporation Tax (Transitional Relief)	8,000,000	—	8,000,000
		Total	£ 9,449,192,000	844,193,000	8,604,999,000

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
£	£	£	£	£	£	£	
7,187,498,050	—	7,187,498,050	7,305,950	—	7,305,950	160,649·09	1
299,500,000	—	299,500,000	—	—	—	—	2
1,056,884,831	—	1,056,884,831	15,169	—	15,169	—	3
392,275,882	392,275,882	—	45,584,118	45,582,118	2,000	84,721,647·44	4
45,558,008	45,558,008	—	5,286,992	5,284,992	2,000	5,857,742·55	5
263,761,717	263,761,717	—	40,098,283	40,097,283	1,000	123,857,863·55	6
33,412,484	33,412,484	—	1,777,516	1,776,516	1,000	17,975,769·05	7
14,537,797	14,537,797	—	1,909,203	1,906,203	3,000	17,894,655·38	8
45,000,000	—	45,000,000	—	—	—	—	9
767,884	—	767,884	18,116	—	18,116	93·30	10
1,872,322	—	1,872,322	6,127,678	—	6,127,678	—	11
9,341,068,975	749,545,888	8,591,523,087	108,123,025	94,647,112		250,468,420·36	
Total amount to be surrendered					£ 13,475,913		
Actual total amount to be surrendered					£ 13,475,913·83		

**RATE SUPPORT GRANTS AND SUPPLEMENTARY GRANTS  
TO LOCAL REVENUES, ENGLAND AND WALES**

ACCOUNT of the sum expended, in the year ended 31 March 1979, compared with the sum granted, for rate support grants and compensation for loss of rates to local authorities in England and Wales, for National Parks supplementary grants to County Councils 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				
<i>Original</i>	6,521,000,000			
<i>Supplementary</i>	525,000,000			
<i>Supplementary</i>	9,000,000	7,055,000,000	7,055,000,000	—
A2 Rate Support Grants to Local Authorities	1,000	—	1,000	—
A3 National Parks Supplementary Grants under the Local Government Act 1974				
<i>Original</i>	3,500,000			
<i>Supplementary</i>	300,000	3,800,000	3,800,000	—
A4 Compensation for Loss of Rates				
<i>Supplementary</i>	969,000	920,062	48,938	—
B1 Grants for Rate Rebates	135,000,000	127,739,897	7,260,103	—
B2 Grants for Domestic Rate Relief (Residual Payments)				
<i>Original</i>	15,000			
<i>Less Supplementary</i>	11,000	4,000	2,876	1,124
B3 Special Domestic Rate Relief Scheme 1974-75 (Residual Payments)				
<i>Original</i>	400,000			
<i>Less Supplementary</i>	370,000	30,000	35,215	—
TOTAL				
<i>Original</i>	6,659,916,000			
<i>Supplementary</i>	525,888,000			
<i>Supplementary</i>	9,000,000	7,194,804,000	7,187,498,050	7,311,165
				5,215
		Surplus		7,305,950
		Actual surplus to be surrendered		<u>£7,305,950-00</u>

EXPLANATION of the Causes of Variation between Expenditure and Grant

- A2 Expected claims did not materialise.
- B2 Final claims were not submitted when expected.
- B3 Unexpected claims.

RATE SUPPORT GRANTS AND SUPPLEMENTARY GRANTS  
TO LOCAL REVENUES ENGLAND AND WALES

1978-79, Class XVII, Vote 1

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**Receipts**

Receipts payable to Consolidated Fund	Estimated	Realised
	£	£
Recovery of Domestic Rate Relief grant payments 1973-74 and 1974-75	£180,000	160,649-09 (a)

(a) Recoveries on final claims delayed (See subheads B2 and B3).

*J. Garlick*  
Accounting Officer

21 September 1979

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

*Douglas Henley*  
Comptroller and Auditor General

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RATE SUPPORT GRANTS

Comparison between expenditure as estimated for purposes of rate support grants in respect of 1978-1979 and near actual expenditure.

