

# Appropriation Accounts

(VOLUME 3: CLASSES X - XV AND XVII)

## 1979-80

Appropriation Accounts of the sums granted by Parliament for Classes X - XV and XVII for the year ended 31st March 1980; 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. 357 of 1979-80.)

*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  
30th January 1981*

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LONDON  
HER MAJESTY'S STATIONERY OFFICE

**VOL 1/2**



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APPROPRIATION ACCOUNTS (VOLUME 3: CLASSES X-XV AND XVII),  
1979-80

**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) . . . . .	56,514,222	
Supplementary Estimates . . . . .	3,213,504	
	<hr/>	59,727,726
Actual . . . . .		58,785,894
		<hr/>
Saving . . . . .		941,832
Appropriations in Aid:		
Authorised:		
Original Estimates (as revised) . . . . .	4,937,450	
Supplementary Estimates . . . . .	156,557	
	<hr/>	
Applied. . . . .	5,094,007	
	<hr/>	
Deficiency . . . . .		122,322
		<hr/>
		819,510
Amount for which Parliamentary authority is required in order to make good excesses on certain Votes . . . . .		38,722
		<hr/>
Amount to be surrendered, being 1·57 per cent of Supply Grants . . . . .		858,232
		<hr/>

2. The exact amount to be surrendered is £858,231,904·55.

**Extra Receipts**

3. Extra receipts payable to the Consolidated Fund recorded in the Appropriation Accounts of all Classes amount to £1,828,360,083·59. I certify that of this sum £1,823,935,709·10 has been paid into the Consolidated Fund. The balance of £4,424,374·49 will, subject to the approval of Parliament, be applied towards meeting the excess expenditure on Class I, Vote 4, Class II, Vote 9 (see paragraphs 12 and 13 and 70 and 71 of my Report on Volume 1), Class IV, Vote 2, Class IX, Vote 14 (see paragraphs 16 and 17 and 57 to 59 of my Report on Volume 2), Class XIV, Vote 9 and Class XVII, Vote 9 (see paragraphs 166 to 169 below).

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**Adjustment of balances on 1978-79 Votes**

4. The balance to be surrendered on 1978-79 amounted to £1,190,659,469·76. I certify that this balance has been duly surrendered to the Consolidated Fund. The excesses which occurred on 13 Votes on 1978-79 have been made good by Vote of Parliament, £2,870,393·51 being applied for this purpose from the amount of £1,193,529,863·27 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 vehicles 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 4. Universities, &c. (Department of Education and Science)****Staff-student ratios in British universities**

8. In paragraphs 1 to 13 of their Thirty-Fourth Report of Session 1979-80 the Public Accounts Committee examined the arrangements adopted by the Department of Education and Science (DES) and the University Grants Committee (UGC) for the

CLASS X, VOTE 4 *contd.*

assessment of the Government's grants in aid of the recurrent expenditure incurred by universities. They noted that the main determinants of the universities' grant needs were the expected numbers of students and of academic staff. Neither DES nor the UGC exercised any direct control over the numbers of either students or staff, but DES did announce the numbers of students for which the annual grants were intended to provide and the UGC similarly notified individual universities of the numbers expected of them. DES exercised some indirect influence over staff numbers through the provision made in the total recurrent grant and the UGC also did so through its grant distribution to individual universities and by specific advice and guidance.

9. The PAC were told that DES did not specify desirable staff-student ratios, but the UGC did discuss such ratios with individual universities. This report examines further the UGC's responsibilities in this matter and raises the question whether further investigation is needed into the causes of abnormally high staff-student ratios.

*Responsibilities of the UGC*

10. The present terms of reference of the UGC are "To enquire into the financial needs of university education in Great Britain; to advise the Government as to the application of any grants made by Parliament towards meeting them; to collect, examine and make available information relating to university education throughout the United Kingdom; and to assist, in consultation with the universities and other bodies concerned, the preparation and execution of such plans for the development of the universities as may from time to time be required in order to ensure that they are fully adequate to national needs".

11. The recurrent grants to universities are annual block grants, which leave the universities free to conduct their academic affairs without direct UGC management; but there is a well-established convention that the universities have a responsibility for exercising this freedom, within the resources available to them, in the context of national needs and priorities and in the light of the UGC's general, or particular, guidance.

12. The UGC's principal sources of information when exercising its responsibilities are direct discussions with the universities, and the collection and analysis of a wide range of statistics about university staff and student numbers and income and expenditure. The UGC main committee normally visits each university once every 5 years to enable its members to acquaint themselves at first hand with the university's policies, problems and state of affairs. These visitations are not formal inspections, nor to make any specific decision. The UGC is assisted by advisory sub-committees, each under the chairmanship of a member of the main committee, which deal with particular academic subject groups. These sub-committees also visit individual universities.

13. All universities are required to submit annual returns of financial and other information to the UGC. Further information on staff and student numbers is provided by the Universities' Statistical Record (USR). Information on staff and student numbers is analysed under 76 academic subject headings, but because of the

CLASS X, VOTE 4 *contd.*

extent of joint courses and teaching of subjects subsidiary to the main degree this does not give a reliable indication of teaching loads. The universities are therefore required to make their own analyses of teaching loads, but under the 17 subject groups covered by the UGC's sub-committees. The UGC's main committee has each university's statistics available on its visitations. These also aid its judgment on grant allocations. The sub-committees are similarly supplied with statistics.

*Review of staff-student ratios*

14. The universities' annual returns and the USR showed that in December 1978 the universities employed 32,400 academic staff and had a full-time equivalent of 302,200 undergraduate and postgraduate students, giving an overall staff-student ratio of 1:9.3. The corresponding figures for December 1975 were 31,100 and 272,900, giving a ratio of 1:8.8 and for December 1970 27,700 and 237,100, with a ratio of 1:8.6.

15. Within the overall staff-student ratio for December 1978 there were wide variations between individual universities in the ratios for particular subject groups. For example, in the reasonably typical cases of the Education group, with an overall average of 1:11.7, the individual ratios ranged from 1:5.6 to 1:20.0; in the Mathematics group (average 1:10.0) a range from 1:5.2 to 1:16.9; and in the Physical Sciences group (average 1:7.3) a range from 1:4.1 to 1:11.8.

16. In view of the importance of staff-student ratios in the determination of the universities' unit costs per student, I asked the UGC whether it was able from its general knowledge of the universities to comment on the main reasons for these wide variations and whether they could be fully justified by the universities' differing circumstances. The UGC told me that universities themselves kept the staffing of their departments under continuous review. It was not the UGC's function to duplicate their efforts, nor to arrogate to itself their responsibilities. The UGC considered that the variations in ratios were not in themselves indications that specific subject areas were favourably or unfavourably treated, because the raw figures made no allowance for such factors as the level and type of study, the size of departments or their research commitment. Nevertheless the UGC's main committee and the sub-committees discussed with universities any variations in staff-student ratios which, for any reasons within their experience, appeared of particular significance. The sub-committees had been more involved than the main committee in considering staff-student ratios in specific subject areas and, if necessary, following this up with advice to a university on the disposition of its resources. They would draw the main committee's attention to any case which might call for more formal guidance.

17. The sub-committees have rarely undertaken comprehensive reviews of the staffing of the departments with which they are concerned. One notable exception was the review by a panel of the Arts Sub-Committee of the provision made for teaching and research in Russian and Russian Studies; but even in this case the review was undertaken more than a decade after concern had first been expressed about possible over-provision of staff and recommendations made for rationalisation would take a further five years to implement. Further, the Physical Sciences Sub-Committee recently initiated a review of the staffing of Physical Science departments, but this was

CLASS X, VOTE 4 *contd.*

directed primarily to the unbalanced age structure of the present academic staff which limited the scope for making new appointments.

18. Hitherto the main impact of the UGC's guidance to universities has been through its ability during a period of expansion to steer additional resources to particular new developments. With the present expectation of a future period of, at most, level funding, there may have to be a reduction in the provision of resources in some areas to provide for innovation or growth in others. I therefore asked the UGC whether in these circumstances it expected to give greater attention to variations in staff-student ratios so as to identify areas in which savings might be effected to provide the funds needed for developments in other areas. The UGC said it was keenly aware of the problems of level funding and of providing for new developments; and they would take account of all relevant considerations, including academic strengths. It was still considering whether its existing procedures for the distribution of recurrent grants, coupled with guidance on new developments, would now need modification.

19. A possible explanation of some of the variations in staff-student ratios was the universities' limited ability to adjust their staffing to match changing demands. PAC 1979-80 were told that most university teaching staff had contracts giving them security of employment until retiring age and, because of the present age structure, the current rate of retirement was low. For this and other reasons the rate of turnover of staff was also low and wastage did not necessarily occur in the disciplines where contraction was required. I therefore asked the UGC whether it had considered giving some central guidance or other assistance to facilitate staffing adjustments. The UGC told me that they were seeking solutions to this problem as the present voluntary early retirement scheme might prove inadequate. However, the conditions of tenure of academic staff were the subject of contracts between individual universities, as employers, and their staff and varied significantly in their terms. The UGC was not convinced that central guidance could improve on the ingenuity which universities themselves might exercise and any general solution might well need to be backed by additional funding in the short term.

*Conclusions*

20. The salaries of academic staff represent a substantial proportion of the universities' recurrent expenditure and so of the grant required to finance it. It therefore seems to me that consideration of reasonable levels of staff-student ratios ought to be one important element in the assessment of the grant needed to provide for a given number of students. However, both in the determination of the total recurrent grant by DES and in its distribution to individual universities by the UGC the main determining factor appears to be the average unit cost per student, and there is no evidence that the concept of staff-student ratios as such, either overall or in particular areas, plays any significant part in those determinations.

21. While there may be academic reasons, such as differences in teaching methods, level and type of study, size of departments or research commitments, for variations between individual universities in the staff-student ratios for particular subject areas,

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CLASS X, VOTE 4 *contd.*

they can also arise from unplanned causes such as the inability to adjust staffing levels to match changing demands. The scale of the actual variations – with the highest ratio being three or four times as great as the lowest – seems to me to be so great as to require further investigation into the causes. The UGC's sub-committees, which are mainly responsible for considering this question at the subject-group level, have rarely undertaken comprehensive reviews of the staffing levels for particular subject areas across the whole university system and then with only limited success. It seems to me necessary to identify abnormally high staff-student ratios which are not justified by academic considerations, although this would not automatically enable them to be rectified because of the restraints imposed by the rights of the staff to security of tenure. It also seems to me that more comprehensive reviews of the current staff-student ratios for particular subjects or subject groups would enable the UGC to exercise its responsibility to assist in the planning of university development so as to encourage, during a period of level or reduced funding, a more rational and economical distribution between individual universities of the provision needed in the university system as a whole for those subjects.

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Class X, Vote 8. Student Awards (Scotland)

## Excess of expenditure over grant

22. The Account shows expenditure of £321,034·68 (0·4 per cent) in excess of the Estimate of £86,294,000. It is proposed to ask Parliament to provide for the excess by voting a further supply grant of £321,034·68.

23. The expenditure charged to this Vote depends on the number and personal circumstances of students who qualify for awards. The Scottish Education Department informed me that they had been unable to foresee the small percentage of excess expenditure in sufficient time to seek additional provision by a Supplementary Estimate. This was due to disruption in the normal supply of accounting information used for monitoring expenditure following a strike of civil service computer staff in 1979.

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Class X, Vote 9. Libraries, England  
The British Library (Grant in Aid) Account

## Income from photographic services

24. The British Library (Grant in Aid) Account records a loss of £119,000 from the abandonment of claims for the Library's photographic, etc., services in its Reference



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CLASS X, VOTE 9 *contd.*

Division (Bloomsbury). This report explains the circumstances, and reviews the remedial steps taken by the Library.

25. The Library supplies, and charges for, photographic and reprographic copies of the material in its collections. Much of this work is sent by post together with an invoice. Until November 1978 all invoices were prepared and accounted for manually, but since then the processes have been computerised.

26. In 1977 the Library's Internal Auditor examined this service and found failures in the regular pursuit and collection of outstanding debts and the recording of the total sums outstanding. The Library's corrective action was delayed because the Division concerned believed that the outstanding debt was relatively small and would be largely cleared when the accounts had been transferred to the computer. But a subsequent investigation showed that some remittances received could not be linked with invoices and had been treated as miscellaneous receipts. Moreover, monthly statements of account were still not being sent out regularly under the computerised system and outstanding debts were not otherwise being pursued.

27. A further examination by Internal Audit between May and July 1980 revealed serious continuing weaknesses in both cash and debtor control. Steps were immediately taken to remedy the weaknesses in cash control and a comprehensive review of all the outstanding manually-prepared invoices was put in hand. This eventually disclosed that satisfactory evidence of payment could not be found for 8,345 invoices totalling £119,093. The Library had no means of estimating how much of this represented a real loss to public funds and how much was due to a failure to identify remittances which had been received and brought to account as miscellaneous receipts. The computerised records showed that a further £48,000 relating to computer-prepared invoices had been outstanding for more than six months.

28. In consequence the Library set up a Board of Enquiry into the Photographic Service's methods of control. The Board found that the service had been in a disorganised state when taken over from the British Museum in 1973. Increased work loads and staffing shortages had subsequently increased the difficulties and caused confusion. The manual system's procedures had seemed sensible and practical when developed, but priority had been given to meeting customers' demands, with invoicing and the pursuit of outstanding debts being treated as of secondary importance. Then when the invoicing and accounting work was computerised, there was a lack of understanding between the central Administration and the Division concerned regarding the capability and method of use of the computer system.

29. The Board recommended various remedial measures and the Library have assured me that, where possible, the recommendations were being implemented immediately. Additional staff had been brought in and action taken to clear outstanding debts. The Board's findings had been circulated to all finance staff so that the credit control policy could be considered throughout the Library. The Library have, in my view, now initiated reasonable steps to remedy the past shortcomings but my audit staff will be continuing to examine the progress made in ensuring the effectiveness of the Library's financial control.

**Class X, Vote 15. Research Councils, &c:**  
**Science Research Council**  
**Science Research Council (Grants in Aid) Account**

**Control of expenditure**

30. The Department of Education and Science (DES) issue grants in aid from this Vote to finance the Science Research Council (SRC) and the cost of its subscriptions and contributions to international scientific organisations. The SRC are required to follow the normal Government accounting rules in accounting for expenditure from these grants in aid. But in February and March 1980 the SRC contravened these rules by postponing until April 1980 payments of £4.1 million, which were due and fully matured, in order to avoid excess expenditure on their 1979-80 Grants in Aid Account. I have therefore qualified my certificate to the Grants in Aid Account accordingly. The following paragraphs explain the circumstances.

*Outturn for 1979-80*

31. The 1979-80 Revised Estimate for this Vote, as increased by a November 1979 Supplementary Estimate, provided for the SRC's own net expenditure of £126,837,000 and international subscriptions of £48,756,000. But a March 1980 token Supplementary Estimate provided for an increased net expenditure of £132,522,000 by the SRC utilising net savings of £5,684,000 on international subscriptions which resulted primarily from exchange rate variations. The grants in aid were fully issued to the SRC, apart from the token £1,000, but the SRC underspent the issues by £117,830 which correspondingly increased their balance in hand. Their Grants in Aid Account would have been overspent by nearly £4 million if they had not postponed payments which were properly due to be paid by 31 March 1980.

*Control of expenditure within the SRC*

32. The SRC largely delegate expenditure control to their four separate research Boards. At the start of 1979-80 the Council decided to over-allocate by £7 million the funds expected to be available. The SRC told me that, after a period of declining budgets, their grants in aid had been increased by £6.6 million and they intended to direct this mainly to university research, particularly in engineering. In the past, estimated rates of expenditure had tended to be particularly optimistic at the start of a programme. Further, the provisions for research grants to universities had been underspent in the two previous years, possibly reflecting the universities' loss of confidence in their ability to maintain an adequate research capacity, and the SRC wished to counteract this. They were also concerned about obsolescence in the universities' research facilities. The Council had therefore considered that over-allocation was necessary to ensure that the additional funds were absorbed.

33. Following the Revised Estimate of July 1979, which reduced the original Estimate, the SRC estimated that they would have to save £3.4 million. The Council reduced their allocations to the Boards by £1.7 million, believing the remainder could be met from anticipated savings on international subscriptions. They did not revise their earlier over-allocation of £7 million.

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CLASS X, VOTE 15 *contd.*

34. In November 1979 the SRC's Grants in Aid Account was expected to be over-spent by £11·5 million on grants and domestic expenditure, partly offset by savings of £4 million on international subscriptions. By February 1980 their estimated over-spending on grants and domestic expenditure was £8·2 million, offset by £5·7 million savings on international subscriptions, i.e. a net overspending of £2·5 million. But this outturn was highly uncertain because of doubts about the presentation of grant claims and of invoices for the SRC's own research establishments.

35. Thereupon the SRC suspended the payment of some claims in February and March 1980. Research grant claims continued to be paid by those Boards which had not reached the limits set for them by the Council, but other claims were held up. In the event the SRC deferred until April 1980 the payment of £2·0 million against research grant claims to universities and of £2·1 million invoices which under normal procedures would have been paid before 31 March 1980.

36. It seemed to me that the SRC's decision not to revise the over-allocation to their Boards until it was too late to contain the expenditure within the Grant in Aid provisions without contravening the normal rules of Government accounting, represented a serious weakness in financial control. I therefore asked them about the effectiveness of their estimating and monitoring procedures for exercising an adequate financial control. They assured me that the adequacy of their procedures had been demonstrated by their close control of expenditure to within 1 per cent of the Estimate over many years. The 1979-80 problems were not due to weaknesses in procedure but to errors of judgment, both in the amount of the over-allocations to the separate Boards and in failing to act more rapidly to contain expenditure. They pointed out however that Government financial procedures appeared to be ill-matched to the requirements of the support of science, and in their view made the Council's management task unnecessarily difficult. Scientific programmes normally required sustained support over several years and sharp changes in funding were difficult to absorb without inefficiency. Restrictions on deferring payments and on carry-over of funds led to an artificial concentration on financial transactions at the end of the financial year; and the introduction of cash limits had not been accompanied by the rationalisation or relaxation of other procedures. Moreover the postponement of payments had the same practical effect as an Excess Vote accompanied by a reduction in the following year's cash limit.

37. The SRC assured me that they entirely accepted that the postponing of payments to 1980-81 was contrary to the principles of Government accounting and that they had erred in doing so. But their action had reflected their view that their scientific priorities should be observed and reflected in their final accounts, and in the knowledge that it would make no practical difference as compared with incurring excess expenditure. They acknowledged that this did not justify the postponement of payments. They would follow the correct procedure in future in similar circumstances.

**Class X, Vote 19. British Museum**  
**Class X, Vote 20. Science Museum**  
**Class X, Vote 21. Victoria and Albert Museum**

**Inventory control, stocktaking and security of collections**

38. The Public Accounts Committee last examined the arrangements for inventory control and stocktaking of the collections in the national museums and galleries in 1974. They noted with interest proposals for safeguarding the collections by the establishment of management objectives which could be applied to all museums and galleries. This report reviews the progress towards achieving these objectives in the three largest museums and the responsibilities of the Office of Arts and Libraries (OAL) for the general oversight of this field.

*General*

39. In 1979 responsibility for policy matters relating to certain of the national museums and galleries in England, and for accountability for the Science and Victoria and Albert Museums, was transferred from the Department of Education and Science (DES) to OAL. Responsibility for the management of the national museums and galleries other than the Science and Victoria and Albert Museums is vested in bodies of trustees each of which, with one minor exception, has its own Vote for which it is directly accountable to Parliament. Although the trustees derive their powers directly from statute, Treasury Minutes or declarations of trust, they may be given advice on matters of policy by OAL, by whom the Estimates for their Votes are examined and approved before presentation to Parliament.

40. The PAC were told in 1974 that a DES team had reviewed the inventory control and stocktaking arrangements of the national museums and galleries in 1971 and had recommended the adoption of revised procedures. Under these the museums and galleries would classify their exhibits, according to value and importance, into three categories. These would govern the frequency and extent of the stocktaking, which would be confined to checks of identity numbers and simple descriptions so that it could be undertaken by independent non-expert staff. But the PAC were also told that there would be difficulties in carrying this out. Because of the size and complexity of the collections the completion and valuation of inventories within a reasonable period would be impracticable and there would also be practical difficulties in the correct identification of rare objects by non-expert stocktakers. Although DES recognised that a perfect security system would require a complete inventory of every object which could then be checked, they and the institutions had come to doubt whether this was necessarily the right approach. OAL and the British Museum have since confirmed to me that they still share that view, although the Museum does aim to produce a complete inventory of every significant object.

41. DES had accordingly adopted the approach of establishing a series of management objectives which would apply to all institutions, but they would look to each separate institution to work out the procedures which would enable it to meet the following objectives:

CLASS X, VOTES 19, 20 & 21 *contd.*

- (a) the introduction of routines for the registration and location of every significant item in the hands of the institution, whether it was currently studied or not;
- (b) the adoption of a practicable routine for checking the presence of items in their appointed places so as to prevent losses, or at least to ensure the rapid detection of losses, and for checking their condition to forestall deterioration;
- (c) a continuing long-term programme for the scholarly description and cataloguing of the material in the collection as a background to its study and display; and
- (d) periodic reviews to ensure that the collection as a whole was effectively organised for the purposes determined by the trustees.