Service (1)	Estimate of relevant expenditure as in RSG (Increase) Order 1979 (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)	6,879.4	6,781.2	(98.2)	(1.4)
Libraries, Museums and Art Galleries	231.1	231.7	0.6	0.3
Personal Social Services and Port Health	1,200.1	1,200.4	0.3	0.0
Police	1,170.8	1,118.8	(52.0)	(4.4)
Fire	300.5	288.1	(12.4)	(4.1)
Administration of Justice†	135.9	136.3	0.4	0.3
Other Home Office Services‡	27.3	27.4	0.1	0.4
Local Transport Finance	1,399.0	1,391.6	(7.4)	(0.5)
Refuse	390.2	390.8	0.6	0.2
Recreation, Parks and Baths	368.4	399.8	31.4	8.5
Town and Country Planning	240.3	252.1	11.8	4.9
Administration and other Services*§	1,008.2	823.4	(184.8)	(18.3)
Unallocated contributions to Special Funds	84.1	176.0	91.9	109.3
Rate fund contributions to housing revenue accounts	220.0	307.0	87.0	39.5
<b>Total</b>	<b>13,655.3</b>	<b>13,524.6</b>	<b>(130.7)</b>	<b>(0.96)</b>
National parks supplementary grants	3.8			
Transport supplementary grants	297.9			
Specific revenue grants	910.0			
<b>Rate support grant</b>	<b>7,086.0</b>			

†Magistrates' Courts, Other Courts, Probation and After Care, Probation Homes and Hostels.

‡School Crossing Patrols, Registration of Electors, Civil Defence.

§Includes Environmental Health, Land Drainage, Smallholdings, Careers Service, Sheltered Employment, Coast Protection, Allotments, Contributions to Trading Services, etc.

\*The estimates of relevant expenditure on administration and other services have been combined for comparison purposes.

Notes

1. The above tables show the estimated 1978-79 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 1979 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 1979 which was laid before the House of Commons on 28 November 1979. Subject to the approval of the House, the Order increases the amount of rate support grant prescribed in the Rate Support Grant (Increase) (No. 2) Order 1978 to £7,086m.

J. Garlick  
Accounting Officer

21 December 1979

TRANSPORT SUPPLEMENTARY GRANTS, ENGLAND AND WALES

ACCOUNT of the sum expended in the year ended 31 March 1979, compared with the sum granted, for 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>	275,000,000			
<i>Supplementary</i>	24,500,000			
	<u>£ 299,500,000</u>	<u>299,500,000</u>	—	—

*Peter Baldwin*  
Accounting Officer

15 August 1979

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

*Douglas Henley*  
Comptroller and Auditor General

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**RATE SUPPORT GRANTS TO LOCAL REVENUES, SCOTLAND**

ACCOUNT of the sum expended, in the year ended 31 March 1979, 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	959,999,990			
Supplementary	66,600,000			
Supplementary	8,800,010			
	1,035,400,000	1,035,400,000	—	—
A2 Equalisation Grants to Local Authorities				
Original	10			
Less Supplementary	—			
	—	—	—	—
A3 Grants for Rate Rebates				
Original	19,000,000			
Supplementary	2,250,000			
Supplementary	250,000			
	21,500,000	21,484,831	15,169	—
<b>TOTAL</b>				
Original	979,000,000			
Supplementary	68,850,000			
Supplementary	9,050,000			
	£ 1,056,900,000	1,056,884,831	15,169	—
	Surplus		15,169	
	Actual surplus to be surrendered		£15,169·12	

W. K. Reid  
Accounting Officer

27 September 1979

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

Douglas Henley  
Comptroller and Auditor General



RATE SUPPORT GRANTS

Comparison in respect of 1978-79 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	804.3	826.3	22.0	2.74
Social Work Services	142.8	140.1	(2.7)	(1.89)
Law, Order and Protective Services	158.2	156.6	(1.6)	(1.01)
Roads and Transport	163.2	172.1	8.9	5.45
Water, Sewerage and Environmental Services	154.3	153.8	(0.5)	(0.32)
Planning Services	29.1	28.2	(0.9)	(3.09)
Recreational Services	56.9	73.6	16.7	29.35
Miscellaneous	68.4	42.4	(26.0)	(38.01)
Central Administration	76.9	74.4	(2.5)	(3.25)
TOTAL	1,654.1	1,667.5	13.4	0.81
Specific revenue grants	84.3	86.6	2.3	2.73
Rate support grants	1,040.7	1,040.7	—	—

Notes

- Figures of near actual expenditure are the latest available at November 1979 and are based on returns from local authorities.
- The estimated relevant expenditure is the expenditure on which the grant prescribed initially for 1978-79 in the Rate Support Grant (Scotland) Order 1977 was fixed; revalued to take account of increases in prices, costs and remuneration occurring between the time that Order was made and 31 March 1979.
- 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 price levels current when the grant is fixed initially. Grant may be increased by increase orders to take account of subsequent changes in prices, costs and remuneration. For 1978-79 increases in rate support grant on account of increases in prices, costs and remuneration were subject to a cash limit. The Rate Support Grant (Scotland) Order 1979 prescribes aggregate rate support grants for 1978-79 of £1,040.7m.

W. K. Reid  
Accounting Officer

4 December 1979

## TEACHERS' SUPERANNUATION (ENGLAND AND WALES)

ACCOUNT of the sum expended, in the year ended 31 March 1979, 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.				
<i>Original</i>	398,227,000			
<i>Supplementary</i>	24,641,000			
	422,868,000	381,078,128	41,789,872	—
A2 Repayment of Superannuation Contributions (net of income tax)	5,520,000	4,281,622	1,238,378	—
A3 Payments of Income Tax on repayments of Superannuation Contributions	613,000	352,160	260,840	—
A4 Payments to National Insurance Fund in lieu of Graduated Contributions	1,400,000	848,120	551,880	—
A5 Family Benefits Payments	5,459,000	5,535,783	—	76,783
A6 Contributions Equivalent Premiums to the State Pension Scheme	2,000,000	180,069	1,819,931	—
<b>GROSS TOTAL</b>				
<i>Original</i>	413,219,000			
<i>Supplementary</i>	24,641,000			
	£437,860,000	392,275,882	45,660,901	76,783
	Estimated	Applied	Surplus of Gross Estimate over Expenditure 45,584,118	
<i>Deduct</i>			Difference between Estimated and Applied Appropriations in Aid 45,582,118	
AZ Appropriations in Aid	413,218,000			
<i>Original</i>	24,640,000			
<i>Supplementary</i>		392,275,882		
	437,858,000			
<b>NET TOTAL</b>				
<i>Original</i>	1,000		Net Surplus to be surrendered £2,000	
<i>Supplementary</i>	1,000			
	£ 2,000	—		

## EXPLANATION of the Causes of Variation between Expenditure and Grant

A2 and A3 Fewer applicants eligible for repayment than expected.

A4 Number and average value of payments less than expected.

A6 Delays in implementation of the Contributions Equivalent Premium Scheme.

**Receipts**

	Estimated	Realised
	£	£
Receipts payable to Consolidated Fund		
(i) Receipts of classes authorised to be used as Appropriations in Aid	459,547,000	476,997,320·45
(ii) Receipts of other classes	—	208·73
<b>Total</b>	<b>£459,547,000</b>	<b>476,997,529·18</b>
Amount authorised to be appropriated in aid	437,858,000	392,275,881·74
Payable separately to Consolidated Fund	£21,689,000	84,721,647·44

**Details of Receipts**

	Estimated	Realised
	£	£
(i) Receipts of classes authorised to be used as Appropriations in Aid		
Pension contributions:		
(a) Teachers	178,552,000	188,238,489
(b) Employers	275,396,000	285,181,075
Transfer values received	4,250,000	3,245,994 (a)
Recoveries from repayment of superannuation contributions	600,000	205,456 (b)
Superannuation benefits repaid	35,000	60,392 (a)
Receipts of Contributions Equivalent Premiums	714,000	65,914 (c)
<b>Total</b>	<b>£459,547,000</b>	<b>476,997,320</b>
(ii) Receipts of other classes		
Belated refund of income tax	—	£209

(a) The estimate was necessarily conjectural.

(b) Repayment of contributions less than expected.

(c) Delays in implementation of the Contributions Equivalent Premium Scheme.

**Losses Statement***Summary*

Cash losses due to overpayment of superannuation benefits (6 cases)	£1,153
Claims abandoned (2 cases)	<u>£2,112</u>

**Losses Statement contd.***Details***Claim abandoned**

Outstanding superannuation contributions due from a school which went into liquidation	£1,956
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*James Hamilton*  
Accounting Officer

2 October 1979

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

*Douglas Henley*  
Comptroller and Auditor General

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## TEACHERS' SUPERANNUATION (SCOTLAND)