The PAC noted these proposals with interest and trusted that each institution would work out procedures which could best give effect to these objectives in its own circumstances.

*The British Museum*

42. The British Museum houses a collection of about four million objects spread over nine main collecting departments. The individual items range from those of little monetary value to those which are extremely rare and virtually priceless. Values are not static, nor do they move evenly, equally or regularly. The Museum therefore considers it impracticable to assign values to the individual objects in the collection. Records exist of the collection dating back to 1753, but some of the earlier records are in insufficient detail to be acceptable by current standards. There is therefore no adequate comprehensive inventory of the collection.

43. A detailed review of the inventory arrangements throughout the Museum was begun in 1971 following a theft of some items in the collection. This disclosed that existing records not only varied considerably in style and reliability but were also incomplete. There was also no regular cyclical stocktaking carried out within the departments. To deal with the tasks of producing and maintaining an accurate inventory and of improving security the following measures were approved, the first immediately after the theft, the others later and independently:

- (a) a crash programme, including the recruitment of casual staff, to up-date the records in those collecting departments where inventories were incomplete;
- (b) a feasibility study of the possibility of computerising all the Museum's inventory and stock control records; and
- (c) the appointment of a full time security officer to review all aspects of the Museum's security.

44. The Museum told me that many unexpected difficulties had occurred since the programme to up-date the records was begun in 1971. This had made it necessary in many cases to reassess the time required to complete the process, but significant progress had been made. The computerisation feasibility study had begun in 1974 and was developed further after the appointment of a computer specialist in 1978. After a brief survey of all the collecting departments, computerisation proposals had been produced for two of them, one of which was already operational. The remaining departments would eventually be covered, but the Museum could not estimate how long this would take because progress depended in part on the state of the current

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CLASS X, VOTES 19, 20 & 21 *contd.*

documentation and the progress of the records completion project in the departments concerned. A full time security officer had been appointed and various improvements in physical and documentary security procedures had been introduced.

45. Unfortunately there could be no progress towards instituting a regular stock-taking programme until the records of the collection were complete, but the Museum pointed out that the operation of completing the registers, which in most cases had involved checking every object against its register entry, in itself constituted a check although not an independent one. They stressed the considerable expense involved in the improvements in inventories, stocktaking and security that were already in train or being contemplated, including the work on computerisation, although the costs would be spread over several years.

46. As regards the progress towards the management objectives set by DES, the Museum told me that they had long-standing satisfactory procedures for the registration and location of additions to the collection; and adequate entries for the early parts of the collection were being provided during completion of the records. The exhibited collections, and many parts of the stored collections, were scanned frequently by the curatorial staff in the course of their duties; and conservation staff carried out systematic inspections of the condition of the objects and their environment. The scholarly description and cataloguing of the collection had always been one of the Museum's most important functions and every department had a programme of cataloguing work. Some was not intended for publication but 24 volumes of major catalogues had been published since 1974 and more were in preparation. The affairs of each department were reviewed by the Board of Trustees every year, when the Keepers reported progress on completion of their records.

*The Science Museum*

47. The Science Museum and its outstations house a collection of about one million objects spread over nine main collecting departments. Because of their unique character, the Museum has found it impossible to assign values to many of the items in its collection. The Museum's central administration maintains an inventory in bound volumes which date from 1857, although revised from time to time. The main collecting departments then keep separate supplementary registers. OAL have been informed by the Museum that its central inventory, together with the lists held by the separate departments, provides a reliable basis for stocktaking, except for photographs, prints, drawings and similar material, for which the Museum has set up a Pictorial and Archives section, which is establishing a record system for these items.

48. Until 1969 stocktaking was generally undertaken in most departments on a cyclical basis and the results were reported to the central administration. The Museum could not be sure what stocktaking had been undertaken since then, but considered that there was sufficient evidence to confirm its continuation up to the mid-1970s. A recent special enquiry by the Museum administration indicated that rather less than 10 per cent of items were checked during 1979-80; but this took no account of progress towards cataloguing 250,000 objects in the Wellcome Collections, which was planned to be completed in 4-5 years. None of the stocktaking was carried out by persons

CLASS X, VOTES 19, 20 & 21 *contd.*

independent of the departments concerned, and there was no indication that the departmental registers, on which the stocktaking was based, had been checked against the central inventory.

49. As regards the progress towards the management objectives OAL have been told by the Museum that there are established routine procedures for registering and recording the location of items in the collection. Despite manpower reductions, the Museum staff did look at the displays every day to see that all seemed well. Apart from this the Museum had given priority to maintaining as far as possible the full range of services to the public and so had few staff available to carry out any systematic stock-taking. Manpower constraints had also severely limited the work done in the scholarly description and cataloguing of material, but the proposed computerised inventory could well help since the more detailed information recorded would enable the computer to produce a rudimentary, though not necessarily scholarly, catalogue. The organisation of the collection was kept under regular review.

*The Victoria and Albert Museum*

50. The Victoria and Albert Museum houses more than one million objects spread over 11 main collecting departments, and there are 4,000-5,000 additions each year. No total value has ever been put on the whole collection. Individual objects range from those with little monetary value to those which are virtually priceless.

51. The Museum maintains a central inventory which has existed since 1844 and which records in varying detail all acquisitions, disposals, transfers within the Museum, objects written off as lost, stolen or destroyed, and a full record of loans. In addition each collecting department keeps location records of the objects in its own collection. The Museum has a departmental stocktaking routine which requires each department to submit an annual report on 20 per cent of its collection, thus covering the whole of the collections every five years. The checking is not carried out exhaustively in every department, but steps are in hand to improve this. It is based on the departmental records, but there is no regular check of these against the central inventory. None of the checking is undertaken by persons independent of the department concerned.

52. OAL have been informed by the Museum that, except for National Art Library acquisitions - for which there are separate inventory records - the Museum's central inventory was complete in sufficient detail to provide a reliable basis for stocktaking and the Museum kept it as up to date as possible. OAL also assured me that in other respects the Museum was meeting the management objectives.

*Responsibilities of the Office of Arts and Libraries*

53. In view of the OAL's responsibility for policy matters relating to the trustee museums and galleries I asked them whether they monitored those institutions' pro-

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gress towards achieving the management objectives set by DES. They told me that inventories, stocktaking and security were matters which could be, and were, considered in their regular reviews of the staffing in the museums and galleries, although the emphasis of the reviews had tended to be upon complementing rather than methods. It had not hitherto been possible for OAL to do as much in this direction in the trustee institutions as in the two Departmental museums, but an extensive programme of reviews had been drawn up for the following year.

54. The PAC were told in 1974 of arrangements for improving the physical security of exhibits. Although responsibility for security rests with the individual institutions, each of which has an officer responsible for security, DES employ a security adviser who advises OAL and the institutions on security arrangements. He has no executive function, apart from certain matters relating to loans to foreign museums, and is not necessarily kept informed of any security problems arising within and dealt with by the security officers of the separate institutions, but he should be supplied with copies of all reports on thefts of exhibits. In practice he may be requested from time to time to report on a particular security aspect of an institution. He also acts as chairman of quarterly meetings of the institutions' security officers.

55. The arrangements for physical security of the varied and immensely valuable collections of our museums and galleries are of great importance. These need to be supported by as frequent independent stocktaking of exhibits as can reasonably be achieved to alert an institution to the theft of, or inadequate control over, its valuable possessions within a reasonable time. In considering the problems faced by our institutions it seemed to me that the contribution of DES's security adviser in helping to safeguard the national collections might be increased if he were given more positive responsibilities for monitoring and suggesting improvements in the security arrangements of each institution. There would also seem to be scope for more central advice and guidance by OAL on such matters as the development of computerised inventory control systems.

**Class XI, Vote 1. Health and Personal Social Services, England****Class XI, Vote 3. Health and Personal Social Services, Wales****Class XI, Vote 4. Health, &c. Scotland****Financial Control and Accountability in the National Health Service**

56. The results of my enquiries into manpower control, hospital catering and the design and usage of hospital buildings, summarised in the paragraphs which follow,



CLASS XI, VOTES 1, 3 & 4 *contd.*

raise the question of the right balance, in the interests of economy and efficiency, between the necessary central direction and oversight of the NHS and a system of delegation and discretion appropriate to a locally based and managed service. They also underline the importance of ensuring that the further reorganisation of the NHS does not weaken financial control.

*Background*

57. In paragraphs 50 to 54 of their Ninth Report of Session 1976-77 the Committee of Public Accounts reiterated their concern about the number of occasions in earlier years when there had been a need for the PAC to report critically on aspects of the financial control exercised by various health authorities over expenditure from public funds. They noted that the reorganisation of the NHS in 1974 had led to a greater degree of devolution of responsibility to the health authorities and that the Department of Health and Social Security (DHSS) were examining ways of involving them more closely, so that the authorities would have a fuller understanding of the concept of accountability in all its aspects.

58. In evidence to the Committee the Accounting Officer of DHSS stressed the problem of reconciling the devolution of responsibility to the health authorities with his personal responsibility as Accounting Officer. The task of maintaining some central oversight to ensure compatibility in management practices and staff gradings posed a similar problem. The Committee recognised the difficulty of reconciling the health departments' ultimate responsibility for the large expenditure and resource use of the NHS with the practical need for substantial delegation to the health authorities of day to day decisions. However they thought that NHS policy and important features of its administration must continue to be dealt with on a national basis, and rejected fragmentation of control through the establishment of separate Votes for each regional health authority. They recommended that urgent consideration should be given to means of improving financial control and accountability within the present structure, and hoped that the Royal Commission on the NHS would bear this in mind.

59. Following consideration of the report of the Royal Commission, in July 1980 the Government announced their plans for the further reorganisation of the NHS in England, to include the removal of one tier of administration. The structure and management of the NHS in Scotland and Wales is also under review. Under the proposed new structure in England all area health authorities and health districts would be replaced by a single tier of district health authorities, each responsible for the planning and management of health services within national and regional strategic guidelines. The Government said that they were determined that as many decisions as possible should be taken at local level, and they intended in due course to review the relationship under which the districts exercised their functions by delegation and were accountable to the regions. The composition and functions of the regions and the role

CLASS XI, VOTES 1, 3 & 4 *contd.*

of the DHSS in relation to them would also be reviewed with a view to enhancing local autonomy.

60. Also in July 1980 DHSS drew attention to the role of the regions both in ensuring that financial control was maintained during the period of change and in assisting district health authorities to develop adequate financial systems and budgetary control procedures. The DHSS further informed health authorities in England of a proposal by the Government for the possible establishment as an experiment of an advisory group to monitor the quality and efficiency in the way in which the health services are managed.

**(i) Control of NHS manpower***Summary*

61. Staff costs, which in 1979-80 amounted to £4,839 million, currently absorb about 73 per cent of the total budget for the NHS. These paragraphs show the nature of the growth in staff numbers and examine in detail trends over the past decade, and draw attention also to regional variations. They consider the division of responsibility for control of manpower between the health departments and health authorities, and review the progress being made in establishing local manpower information and review systems which should enable health authorities to control staff numbers effectively.

*Growth in staff numbers*

62. Since 1948 the number of NHS employees has more than doubled to a total of over 930,000 whole-time equivalents, about 4 per cent of the national work force. The reasons for this growth are complex. In real terms the resources allocated to the NHS by the Government have also more than doubled over the period, reflecting a number of interacting factors. There has been a rising demand for health care and higher public expectations as a result of the considerable scientific and technical advances. This has led to improvements in the quality of services as well as an expansion in the range and complexity of treatment. In addition there has been a substantial growth in the population and the needs of relatively larger numbers of elderly people have to be met. Most of the staff groups are now more specialised, and there is a need for greater expertise. Changes in conditions of service, leading to shorter working hours and longer annual leave, have been an additional factor.

63. As shown in the table below, in the period 1971 to 1979 total NHS staff numbers increased by about 174,000 or 22.9 per cent, an average of 2.6 per cent a year over the period as a whole and 1.2 per cent in the last three years. There were wide variations over that period in the percentage increases in numbers of the different staff groups. In England and Wales the largest increases were in the professional and technical group and the administrative and clerical grades; hospital medical staff increased by well above the average whilst ancillary staff declined as a proportion of total numbers. In Scotland the percentage increases in professional and technical, ambulance and ancillary staff were significantly greater than in England and Wales.

CLASS XI, VOTES 1, 3 & 4 *contd.**NHS Directly Employed Staff  
Changes 1971-1979*

Staff Category		Staff Numbers (whole-time equivalents)				Percentage Change			
		1971	1973	1976	1979	1971 -1973	1973 -1976	1976 -1979	1971 -1979
Hospital and Community Doctors and Dentists, including Consultants	A	29,838	32,470	36,008	39,235	8.8	10.9	9.0	31.5
	B	4,761	4,945	5,593	6,012	3.9	13.1	7.5	26.3
Nurses and Midwives	A	303,555	327,644	363,542	378,345	7.9	11.0	4.1	24.6
	B	43,224	47,328	53,405	56,037	9.5	12.8	4.9	29.6
Professional and Technical	A	43,002	47,602	55,587	63,393	10.7	16.8	14.0	47.4
	B	4,832	5,536	7,580	8,339	14.6	36.9	10.0	72.6
Works and Maintenance	A	23,680	23,382	26,845	27,416	-1.3	14.8	2.1	15.8
	B	2,744	2,868	3,258	3,522	4.5	13.6	8.1	28.4
Administrative and Clerical	A	74,430	81,682	104,388	108,237	9.7	27.8	3.7	45.4
	B	8,788	9,651	12,690	12,950	9.8	31.5	2.0	47.4
Ambulance, including officers	A	16,330	17,223	18,463	18,321	5.5	7.2	-0.8	12.2
	B	1,057	1,198	1,534	1,758	13.3	28.0	14.6	66.3
Ancillary, including Catering and Domestic and Portering	A	179,195	176,603	185,144	182,269	-1.4	4.8	-1.6	1.7
	B	24,041	24,744	27,292	27,245	2.9	10.3	-0.2	13.3
TOTAL STAFF GREAT BRITAIN	A	670,030	706,606	789,977	817,216	5.5	11.8	3.4	22.0
	B	89,447	96,270	111,352	115,863	7.6	15.7	4.1	29.5
		759,477	802,876	901,329	933,079	5.7	12.3	3.5	22.9

A = England and Wales B = Scotland

Notes 1. Some of the 1979 figures are provisional.

2. Following NHS re-organisation on 1 April 1974 staff previously employed by local authority health departments were transferred to Health Authorities. Figures for 1971 and 1973 have been corrected to include local authority health staff subsequently transferred but a direct comparison with figures for 1974 to 1979 is unreliable.

64. In commenting to me on the trends in staff numbers since 1970 the health departments explained that the growth in numbers of professional and technical staff reflected the increasing use of advanced technology, diagnostic and remedial services. The wider employment of staff such as dental ancillaries and pharmaceutical technicians had helped to free more highly qualified officers to spend more time on patient care. The increase in the number of administrative and clerical (A&C) staff reflected a rising demand for managerial efficiency and for development of planning techniques to make the best use of resources in an increasingly complex service. More staff were needed in resource planning, in financial management and in management services,

CLASS XI, VOTES 1, 3 & 4 *contd.*

and changes in the industrial climate had resulted in increased demands in personnel management. Support staff such as medical secretaries and ward clerks had been employed in increasing numbers to free doctors and nurses to spend more time on patient care. The increase in A&C staff had been particularly marked in the period 1973-76 when reorganisation of the health service had also contributed to their growth; since 1976 the rate of growth had been no greater than for NHS staff as a whole. The complexity of the management structure resulting from the 1974 reorganisation was now to be simplified.

65. The departments drew attention to the targets they had set in 1976 for reducing the proportion of NHS expenditure taken by management costs. In England these targets covered management staff in a number of groups including some 45 per cent of A&C staff. In the effort to achieve the targets, numbers of management staff had declined from 51,800 to 48,400 by September 1979 (6.6 per cent). However, the number of A&C staff not covered by the cost targets, i.e. those employed in support of the professions or to provide services directly to patients, increased by some 6,500 (about 12 per cent) over the same period. In Scotland the control of management costs extends to about 55 per cent of A&C staff; the Scottish Home and Health Department (SHHD) have not set reduction targets but have required authorities not to allow management costs to increase as a proportion of total expenditure.

*Regional and geographical variations*

66. It appeared from statistical comparisons made by my officers that between one health authority and another in England there were widely varying staff numbers in relation to the apparent workload, as reflected in such measures as bed numbers or population weighted for relative health care need. For example, in England the staff numbers at 30 September 1978 varied from 1,488 per 100,000 weighted population in the East Anglia region to 1,813 in the South East Thames region, the latter employing 17 per cent more nurses, 23 per cent more administrative and clerical staff and 37 per cent more ancillaries per 100,000 weighted population. Comparisons between 18 selected district general hospitals also showed that one hospital employed three times as many catering staff per 100 beds as another and twice as many porters as a third hospital. There were also similar disparities in manning between some of the health boards in Scotland. I therefore asked the departments whether they proposed to take any steps towards securing greater uniformity in staffing levels.

67. The departments pointed out that uniformity in staffing levels was not a practicable objective. Staffing levels and trends varied geographically, mainly because of differences in relative needs, in local policies and, in particular, in the levels of services provided and resources allocated. The Government's policy was not to reduce standards in regions and areas which were relatively well provided but to secure the re-distribution of resources by differential regional growth rates under a formula producing target shares devised by the Resource Allocation Working Party (RAWP) for England and under corresponding formulae for Scotland and Wales. For the present, very large differences between regions remained. For example, in 1979-80 the North West Thames Region's revenue allocation had been 13 per cent above its target

CLASS XI, VOTES 1, 3 & 4 *contd.*

share whereas the allocation to the North West Region had been nearly 9 per cent below. In Scotland, where allocations to the health boards differed even more markedly from targets, the Tayside board had been held to a mark time allocation; as in England and Wales, it had been the policy not to reduce allocations in real terms. Given the policy of maintaining some growth in all regions, albeit at differential rates, and the overall growth available, progress in resource equalisation was likely to be slow, and some variations in staff numbers would remain because of differing local needs and local decisions on how those needs could best be met.

68. The departments agreed that comparisons between staffing ratios at different locations could show up real variations in efficiency but pointed out that valid comparisons depended on an understanding of special local factors. Differences in case mix, in the level of activity, and in the organisation of hospitals could result in differences in staff numbers and in the balance of staff between grades. For example, the hospital mentioned above as having a high ratio of catering staff had a centralised catering system which made heavy use of catering staff but saved nursing staff. Comparisons could therefore be complex, lengthy and uncertain exercises.

*Division of responsibility between health departments and health authorities*

69. The Secretaries of State have statutory responsibility for the promotion of a comprehensive health service. The departments told me that the Government's view, which was shared throughout the NHS, was that the primary responsibility for ensuring the quality and effectiveness of services, for planning and controlling manpower use, and for obtaining value for money, must be a local one, resting on the health authorities themselves using not only quantitative and comparative techniques but also the judgements of those using the service and those working in it.

70. In accordance with this principle the departments have delegated a large measure of responsibility for manpower control to the health authorities, by whom most NHS staff are employed. The departments however maintain responsibility for promoting effective manpower planning and monitoring at all levels in the NHS, for ensuring that adequate local and comparative manpower information is available, for central action needed to influence the supply of key groups of staff and for selective controls, e.g. over increases in senior medical posts and the proportion of NHS costs devoted to management. Within these controls and the constraints of cash limits the authorities may appoint the staff they need. This policy was endorsed by the Royal Commission on the National Health Service.

71. DHSS stated that they were working with authorities through the joint Manpower Planning and Information Working Group (MAPLIN) to develop a collective approach to manpower problems, particularly in improvements in manpower information and the ways in which it was being used by managers at all levels. Different regions had different approaches, had reached different stages of development and were moving at varying speeds. The aim of DHSS was to develop a system in which there would be effective local review of performance supported by an adequate man-

CLASS XI, VOTES 1, 3 & 4 *contd.*

power information system. This would be supplemented when necessary by outside advice, particularly from regional management service and manpower planning officers, and information about good practice elsewhere and the results of cost-effectiveness studies and other research.

*Local control of staff numbers*

72. As it seemed to me that greater local autonomy might enhance the need for more effective methods of informing local decisions on staffing, I asked the departments whether they had considered encouraging within the NHS the use of staff inspection as a means of securing uniformity in standards, and a more positive role for the regional management service divisions in the development of staffing standards and monitoring their application. The departments stated that because the management structures, work organisation and other local factors within the NHS varied so widely, they had found it impracticable to set generally applicable standards which would be a basis for staff inspection. They had not considered it useful to provide a central staff inspection service in the reorganised NHS. The authorities had adopted other methods, including reviews of grading standards and complements by local management, to secure similar aims. The authorities also made wide use of work study methods to produce data for incentive schemes: in England these covered about 75 per cent of all maintenance workers, 40 per cent of ancillary staff and 29 per cent of ambulancemen. A large proportion of maintenance and ancillary staff were similarly covered in Scotland and Wales. DHSS encouraged regional authorities in England to apply management service skills, including organisation and methods studies and operational research. They had also encouraged studies of staffing levels, for example through the funding of studies and through the issue of papers on the results of studies, and on examples of good practice drawn from work study assignments and reports. Some regional authorities had issued their own guidelines and guidance on staffing levels and had made efforts to develop better tools for assessing, for example, nursing or ancillary requirements.

73. DHSS pointed out that they did not regard it as part of their function to concern themselves with the way in which the regional health authorities organised and deployed their management services staff, or with the level of resources they devoted to organisation and methods reviews or work study. DHSS sought to ensure the co-ordination of training and exchange of information in this field, but local management was best able to judge to what extent, and in which areas, management services activity would be of most benefit. There was, and had to be, some oversight by regions of the application of local management services activity with a view to ensuring that it was applied in fruitful areas, but it would be exceptional for the regional authorities to use their formal powers of direction in matters of day to day management of the NHS. SHHD and the Welsh Office referred to the absence of a regional tier of management and stated that they considered it would be inappropriate for the departments themselves to exercise a greater degree of direction in the application of management services techniques and applying the results of studies, particularly in view of the Government's policy of diminishing central control.

CLASS XI, VOTES 1, 3 & 4 *contd.***(ii) Control of hospital catering costs***Summary*

74. In 1979-80 catering costs in NHS hospitals, etc. amounted to some £363 million, of which £257 million was for patients' meals. The remaining £106 million represented the gross costs of staff meals, of which £41 million was recovered in charges. The following paragraphs record that in England charges for staff meals appear to make a considerably lower contribution to overheads than do those levied in Wales and Scotland, that DHSS surveys have found evidence of significant food waste in hospitals, and that in general there appears to be closer departmental monitoring of health authorities' catering expenditure in Scotland than in England and Wales.

*Adequacy of charges for staff meals*

75. Arrangements agreed with the Ancillary Staffs Council (ASC) in 1967 and subsequently endorsed by other Whitley Councils require hospital staff to be provided with reasonable basic meals at charges negotiated annually and intended to cover the ingredient costs and make a contribution to overheads. For these basic ASC meals the agreement provides that 75 per cent of the prices should cover the cost of ingredients, leaving 25 per cent as the contribution to overheads. For other meals the departments recommended that authorities should charge prices which provide a 40 per cent overhead contribution.

76. In evidence to the Committee of Public Accounts of Session 1975-76 DHSS stated that the control of staff catering costs was essentially a matter for local management, which had been handicapped by the lack of reliable information about actual costs and income. The Committee recognised the difficulties under which both the departments and the authorities had been working during the reorganisation of the NHS, but urged the early introduction of an effective staff catering cost system, with continuous monitoring which would enable the health authorities to rationalise their arrangements and reduce overhead costs. In 1976 the Treasury and the Civil Service Department (CSD) had also commented on the methods of control over staff catering; they urged the health departments to consult with the authorities on methods of reducing overheads, and on defining clearly what constituted the ingredient cost of a meal.

77. As hospital food is usually purchased and often prepared jointly for patients and staff, the cost of the ingredients provided for staff meals cannot always be determined precisely. Since 1976 all hospitals have separated the costs of patient and staff provisions in their main cost accounts, and almost all now submit detailed cost returns to the health departments. In 1979 the DHSS audit branch reported in a review of cost returns for 1976-77 that at 422 hospitals in England the charges for staff meals had not been sufficient to provide any contribution towards overhead costs. A sample test by my staff of 1978-79 returns for two regions showed similarly that the charges made by 21 per cent of hospitals had failed to cover the cost of provisions.

78. It seemed to me that these findings suggested that in England local control over the provision of staff meals was often ineffective and that DHSS could have taken

CLASS XI, VOTES 1, 3 & 4 *contd.*

action based upon the information provided in the cost returns. I therefore asked all the departments for up to date information showing the overall level of staff meals subsidy and enquired whether they proposed to take steps to secure more accurate separation of costs of patient and staff catering to facilitate effective monitoring by local management.

79. The departments provided the following figures for 1979-80.

	<i>England</i>	<i>Wales</i>	<i>Scotland</i>
	£m.	£m.	£m.
Staff catering costs . . . . .	88.0	5.4	12.8
Cost of provisions included . . . . .	(28.8)	(1.6)	(3.8)
Less meal charges . . . . .	33.4	2.1	5.2
Subsidy to staff . . . . .	54.6	3.3	7.6
Percentage contribution to overheads	13.8	23.8	27.0

80. DHSS pointed out that in England the contributions to overheads from meal charges had improved steadily from an average of 4 per cent in 1975-76 to nearly 14 per cent in 1979-80. The current subsidy of £54.6 million was at constant prices no greater than that for 1976-77. When they had received the 1977-78 cost returns they had noted that authorities had made some progress in increasing the overall contribution to overheads and DHSS had decided to review their policy in the light of one or two more years' results. Meanwhile they had followed up audit reports and their catering and dietetics staff had provided advice to the authorities.

81. In Scotland the Scottish Home and Health Department (SHHD) had recommended in 1976 that health boards' catering managers should aim at attaining an average contribution to overheads for all meals of 33½ per cent of the prices paid. In 1978 SHHD had pointed out that in some hospitals income had not made a reasonable contribution and they therefore issued revised guidance, following which the average contribution rose to 27 per cent in 1979-80.

82. The departments commented generally that although the average contributions to overheads recorded in Scotland and Wales had been higher than in England, they could not say to what extent, if any, the variations reflected different methods employed by the health authorities and boards in separating catering costs between patients and staff. A direct comparison might therefore be misleading, and they believed it would now be timely to review the methods used. In regard to the overall level of subsidy, DHSS intended to consider whether the target ratios for meal charges remain reasonable in the light of current circumstances, including the practice of other employers, and to consult the other departments, the Treasury and the CSD about a possible policy review.

*General control of catering costs and avoidance of waste*

83. In a discussion document "The Way Forward" published in 1977 DHSS suggested that savings might be achieved by the identification of food waste in



CLASS XI, VOTES 1, 3 & 4 *contd.*

hospitals and the setting of targets to reduce it; one estimate of the extent of avoidable waste had indicated a possible national saving of £10 million a year. In 1980 DHSS made available to health authorities the results of a detailed survey of hospital meals which had included examination of the extent of waste subsequent to meal preparation. The survey showed that the proportion of food actually consumed varied on average from as low as 58 per cent in acute hospitals to 75 per cent in mental illness hospitals, and the survey report concluded that savings could be made in many places by relating the food provided more closely to the needs and reasonable expectations of patients.

84. This evidence and the difference between the three countries in the systems employed for controlling staff catering costs suggested to me that the effectiveness of control over hospital food costs generally should be re-examined. I therefore asked the departments whether they accepted responsibility for monitoring cost returns from the health authorities, for devising standards for expenditure on food for patients, and for issuing guidance on good practice, including control of overhead costs and waste. SHHD confirmed that they accepted responsibility for the monitoring of costs incurred on patient and staff catering. They worked with the Catering Advisory Branch of the Common Services Agency which issued advice and guidance when required on all aspects of catering matters. Action taken in recent years to improve monitoring included the introduction of a system for costing staff and patient provisions and identifying variances from the planned expenditure, and its recent extension to include costed menus and recipes providing targets for patient food costs. SHHD intended to monitor closely the progress by the health boards in implementing the system and to take follow-up action where appropriate.

85. DHSS and the Welsh Office stated that they accepted responsibility for analysing cost returns from the health authorities and for keeping national trends and policies under review. They did not consider it practicable or desirable to prescribe national norms for patient catering expenditure or, in England, to monitor centrally local variations in such expenditure. They both provided consultancy services, gave guidance on good catering practice and produced information on costs to assist the authorities in planning and monitoring expenditure within the discipline of their cash limits. The two departments informed me that each authority was responsible for deciding the level of expenditure on patient catering in its hospitals in the light of departmental guidance, available resources, and the needs and wishes of patients themselves, and that local health authorities had primary responsibility for monitoring costs of patient and staff catering. If catering were to stand out as a field with particularly large variations in costs for which there was no apparent explanation, DHSS would draw this to the attention of the regional authorities as a general problem; they in turn would be expected to raise the matter with the areas. In Wales, the Welsh Office itself would pursue such matters with individual area authorities. This relationship between departmental and local responsibilities, which had been developed over some years, was being carried forward within the current policy of promoting local autonomy.

CLASS XI, VOTES 1, 3 & 4 *contd.***(iii) Design and commissioning of new hospitals***Summary*

86. These paragraphs record that the high revenue costs incurred in running new hospitals have led to delay in the commissioning of a number of hospitals and the continuing closure of parts of them. The health departments are now putting more emphasis on research into economy in running costs, and are seeking to test the feasibility of introducing a more rigorous approach to investment appraisal.

*Financial control of hospital building*

87. In giving evidence to the Committee of Public Accounts of Session 1974-75 on the cost control of new hospital construction, DHSS stated that they regarded it as the responsibility of health authorities, within the constraints imposed by departmental guidance, to plan, design and construct the buildings they judged to be necessary in the light of local circumstances and available finance. Under the current arrangements DHSS require the regional authorities to inform them of capital schemes estimated to cost in excess of £350,000; normally, however, DHSS examine in detail only those costing over £2 million. SHHD and the Welsh Office require health authorities to submit to them for approval schemes costing over £500,000; SHHD have, however, delegated to health boards the approval of schemes costing up to £1 million which do not involve a net increase in clinical resources.

88. Up to 1972-73 DHSS and SHHD included a specific element to meet the revenue consequences of capital schemes (RCCS) within the annual revenue allocations to health regions and boards. Between 1973-74 and 1978-79 these two departments have gradually changed to an arrangement under which the authorities and boards are now required to meet these revenue consequences from the general revenue allocations which they receive. In Wales revenue funding has been on a different basis and the Welsh Office continue to fund centrally the revenue consequences of capital schemes costing over £1 million.

*Delays in commissioning due to high running costs*

89. In 1980 a test examination by my staff of reports by area health authorities and district management teams on the commissioning of hospitals recently built or nearing completion showed that in several cases authorities had referred to features of design expected to lead to high running costs. These included large floor areas; smaller "bay-type" wards; expensive-to-run heating, lighting and ventilation; elaborate catering services; and flat roofs and other structural aspects involving high maintenance costs. In one example, the Inverclyde Royal Hospital at Greenock, the floor areas were four times as large as those of the buildings replaced, which had provided a greater number of beds, and initial commissioning plans called for 176 additional staff.

90. In answer to my enquiries DHSS and SHHD confirmed that at nine hospitals in England and three hospitals in Scotland, listed below, full usage of all the facilities provided had been or was likely to be substantially delayed beyond the planned opening dates. DHSS pointed out in relation to the cases in England that reports from the regional health authorities concerned did not suggest that the design features of

CLASS XI, VOTES 1, 3 & 4 *contd.*

<i>Hospital</i>	<i>Number of beds</i>	<i>Planned opening period</i>	<i>Comments</i>
<i>England</i>			
University Hospital Nottingham, Phase II	1004	late 1979 onwards	Opening deferred until 1981-82 onwards
Ealing DGH	406	February 1979 onwards	310 beds in use by October 1980; further 50 by March 1981
Derriford DGH Plymouth, Phase I	347	April 1981 onwards	Opening of 205 beds only in April 1981
St. Peter's Hospital Chertsey, Phase III and Departmental Block	120	April 1979 onwards	Opening of departmental block delayed until April 1980 and of beds until December 1980
Kettering General Hospital, Phase IIA	311	January 1977 onwards	192 beds opened July 1977, 270 by October 1980, 41 remain closed
Guildford Hospital, Phase I	398	July 1978 onwards	Opened January 1980 but 29 beds remain closed
St. George's Hospital, Phase Ib	273	July 1979 onwards	Opened January 1980 but 10 children's beds and 8 special care cots remain closed
Witney Hospital, Oxford	78	mid-1979 onwards	Opening of 27 beds planned for January 1981
Wm Harvey Hospital, Ashford, Phase I	375	October 1979 onwards	Open February 1980. Delay mainly affecting isolation unit
<i>Scotland</i>			
Inverclyde Royal Hospital	426	July 1979 onwards	One floor remains closed with a net 60 beds unused; use of other facilities postponed
Aberdeen Royal Hospital, Phase II	395	September 1979 onwards	Main stages of occupation to be complete by the end of 1980; 66 beds to remain unused
Monklands DGH	590	February 1977 onwards	77 beds remain unused

these hospitals had gone beyond the standards accepted as reasonable when each development had been planned. Furthermore the opening of only a small proportion of major schemes completed in recent years had been delayed. SHHD informed me that the need for additional staff employed to commission Inverclyde Royal Hospital had now been eliminated; and moreover that the number of patients admitted had been substantially increased although the beds in use were fewer by about 100 than in the hospitals replaced. In the other two cases delays had been partly due to staff recruitment difficulties.

*Matching of capital and revenue expenditure*

91. As it appeared to me that the under-usage of new hospital facilities could have arisen from a failure to match revenue funds to the capital investment, I asked the

CLASS XI, VOTES 1, 3 & 4 *contd.*

health departments how they fulfilled a condition laid down by the Treasury that they should satisfy themselves when authorising a major capital scheme that the associated revenue costs were fully justified and could be met from planned budgets. I also asked them whether they were satisfied that sufficient study had been made of the effects of hospital design on running costs, including staffing; and whether sufficient attention was being paid by health authorities to the avoidance of high-cost features of design.

92. In reply, DHSS told me that their guidance to the authorities had always stressed the need to assess the revenue consequences of capital developments, both in broad terms at the initial stage of deciding what pattern of services to provide and in more detail in relation to the choice of operational policies and the standards that could be afforded. DHSS checked the assessments of running costs which the authorities provided at the initial planning stage in respect of all major schemes, and required them to explain and justify any significant departure from standards derived from the RCCS formula based on average running costs at selected hospitals in use, recognising that adjustments need to be made to reflect local factors. DHSS stated that their building and engineering research work had initially placed greater emphasis on the cost-effective employment of capital, but that in recent years there had been increasing study of potential economy in running costs. As in the past, the results would be made available to health authorities. SHHD informed me that within the limited resources available for the work they had made studies of the effects of design of individual rooms and systems on revenue costs. They were following closely the work by DHSS on new design guidance.

93. The departments pointed out to me that hospitals were among the most complex and difficult forms of building, the period from initial planning to commissioning sometimes extending over 10 or even 15 years. The delays in commissioning to which I had referred reflected the planning expectations of the decade up to 1975 since when there had been a sharp change in the financial climate. The annual revenue growth available to service earlier capital and other developments had fallen from some 3.75 per cent in 1973-74 to an average of 1.9 per cent from 1977-78 to 1979-80, thus invalidating the earlier resource assumptions of the health authorities. It would have been neither practicable nor economic to have abandoned or attempted to modify substantially the design of hospitals already under construction or at an advanced stage of design. The departments considered that these and other factors, rather than deficiencies in design or inadequate cost appraisal and estimating techniques, were the primary source of the difficulties being experienced.

94. Nevertheless DHSS said that they were seeking to test the feasibility of introducing a more rigorous approach to investment appraisal in the NHS. This would entail systematic comparison by the authorities of the full costs, both capital and revenue, and the service benefits of alternative ways of achieving the same objective. SHHD added that the Scottish health building code was being reviewed and revised, and the opportunity would be taken to place even greater emphasis on the need to ensure that the revenue consequences of contemplated projects were thought through clearly at the earliest possible stage.

CLASS XI, VOTES 1, 3 & 4 *contd.**The Nucleus design*

95. DHSS told me that their standard Nucleus hospital design was compact and economical in terms of energy and should reduce the costs of maintenance and cleaning. However, it would be another two years before the first example was completed, and they thought it premature to give assurances on these points. SHHD said they were following closely the development of the Nucleus design but they had not yet decided whether it should be adopted in Scotland.

**Class XII, Vote 1. Pension Benefits (Non-Contributory)****Class XII, Vote 2. Supplementary Benefits****Class XII, Vote 3. Family Benefits****Social Security benefit payments***Estimated and statistical accounting*

96. In 1979-80 expenditure on non-contributory social security benefits charged to Class XII, Votes 1, 2 and 3 amounted to £5,800 million. Contributory benefits paid from the National Insurance Fund amounted to £12,243 million, making a total of £18,043 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 benefits involved. They therefore 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*

97. DHSS pay some benefits by payable orders or girocheques, but the main method of payment is through order books encashable at Post Offices. The Post Office render quarterly claims to DHSS for reimbursement of the encashments which they make and these claims are supported in due course by reports from the auditors of the Post Office accounts. As recorded in Notes to these Accounts, the Post Office's accounting procedures were disrupted during 1979-80 due to industrial action; as a result, the auditors qualified their report on the Post Office's main accounts for the year. In regard to the claims on DHSS for reimbursement of order book encashments in 1979-80, the auditors reported that it had not been possible for the Post Office to perform certain important control and reconciliation procedures or to process transactions as they arose during the year. The backlog of work had been recovered in time for the Post's Business accounts to be prepared on the normal basis, and subject to the foregoing the auditors were satisfied that the extent of controls operated by the Post Office over agency transactions was reasonable. In their opinion, in relation to the Post Office accounts taken as a whole, the information in the claims on DHSS had been fairly presented in all material respects.

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CLASS XII, VOTES, 1, 2 & 3 *contd.**General*

98. The Committee of Public Accounts of Session 1979-80 accepted in their 26th Report that it was entirely sensible, and consistent with the Government's objective of reducing the costs of administration, for careful statistical apportionments to be made in the Accounts recording payments of social security benefits. Nevertheless it is possible for the use of such methods to result in significant misallocations of the payments made. Because of this, and because of the disruption in the Post Office accounting arrangements referred to above, I am unable to give an unqualified certificate of correctness to these Accounts.

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**Class XII, Vote 3. Family Benefits****Excess of expenditure over grant**

99. The Account shows expenditure of £9,971,665·10 (0·35 per cent) in excess of the Estimate which, as increased by the Supplementary Estimate presented in November 1979 (H.C. 270 of 1979-80), amounted to £2,847,000,000. It is proposed to ask Parliament to provide for the excess by voting a further supply grant of £9,971,665·10.

100. The Department of Health and Social Security informed me that the over-spending of £9,989,665 on Subhead A1, Child Benefit, had been due mainly to children staying on at school and to back-dated awards involving payments appropriate to previous years. Because of industrial action in the Post Office during 1979 they had fallen behind in providing returns of benefit order encashments, and the upward trend in expenditure had not become apparent in time for the Department to seek additional provision.

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**Class XIII, Vote 5. Economic and Financial Administration:****Customs and Excise****Outturn of revenue and cost of collection**

101. The net revenue collected by the Department during the year, including duties payable to the Isle of Man, amounted to £18,260 million compared with £13,790 million in the previous year, an increase of £4,470 million (32 per cent). The Department estimate that the total cost of collection for the year was £246 million, equivalent to 1·35 per cent of the net revenue, compared with £220 million or 1·59 per cent for the previous year. The marked "improvement" in this ratio is largely due to the big

CLASS XIII, VOTE 5 *contd.*

increase in VAT receipts following the introduction of the 15 per cent rate in the June 1979 Budget. This illustrates the limitation of the ratio as a measure of performance or efficiency.

102. The net receipts from the principal duties and the estimated percentage costs of collection, derived from a broad analysis of the total costs based on a census of staff allocations, were as follows:

	<i>Net receipts</i>	<i>Cost of collection as a percentage of net revenue</i>
	£m.	%
Value added tax . . . . .	8,189	1.27
Hydrocarbon oil . . . . .	2,931	0.20
Tobacco products . . . . .	2,584	0.10
Beer, wines, spirits and cider . . . . .	2,445	0.88
Car tax . . . . .	517	0.16
Betting and gaming duties . . . . .	406	1.03
Customs duties* . . . . .	937	4.05
Agricultural levies* . . . . .	241	1.33

\* 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**

103. 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.

104. At 30 September 1980 £147.0 million of the tax then recorded as due for periods up to 31 March 1980 was still outstanding; this was equivalent to 0.94 per cent of the total tax payable during 1979-80, including arrears brought forward in respect of earlier years. The following table also shows the corresponding figures for the three 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	6,490	7,270	92.3	1.27
1978-79	787	7,584	8,371	104.8	1.25
1979-80*	2,072	13,499	15,571	147.0	0.94

\* The rate of tax was increased to 15 per cent from 18 June 1979.

CLASS XIII, VOTE 5 *contd.*

105. 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 1980 and may therefore be subject to adjustment when later returns are received.

Outstanding for	Amounts due up to 31 March 1980 and still outstanding at 30 September 1980			Total amounts outstanding at 30 September 1979
	Due from missing or insolvent persons	Due from other persons	Total	
	£m.	£m.	£m.	£m.
2½ years or more	4.1	8.2	12.3	16.3
1½-2½ years	4.3	14.9	19.2	15.4
Less than 1½ years	20.7	94.8	115.5	73.1
Total	29.1	117.9	147.0	104.8

£19.7 million of the arrears outstanding at 30 September 1979 were subsequently written off as irrecoverable.

106. The computerised VAT records contain information derived from control visits to traders' premises and the Department use 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 may require special staff visits. During 1979-80 routine control visits and special visits to traders' premises resulted in the recovery of £80 million and prevented the incorrect repayment of a further £7 million.

**Remissions of revenue and amounts irrecoverable**

107. Schedules of extra-statutory remissions of duty in favour of individuals and of amounts written off as irrecoverable are furnished to me annually by the Department. The schedules for 1979-80 show that 21,911 items amounting to £27,911,593 were remitted or written off, compared with 33,391 items amounting to £42,186,161 in 1978-79, made up as follows:

	1978-79	1979-80
	£	£
Value added tax . . . . .	41,571,502	26,413,796
Betting and gaming duties . . . . .	219,005	222,836
Other duties and taxes (mainly import duties). . . . .	223,023	1,085,808
Penalties and law costs . . . . .	172,631	189,153
	<u>£42,186,161</u>	<u>£27,911,593</u>

Recoveries of tax and duty previously written off amounted to £4.04 million.