ACCOUNT of the sum expended, in the year ended 31 March 1979, 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>	48,195,000			
<i>Supplementary</i>	832,000			
	49,027,000	43,802,317	5,224,683	—
A2 Repayment of Superannuation Contributions (net of income tax)				
<i>Original</i>	850,000			
<i>Less Supplementary</i>	127,000			
	723,000	678,941	44,059	—
A3 Payments of Income Tax on Repayments of Superannuation Contributions				
<i>Original</i>	85,000			
<i>Less Supplementary</i>	11,000			
	74,000	69,712	4,288	—
A4 Payments to National Insurance Fund in lieu of Graduated Contributions				
<i>Original</i>	175,000			
<i>Less Supplementary</i>	73,000			
	102,000	73,062	28,938	—
A5 Family Benefits Payments				
<i>Original</i>	765,000			
<i>Supplementary</i>	114,000			
	879,000	900,026	—	21,026
A6 Contributions Equivalent Premiums to the State Pension Scheme				
	40,000	33,950	6,050	—
GROSS TOTAL				
<i>Original</i>	50,110,000			
<i>Supplementary</i>	735,000			
	50,845,000	45,558,008	5,308,018	21,026
	Estimated	Applied	Surplus of Gross Estimate over Expenditure 5,286,992	
Deduct				
AZ Appropriations in Aid				
<i>Original</i>	50,109,000			
<i>Supplementary</i>	734,000			
	50,843,000	45,558,008	Difference between Estimated and Applied Appropriations in Aid 5,284,992	
NET TOTAL				
<i>Original</i>	1,000			
<i>Supplementary</i>	1,000			
	2,000	—	Net Surplus to be surrendered £2,000	

## EXPLANATION of the Causes of Variation between Expenditure and Grant

- A1 Payments deferred due to industrial action.  
 A4 The number and average value of payments was less than expected.  
 A6 Restricted experience of these payments made accurate forecasting difficult.

**Receipts**

	Estimated	Realised
	£	£
Receipts payable to Consolidated Fund		
Receipts of classes authorised to be used as Appropriations in Aid	51,305,000	51,415,750·48
Amount authorised to be appropriated in aid	50,843,000	45,558,007·93
Payable separately to Consolidated Fund	<u>£462,000</u>	<u>5,857,742·55</u>

**Details of Receipts**

	Estimated	Realised
	£	£
Pensions contributions:		
(a) Teachers	20,780,000	21,356,304
(b) Employers	30,180,000	29,686,348
Transfer values received	273,000	310,300 (a)
Recoveries from repayments of superannuation contributions	45,000	30,723 (b)
Superannuation benefits repaid	14,000	21,842 (c)
Receipts of Contributions Equivalent Premiums	13,000	10,233 (d)
Total	<u>£51,305,000</u>	<u>51,415,750</u>

- (a) Number of cases and values greater than expected.  
 (b) Less recoveries than expected in respect of payments in lieu.  
 (c) Estimate is necessarily conjectural.  
 (d) Restricted experience of these receipts made accurate forecasting difficult.

*A. L. Rennie*  
 Accounting Officer

30 November 1979

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

*Douglas Henley*  
 Comptroller and Auditor General

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NATIONAL HEALTH SERVICE (SUPERANNUATION, &c.)  
ENGLAND AND WALES

ACCOUNT of the sum expended, in the year ended 31 March 1979, 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.	267,360,000	234,716,898	32,643,102	—
A2 Repayment of Superannuation Contributions (net of income tax)	23,022,000	22,132,370	889,630	—
A3 Payments of Income Tax on repayments of Superannuation Contributions	2,339,000	2,297,942	41,058	—
A4 Contributory Payments in respect of Persons subject to other Superannuation Arrangements	339,000	284,861	54,139	—
A5 Payments to National Insurance Fund in lieu of Graduated Contributions	3,600,000	2,218,819	1,381,181	—
A6 Contributions Equivalent Premiums to the State Pension Scheme	7,200,000	2,110,827	5,089,173	—

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A1 Number and average amount of awards lower than expected.
- A4 Reduction in number of persons subject to other superannuation arrangements.
- A5 Fewer refunds than expected involving payments to National Insurance Fund.
- A6 Estimate conjectural for first year of payment.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
GROSS TOTAL	303,860,000	263,761,717	40,098,283	—
	Estimated	Applied	Surplus of Gross Estimate over Expenditure 40,098,283	
<i>Deduct</i> AZ Appropriations in Aid	303,859,000	263,761,717	Difference between Estimated and Applied Appropriations in Aid 40,097,283	
NET TOTAL	1,000	—	Net Surplus to be surrendered £1,000	