CLASS XIII, VOTE 5 *contd.*

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

	1978-79 £	1979-80 £
Remissions:		
On grounds of equity . . . . .	800,570	947,404
On grounds of compassion . . . . .	131,988	45,029
On other grounds . . . . .	1,054	775
Amounts irrecoverable:		
Insolvency . . . . .	35,473,935*	21,183,069
Taxpayer gone abroad or untraceable . . . . .	2,850,909	2,575,175
Other causes: amounts recoverable not sufficient to justify cost of pursuit, etc. . . . .	2,927,705	3,160,141
	<u>£42,186,161</u>	<u>£27,911,593</u>

\* The 1978-79 amounts written off on grounds of insolvency were abnormally high owing to a drive to clear outstanding VAT cases where no further recovery was likely.

109. 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.

### Class XIII, Vote 6. Economic and Financial Administration:

#### Inland Revenue

#### Outturn of revenue and cost of collection

110. The revenue collected by the Department during the year, net of repayments, amounted to £28,201 million, compared with £24,055 million in the previous year, an increase of £4,146 million (17.2 per cent). The net receipts from the principal taxes were as follows:

	£m.
Income tax . . . . .	20,599
Corporation tax . . . . .	4,646
Petroleum revenue tax . . . . .	1,435
Stamp duties . . . . .	620
Estate duty and capital transfer tax . . . . .	433
Capital gains tax . . . . .	431

111. The Department estimate that the total cost of collection for the year was £533 million, equivalent to 1.89 per cent of the net revenue, compared with £480 million, 2.00 per cent of the net revenue, for the previous year.

#### Balance of tax in assessment and arrears due for collection

##### (i) Assessed tax

112. For the principal taxes assessed by officers of the Inland Revenue Department, the Department maintain Balance Accounts for each accounting period comparing

CLASS XIII, VOTE 6 *contd.*

amounts assessed with amounts collected, discharged or remitted. The following table shows for each of the four main assessed taxes the disposal during the 1979 accounting period ended in October 1979 of the balances brought forward from the previous period and of the charges raised during the current period:

	<i>Income tax, excluding PAYE and company payments (unassessed)</i>	<i>Corporation tax</i>	<i>Capital gains tax</i>	<i>Petroleum revenue tax</i>	<i>Totals</i>
	£m.	£m.	£m.	£m.	£m.
Charges outstanding at close of 1978 Account .	1,203	2,683	230	—	4,116
Gross charge in current year .	5,875	6,037	547	468	12,927
Less: Net adjustments from discharges, remissions, etc., in current year .	(1,270)	(1,930)	(90)	—	(3,290)
Amounts due in year .	5,808	6,790	687	468	13,753
Less: Receipts in 1979 Account .	4,443	2,952	415	449	8,259
Charges outstanding at close of 1979 Account .	1,365	3,838	272	19	5,494

113. The total outstanding balances of £5,494 million at the end of the 1979 accounting period included estimated assessments and amounts under appeal, a large part of which will eventually be discharged. £2,807 million is already known not to be collectible, but for technical reasons cannot yet be formally discharged; a further £1,839 million is "stood over" as being still under appeal, etc., part of which will also eventually be discharged. The following table analyses the age of these outstanding balances and shows the amounts expected to be discharged, the other amounts stood over and the amounts collectible at the close of the accounting period:

<i>Assessments outstanding for</i>	<i>1979 Account</i>					<i>1978 Account totals</i>
	<i>Income tax, excluding PAYE and company payments (unassessed)</i>	<i>Corporation tax</i>	<i>Capital gains tax</i>	<i>Petroleum revenue tax</i>	<i>Totals</i>	
	£m.	£m.	£m.	£m.	£m.	£m.
2 years or more .	283	727	85	—	1,095	914
1-2 years .	257	740	52	—	1,049	809
Less than 1 year .	825	2,371	135	19	3,350	2,393
Total .	1,365	3,838	272	19	5,494	4,116
Less: Expected discharges .	212	2,545	50	—	2,807	2,004
Other amounts stood over .	635	1,032	153	19	1,839	1,408
Amounts collectible at balancing date	518	261	69	—	848	704

CLASS XIII, VOTE 6 *contd.*

114. The balance of £848 million collectible at October 1979 represented 9.3 per cent of the total amount assessed and payable in the 1979 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			
	Arrears brought forward	Current year charge	Total	Relating to earlier years	Relating to current year	Total	Percentage of net amount assessed
	£m.	£m.	£m.	£m.	£m.	£m.	%
1974	394	4,133	4,527	95	338	433	9.6
1975	575	4,472	5,047	147	336	483	9.6
1976	693	5,104	5,797	215	342	557	9.6
1977	656	6,405	7,061	280	387	667	9.4
1978	698	7,173	7,871	319	385	704	8.9
1979	729	8,377	9,106	348	500	848	9.3

(ii) *Tax collected without assessment*

115. 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 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.

116. 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:*

Account	Total charge including arrears £m.	Balance outstanding at close £m.	Additional charge in following account £m.
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	127
1978-79 . . .	16,255	139	Not yet known

CLASS XIII, VOTE 6 *contd.*

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

<i>Account</i>	<i>Total charge including arrears £m.</i>	<i>Balance outstanding at close £m.</i>	<i>Additional charge in following account £m.</i>
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	10
1978-79 . . . . .	1,702	-	Not yet known

**Remissions of revenue and amounts irrecoverable**

117. 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 1979 accounting period show that 199,464 items amounting to £60,309,525 were remitted or written off, compared with 227,028 items amounting to £61,662,562 in the 1978 accounting period, made up as follows:

	1978 £	1979 £
Income tax . . . . .	43,398,662	39,617,383
Corporation tax . . . . .	10,914,395	15,181,983
Capital gains tax . . . . .	2,551,667	3,047,802
Surtax . . . . .	1,469,730	1,613,427
Development land tax . . . . .	11,122	493,872
Estate duty and capital transfer tax . . . . .	3,290,485	232,076
Other duties . . . . .	26,501	122,982
	<u>£61,662,562</u>	<u>£60,309,525</u>

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

	1978 £	1979 £
Remissions:		
On grounds of hardship . . . . .	1,087,398	1,107,698
On grounds of equity . . . . .	1,484,920	1,710,388
Miscellaneous: amounts recoverable not sufficient to justify cost of proceedings, etc. . . . .	7,769,939	6,067,581
Amounts irrecoverable:		
Insolvency . . . . .	24,981,505	32,564,132
Composition settlements . . . . .	3,186,686	28,203
Taxpayer gone abroad or untraceable, etc. . . . .	23,152,114	18,831,523
	<u>£61,662,562</u>	<u>£60,309,525</u>

In addition, remissions of law costs amounted to £509,788.

CLASS XIII, VOTE 6 *contd.*

119. The amount of £1,107,698 remitted in 1979 on grounds of hardship includes £741,189 (3,851 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 £1,412,868 in 4,139 similar cases was forgone without assessment.

120. 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**

121. As in previous years, the Department have furnished statistics on the outcome of investigations into under-assessments resulting from the fraud, wilful default or negligence of taxpayers. The results of investigations completed in the year to 31 October 1979 compare with those of the three previous years, and with the two 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>
1979 . . .	21,376	63,412,569	25,645,522
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

122. 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 1979 the former amounted to £8,311,000 (47,651 cases) and the latter to £14,544,467 (7,883 cases). Nor do they include the additional tax recovered as a result of the examination by local Inspectors of selected taxpayers' accounts and returns where profits had been understated and where the Department considered it inappropriate to seek interest and penalties; during the year ended 31 October 1979 this amounted to £14.3 million. A further £14 million was similarly recovered by the six Special Offices set up by the Department to conduct special investigations into taxpayers' affairs.

123. The Department have also furnished statistics on 140 criminal prosecutions relating to taxation in the year ended 31 March 1980. 132 persons were convicted and 8 were acquitted. 57 of the convictions were for fraud in connection with sub-contractor exemption certificates, 51 were for offences relating to false accounts or false returns and 19 for false claims to personal allowances, deductions for expenses or repayments.

CLASS XIII, VOTE 6 *contd.***Raising of estimates assessments**

124. Paragraphs 112 and 113 above show the substantial proportions of assessed tax which were remitted or discharged, or expected to be discharged, or stood over under appeal at the end of the accounting period. 22 per cent (£1,615 million) of the amount assessed to income tax (Schedule D), 53 per cent (£4,781 million) of the amount assessed to corporation tax and 20 per cent (£155 million) of the amount assessed to capital gains tax was so discharged or expected to be discharged. This was attributable largely to the raising of estimated assessments.

125. There are a number of reasons for making estimated assessments. In dealing with the affairs of large and important groups of companies, the resolution of technical issues and the final dispositions of group relief and double taxation relief amongst the members of the group can often be the subject of protracted enquiries and negotiations. In these circumstances, the assessments raised in the first instance are usually large and have to cover a variety of possibilities, although eventually many of them are discharged or reduced. This is a major factor affecting the corporation tax figures; it also affects the income tax and capital gains tax figures, but to a lesser extent. The main reason for making estimated assessments, however, is because taxpayers do not render returns and accounts by the prescribed dates. As the following paragraphs explain, the system is costly and requires the employment of a large number of staff in the Inland Revenue.

*Assessment and appeals procedure*

126. Under the provisions of the Taxes Acts individuals, partnerships and companies may be required to render returns of their income, gains and profits to Inspectors of Taxes. There are time limits for this and penalties for default. If a taxpayer fails to make a return by the due date, or if it appears to an Inspector that there are profits which have not been included in a return, or if he is dissatisfied with a return, he may make an assessment to tax to the best of his judgment; and if he subsequently discovers that the tax charged on an assessment already made is insufficient, he may issue a corrective assessment for the further amount which he thinks ought to be charged.

127. In general the tax assessed is payable by statutorily prescribed dates; but if an assessment is delayed, the tax is payable 30 days after assessment. Where a taxpayer appeals against an assessment, if he cannot agree with the Inspector how much of the assessed tax may be postponed pending the determination of the appeal, the matter is referred to the Commissioners for Income Tax to determine the amount of the postponed payment; non-postponed tax becomes payable within 30 days from the date when the postponement was agreed or determined.

128. The Taxes Acts provide for interest to be charged, currently at the rate of 12 per cent, on tax which is paid late. Interest normally runs from the due and payable dates; and where payment is postponed pending the determination of an appeal, interest is also chargeable on the amount ultimately found to have been properly due, but only insofar as this was charged on the original assessment. Interest so charged is subject to a minimum of £30 and a maximum deferral of six months from the normal prescribed date.

CLASS XIII, VOTE 6 *contd.*

129. Thus if a taxpayer submits late or incomplete returns and the Inspector either fails to raise an estimated assessment in good time or makes an assessment for less than the amount ultimately found to be due, the taxpayer reaps a financial advantage. Consequently, in order to protect the revenue an Inspector raises estimated assessments of a taxpayer's likely profits and gains which, because he cannot take into account any capital allowances or other reliefs which have not been claimed, tend to be higher than the amounts of tax eventually found to be due when full returns and supporting accounts are finally submitted. The excess amounts must then be discharged.

130. The procedures for raising estimated assessments, dealing with appeals against them, agreeing the amounts of tax to be stood over, and discharging any amounts over-assessed, or raising additional assessments for any amounts under-assessed, as and when the tax properly due can be assessed after full returns and accounts are received, impose a substantial burden of additional work on both the District Tax Offices and the Collection Offices.

131. The scale of the problem is indicated by the fact that in the year to 31 March 1980 57 per cent (2,580,000) of all the assessments made were estimated in the first instance in the absence of full returns. The figures for the separate taxes were:

	<i>Total assessments made</i>	<i>Estimated assessments</i>	
		<i>Number</i>	<i>Percentage of total</i>
Income tax (Schedule D) . . . . .	3,772,000	2,200,000	58
Corporation tax . . . . .	520,000	330,000	63
Capital gains tax. . . . .	241,000	50,000	21
Total . . . . .	4,533,000	2,580,000	57

The need to resort to these procedures causes loss to the Exchequer by delaying the collection of tax or deferring the dates from which interest charges run, but the Department could not readily quantify the loss.

*Administrative costs*

132. In 1976-77 the Department initiated an analysis of the administrative costs of particular activities. This showed that the operation of the appeals procedures and the related adjustments to assessments and collection records then required the employment of some 3,600 staff (including 590 Inspectors) and cost about £12 million. The Department have pointed out however that, although these figures were of the right general order, the whole analysis was based on broad allocations and average salary costs. It could not therefore measure precisely the costs in manpower and money of a narrow sector of work. Further, the figures related to the whole of the work on estimated assessments and adjustments to assessments, not all of which was attributable to delays by taxpayers in rendering returns and accounts.

CLASS XIII, VOTE 6 *contd.*

133. Since 1976-77 the Department have attempted to refine the analysis and have suggested that it would be more helpful to exclude any overhead additions for management, supervision and common services. On this basis some 2,600 staff, including 580 Inspectors of Taxes, were employed in 1979-80. Costs could still be estimated only on the possibly misleading basis of Departmental average salaries.

*Possible measures to reduce delays*

134. Despite the absence of precise figures for the additional administrative costs directly attributable to delays by taxpayers in rendering full returns and accounts, it seemed clear that these did impose a substantial additional burden on the Department's manpower resources, particularly the Inspectors of Taxes. I therefore asked the Department what consideration had been given to possible ways of reducing the heavy administrative costs resulting from such delays, whether by making the interest and penalty provisions more stringent or otherwise. The Department told me that they viewed these costs as an essential part of the enforcement cost of the tax system, without which it would cease to function. They nevertheless offered some comments on possible further legislative and administrative measures.

135. They pointed out that the law relating to the charging of interest on unpaid tax had been strengthened in 1975 to combat what was then seen as a tendency towards non-compliance by taxpayers in rendering full returns and accounts at the prescribed time. Under the new provisions the onus is placed upon the taxpayer who appeals against an assessment to offer some payment; and interest on any part of postponed tax which is eventually found to be properly due is chargeable from a reckonable date which is in general not more than 6 months later than the normal due and payable date. Interest on any additional tax payable runs from 30 days after the issue of the notice of final liability.

136. The Department expected at the time that, while these changes might not speed up rendition of taxpayers' accounts materially, they would present an opportunity to transfer some of the Inspectors' time to more directly productive work; and to facilitate this they were instructed to defer the setting down of appeals in delay cases for hearing by the Commissioners. These expectations were fulfilled. The number of delay cases set down for hearing had been reduced by 30 per cent, but the rate of receipt of taxpayers' accounts remained unchanged.

137. The Department told me that the 1975 changes were considered at the time to be extensive and contentious and that their subsequent implementation had caused difficulties and expense. They had received over 20,000 objections concerning the alleged harshness and anomalies in the imposition of interest charges at Head Office alone; and the computation of the charges had required the employment of about 120 staff in 1979 for charges of £24 million. In the Department's view the 1975 changes would almost certainly have proved politically unacceptable without the concurrent introduction of a matching scheme for paying interest on tax overpaid, and this involved both the repayment of revenue and staff costs on a considerable scale.



CLASS XIII, VOTE 6 *contd.*

138. Another, and more basic, constraint was the limited capacity of taxpayers and accountants to submit returns and accounts earlier than now. Whether more stringent interest charges or penalties would result in a general improvement in compliance was questionable; and the accountancy profession had intimated that increased pressure was unlikely to be productive. The Department had therefore concluded that the legislative changes made in 1975 went as far as it was practicable to go at present.

139. However, consideration was still being given to possible administrative measures to save staff and the Department had initiated in June 1980 a review of all Schedule D procedures, with special emphasis on amendments to assessments. The results were expected in January 1981 and would probably show that revised procedures for dealing with estimated assessments and amendments could produce considerable staff savings. The Schedule D collection procedures were in course of being computerised; and this should result in a substantial reduction in Collection staff dealing with amendments to charges. In the longer term the Department is actively considering the computerisation of Schedule D assessment operations which, if implemented, should yield significant staff savings in respect of estimated assessments and amendments.

**Taxation of casual and agency workers**

140. This report reviews two categories of employment – casual work and work secured through employment agencies – where the Exchequer is suffering substantial tax losses through evasion and avoidance; and it also reviews the effectiveness of Inland Revenue's counter-action.

*General*

141. All emoluments derived from UK employment, including work obtained through agencies, are statutorily taxable under Schedule E. The earnings of most employees are normally subject to deduction of tax under the PAYE system. The PAYE Regulations require employers to render to Inland Revenue annual returns of the total emoluments and the net tax deducted for each employee. The Regulations also require employers to keep the documentation relating to the payments to their employees available for inspection at their premises.

142. Such inspections are made by 350 Inland Revenue staff based on 61 Audit Centres; and a further 35 staff in 7 Audit Groups deal with major employers operating PAYE schemes in more than one area. PAYE investigations may also be made by the Department's Special Offices. When an inspection discloses an employer's failure to operate the PAYE system correctly, the Department determine any tax underdeducted and recover it either by the normal collection procedures; or, in cases of culpability, by instituting proceedings for the recovery of the tax plus penalties, or by a negotiated settlement.

143. Until August 1980 PAYE inspections were made mainly of those employers who paid remuneration totalling £100,000 or more per annum, and were undertaken on a largely random basis and with an inspection cycle of about 20 years. The Department then introduced, as the result of an operational research exercise, a more

CLASS XIII, VOTE 6 *contd.*

selective approach with greater concentration on those trades where irregularities had been found to be highest and it included a selection of "small" employers.

*Casual workers*

144. The PAYE Regulations contain no formal definition of a "casual worker". Regulation 50 provides that in cases of casual employment, and in any other case in which the Inspector is of the opinion that deduction of tax by reference to the tax tables (i.e. the operation of PAYE) is impracticable, he may proceed to recover the tax due by one of three alternative procedures: by direct assessment on the employee, by securing the operation of PAYE by the taxpayer himself or in accordance with any other special arrangements which the Commissioners of Inland Revenue may make. The Guide to PAYE issued to employers does not preclude the operation of PAYE in respect of casual earnings. Where the employer is unable to operate PAYE he must then record the employee's name and address and amount of pay and indicate on the employer's annual return whether he has paid any individual employee more than £50 in the year without deduction of tax. The District Tax Office should ask for the names and addresses of such employees and the periods and emoluments of their employment. The Tax Office normally receives this more detailed information 4 to 16 months after the employment ends and should then trace the workers' personal tax records to ensure that the earnings are taken into account in determining their total tax liability for the year. This tracing procedure is vitiated of course when casual workers give false names and addresses to their employers.

145. My staff made test examinations of the operation of the procedures for dealing with employers' returns at 16 District Tax Offices between June 1979 and July 1980. A scrutiny of 15,000 employers' annual returns disclosed 682 instances in which they reported that they had paid individual casual workers more than £50 in a tax year without deduction of tax. In 279 of these cases (41 per cent) the District Tax Offices failed to obtain the required information about such employees – in 116 cases because the District management decided to override the procedural requirement and in the remaining 163 cases for unexplained reasons. In a further 37 cases (5 per cent) where the information was obtained, no follow-up action was taken – in 15 cases by management decision and in 22 for unexplained reasons. Overall, therefore, the prescribed procedures were followed in only 366 or 54 per cent of the cases in which they were appropriate.

146. My staff also made test examinations of the results of PAYE inspections by the Department's Audit Centres, more than 40 per cent of which revealed irregularities leading to the recovery of tax. Such irregularities are analysed under 14 headings; and 23 per cent of the returns examined by my officers recorded the discovery of irregularities described as relating to "casuals". In 19 per cent these were the cause of the greatest tax loss; but the Department pointed out that these irregularities described as relating to "casuals" covered not only failures to follow the correct procedures for genuine casual workers but also payments for overtime or part-time employment improperly described by employers as payments for casual employment. The amounts of tax involved were not recorded, but irregularities appeared to be most frequent in the construction, transport and hotel and catering industries.

CLASS XIII, VOTE 6 *contd.*

147. The Department told me that they analysed the overall results of their PAYE inspections and that any major shortcomings in the operation of the PAYE system then revealed were reviewed centrally; but minor ones were dealt with locally.

148. Because of the Department's growing unease about the situation, in 1977 their Special Office in Manchester began an investigation into the nature and scale of tax evasion in connection with casual employment. They concentrated particularly on the newspaper industry, the hotel industry and the licensed trade. In the newspaper industry they found that the irregularities were largely confined to London and arose from the widespread practice by casual workers in Fleet Street of claiming their pay under false or fictitious names. To counter this evasion the Department entered into a special arrangement under Regulation 50 in March 1979 with the main newspaper groups and the trade unions. For those casual employees who could produce satisfactory proof of identity when claiming pay – the large majority – the employer would continue to pay without deduction of tax; such employees are assessed and pay their tax direct to the Collector. For those employees who could not – a small minority – tax would be deducted at the basic rate from casual earnings.

149. The Special Office's investigations into the hotel industry disclosed a variety of evasive practices. These included the widespread use of fictitious names by casually employed staff, the management knowingly making successive payments to the same employees under numerous different names and addresses, and the management's treatment of overtime payments to regular employees as payments to fictitious casual workers with the collusion of the employees. The Special Office were unable to estimate the tax being lost throughout the hotel industry but their investigations clearly showed widespread and substantial evasion. For example, in a special investigation of a sample of over 300 names and addresses submitted to Tax Offices by major hotel concerns, 95 per cent could not be traced.

150. Similar types of evasion were also found in the licensed trade. A survey by the Special Office of a sample of managed public houses, tenanted public houses and clubs disclosed evidence of tax lost in respect of payments to casual workers which, when projected nationally, pointed to annual tax losses of some £30 million in the licensing trade as a whole.

151. The Department told me that the tax lost through failures by District Tax Offices to follow the required procedures, through evasion by employees in giving false names and addresses and through employers' treatment of payments to regular employees as payments to fictitious casual workers could not be separately identified. But they estimated the overall loss to be not less than £100 million, of which much the smaller proportion was attributable to failures by those Offices.

152. In view of this apparently large-scale tax evasion I asked the Department whether they had considered the adoption elsewhere of the arrangements for Fleet Street casual workers. The Department told me that they regarded such special arrangements as requiring agreement by the interested parties: they should not be arbitrary or oppressive. The Fleet Street arrangements were possible because all the

CLASS XIII, VOTE 6 *contd.*

employees were trade union members and the union acted as an intermediary. The Department had considered applying similar arrangements elsewhere, but they had found no similar situation in which a third party was able to speak for all the casual workers.

153. In 1979 the Department appointed a working party to review the statutory provisions and the internal and external procedures relating to the taxation of earnings from casual employment, with a view to formulating recommendations for any necessary changes. The Working Party has recently completed its review and is expected to report shortly.

*Workers obtaining employment through employment agencies*

154. The Finance (No. 2) Act 1975 sought to counter the claim by some employment agencies that they provided their clients with temporary staff on terms which made them self-employed for tax purposes, although in all other respects they were indistinguishable from the clients' permanent employees. The legislation now provides, in effect, that where an individual engaged through and under contract to an agency renders personal services to a client of the agency and is subject to supervision, direction or control as to the manner in which he renders those services, he should pay tax under the PAYE system.

155. The scope of the legislation is extremely wide. It covers such diverse employments and professions as secretary, typist, nurse, accountant, engineer, draughtsman, beauty aid demonstrator, etc. It brought within Schedule E many who had previously been treated as self-employed. The only services excluded from the arrangements are those rendered wholly in the worker's own home, and those given as an entertainer, model or sub-contractor in the building industry. Responsibility for applying PAYE normally rests with the agency paying the emoluments; but in a few cases, in order to counter avoidance, the Department have required the client under whose general control and management the individual works to operate PAYE.

156. Soon after the legislation was implemented the District Tax Offices discovered avoidance practices and the Department's Special Offices were asked to consider them. They found that the most widely-used device was the formation by the agency worker of a one-man limited company through which his arrangements with the agency are conducted. Because the legislation applies only to individuals this enabled him to avoid completely its provisions. Nevertheless the payments made by the agency to the one-man company without deduction of tax should eventually be taxable either in its hands as income chargeable to corporation tax or under Schedule E when the money is passed on to the worker himself as director's fees or otherwise. But the Special Office investigations have shown that in practice there is widespread avoidance and evasion of tax liabilities by these one-man companies. The avoidance devices included the claiming of significant expenses which would not have been eligible for relief under Schedule E. In many cases however there was deliberate evasion of all tax by various means, including the use of accommodation addresses and the failure to reply to communications on tax matters.

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CLASS XIII, VOTE 6 *contd.*

157. This problem has so far been largely confined to agency work in the design engineering and technical fields, but there is some evidence that it is now spreading to accountancy and secretarial workers.

158. Another device, which the Department have since successfully countered, involved the setting up of discount companies through which invoices presented by the workers and certified by the clients were cashed at a discount and without the operation of PAYE. Part of this discount found its way back to the agency. A further device adopted by one large agency to escape the legislative provisions involved the use of an off-shore company. But the Department have sought to recover the tax due both by direct charge on the agency and in the alternative by requiring clients of the agency to operate PAYE. The agency's appeal to the Special Commissioners against the direct charge has still to be heard.

159. The Department estimate that up to 50,000 agency workers, including 30,000 operating through one-man limited companies, may be escaping the provisions of the 1975 legislation. The annual loss of tax, largely as a result of self-incorporation, was estimated at £40 million, mainly by avoidance but also partly by evasion; there was also serious delay in the payment of a further £15 million. Moreover, when an agency successfully avoids the legislative provisions and offers untaxed pay to its workers, more workers are likely to use its services and other agencies will tend to adopt similar avoidance devices.

160. In view of the scale of the present tax losses and the future risks, I asked the Department about the adequacy of the 1975 Act's provisions. They told me that in their view the legislation had been broadly successful in its objective of requiring the application of PAYE consistently to the earnings of temporary agency workers. But it was evident that in one aspect, the scope for avoidance by self-incorporation, there was a case for strengthening the provisions. How this might be done was under consideration.

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**Class XIII, Vote 7. Economic and Financial Administration:  
Driver and Vehicle Licensing**

**Motor Tax Account**

161. The total net proceeds of motor vehicle duties, etc., (including amounts collected by the Post Office) brought to account in 1979-80 amounted to £1,173,309,850 compared with £1,117,592,074 in the previous year, an increase of £55,717,776 (5.0 per cent). Vehicle excise duties yielded about £76 million (7.0 per cent) extra revenue, partly as a result of an exceptional increase in relicensing in March 1980 in anticipation of the higher rates of duty introduced by the Finance Act 1980 for licences taken out on or after 27 March 1980. Revenue from driving licence fees fell by about £20 million (62.9 per cent) mainly because most of the old style three-yearly licences have been replaced by life licences.

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CLASS XIII, VOTE 7 *contd.*

162. In March 1980 the Minister of Transport announced that a larger number of post offices was to undertake vehicle relicensing work and that by 1982 virtually all such work would be transferred to post offices, with an annual saving in cost of about £7 million. Local vehicle licensing offices will retain responsibility for initial registration and licensing, for licensing heavy goods vehicles and for evasion work but their number will be reduced by about one-third.

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**Class XIV, Vote 2. Administration and Miscellaneous Services**  
**(Property Services Agency of the Department of the Environment)**

**Excess of Expenditure over Grant**

163. The Account shows expenditure of £616,951 (0·3 per cent) in excess of the Estimate which, as increased by Supplementary Estimates presented in November 1979 and February 1980 (H.C. 270 and 437 of 1979-80), amounted to £181,190,000. It is proposed to ask Parliament to provide for the excess by voting a further supply grant of £616,951·42. The cash limit for this Vote was also £181,190,000 and was similarly overspent by £616,951.

164. Excesses totalling £1,018,770 on two subheads were partly offset by a saving of £401,819 on the other subhead. The main excess was on Subhead A1, Salaries &c., where the provision of £165,689,000 was overspent by £942,856 (0·6 per cent). The Property Services Agency informed me that this excess was due to increased payments of consultants' fees which arose mainly because the rate of inflation for construction costs, upon which those fees were based, proved higher than originally forecast. The outturn for fees also depended upon the timing of claims submitted by consultants, and was therefore difficult to predict accurately. Even though extra provision had been taken in the Supplementary Estimates, there was an unexpected surge of payments in the last quarter of the year.

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**Class XIV, Vote 3. Stationery and Printing**

165. My observations on HMSO's management accounting system and store and stock accounts are included in my Report on HMSO Operating Accounts and Balance Sheets for the year ended 31 March 1980, which are published separately as a White Paper. I have qualified my certificate to this appropriation account because, as stated in that separate Report, discrepancies in the store accounts and stocktaking records cast doubts on whether the store accounts accurately reflected the stock holdings and hence on the reliability of the statement of valuations incorporated in the appropriation account.

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**Class XIV, Vote 9. Other Common Services: Civil Service Catering Services****Excess of expenditure over grant**

166. The Account shows expenditure of £18,157·18 (0·1 per cent) in excess of the gross Estimate which, as decreased by the Supplementary Estimate presented in February 1980 (H.C. 437 of 1979-80) amounted to £13,942,000. There were surplus receipts of classes authorised to be used as Appropriations in Aid of £66,356·90. It is proposed to ask Parliament to authorise £18,147·18 of the surplus receipts to be appropriated in aid towards meeting the excess, leaving a token sum of £10 to be voted as a further supply grant. The cash limit for this Vote was fixed at the net Estimate of £1,175,000 and was similarly overspent by £18,157.

167. The Civil Service Department informed me that overspending arose on the wages of staff employed in directly-managed restaurants, although this was partly offset by underspending on restaurant supplies and services (Subhead B1). This led to expenditure marginally higher than had been forecast. The surplus receipts were due to a better trading result than expected.

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**Class XVII, Vote 9. National Health Service (Superannuation, &c.), Scotland****Excess of expenditure over grant**

168. The Account shows expenditure of £639,047·86 (1·5 per cent) in excess of the gross Estimate which, as increased by the Supplementary Estimate presented in February 1980 (H.C. 437 of 1979-80), amounted to £41,970,000. There were surplus receipts of classes authorised to be used as Appropriations in Aid of £18,758,395·86. It is proposed to ask Parliament to authorise £639,037·86 of the surplus receipts to be appropriated in aid towards meeting the excess, leaving a token sum of £10 to be voted as a further supply grant.

169. Excesses totalling £863,070 on Subheads A1, A2 and A4 were partly offset by savings of £224,022 on the remaining three subheads. The largest excesses arose on Subhead A1, Pensions, &c, overspent by £375,761 (1·0 per cent) and Subhead A2, Repayment of Superannuation Contributions, overspent by £483,052 (12·6 per cent). The Scottish Home and Health Department informed me that the excess on Subhead A1 had been due to underestimation of the impact of higher pensions increases payable from November 1979. On Subhead A2 they had sought a reduced provision in the expectation that the average sum repaid per claim would remain below the sum assumed in the original Estimate provision; in the event, both the average sum and the number of claims had increased unpredictably in the last four months of the year.

*Douglas Henley*

Comptroller and Auditor General

Exchequer and Audit Department

29 January 1981







## CLASSES I-XV AND

SERVICE	Estimated Gross Expenditure	Authorised Appropriations in Aid	Supply Grant
	£	£	£
Classes I-III	12,266,523,250	1,166,410,250	11,100,113,000
Classes IV-IX	12,170,719,496	929,659,496	11,241,060,000
Classes X-XV and XVII	35,290,483,330	2,997,937,330	32,292,546,000
GRAND TOTAL	£ 59,727,726,076	5,094,007,076	54,633,719,000

## ESTIMATES

Original (as revised) (H.C. 244, 266 and 280 of 1978-79 and 125 of 1979-80)	56,514,222,123	4,937,450,123	51,576,772,000
Supplementary (July 1979) (H.C. 126 of 1979-80)	164,345,000	51,000	164,294,000
Supplementary (November 1979) (H.C. 269 of 1979-80)	486,357,000	(71,081,000)	557,438,000
Supplementary (November 1979) (H.C. 270 of 1979-80)	1,650,036,988	156,084,988	1,493,952,000
Revised Supplementary (December 1979) (H.C. 304 of 1979-80)	3,266,000	—	3,266,000
Supplementary (February 1980) (H.C. 436 of 1979-80)	13,084,000	(54,916,000)	68,000,000
Supplementary (February 1980) (H.C. 437 of 1979-80)	895,477,965	126,406,965	769,071,000
Supplementary (February 1980) (H.C. 438 of 1979-80)	937,000	11,000	926,000
GRAND TOTAL	£ 59,727,726,076	5,094,007,076	54,633,719,000

**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
£	£	£	£	£	£	£
12,109,881,148	1,128,497,444	10,981,383,704	166,520,965 (9,878,863)	37,912,806	139,840,976	142,961,576·87
11,772,446,689	905,815,633	10,866,631,056	402,420,928 (4,148,121)	23,843,863	380,471,854	1,229,206,400·98
34,903,566,157	2,937,372,375	31,966,193,782	398,484,029 (11,566,856)	60,564,955	337,919,074	456,192,105·74
58,785,893,994	4,971,685,452	53,814,208,542	967,425,922 (25,593,840)	122,321,624		1,828,360,083·59
Total amount to be surrendered				£	858,231,904	
Actual total amount to be surrendered					<u>£858,231,904·55</u>	

**RECONCILIATION of the Amount to be Surrendered**

Supply Grant	£
Less: Net Expenditure	54,633,719,000
	<u>53,814,208,542</u>
	819,510,458
Amount for which Parliamentary authority is required:	
* Classes I-III	£
* Classes IV-IX	21,111,680
* Classes X-XV and XVII	6,042,910
	<u>11,566,856</u>
	38,721,446
Amount to be surrendered	<u>£858,231,904</u>
*See Summaries	

## CLASSES X-XV

Page	Class	SERVICE	Estimated Gross Expenditure	Authorised Appro- priations in Aid	Supply Grant
			£	£	£
7	X	Education and Libraries, Science and Arts	2,177,330,220	19,177,220	2,158,153,000
115	XI	Health and Personal Social Services	9,137,444,510	961,459,510	8,175,985,000
157	XII	Social Security	6,856,598,000	654,433,000	6,202,165,000
175	XIII	Other Public Services	1,531,757,900	122,765,900	1,408,992,000
263	XIIIA	House of Commons: Administration	11,037,000	75,000	10,962,000
269	XIV	Common Services	1,783,886,000	290,400,000	1,493,486,000
303	XV	Northern Ireland	942,194,700	4,940,700	937,254,000
329	XVII	Rate Support Grant, Financial Transactions, &c.	12,850,235,000	944,686,000	11,905,549,000
		Total	£ 35,290,483,330	2,997,937,330	32,292,546,000

## AND XVII: SUMMARY

Gross Expenditure	Appropriations in Aid applied	Net Expenditure	Gross Expenditure compared with Estimate: Saving or (Excess)	Deficiency of Appropriations in Aid	Amount to be surrendered	Extra Receipts payable to Consolidated Fund	Class
£	£	£	£	£	£	£	
2,157,763,432	18,567,530	2,139,195,902	19,887,823 (321,035)	609,690	19,278,133	13,499,713-01	X
9,000,917,096	961,069,494	8,039,847,602	136,527,414	390,016	136,137,398	4,917,001-65	XI
6,811,627,835	654,433,000	6,157,194,835	54,941,830 (9,971,665)	—	54,941,830	8,364,586-01	XII
1,494,110,913	122,430,371	1,371,680,542	37,646,987	335,529	37,311,458	58,094,112-00	XIII
10,818,254	75,000	10,743,254	218,746	—	218,746	74,865-62	XIIIA
1,755,991,337	275,432,722	1,480,558,615	28,529,771 (635,108)	14,967,278	13,562,493	147,408,000-08	XIV
879,253,114	4,848,216	874,404,898	62,941,586	92,484	62,849,102	2,148,943-04	XV
12,793,084,176	900,516,042	11,892,568,134	57,789,872 (639,048)	44,169,958	13,619,914	221,684,884-33	XVII
34,903,566,157	2,937,372,375	31,966,193,782	398,484,029 (11,566,856)	60,564,955		456,192,105-74	
Total Amount to be surrendered					£ 337,919,074		
Actual total amount to be surrendered					<u>£337,919,073-58</u>		

## RECONCILIATION of the Amount to be Surrendered

Supply Grant	£
Less: Net Expenditure	32,292,546,000
	<u>31,966,193,782</u>
	326,352,218
Amount for which Parliamentary authority is required:	
* Class X	£
* Class XII	321,035
* Class XIV	9,971,665
* Class XVII	635,108
	<u>639,048</u>
	11,566,856
Amount to be surrendered	<u>£337,919,074</u>

\*See Class Summaries



**CLASS X**

**EDUCATION AND LIBRARIES,  
SCIENCE AND ARTS**

## CLASS X: EDUCATION AND

Page	No. of Vote	SERVICE	Estimated Gross Expenditure	Authorised Appropriations in Aid	Supply Grant
			£	£	£
12	1	Schools and Further Education (Department of Education and Science)	47,669,000	54,000	47,615,000
16	2	Education, Libraries and Arts (Scotland)	62,306,000	1,912,000	60,394,000
24	3	Education, Libraries and Arts (Welsh Office)	12,114,000	1,339,000	10,775,000
30	4	Universities, &c. (Department of Education and Science)	873,339,000	840,000	872,499,000
35	5	Universities, &c. (Capital) (Department of Education and Science)	23,624,000	—	23,624,000
39	6	Educational Services (Department of Education and Science)	89,266,000	13,348,000	75,918,000
44	7	Universities, &c. (Student Awards) (Department of Education and Science)	491,297,000	4,000	491,293,000
47	8	Student Awards (Scotland)	86,294,000	—	86,294,000
48	9	Libraries, England	32,405,000	—	32,405,000
52	10	Libraries: National Library of Scotland	1,507,720	48,720	1,459,000
55	11	Central Administration (Department of Education and Science)	24,291,500	1,481,500	22,810,000
58	11A	Office of Arts and Libraries	151,000	150,000	1,000
60	12	Research Councils, &c.: Agricultural Research Council	29,501,000	—	29,501,000
66	13	Research Councils, &c.: Medical Research Council	57,263,000	—	57,263,000
72	14	Research Councils, &c.: Natural Environment Research Council	36,605,000	—	36,605,000
77	15	Research Councils, &c.: Science Research Council	175,594,000	—	175,594,000
83	16	Research Councils, &c.: Social Science Research Council	16,765,000	—	16,765,000
86	17	Research Councils, &c.: British Museum (Natural History)	5,835,000	—	5,835,000
88	18	Research Councils, &c.: Other Science	2,989,000	—	2,989,000
89	19	British Museum	8,237,000	—	8,237,000
91	20	Science Museum	4,559,000	—	4,559,000
93	21	Victoria and Albert Museum	6,994,000	—	6,994,000
95	22	Imperial War Museum	2,677,000	—	2,677,000
97	23	National Gallery	4,487,000	—	4,487,000



## LIBRARIES, SCIENCE AND ARTS

Gross Expenditure	Appropriations in Aid applied	Net Expenditure	Gross Expenditure compared with Estimate: Saving or (Excess)	Deficiency of Appropriations in Aid	Amount to be surrendered	Extra Receipts payable to Consolidated Fund	No. of Vote
£	£	£	£	£	£	£	
47,506,963	54,000	47,452,963	162,037	—	162,037	4,289,422.22	1
61,249,219	1,811,649	59,437,570	1,056,781	100,351	956,430	779,052.36	2
11,250,126	1,048,924	10,201,202	863,874	290,076	573,798	45,423.48	3
871,632,849	840,000	870,792,849	1,706,151	—	1,706,151	500,299.26	4
23,210,540	—	23,210,540	413,460	—	413,460	3,538,486.03	5
88,304,126	13,348,000	74,956,126	961,874	—	961,874	150,360.54	6
478,831,836	4,000	478,827,836	12,465,164	—	12,465,164	2,177.00	7
86,615,035	—	86,615,035	(321,035)	—	—	80,428.10	8
32,405,000	—	32,405,000	—	—	—	419,698.28	9
1,469,056	43,862	1,425,194	38,664	4,858	33,806	—	10
23,494,736	1,267,790	22,226,946	796,764	213,710	583,054	5,099.37	11
149,305	149,305	—	1,695	695	1,000	—	11A
29,501,000	—	29,501,000	—	—	—	3,506,957.29	12
57,239,526	—	57,239,526	23,474	—	23,474	60,874.90	13
36,605,000	—	36,605,000	—	—	—	—	14
175,583,475	—	175,583,475	10,525	—	10,525	—	15
16,765,000	—	16,765,000	—	—	—	89,071.13	16
5,812,042	—	5,812,042	22,958	—	22,958	—	17
2,988,228	—	2,988,228	772	—	772	—	18
7,824,507	—	7,824,507	412,493	—	412,493	—	19
4,525,589	—	4,525,589	33,411	—	33,411	—	20
6,882,183	—	6,882,183	111,817	—	111,817	—	21
2,445,402	—	2,445,402	231,598	—	231,598	—	22
4,440,964	—	4,440,964	46,036	—	46,036	—	

## CLASS X: EDUCATION AND

Page	No. of Vote	SERVICE	Estimated Gross Expenditure	Authorised Appropriations in Aid	Supply Grant
			£	£	£
99	24	National Maritime Museum	2,627,000	—	2,627,000
101	25	National Portrait Gallery	1,228,000	—	1,228,000
103	26	Tate Gallery	3,400,000	—	3,400,000
105	27	Wallace Collection	479,000	—	479,000
106	28	National Galleries of Scotland	1,521,000	—	1,521,000
108	29	National Museum of Antiquities of Scotland	555,000	—	555,000
110	30	Arts: Arts Council and Other Grants	71,750,000	—	71,750,000
Total			£ 2,177,330,220	19,177,220	2,158,153,000

LIBRARIES, SCIENCE AND ARTS *contd.*

Gross Expenditure	Appropriations in Aid applied	Net Expenditure	Gross Expenditure compared with Estimate: Saving or (Excess)	Deficiency of Appropriations in Aid	Amount to be surrendered	Extra Receipts payable to Consolidated Fund	No. of Vote
£	£	£	£	£	£	£	
2,537,590	—	2,537,590	89,410	—	89,410	—	24
1,196,237	—	1,196,237	31,763	—	31,763	—	25
3,327,730	—	3,327,730	72,270	—	72,270	—	26
414,311	—	414,311	64,689	—	64,689	—	27
1,514,012	—	1,514,012	6,988	—	6,988	2,629.87	28
548,410	—	548,410	6,590	—	6,590	—	29
71,493,435	—	71,493,435	256,565	—	256,565	29,733.18	30
2,157,763,432	18,567,530	2,139,195,902	19,887,823 (321,035)	609,690		13,499,713.01	
Total amount to be surrendered					£ 19,278,133		
Actual total amount to be surrendered					<u>£19,278,132.31</u>		

## RECONCILIATION of the Amount to be Surrendered

Supply Grant	£ 2,158,153,000
Less: Net Expenditure	<u>2,139,195,902</u>
Amount for which Parliamentary authority is required:	18,957,098
* Vote 8 Excess Vote	<u>321,035</u>
Amount to be surrendered	<u>£19,278,133</u>

\* See Report, paragraphs 22 and 23

**SCHOOLS AND FURTHER EDUCATION  
(DEPARTMENT OF EDUCATION AND SCIENCE)**

SUMMARY OF PROGRAMME OUTTURN, and the ACCOUNT of the sum expended, in the year ended 31 March 1980, compared with the sum granted, for expenditure by the Department of Education and Science on schools, further education and teacher training.