**Receipts**

	Estimated	Realised
	£	£
Receipts payable to the Consolidated Fund		
Receipts of classes authorised to be used as Appropriations in Aid	336,636,000	387,619,580·26
Amount authorised to be appropriated in aid	303,859,000	263,761,716·71
Payable separately to Consolidated Fund	£32,777,000	123,857,863·55

**Details of Receipts**

	Estimated	Realised
	£	£
Superannuation contributions:		
(a) Employees	147,475,000	171,972,760 (a)
(b) Employers	178,044,000	198,250,254 (b)
Transfer values received	7,161,000	15,725,571 (c)
Deductions from returns of superannuation contributions and lump sum payments towards payments in lieu of graduated contributions (see Subhead A5)	1,340,000	1,122,307 (d)
Deductions from returns of superannuation contributions and lump sum payments towards contributions equivalent premiums (see Subhead A6)	2,571,000	518,335 (e)
Miscellaneous	45,000	30,353 (f)
Total	£336,636,000	387,619,580

(a) and (b) Contributions were higher than originally estimated because of pay increases.

(c) No allowance had been made for income from surrendered insurance policies.

(d) Fewer payments in lieu of graduated contributions than expected.

(e) Fewer contributions equivalent premiums than expected.

(f) The estimate is necessarily conjectural.



Losses Statement	£
<i>Summary</i>	
Cash losses due to overpayment of superannuation benefits (13 cases) of which £6,777 was charged in previous years	13,579
Cash losses due to other causes (50 cases) of which £1,659 was charged in previous years	5,914
<b>Total Cash Losses</b>	<b>£19,493</b>
<i>Details</i>	
Cash losses due to overpayment of superannuation benefits	£
One case of overpayment of pension due to a failure to adjust pension payments during a period of re-employment	4,402
One case of overpayment of lump sum due to the discovery after the death of an officer that he left a widow for whom a contribution should have been made towards a widow's pension	1,284
One case of overpayment of pension and lump sum due to an incorrect notification of an officer's reckonable service.	5,553

**Notes**

*Extra-statutory Payments*

Subhead A1 includes

304 cases totalling £128,148 in respect of awards in anticipation of Regulations whereby officers with less than 5 years' service are entitled to benefits.

91 cases totalling £41,321 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.

4 cases totalling £5,476 in respect of transfer values made in anticipation of the Regulations.

*Other Notes*

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 1977-78 (Class XVII, Vote 6) was signed disclosed a net overcharge to the Vote of £14,295 and a net overcredit of receipts of £8,630 (see corresponding note to the Class XI, Vote I Account.).

*Patrick Nairne*

Accounting Officer

28 November 1979

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

*Douglas Henley*

Comptroller and Auditor General

NATIONAL HEALTH SERVICE (SUPERANNUATION, &c.), SCOTLAND

ACCOUNT of the sum expended, in the year ended 31 March 1979, 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.	29,850,000	29,803,340	46,660	—
A2 Repayment of Superannuation Contributions (net of income tax)	3,700,000	2,835,093	864,907	—
A3 Payments of Income Tax on repayments of Superannuation Contributions	365,000	313,829	51,171	—
A4 Contributory Payments in respect of Persons subject to other Superannuation Arrangements	28,000	36,183	—	8,183
A5 Payments to National Insurance Fund in lieu of Graduated Contributions	227,000	247,198	—	20,198
A6 Contributions Equivalent Premiums to the State Pension Scheme	1,020,000	176,841	843,159	—
<b>GROSS TOTAL</b>	£ 35,190,000	33,412,484	1,805,897	28,381
	Estimated	Applied	Surplus of Gross Estimate over Expenditure 1,777,516	
<i>Deduct</i> AZ Appropriations in Aid	35,189,000	33,412,484	Difference between Estimated and Applied Appropriations in Aid 1,776,516	
<b>NET TOTAL</b>	£ 1,000	—	Net Surplus to be surrendered £1,000	

EXPLANATION of the Causes of Variation between Expenditure and Grant

A2 and A3 Payments deferred due to industrial action.

A4 Level of retirements less than expected.

A6 Number of cases less than expected.