**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</b>						
<b>SCHOOLS</b>						
A	47,106,000	54,000	47,052,000	46,943,963	103,741	46,840,222
<b>PROGRAMME 10.2</b>						
<b>HIGHER AND FURTHER EDUCATION</b>						
B	563,000	—	563,000	563,000	—	563,000
<b>Total</b>	<u>£47,669,000</u>	<u>54,000</u>	<u>47,615,000</u>	<u>47,506,963</u>	<u>103,741</u>	<u>*47,403,222</u>

\* This figure is £49,741 less than the net total of expenditure on the Appropriation Account, being the difference between the Appropriations in Aid realised (£103,741) and those authorised to be applied (£54,000).

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 301,000				
Supplementary 22,000				
Supplementary 30,000				
	353,000	353,000	—	—
A2 Grants to Direct Grant Schools				
Original 8,589,000				
Supplementary 976,000				
Supplementary 40,000				
	9,605,000	9,602,850	2,150	—
A3 Grant to Music and Ballet Schools				
Original 362,000				
Supplementary 32,000				
Supplementary 43,000				
	437,000	436,999	1	—
AIDED AND SPECIAL AGREEMENT SCHOOLS				
A4 Aided and Special Agreement Schools:				
Building Grants				
Original 33,878,000				
Supplementary 1,336,000				
Supplementary 1,109,000				
	36,323,000	36,319,918	3,082	—
A5 Aided and Special Agreement Schools:				
Loans				
Original 888,000				
Less Supplementary 500,000				
	388,000	231,196	156,804	—
<b>PROGRAMME 10.2</b>				
<b>SECTION B</b>				
<b>HIGHER AND FURTHER EDUCATION</b>				
FURTHER EDUCATION				
B1 Capital Grants and Loans for the				
Training of Teachers and Others in				
Further Education				
Original 516,000				
Supplementary 47,000				
	563,000	563,000	—	—

EXPLANATION of the Cause of Variation between Expenditure and Grant

A5 An expected claim did not materialise.

SCHOOLS AND FURTHER EDUCATION  
(DEPARTMENT OF EDUCATION AND SCIENCE)

1979-80, Class X, Vote 1

Service	£	Grant £	Expenditure £	Expenditure compared with Grant	
				Less than Granted £	More than Granted £
GROSS TOTAL					
Original	44,534,000				
Supplementary	1,913,000				
Supplementary	1,222,000				
		£47,669,000	47,506,963	162,037	—
		Estimated	Applied		
Z Deduct					
Appropriations in Aid					
Original	200,000				
Less Supplementary	146,000				
		54,000	54,000		
NET TOTAL					
Original	44,334,000				
Supplementary	1,913,000				
Supplementary	1,368,000				
		£ 47,615,000	47,452,963		
				Surplus 162,037	
		Actual surplus to be surrendered		£162,037·41	

Receipts

Receipts payable to Consolidated Fund	Estimated £	Realised £
(i) Receipts of classes authorised to be used as Appropriations in Aid	54,000	103,740·57
(ii) Receipts of other classes	3,684,000	4,239,681·65
Total	£3,738,000	4,343,422·22
Appropriated in aid		54,000·00
Payable separately to Consolidated Fund		£4,289,422·22

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	£54,000	103,741 (a)
(ii) Receipts of other classes		
Repayment of loans and interest by aided and special agreement schools, etc.	3,221,000	3,470,396
Sale of land and property	462,000	769,286 (a)
Other receipts	1,000	—
Total	£3,684,000	4,239,682

(a) The estimate was necessarily conjectural.

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**Losses Statement**

*Summary*

Claims abandoned (2 cases)	<u>£48,482</u>
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*Details*

£

Repayment of capital grant in respect of part of the premises of a closed college of education was waived to enable a local museum to purchase the lease at less than its current value

48,473

**Notes**

*Loans outstanding at 31 March 1980*

£

Loans made under section 105 of the Education Act 1944  
Loans to Colleges of Education

26,747,722  
108,724

*James Hamilton*

Accounting Officer

7 October 1980

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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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## EDUCATION, LIBRARIES AND ARTS (SCOTLAND)

SUMMARY OF PROGRAMME OUTTURN, and the ACCOUNT of the sum expended, in the year ended 31 March 1980, compared with the sum granted, for expenditure by the Scottish Education Department on schools, and 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, the Royal Scottish Museum, certain grants for the arts, including purchase grants in aid, sport and other 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</b>						
<b>SCHOOLS</b>						
A	7,963,000	1,912,000	6,051,000	7,830,359	1,811,649	6,018,710
<b>PROGRAMME 10.2</b>						
<b>HIGHER AND FURTHER EDUCATION</b>						
B	23,261,000	—	23,261,000	23,041,107	—	23,041,107
C	19,921,000	—	19,921,000	20,109,192	—	20,109,192
	43,182,000	—	43,182,000	43,150,299	—	43,150,299
<b>PROGRAMME 10.3</b>						
<b>LIBRARIES</b>						
D	97,300	—	97,300	67,300	—	67,300
<b>PROGRAMME 10.4</b>						
<b>MISCELLANEOUS EDUCATIONAL SERVICES, RESEARCH AND ADMINISTRATION</b>						
E	1,108,000	—	1,108,000	983,645	—	983,645
F	518,000	—	518,000	711,238	—	711,238
G	3,053,000	—	3,053,000	2,875,248	—	2,875,248
H	80,000	—	80,000	55,114	—	55,114
	4,759,000	—	4,759,000	4,625,245	—	4,625,245
<b>PROGRAMME 10.6</b>						
<b>ARTS</b>						
I	3,322,690	—	3,322,690	2,596,808	—	2,596,808
J	153,000	—	153,000	150,208	—	150,208
	3,475,690	—	3,475,690	2,747,016	—	2,747,016
<b>PROGRAMME 8.6</b>						
<b>CENTRAL AND MISCELLANEOUS ENVIRONMENTAL SERVICES</b>						
K	2,829,010	—	2,829,010	2,829,000	—	2,829,000
Total	£62,306,000	1,912,000	60,394,000	61,249,219	1,811,649	59,437,570



## 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>				
A1 Grants to Secondary Schools				
<i>Original</i> 998,000				
<i>Supplementary</i> 823,000				
	1,821,000	1,821,235	—	235
A2 Grants to Special Schools	2,324,000	2,326,168	—	2,168
A3 Scottish Certificate of Education Examination Board	16,000	17,491	—	1,491
A4 Assistance to Teachers on Interchange	94,000	88,466	5,534	—
A5 Grants to Local Authorities for certain Teachers in Urban Areas of Deprivation				
<i>Original</i> 1,680,000				
<i>Supplementary</i> 20,000				
	1,700,000	1,684,510	15,490	—
A6 Payments of School Milk Subsidy to Local Authorities	1,912,000	1,811,649	100,351	—
A7 Discretionary School Milk Payments to Local Authorities	96,000	80,840	15,160	—
<b>PROGRAMME 10.2</b>				
<b>SECTION B</b>				
<b>FURTHER EDUCATION</b>				
B1 Grants to Further Education				
<i>Original</i> 23,597,000				
<i>Less Supplementary</i> 336,000				
	23,261,000	23,041,107	219,893	—
<b>SECTION C</b>				
<b>TEACHER TRAINING</b>				
C1 Training of Teachers				
<i>Original</i> 18,953,000				
<i>Supplementary</i> 968,000				
	19,921,000	20,109,192	—	188,192

EXPLANATION of the Causes of Variation between Expenditure and Grant

A7 One expected claim has not been received; others were less than estimated.

## ACCOUNT

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
<b>PROGRAMME 10.3</b>				
<b>SECTION D</b>				
LIBRARIES, &c.				
D1 Royal Scottish Geographical Society (Grant in Aid)	1,300	1,300	—	—
D2 Royal Society of Edinburgh (Grant in Aid)	96,000	66,000	30,000	—
<b>PROGRAMME 10.4</b>				
<b>SECTION E</b>				
YOUTH SERVICE, &c.				
E1 Grants for Social and Recreational Education	1,108,000	983,645	124,355	—
<b>SECTION F</b>				
MISCELLANEOUS EDUCATIONAL SERVICES				
F1 Gaelic Books Grant (Grant in Aid)	21,000	29,729	—	8,729
F2 Grants to Local Authorities for War Works Removal	1,000	—	1,000	—
F3 Compensation Payments to Redundant College of Education Staff				
Original	871,000			
Less Supplementary	375,000			
	496,000	681,509	—	185,509
<b>SECTION G</b>				
EDUCATIONAL RESEARCH				
G1 Grants for Educational Research, &c.				
Original	1,864,000			
Supplementary	653,000			
	2,517,000	2,412,011	104,989	—
G2 Curriculum Development	536,000	463,237	72,763	

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

D2 Renovation of premises did not proceed as planned.

E1 The planned expansion of the grant scheme was curtailed.

F1 A 1978-79 payment of grant was delayed.

F3 More voluntary redundancies than expected.

G2 Restrictions on existing activities and an embargo on new initiatives.

## ACCOUNT

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
<b>SECTION H</b>				
ADMINISTRATION				
H1 Administration	80,000	55,114	24,886	—
<b>PROGRAMME 10.6</b>				
<b>SECTION I</b>				
MUSEUMS AND GALLERIES				
I1 Royal Scottish Museum (Net)				
<i>Original</i> 1,214,700				
<i>Supplementary</i> 134,000				
	1,348,700	1,292,058	56,642	—
I2 Royal Scottish Museum Purchases (Grant in Aid)	184,600	184,600	—	—
I3 Purchases by Local Museums (Grant in Aid)	74,100	74,100	—	—
I4 Scientific, &c., Purchases by Local Museums (Grant in Aid)	9,100	9,100	—	—
I5 Royal Scottish Museum Heritage Purchases (Grant in Aid)	390,200	390,200	—	—
I6 Burrell Collection				
<i>Original</i> 1,683,000				
<i>Less Supplementary</i> 368,000				
	1,315,000	646,500	668,500	—
I7 Indemnities				
<i>Supplementary</i> 990		250	740	—
<b>SECTION J</b>				
OTHER ARTS				
J1 Council for Museums and Galleries, &c. Scotland	145,000	142,173	2,827	—
J2 Industrial Concerts	8,000	8,035	—	35

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

H1 Committee activity curtailed.

I6 Building project delayed by bad weather.

I7 Further claims did not materialise during year.

## ACCOUNT

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
<b>PROGRAMME 8.6</b>				
<b>SECTION K</b>				
<b>OTHER ENVIRONMENTAL SERVICES</b>				
K1 Scottish Sports Council (Grant in Aid) (See Appendix)				
Original	2,800,000			
Supplementary	29,000			
	2,829,000	2,829,000	—	—
K2 Agency Payments on behalf of the European Economic Community for Sport and Recreation (Net)				
Supplementary	10	—	10	—
GROSS TOTAL				
Original (revised sum)	60,757,000			
Supplementary	1,000			
Supplementary	1,548,000			
	£ 62,306,000	61,249,219	1,443,140	386,359
	Estimated	Realised	Surplus of Gross Estimate over Expenditure 1,056,781	
Z Deduct			Deficiency of Appropriations in Aid realised 100,351	
Z Appropriations in Aid	1,912,000	1,811,649		
NET TOTAL			Net Surplus 956,430	
Original (revised sum)	58,845,000			
Supplementary	1,000			
Supplementary	1,548,000			
	£ 60,394,000	59,437,570	Actual surplus to be surrendered £956,430.34	

## Receipts

	Estimated	Realised
	£	£
Receipts payable to Consolidated Fund	760,000	779,052.36

**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	£1,912,000	1,811,649 (a)
(ii) Receipts of other classes		
Sales of property	760,000	759,374
Miscellaneous receipts	—	19,678
	£760,000	779,052
(a) Balance of audited claims less than estimated and one expected claim not received during year.		

**Notes***Details of Subhead I1*

	Estimated	Actual
	£	£
Salaries, etc.	1,030,000	1,005,937
General expenses	319,700	287,368
	1,349,700	1,293,305
Less:		
Miscellaneous receipts	1,000	1,247
Net Total	£1,348,700	1,292,058

*Details of Subhead K2*

	Estimated	Actual	Saving	Excess
	£	£	£	£
Agency Payments on behalf of the European Economic Community for Sport and Recreation (Net)				
Community assistance to:				
(1) Local Authorities	9,010	6,375	2,635	—
(2) The Scottish Sports Council	7,500	6,000	1,500	—
	16,510	12,375	4,135	—
Less:				
Receipts from the European Regional Development Fund	16,510	12,375	—	4,125
Net Total	£ 10	—	4,135	4,125
			Net Saving	£10

EXPLANATION of the Cause of Variation between Estimated and Actual Receipts and Payments.  
Take up for scheme less than expected.

**ROYAL SCOTTISH MUSEUM PURCHASES (GRANT IN AID) ACCOUNT FOR THE  
YEAR ENDED 31 MARCH 1980**

RECEIPTS	£	PAYMENTS	£
Balance, 1 April 1979	91,677	Purchases and subscriptions	191,801
Grant in Aid (Subhead I2)	184,600	Balance 31 March 1980	84,476
	<u>£276,277</u>		<u>£276,277</u>

(a) Additional expenditure amounting to £7,550 for binding books was borne on the Vote for Stationery and Printing (Class XIV, Vote 3).

**PURCHASES BY LOCAL MUSEUMS (GRANT IN AID) ACCOUNT FOR THE YEAR  
ENDED 31 MARCH 1980**

RECEIPTS	£	PAYMENTS	£
Balance, 1 April 1979	9,383	Grants	77,764
Grant in Aid (Subhead I3)	74,100	Balance, 31 March 1980	5,719
	<u>£83,483</u>		<u>£83,483</u>

**SCIENTIFIC, &c., PURCHASES BY LOCAL MUSEUMS (GRANT IN AID) ACCOUNT  
FOR THE YEAR ENDED 31 MARCH 1980**

RECEIPTS	£	PAYMENTS	£
Balance, 1 April 1979	7,487	Grants	12,807
Grant in Aid (Subhead I4)	9,100	Balance, 31 March 1980	3,780
	<u>£16,587</u>		<u>£16,587</u>

**RESTORATION WORK BY LOCAL MUSEUMS (GRANT IN AID) ACCOUNT  
FOR THE YEAR ENDED 31 MARCH 1980**

RECEIPTS	£	PAYMENTS	£
Balance, 1 April 1979	1,000	Grants	—
		Balance, 31 March 1980	1,000
	<u>£1,000</u>		<u>£1,000</u>

**ROYAL SCOTTISH MUSEUM HERITAGE PURCHASES (GRANT IN AID) ACCOUNT  
FOR THE YEAR ENDED 31 MARCH 1980**

RECEIPTS	£	PAYMENTS	£
Balance, 1 April 1979	142,000	Grants	349,261
Grant in Aid (Subhead I5)	390,200	Balance, 31 March 1980	182,939
	<u>£532,200</u>		<u>£532,200</u>

*J. A. M. Mitchell*  
Accounting Officer

7 October 1980

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 1980, 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, and other arts.

## SUMMARY OF PROGRAMME OUTTURN

Section	Gross Expenditure £	Estimated Appropriations in Aid £	Net Expenditure £	Gross Expenditure £	Actual Appropriations in Aid £	Net Expenditure £
<b>PROGRAMME 10.1</b>						
<b>SCHOOLS</b>						
A	2,424,000	1,339,000	1,085,000	1,839,633	1,048,924	790,709
<b>PROGRAMME 10.2</b>						
<b>HIGHER AND FURTHER EDUCATION</b>						
B	1,980,000	—	1,980,000	1,884,554	—	1,884,554
C	123,000	—	123,000	111,099	—	111,099
	<u>2,103,000</u>	<u>—</u>	<u>2,103,000</u>	<u>1,995,653</u>	<u>—</u>	<u>1,995,653</u>
<b>PROGRAMME 10.3</b>						
<b>LIBRARIES</b>						
D	2,155,000	—	2,155,000	2,085,529	—	2,085,529
<b>PROGRAMME 10.4</b>						
<b>MISCELLANEOUS EDUCATIONAL SERVICES, RESEARCH AND ADMINISTRATION</b>						
E	476,000	—	476,000	406,153	—	406,153
F	220,000	—	220,000	187,393	—	187,393
	<u>696,000</u>	<u>—</u>	<u>696,000</u>	<u>593,546</u>	<u>—</u>	<u>593,546</u>
<b>PROGRAMME 10.6</b>						
<b>ARTS</b>						
G	4,112,000	—	4,112,000	4,111,350	—	4,111,350
H	624,000	—	624,000	624,415	—	624,415
	<u>4,736,000</u>	<u>—</u>	<u>4,736,000</u>	<u>4,735,765</u>	<u>—</u>	<u>4,735,765</u>
Total	<u>£12,114,000</u>	<u>1,339,000</u>	<u>10,775,000</u>	<u>11,250,126</u>	<u>1,048,924</u>	<u>10,201,202</u>



## 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>				
A1 Direct Grant Schools: Current Grants				
<i>Original</i> 111,000				
<i>Supplementary</i> 42,000				
	153,000	125,104	27,896	—
A2 Aided and Special Agreement Schools:				
Building Grants				
<i>Original</i> 934,000				
<i>Less Supplementary</i> 41,000				
	893,000	649,142	243,858	—
A3 School Milk Subsidy				
<i>Original</i> 1,194,000				
<i>Supplementary</i> 145,000				
	1,339,000	1,048,924	290,076	—
A4 Discretionary School Milk	39,000	16,463	22,537	—
<b>PROGRAMME 10.2</b>				
<b>SECTION B</b>				
<b>FURTHER EDUCATION AND TEACHER TRAINING</b>				
B1 Grants for Further Education				
<i>Original</i> 894,000				
<i>Supplementary</i> 31,000				
<i>Less Supplementary</i> 19,000				
	906,000	856,876	49,124	—
B2 Grants for Training of Teachers				
<i>Original</i> 1,071,000				
<i>Less Supplementary</i> 45,000				
<i>Supplementary</i> 19,000				
	1,045,000	1,004,647	40,353	—
B3 Courses for Teachers engaged in the Education Service: Grants	29,000	23,031	5,969	—
<b>SECTION C</b>				
<b>STUDENT AWARDS</b>				
C1 Awards to Students	123,000	111,099	11,901	—

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

A1 Delay by one school in submitting a claim.

A2 Fewer claims received than expected.

A3 and A4 Delay in submission of claims.

B3 Underspend due to course cancellations.

C1 Fewer applications received than expected.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
<b>PROGRAMME 10.3</b>				
<b>SECTION D</b>				
<b>LIBRARIES</b>				
D1 National Library of Wales (Grant in Aid) ( <i>see appended Account</i> )				
Original 2,120,000				
Supplementary 35,000				
	2,155,000	2,085,529	69,471	—
<b>PROGRAMME 10.4</b>				
<b>SECTION E</b>				
<b>YOUTH SERVICE, &amp;C.</b>				
E1 Current Expenditure: Grants				
Original 156,000				
Supplementary 4,000				
	160,000	143,190	16,810	—
E2 Capital Expenditure: Grants	316,000	262,963	53,037	—
<b>SECTION F</b>				
<b>MISCELLANEOUS EDUCATIONAL SERVICES</b>				
F1 University of Wales Press Board (Grant in Aid)				
Original 72,000				
Supplementary 19,000				
Less Supplementary 11,000				
	80,000	78,925	1,075	—
F2 Urdd Gobaith Cymru	15,500	15,500	—	—
F3 Restoration of Property used for Temporary Defence Works	27,100	15,783	11,317	—
F4 School Broadcasting Council for Wales	4,400	4,400	—	—
F5 Welsh Books Council				
Supplementary 55,000				
Less Supplementary 7,000				
	48,000	27,785	20,215	—
F6 Bwrdd Ffilmiau Cymraeg				
Supplementary 20,000		20,000	—	—
F7 Mudiad Ysgolion Meithrin				
Supplementary 25,000		25,000	—	—

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

E1 Mainly due to full grant entitlement not being claimed.

E2 Fewer claims received than expected.

F3 Claims expected in the year did not materialise.

F5 Delay between the allocation and publication of books.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
<b>PROGRAMME 10.6</b>				
<b>SECTION G</b>				
<b>MUSEUMS AND GALLERIES</b>				
G1 National Museum of Wales (Grant in Aid) ( <i>see appended Account</i> )				
Original 3,927,000				
Supplementary 168,000				
Supplementary 17,000				
	4,112,000	4,111,350	650	—
<b>SECTION H</b>				
<b>OTHER ARTS</b>				
H1 Council of Museums in Wales				
Original 53,000				
Supplementary 1,000				
	54,000	54,415	—	415
H2 Cardiff Concert Hall	500,000	500,000	—	—
H3 The Royal National Eisteddfod of Wales				
Supplementary	70,000	70,000	—	—
<b>GROSS TOTAL</b>				
Original (revised sum) 11,586,000				
Supplementary 119,000				
Supplementary 408,000				
Supplementary 1,000				
	12,114,000	11,250,126	864,289	415
	Estimated	Realised	Surplus of Gross Estimate over Expenditure 863,874	
Z Deduct Appropriations in Aid			Deficiency of Appropriations in Aid realised 290,076	
Original 1,194,000				
Supplementary 145,000				
	1,339,000	1,048,924		
<b>NET TOTAL</b>				
Original (revised sum) 10,392,000				
Supplementary 119,000				
Supplementary 263,000				
Supplementary 1,000				
	10,775,000	10,201,202	Net Surplus 573,798	
Actual surplus to be surrendered			£573,798.05	

**Receipts**

	Estimated	Realised
	£	£
Receipts payable to Consolidated Fund	46,000	45,423.48

**Details of Receipts**

	Estimated	Realised
	£	£
(i) Receipts of classes authorised to be used as Appropriations in Aid Subhead AZ Contribution from the European Agricultural Guidance and Guarantee Fund via Intervention Board for Agricultural Produce	£1,339,000	1,048,924(a)
(ii) Receipts of other classes		
Interest on and repayment of loans made to aided and special agreement schools	46,000	45,333
Miscellaneous	—	90
<b>Total</b>	<b>£46,000</b>	<b>45,423</b>

(a) The Estimate was necessarily conjectural.

**Notes***Loans outstanding at 31 March 1980*

Loans made under section 105 of the Education Act 1944

£393,807

*Other Note*

Maintenance grants paid annually to Coleg Harlech over a period of several years have not been fully spent. The unspent monies have been invested by the college; together with interest from the investment they are now of the order of £300,000. Future grants to the College will be adjusted to take account of the sum invested as finally determined.

*Trevor Hughes*

Accounting Officer

25 September 1980

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act 1921. I have obtained all the information 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 LIBRARY OF WALES (GRANT IN AID) ACCOUNT FOR THE YEAR ENDED  
31 MARCH 1980**

MAINTENANCE EXPENDITURE ACCOUNT			
RECEIPTS	£	PAYMENTS	£
Balance, 1 April 1979	9,918	A Salaries, etc. (Estimate £1,001,000)	958,681
Grant in Aid (Estimate £1,463,000)	1,392,745 (a)	B General administration (Estimate	
Y Receipts (Estimate £19,000)	35,792	£232,706)	222,634
		C Purchases (Estimate £248,294)	249,512
		Balance, 31 March 1980	7,628
	<u>£1,438,455</u>		<u>£1,438,455</u>

(a) A further grant of £692,784 (Estimate £692,000) has been received towards capital expenditure.

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

Y The recorded total refund of VAT and increased sales of facsimile reproductions exceeded the original estimates.

*R. Geraint Gruffydd*

Accounting Officer

22 September 1980

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 1980**

MAINTENANCE EXPENDITURE ACCOUNT			
RECEIPTS	£	PAYMENTS	£
Balance, 1 April 1979	18,632	A Salaries, etc. (Estimate £2,412,000)	2,317,787
Grant in Aid (Estimate £3,708,000)	3,708,416 (a)	B General administration (Estimate	
Y Receipts (Estimate £148,000)	170,808	£845,584)	973,958
		C Purchases (Estimate £598,416)	612,294
		Balance, 31 March 1980	(6,183)
	<u>£3,897,856</u>		<u>£3,897,856</u>

(a) A further grant of £402,934 (Estimate £404,000) has been received towards capital expenditure.

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

Y Increased revenue from shop sales.

B (i) VAT previously recovered from Customs and Excise not included in Estimates.

(ii) Additional expenditure due to increased shop sales.

*D. A. Bassett*

Accounting Officer

29 September 1980

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

UNIVERSITIES, &c.  
(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 1980, compared with the sum granted, for expenditure by the Department of Education and Science on universities and certain other institutions, 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 10.2</b>						
<b>HIGHER AND FURTHER EDUCATION</b>						
A	799,856,000	—	799,856,000	798,527,307	—	798,527,307
B	73,483,000	840,000	72,643,000	73,105,542	840,000	72,265,542
Total	<u>£873,339,000</u>	<u>840,000</u>	<u>872,499,000</u>	<u>871,632,849</u>	<u>840,000</u>	<u>870,792,849</u>

ACCOUNT

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
<b>PROGRAMME 10.2</b>				
<b>SECTION A</b>				
UNIVERSITIES, &c.: GRANTS THROUGH THE UNIVERSITY GRANTS COMMITTEE				
CURRENT EXPENDITURE ON UNIVERSITIES, &c.				
A1 Universities, &c., Great Britain (Grant in Aid)				
Original	673,256,000			
Supplementary	25,336,000			
Supplementary	29,894,000			
	<u>728,486,000</u>	<u>728,481,734</u>	<u>4,266</u>	

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
CAPITAL EXPENDITURE ON UNIVERSITIES, &c.				
A2 Medical and Dental Schools, Great Britain: Grants				
Original 23,671,000				
Less Supplementary 3,671,000				
	20,000,000	18,675,573	1,324,427	—
A3 Furniture and Equipment (Grant in Aid)				
Original 48,770,000				
Supplementary 2,600,000				
	51,370,000	51,370,000	—	—
SECTION B				
UNIVERSITIES, &c.: OTHER GRANTS				
B1 Computers (Grant in Aid)				
Original 13,334,000				
Less Supplementary 639,000				
Supplementary 19,000				
	12,714,000	12,707,830	6,170	—
B2 Computers: Grants for Capital Expenditure				
Original 12,755,000				
Supplementary 834,000				
	13,589,000	13,490,255	98,745	—
B3 Royal College of Art (Grant in Aid)				
Original 2,382,000				
Supplementary 135,000				
Supplementary 111,000				
	2,628,000	2,422,338	205,662	—
B4 Cranfield Institute of Technology (Grant in Aid)				
Original 4,896,000				
Supplementary 214,000				
Supplementary 226,000				
	5,336,000	5,334,000	2,000	—
B5 British Academy (Grant in Aid)				
Original 1,912,000				
Less Supplementary 27,000				
Less Supplementary 18,000				
	1,867,000	1,803,000	64,000	—
B6 Open University (Grant in Aid)				
Original 34,182,000				
Supplementary 828,000				
Supplementary 1,702,000				
	36,712,000	36,712,000	—	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
B7 European University Institute				
Original 724,000				
Less Supplementary 63,000				
Less Supplementary 24,000				
	637,000	636,119	881	—
GROSS TOTAL				
Original (revised sum) 815,882,000				
Supplementary 26,618,000				
Supplementary 30,839,000				
	£ 873,339,000	871,632,849	1,706,151	—
	Estimated	Applied		
Z Deduct Appropriations in Aid				
Original 823,000				
Supplementary 17,000				
	840,000	840,000		
NET TOTAL				
Original (revised sum) 815,059,000				
Supplementary 26,618,000				
Supplementary 30,822,000				
	£ 872,499,000	870,792,849		
			Surplus 1,706,151	
			£1,706,151·08	
	Actual surplus to be surrendered			

Receipts

	Estimated	Realised
	£	£
Receipts payable to Consolidated Fund	529,000	500,299·26

Details of Receipts

	Estimated	Realised
	£	£
(i) Receipts of classes authorised to be used as Appropriations in Aid		
Subhead BZ		
Payment by Northern Ireland for services provided by the Open University	£840,000	840,000
(ii) Receipts of other classes		
Rents on properties purchased by universities, etc.	250,000	180,433(a)
Refunds of rates by universities, etc.	250,000	195,304(a)
Other receipts	29,000	124,562(a)
Total	£529,000	500,299

(a) The estimate was necessarily conjectural.



GRANTS TO UNIVERSITIES AND COLLEGES, &c.

	For Recurrent Expenditure (a)	
	General Purposes (b)	Computers Subhead B1
	£	£
Aston University . . . . .	10,845,200	81,877
Bath University . . . . .	6,856,800	776,590
Birmingham University . . . . .	22,939,000	412,925
Bradford University . . . . .	10,894,200	83,311
Bristol University . . . . .	17,427,600	60,247
Brunel University . . . . .	6,993,600	72,785
Cambridge University . . . . .	23,306,400	594,450
City University . . . . .	7,774,800	78,853
Durham University . . . . .	8,954,000	35,541
East Anglia University . . . . .	8,010,800	106,950
Essex University . . . . .	5,480,900	34,028
Exeter University . . . . .	8,777,000	99,341
Hull University . . . . .	8,588,000	61,184
Keele University . . . . .	6,006,000	37,758
Kent University . . . . .	6,024,200	68,505
Lancaster University . . . . .	7,594,200	90,794
Leeds University . . . . .	24,475,140	265,959
Leicester University . . . . .	9,611,172	100,375
Liverpool University . . . . .	22,505,000	197,998
London University, including its Colleges and Schools . . . . .	155,398,293	2,946,067
Loughborough University of Technology . . . . .	9,845,400	77,390
Manchester University . . . . .	28,806,600	1,209,895
Manchester University Institute of Science and Technology . . . . .	12,081,400	—
Newcastle upon Tyne University . . . . .	17,750,000	485,077
Nottingham University . . . . .	15,461,000	433,772
Oxford University . . . . .	23,862,000	781,608
Reading University . . . . .	11,448,800	81,177
Salford University . . . . .	11,392,800	151,689
Sheffield University . . . . .	18,480,100	206,727
Southampton University . . . . .	14,085,580	258,607
Surrey University . . . . .	8,732,600	92,298
Sussex University . . . . .	8,978,000	46,883
Warwick University . . . . .	9,593,600	136,144
York University . . . . .	5,537,800	53,816
University of Wales, including University Colleges and Institute of Science and Technology . . . . .	42,311,400	461,803
Aberdeen University . . . . .	15,092,200	351,855
Dundee University . . . . .	9,986,800	48,180
Edinburgh University . . . . .	26,182,000	782,349
Glasgow University . . . . .	24,866,400	431,751
Heriot-Watt University . . . . .	6,623,400	44,614
St. Andrews University . . . . .	7,145,200	81,757
Stirling University . . . . .	5,534,000	34,646
Strathclyde University . . . . .	14,013,000	239,315
London Business School . . . . .	1,124,627(c)	—
Manchester Business School . . . . .	753,511(c)	1,395
Other payments . . . . .	331,211(d)	9,544 (e)
	<b>£728,481,734</b>	<b>12,707,830</b>

- (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 B3, B4, B5 and B6 respectively. £130,000 of the sum provided from subhead B3 was transferred to a Deposit Account with the Paymaster General from which issues will be made as required towards meeting the cost of equipment. The balance remaining in the Deposit Account at 31 March 1980, which is not liable to surrender to the Consolidated Fund, was £130,000.
- (b) Grants provision for rates expenditure is now included in the "General Purposes" column.
- (c) These grants include £184,547 (London) and £82,186 (Manchester) for bursaries.
- (d) £298,664 paid direct to the University Central Council on Admissions; £22,547 in respect of the National Engineering Laboratory, East Kilbride; and £10,000 to the Committee of Vice-Chancellors and Principals for administration of the fees support scheme for overseas research students.
- (e) £9,544 paid to Rutherford Laboratory (SRC).

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

	For Capital Expenditure			
	Medical Subhead A2	Furniture & Equipment Subhead A3 (a)	Computers Subhead B2	Total
	£	£	£	£
Aston University	—	1,134,300	39,017	1,173,317
Bath University	—	620,514	748,257	1,368,771
Birmingham University	36,828	1,623,156	288,433	1,948,417
Bradford University	—	881,936	16,063	897,999
Bristol University	16,024	1,065,272	1,380,376	2,461,672
Brunel University	—	560,514	44,094	604,608
Cambridge University	746,794	1,831,300	77,676	2,655,770
City University	—	571,178	37,614	608,792
Durham University	—	465,764	—	465,764
East Anglia University	—	573,428	170,529	743,957
Essex University	—	414,400	188,115	602,515
Exeter University	—	542,436	22,613	565,049
Hull University	—	433,064	124,244	557,308
Keele University	—	319,736	102,209	421,945
Kent University	—	368,072	245,275	613,347
Lancaster University	—	473,092	412,333	885,425
Leeds University	1,219,894	1,790,628	1,542,683	4,553,205
Leicester University	355,198	918,092	48,823	1,322,113
Liverpool University	1,288,913	1,420,928	188,895	2,898,736
London University, including its Colleges and Schools	7,031,651	10,958,745	1,812,982	19,803,378
Loughborough University of Technology	—	925,272	92,262	1,017,534
Manchester University	133,858	1,883,628	1,003,981	3,021,467
Manchester University Institute of Science and Technology	—	1,098,964	—	1,098,964
Newcastle upon Tyne University	2,155,515	1,329,928	106,828	3,592,271
Nottingham University	182,821	1,211,264	64,206	1,458,291
Oxford University	443,187	1,821,292	224,328	2,488,807
Reading University	—	740,514	27,554	768,068
Salford University	—	950,672	93,610	1,044,282
Sheffield University	875,713	1,241,600	143,549	2,260,862
Southampton University	61,937	1,091,536	240,654	1,394,127
Surrey University	—	744,850	599,790	1,344,640
Sussex University	—	639,965	50,790	690,755
Warwick University	—	459,428	61,868	521,296
York University	—	314,736	16,388	331,124
University of Wales, including University Colleges and	—	—	—	—
Institute of Science and Technology	43,913	2,741,092	568,336	3,353,341
Aberdeen University	133,282	786,178	123,981	1,043,441
Dundee University	208,046	534,488	39,960	782,494
Edinburgh University	1,811,337	1,818,272	1,904,427	5,534,036
Glasgow University	1,930,662	1,404,264	157,994	3,492,920
Heriot-Watt University	—	602,410	19,416	621,826
St. Andrews University	—	465,400	62,179	527,579
Stirling University	—	215,064	270,674	485,738
Strathclyde University	—	1,345,292	23,021	1,368,313
London Business School	—	24,000	2,850	26,850
Manchester Business School	—	11,336	1,753	13,089
Other payments	—	—	99,625 (b)	99,625
£	18,675,573	51,370,000	13,490,255	83,535,828

- (a) The sums provided from Subhead A3, 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 1980, which is not liable to surrender to the Consolidated Fund, was £8,295,652.
- (b) Other payments comprise £87,933 fees paid to the Central Computer Agency for negotiating contracts and £11,692 paid to Rutherford Laboratory (SRC) for a communications project.

James Hamilton  
Accounting Officer

7 October 1980

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

UNIVERSITIES, &c. (CAPITAL) (DEPARTMENT OF EDUCATION AND SCIENCE)

ACCOUNT of the sum expended, in the year ended 31 March 1980, compared with the sum granted, for expenditure by the Department of Education and Science on grants for higher and further education.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
<b>PROGRAMME 10.2</b>				
<b>HIGHER AND FURTHER EDUCATION</b>				
A1 Universities, &c., Great Britain:				
Grants				
Original 15,086,000				
Supplementary 2,931,000				
	18,017,000	17,734,896	282,104	—
A2 Royal College of Art: Grant for Capital Expenditure				
Original 246,000				
Supplementary 25,000				
Less Supplementary 69,000	202,000	194,607	7,393	—
A3 Cranfield Institute of Technology: Grant for Capital Expenditure				
Original 466,000				
Supplementary 123,000				
Less Supplementary 7,000	582,000	581,845	155	—
A4 Open University: Grant for Capital Expenditure				
Original 3,982,000				
Supplementary 594,000				
Supplementary 247,000	4,823,000	4,699,192	123,808	—
TOTAL				
Original (revised sum) 19,780,000				
Supplementary 3,673,000				
Supplementary 171,000	£ 23,624,000	23,210,540	413,460	—
	Surplus		413,460	
	Actual surplus to be surrendered		£413,460-00	

**Receipts**

Receipts payable to Consolidated Fund	Estimated	Realised
	£	£
Repayment of loans and interest by universities, etc.	9,500	569,402.39 (a)
Repayment of interest-free loans to universities, etc., on conversion to grant	12,000	27,912.00 (a)
Sale of land and property	2,890,000	2,941,171.64
<b>Total</b>	<b>£2,911,500</b>	<b>3,538,486.03</b>

(a) The estimate was necessarily conjectural.

**Losses Statement**

Claim abandoned	
Interest waived on conversion of a loan to grant	£301,175

**Notes**

<i>Loans outstanding at 31 March 1980</i>	£
Loans for housing university staff	112,730
Loans (free of interest) for the acquisition of property for the re-housing of tenants displaced by development of university property	374,537
Loans (free of interest) for the acquisition of property for long-term development of universities	978,490
Special interest-bearing loan made to a university for remedial work on building defects	341,246
Part (£55,863) of a special interest-bearing loan made to a university for remedial work on building defects was remitted.	

GRANTS TO UNIVERSITIES AND COLLEGES, &c. (a)

	£
Aston University . . . . .	433,938
Bath University . . . . .	265,210
Birmingham University . . . . .	272,386
Bradford University . . . . .	268,394
Bristol University . . . . .	191,370
Brunel University . . . . .	36,716
Cambridge University . . . . .	112,697
City University . . . . .	6,561
Durham University . . . . .	296,088
East Anglia University . . . . .	270,796
Essex University . . . . .	50,173
Exeter University . . . . .	395,946
Hull University . . . . .	23,758
Keele University . . . . .	64,434
Kent University . . . . .	470,975
Lancaster University . . . . .	209,451
Leeds University . . . . .	748,858
Leicester University . . . . .	70,437
Liverpool University . . . . .	789,916
London University, including its Colleges and Schools . . . . .	2,092,284
Loughborough University of Technology . . . . .	1,564,119
Manchester University . . . . .	2,417,771
Manchester University Institute of Science and Technology . . . . .	298,443
Newcastle upon Tyne University . . . . .	606,356
Nottingham University . . . . .	190,138
Oxford University . . . . .	343,584
Reading University . . . . .	35,976
Salford University . . . . .	107,036
Sheffield University . . . . .	270,553
Southampton University . . . . .	282,125
Surrey University . . . . .	105,989
Sussex University . . . . .	122,311
Warwick University . . . . .	212,509
York University . . . . .	49,039
University of Wales, including University Colleges and Institute of Science and Technology . . . . .	814,869
Aberdeen University . . . . .	127,127
Dundee University . . . . .	115,804
Edinburgh University . . . . .	396,391
Glasgow University . . . . .	238,783
Heriot-Watt University . . . . .	49,479
St. Andrews University . . . . .	144,729
Stirling University . . . . .	87,780
Strathclyde University . . . . .	2,078,842
London Business School . . . . .	2,000
Manchester Business School . . . . .	2,755
	£ 17,734,896

(a) Grants for capital expenditure at the Royal College of Art, Cranfield Institute of Technology and the Open University are shown in Subheads A2, A3 and A4 respectively.

James Hamilton  
Accounting Officer

7 October 1980

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act 1921. I have obtained all the information 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 A1

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	679,000	297,000	—	382,000	381,873	127	—
Building projects and purchases of existing buildings:							
Capital Works							
(a) in progress or for which a balance of grant remained unclaimed at 31 March 1979	7,336,000	—	3,131,000	10,467,000	10,394,681	72,319	—
(b) started on or after 1 April 1979	4,013,000	—	174,000	4,187,000	4,186,997	3	—
Furniture	427,000	28,000	—	399,000	389,988	9,012	—
Professional Fees	2,753,000	199,000	—	2,554,000	2,381,357	172,643	—
Loans	111,000	83,000	—	28,000	—	28,000	—
	£15,319,000	607,000	3,305,000	18,017,000	17,734,896	282,104	—

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

7 October 1980

**EDUCATIONAL SERVICES  
(DEPARTMENT OF EDUCATION AND SCIENCE)**

SUMMARY OF PROGRAMME OUTTURN, and the ACCOUNT of the sum expended, in the year ended 31 March 1980, compared with the sum granted, for expenditure by the Department of Education and Science on further education, teacher training, miscellaneous educational services and research, including grants in aid and international subscriptions.

**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</b>						
<b>SCHOOLS</b>						
A	14,532,500	12,445,000	2,087,500	14,345,268	12,445,244	1,900,024
<b>PROGRAMME 10.2</b>						
<b>HIGHER AND FURTHER EDUCATION</b>						
B	59,605,000	463,000	59,142,000	59,219,088	516,566	58,702,522
<b>PROGRAMME 10.4</b>						
<b>MISCELLANEOUS EDUCATIONAL SERVICES, RESEARCH AND ADMINISTRATION</b>						
C	5,932,000	—	5,932,000	5,626,097	—	5,626,097
D	1,473,000	—	1,473,000	1,458,920	—	1,458,920
E	1,361,500	—	1,361,500	1,435,273	—	1,435,273
F	6,362,000	440,000	5,922,000	6,219,480	482,044	5,737,436
	15,128,500	440,000	14,688,500	14,739,770	482,044	14,257,726
Total	£89,266,000	13,348,000	75,918,000	88,304,126	13,443,854	*74,860,272

\* This figure is £95,854 less than the net total of expenditure on the Appropriation Account, being the difference between the Appropriations in Aid realised (£13,443,854) and those authorised to be applied (£13,348,000).