Receipts	Estimated	Realised
	£	£
Receipts payable to Consolidated Fund		
Receipts authorised to be used as Appropriations in Aid	48,300,000	51,388,253·05
Amount authorised to be appropriated in aid	35,189,000	33,412,484·00
Payable separately to Consolidated Fund	£13,111,000	17,975,769·05

Details of Receipts	Estimated	Realised
	£	£
Superannuation contributions:		
(a) Employees	22,402,000	22,932,926
(b) Employers	24,680,000	26,258,368
Transfer values received	812,000	2,011,592 (a)
Deductions from returns of contributions and lump sum payments towards payments in lieu of graduated contributions	105,000	120,875 (b)
Receipts of Contributions Equivalent Premiums	300,000	62,944 (c)
Miscellaneous	1,000	1,548 (d)
Total	£48,300,000	51,388,253

- (a) Surrendered values of insurance policies greater than expected.  
(b) Expected decrease in number and value of payments in lieu did not materialise.  
(c) Number of cases less than expected.  
(d) The estimate is necessarily conjectural.

A. L. Rennie  
Accounting Officer

26 November 1979

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

Douglas Henley  
Comptroller and Auditor General

UNITED KINGDOM ATOMIC ENERGY AUTHORITY  
SUPERANNUATION FUNDS

ACCOUNT of the sum expended, in the year ended 31 March 1979, 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>	10,193,000			
<i>Supplementary</i>	1,700,000			
<i>Supplementary</i>	826,000			
	12,719,000	11,316,373	1,402,627	—
A2 Payment of transfer values				
<i>Original</i>	715,000			
<i>Less Supplementary</i>	78,000			
	637,000	446,973	190,027	—
A3 Repayment of contributions				
<i>Original</i>	3,602,000			
<i>Less Supplementary</i>	511,000			
	3,091,000	2,774,451	316,549	—
GROSS TOTAL				
<i>Original</i>	14,510,000			
<i>Supplementary</i>	1,700,000			
<i>Supplementary</i>	237,000			
	£ 16,447,000	14,537,797	1,909,203	—
	Estimated	Applied	Surplus of Gross Estimate over Expenditure 1,909,203	
Deduct				
AZ Appropriations in Aid				
<i>Original</i>	14,509,000			
<i>Supplementary</i>	1,699,000			
<i>Supplementary</i>	236,000			
	16,444,000	14,537,797	Difference between Estimated and Applied Appropriations in Aid 1,906,203	
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 Some members deferred their retirement.
- A2 Transfers out were fewer than expected.
- A3 The number of applications was overestimated.

**Receipts**

	Estimated	Realised
Receipts payable to Consolidated Fund	£	£
Receipts of classes authorised to be used as Appropriations in Aid	32,726,000	32,432,452.64
Amount authorised to be appropriated in aid	16,444,000	14,537,797.26
Payable separately to Consolidated Fund	<u>£16,282,000</u>	<u>17,894,655.38</u>

**Details of Receipts**

	Estimated	Realised
	£	£
Employees' contributions	12,154,000	11,312,538
Employers' contributions	19,847,000	19,726,576
Transfer values received	725,000	1,393,339 (a)
Total	<u>£32,726,000</u>	<u>32,432,453</u>

(a) Some receipts proper to this subhead were provided for in estimates for employees' contributions.

*J. L. Rampton*  
Accounting Officer

2 November 1979

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

*Douglas Henley*  
Comptroller and Auditor General

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**DEPARTMENT OF INDUSTRY  
(POST OFFICE PENSIONS FUND)**

ACCOUNT of the sum expended, in the year ended 31 March 1979, 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. Carey*  
Accounting Officer

10 October 1979

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

*Douglas Henley*  
Comptroller and Auditor General

## CROWN ESTATE OFFICE

ACCOUNT of the sum expended, in the year ended 31 March 1979, 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				
Original	726,000			
Supplementary	60,000			
	<u>£ 786,000</u>	<u>767,884</u>	18,116	—
	Surplus		18,116	
	Actual surplus to be surrendered		<u>£18,116·25</u>	

**Receipts**

	Estimated	Realised
	£	£
Receipts payable to Consolidated Fund		
Refund of salary overpayments	—	<u>93·30</u>

*J. M. Moore*  
Accounting Officer

22 November 1979

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

*Douglas Henley*  
Comptroller and Auditor General

## CORPORATION TAX (TRANSITIONAL RELIEF)

ACCOUNT of the sum expended, in the year ended 31 March 1979, 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	8,000,000	1,872,322	6,127,678	—
		Surplus	6,127,678	
		Actual surplus to be surrendered	£6,127,678·46	

## EXPLANATION of the Cause of Variation between Expenditure and Grant

Due to factors which cannot be closely estimated: the level of dividends and the incidence of claims.

*William Pile*  
Accounting Officer

5 October 1979

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

*Douglas Henley*  
Comptroller and Auditor General



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