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>				
A1 School Milk Subsidy				
Original 14,256,000				
Less Supplementary 1,488,000				
Less Supplementary 323,000				
	12,445,000	12,445,244	—	244
A2 Discretionary School Milk				
Original 400,000				
Supplementary 1,687,500				
	2,087,500	1,900,024	187,476	—
<b>PROGRAMME 10.2</b>				
<b>SECTION B</b>				
<b>FURTHER EDUCATION</b>				
B1 Grants for Further Education				
Original 11,895,000				
Supplementary 934,000				
Supplementary 252,000				
	13,081,000	12,781,924	299,076	—
B2 Current Grants for the Training of Teachers and Others in Further Education				
Original 44,097,000				
Supplementary 1,222,000				
Supplementary 851,000				
	46,170,000	46,123,466	46,534	—
B3 Courses for Teachers engaged in the Education Service: Grants				
Original 374,000				
Supplementary 20,000				
Less Supplementary 40,000				
	354,000	313,698	40,302	—
<b>PROGRAMME 10.4</b>				
<b>SECTION C</b>				
<b>YOUTH SERVICE, &amp;C.</b>				
C1 Current Expenditure: Grants	1,671,000	1,623,009	47,991	—

EXPLANATION of the Causes of Variation between Expenditure and Grant

B3 Fewer courses and lower costs than expected.



EDUCATIONAL SERVICES  
(DEPARTMENT OF EDUCATION AND SCIENCE)

1979-80, Class X, Vote 6

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
C2 Capital Expenditure: Grants				
Original 4,097,000				
Supplementary 164,000				
	4,261,000	4,003,088	257,912	—
SECTION D				
SCHOOLS—OTHER GRANTS				
D1 The European Schools				
Original 659,000				
Supplementary 34,000				
Less Supplementary 8,000				
	685,000	681,973	3,027	—
D2 Teachers on Interchange: Grants				
Original 845,000				
Less Supplementary 57,000				
	788,000	776,947	11,053	—
SECTION E				
MISCELLANEOUS EDUCATIONAL SERVICES				
E1 Organisations concerned with the Interchange of Teachers and Students: Grants				
Original 947,000				
Supplementary 69,720				
	1,016,720	1,013,010	3,710	—
E2 Joint United States—United Kingdom Educational Commission (Grant in Aid)				
Original 149,000				
Supplementary 19,780				
Less Supplementary 28,000				
	140,780	139,461	1,319	—
E3 Miscellaneous Services				
Original 350,000				
Less Supplementary 146,000				
	204,000	282,802	—	78,802
SECTION F				
EDUCATIONAL RESEARCH, &C.				
F1 Educational Services and Research				
Original 5,317,000				
Less Supplementary 409,000				
Less Supplementary 119,000				
	4,789,000	4,663,422	125,578	—

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

E3 Unexpectedly high number of claims from local authorities for grants for the removal of former defence works.

EDUCATIONAL SERVICES  
(DEPARTMENT OF EDUCATION AND SCIENCE)

1979-80, Class X, Vote 6

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
<b>F2</b> Schools Council (Grant in Aid)				
Original	1,440,000			
Supplementary	54,000			
	1,494,000	1,481,000	13,000	—
<b>F3</b> Subscriptions to the Organisation for Economic Co-operation and Development				
Original	97,000			
Less Supplementary	18,000			
	79,000	75,058	3,942	—
<b>GROSS TOTAL</b>				
Original (revised sum)	86,594,000			
Supplementary	2,290,000			
Supplementary	382,000			
	89,266,000	88,304,126	1,040,920	79,046
<b>Z</b> Deduct Appropriations in Aid				
Original	14,663,000	Estimated		
Less Supplementary	1,142,000	Applied		
Less Supplementary	173,000			
	13,348,000	13,348,000		
<b>NET TOTAL</b>				
Original (revised sum)	71,931,000			
Supplementary	3,432,000			
Supplementary	555,000			
	75,918,000	74,956,126		
Actual surplus to be surrendered			Surplus 961,874	
			£961,873.79	

**Receipts**

Receipts payable to Consolidated Fund	Estimated	Realised
	£	£
(i) Receipts of classes authorised to be used as Appropriations in Aid	13,348,000	13,443,854.18
(ii) Receipts of other classes	7,000	54,506.36
<b>Total</b>	£13,355,000	13,498,360.54
<b>Appropriated in aid</b>		13,348,000.00
<b>Payable separately to Consolidated Fund</b>		£150,360.54

**Details of Receipts**

	Estimated	Realised
	£	£
(i) Receipts of classes authorised to be used as Appropriations in Aid		
Subhead AZ		
Contributions from the European Agricultural Guidance and Guarantee Fund via the Intervention Board for Agriculture Produce	£12,445,000	12,445,244

EDUCATIONAL SERVICES  
(DEPARTMENT OF EDUCATION AND SCIENCE)

1979-80, Class X, Vote 6

Details of Receipts *contd.*

	Estimated	Realised
	£	£
Subhead BZ		
Repayment of grants overpaid in previous years	2,000	1,669
Payments by the Government of the Isle of Man and by the Channel Isles for training teachers	455,000	508,720 (a)
Reimbursements from the European Agricultural Guidance and Guarantee Fund	6,000	6,177
	<u>£463,000</u>	<u>516,566</u>
Subhead FZ		
Payment from Department of Health and Social Security (Class XII, Vote 4) for joint Research project (F1)	15,900	7,676 (b)
Payment from Scottish Education Department towards DES sponsored research projects	9,800	11,470 (c)
Payments from Technician Education Council	401,000	450,142 (d)
Payments from Training Services Division of Manpower Services (Class IV, Vote 19) for joint research project	13,300	12,756
	<u>£440,000</u>	<u>482,044</u>
Total	<u>£13,348,000</u>	<u>13,443,854</u>
(ii) Receipts of other classes		
Repayment of loans etc.	7,000	6,422
Miscellaneous receipts:		
Joint research project contribution, grant refunds and royalties from research etc.	—	48,084
	<u>£7,000</u>	<u>54,506</u>
Total	<u>£7,000</u>	<u>54,506</u>

(a) Level of payments higher than expected.  
(b) Project started later than anticipated.  
(c) Includes payment delayed from the previous financial year.  
(d) The Council's fee income was higher than expected.

Notes

*Loans outstanding at 31 March 1980*

Loans to Educational Foundation for Visual Aids £140,913

*Other Note*

An outstanding suspense account debit balance of £5,180 arising from incorrect book-keeping in previous years was cleared to Subhead F1.

*James Hamilton*

Accounting Officer

7 October 1980

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

**UNIVERSITIES, &c. (STUDENT AWARDS)**  
**(DEPARTMENT OF EDUCATION AND SCIENCE)**

SUMMARY OF PROGRAMME OUTTURN, and the ACCOUNT of the sum expended, in the year ended 31 March 1980, compared with the sum granted, for expenditure by the Department of Education and Science on student awards 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 10.2</b>						
<b>HIGHER AND FURTHER EDUCATION</b>						
A	487,803,000	4,000	487,799,000	476,453,022	6,177	476,446,845
<b>PROGRAMME 10.4</b>						
<b>MISCELLANEOUS EDUCATIONAL SERVICES, RESEARCH AND ADMINISTRATION</b>						
B	3,494,000	—	3,494,000	2,378,814	—	2,378,814
Total	<u>£491,297,000</u>	<u>4,000</u>	<u>491,293,000</u>	<u>478,831,836</u>	<u>6,177</u>	<u>*478,825,659</u>

\* This figure is £2,177 less than the net total of expenditure on the Appropriation Account, being the difference between the Appropriations in Aid realised (£6,177) and those authorised to be applied (£4,000).

ACCOUNT

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
<b>PROGRAMME 10.2</b>				
<b>SECTION A</b>				
<b>STUDENT AWARDS</b>				
A1 Mandatory Awards to Students	476,765,000	465,922,586	10,842,414	—
A2 Other Awards to Students	11,038,000	10,530,436	507,564	—
<b>PROGRAMME 10.4</b>				
<b>SECTION B</b>				
<b>MISCELLANEOUS EDUCATIONAL SERVICES</b>				
B1 Compensation payments to redundant College of Education Staff	3,463,000	2,358,121	1,104,879	—
B2 Compensation payments to redundant Direct Grant School Teachers	31,000	20,693	10,307	—
GROSS TOTAL (revised sum)	£ 491,297,000	478,831,836	12,465,164	—
	Estimated	Applied		
Z Deduct Appropriations in Aid	4,000	4,000		
NET TOTAL (revised sum)	£ 491,293,000	478,827,836	Surplus 12,465,164	
Actual surplus to be surrendered			£12,465,164·14	

EXPLANATION of the Causes of Variation between Expenditure and Grant  
B1 and B2 Fewer claimants and lower payments than expected.

Receipts

	Estimated	Realised
	£	£
Receipts authorised to be used as Appropriations in Aid (Repayments of grants overpaid in previous years)	4,000	6,177·00 (a)
Appropriated in aid		4,000·00
Payable separately to Consolidated Fund		£2,177·00

(a) The estimate was necessarily conjectural.

**Losses Statement**

*Summary*

Cash losses due to overpayment of grants or allowances (24 cases)	<u>£4,867</u>
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*Details*

Grant paid to a student for a course which she failed to complete. Recovery not pursued on legal advice	£1,582
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*James Hamilton*  
Accounting Officer

7 October 1980

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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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## STUDENT AWARDS (SCOTLAND)

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31 March 1980, compared with the sum granted, for expenditure by the Scottish Education Department on awards to students receiving higher and further education.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
<b>PROGRAMME 10.2</b>				
<b>HIGHER AND FURTHER EDUCATION</b>				
A1 Student Awards	86,294,000	86,615,035	—	321,035
				321,035
				£321,034·68

**Receipts**

Receipts payable to Consolidated Fund	Estimated	Realised
	£	£
Sums refunded in respect of fees and student awards paid in previous years	—	37,326·60
Revoked orders (1978-79)	—	43,101·50
<b>Total</b>		<b>£80,428·10</b>

**Losses Statement**

Cash losses due to overpayment of awards to students and dependants (297 cases)	£ 45,232
Loss on reconciliation of payments made by contingency arrangements during industrial action	2,727
<b>Total Cash Losses</b>	<b>£47,959</b>

*J. A. M. Mitchell*  
Accounting Officer

7 October 1980

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

## LIBRARIES, 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 1980, 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</b>		
<b>LIBRARIES</b>		
A	32,052,000	32,052,000
B	353,000	353,000
<b>Total</b>	<b>£32,405,000</b>	<b>£32,405,000</b>

## 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				
<i>Original</i> 29,052,000				
<i>Supplementary</i> 2,967,000				
<i>Supplementary</i> 33,000				
	32,052,000	32,052,000	—	—
<b>SECTION B</b>				
<b>OTHER GRANTS IN AID</b>				
B1 British Institute of Recorded Sound				
<i>Original</i> 271,000				
<i>Supplementary</i> 10,000				
<i>Supplementary</i> 40,000				
	321,000	321,000	—	—
B2 Royal Geographical Society	32,000	32,000	—	—
<b>TOTAL</b>				
<i>Original (revised sum)</i> 29,355,000				
<i>Supplementary</i> 2,977,000				
<i>Supplementary</i> 73,000				
	£ 32,405,000	32,405,000	—	—



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**Receipts**

Receipts payable to Consolidated Fund	Estimated	Realised
	<u>£</u>	<u>£</u>
Superannuation transfer values received by British Library (net)	—	419,698·28

*L. H. Brandes*  
Accounting Officer

3 October 1980

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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 1980**  
 (British Library Act 1972, c.54)

RECEIPTS	£	PAYMENTS	£
Balance, 1 April 1979	(1,173,297)	General Expenses (net)	28,715,213
Grant in Aid (Estimate £32,052,000)	*32,052,000	Balance, 31 March 1980	2,163,490
	<u>£30,878,703</u>		<u>£30,878,703</u>

\* Includes 1979-80 Grant of £30,261,000 and balance, £1,791,000, of 1978-79 Grant.

DETAILS			
Estimated		Actual	
£	GENERAL EXPENSES	£	£
	<b>A Board of Management and Central Administration:</b>		
1,804,000	Salaries, etc.	1,809,047	
89,000	General administrative expenses	76,777	
214,000	Equipment, supplies, etc.	460,361	
365,000	Rent, rates, maintenance, repairs, etc.	439,697	
<u>2,472,000</u>			2,785,882
	<b>B Reference Service:</b>		
7,182,000	Salaries, etc.	7,161,528	
262,000	General administrative expenses	192,133	
	Purchase of books, periodicals and manuscripts, agents' fees and commissions	2,613,581	
2,150,000	Bookbinding and printing	2,177,263	
2,305,000	Other equipment, supplies, etc.	1,028,619	
1,609,000	Rent, rates, maintenance, repairs, etc.	2,772,601	
3,383,000			
<u>16,891,000</u>			15,945,725
	<b>C Bibliographical Processing Service:</b>		
1,482,000	Salaries, etc.	1,519,563	
379,000	General administrative expenses	179,551	
275,000	Printing	274,302	
1,859,000	Other equipment, supplies, etc.	1,864,751	
518,000	Rent, rates maintenance, repairs, etc.	492,476	
<u>4,513,000</u>			4,330,643
	<b>D Lending Services:</b>		
2,892,000	Salaries, etc.	2,849,057	
785,000	General administrative expenses	756,959	
	Purchase of books, periodicals and manuscripts, agents' fees and commissions	2,071,798	
2,106,000	Bookbinding and printing	293,341	
325,000	Other equipment, supplies, etc.	1,926,940	
2,293,000	Rent, rates, maintenance, repairs, etc.	734,539	
623,000			
<u>9,024,000</u>			8,632,634
1,123,000	<b>E Grants for External Research</b>		1,115,945

DETAILS <i>contd.</i>			
Estimated			Actual
£		£	£
260,000	F Grants to Library and Information Services		244,272
220,000	G Minor Capital Works		183,234
1,671,000	H Patent Office Publications		1,216,774
87,000	K Loans		199,000
<u>£36,261,000</u>	GROSS TOTAL		<u>£34,654,109</u>
	<i>Deduct</i>		
	Y Receipts:		
10,000	Central Administration	68,645	
795,000	Reference Service	755,345	
1,685,000	Bibliographical Processing Service	1,535,947	
3,510,000	Lending Division	3,578,959	
<u>6,000,000</u>			<u>5,938,896</u>
<u>£30,261,000</u>	NET TOTAL		<u>£28,715,213</u>

EXPLANATION of the Causes of Variation between Estimate and Actual  
 Estimates include the supplementaries granted in 1979-80 primarily to cover pay increases.  
 Appendices detailing the distribution of these and proposed variations to other expenditure subheads were not printed. The only subheads requiring explanation given this background are:  
 G Progress in completing the programme of work was slower than expected.  
 H Reduced number and cost of foreign patents.

#### Losses Statement

Claims Abandoned £119,093  
 Examination of the records of photographic services, provided to the public mainly on repayment terms, failed to provide clear evidence that 8,345 invoices, issued during the period 1974-75 to 1978-79, had been paid.

#### Note

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

#### RESERVE FUND ACCOUNT FOR THE YEAR ENDED 31 MARCH 1980

RECEIPTS	£	PAYMENTS	£
Balance, 1 April 1979	544,000		
Transferred from Grant in Aid Account	—	Balance, 31 March 1980	544,000
	<u>£544,000</u>		<u>£544,000</u>

H. T. Hookway  
Accounting Officer

5 December 1980

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.

Douglas Henley  
Comptroller and Auditor General

Exchequer and Audit Department  
29 January 1981

For Report of the Comptroller and Auditor General see page X

## LIBRARIES: NATIONAL LIBRARY OF SCOTLAND

SUMMARY OF PROGRAMME OUTTURN, and the ACCOUNT of the sum expended, in the year ended 31 March 1980, compared with the sum granted, for expenditure by 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</b>						
<b>LIBRARIES</b>						
A	1,507,720	48,720	1,459,000	1,469,056	43,862	1,425,194

## 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>	1,033,000			
<i>Supplementary</i>	73,000			
	1,106,000	1,064,713	41,287	—
A2 Purchases (Grant in Aid)	308,000	308,000	—	—
A3 Copyright Agency	27,000	28,061	—	1,061
A4 Scottish Libraries Co-operative Automation Project	66,720	68,282	—	1,562

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
GROSS TOTAL				
Original	1,434,720			
Supplementary	73,000			
	<u>£ 1,507,720</u>	1,469,056	41,287	2,623
			Surplus of Gross Estimate over Expenditure 38,664	
Deduct		Estimated		
AZ Appropriations in Aid				
Original	36,720			
Supplementary	12,000			
	<u>48,720</u>	43,862		
			Deficiency of Appropriations in Aid realised 4,858	
NET TOTAL				
Original	1,398,000			
Supplementary	61,000			
	<u>£ 1,459,000</u>	1,425,194		
			Net Surplus 33,806	
			<u>£33,805.83</u>	
	Actual surplus to be surrendered			

**Receipts**

Receipts authorised to be used as Appropriations in Aid

Income from Library Endowment Fund  
 Receipts from SCOLCAP  
 Other receipts

Total

Estimated	Realised
£	£
5,400	5,484
37,488	35,582
5,832	2,796 (a)
<u>£48,720</u>	<u>43,862</u>

(a) Refund of payments less than anticipated.

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**PURCHASES (GRANT IN AID) ACCOUNT FOR THE  
YEAR ENDED 31 MARCH 1980**

RECEIPTS	£	PAYMENTS	£
Balance, 1 April 1979	1,834	Purchases and subscriptions	306,949
Grant in Aid (Subhead A2)	308,000	Balance, 31 March 1980	2,885
	<u>£309,834</u>		<u>£309,834</u>

*E. F. D. Roberts*  
Accounting Officer

27 November 1980

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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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**CENTRAL ADMINISTRATION  
(DEPARTMENT OF EDUCATION AND SCIENCE)**

SUMMARY OF PROGRAMME OUTTURN, and the ACCOUNT of the sum expended, in the year ended 31 March 1980, compared with the sum granted, for expenditure by the Department of Education and Science and the University Grants Committee on administration.

**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</b>						
<b>MISCELLANEOUS EDUCATIONAL SERVICES, RESEARCH AND ADMINISTRATION</b>						
A	24,291,500	1,481,500	22,810,000	23,494,736	1,267,790	22,226,946

**ACCOUNT**

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
<b>PROGRAMME 10.4</b>				
A1 Department of Education and Science: Administration				
<i>Original</i> 21,426,200				
<i>Supplementary</i> 1,868,800				
<i>Less Supplementary</i> 149,000				
	23,146,000	22,421,801	724,199	—
A2 University Grants Committee				
<i>Original</i> 913,000				
<i>Supplementary</i> 82,200				
	995,500	923,630	71,870	—
A3 Payment to the Vote for the Office of Arts and Libraries				
<i>Supplementary</i>	150,000	149,305	695	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
<b>GROSS TOTAL</b>				
Original	22,339,500			
Supplementary	1,951,000			
Supplementary	1,000			
	<u>£ 24,291,500</u>	23,494,736	796,764	—
	Estimated	Realised	Surplus of Gross Estimate over Expenditure 796,764	
<b>Deduct</b>				
<b>AZ Appropriations in Aid</b>				
Original	1,398,500			
Supplementary	83,000			
	<u>1,481,500</u>	1,267,790		Deficiency of Appropriations in Aid realised 213,710
<b>NET TOTAL</b>				
Original	20,941,000			
Supplementary	1,868,000			
Supplementary	1,000			
	<u>£ 22,810,000</u>	22,226,946		Net Surplus 583,054
	Actual surplus to be surrendered		<u>£583,053.82</u>	

**Receipts**

	Estimated	Realised
	<u>£</u>	<u>£</u>
Receipts payable to Consolidated Fund	6,000	5,099.37

**Details of Receipts**

	Estimated	Realised
	<u>£</u>	<u>£</u>
(i) Receipts of classes authorised to be used as Appropriations in Aid		
Subhead AZ		
Salaries, etc., of loaned staff	1,450,500	1,235,514(a)
Miscellaneous receipts	31,000	32,276
<b>Total</b>	<u>£1,481,500</u>	<u>1,267,790</u>
(ii) Receipts of other classes		
Miscellaneous receipts:		
Refund of post office charges, compensation, fees, royalties from publications and loan repayments etc	£6,000	5,099
(a) Fewer loaned staff than expected.		



**Notes**

*Ex gratia Payments*

25 *ex gratia* payments totalling £3,993 were made during the year.

*Detail*

Payment for an administrative task undertaken on behalf of the Department	£2,682
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*Loan outstanding at 31 March 1980*

Loan to staff luncheon club	£333
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*James Hamilton*

Accounting Officer

7 October 1980

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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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## OFFICE OF ARTS AND LIBRARIES

SUMMARY OF PROGRAMME OUTTURN, and the ACCOUNT of the sum expended, in the year ended 31 March 1980, compared with the sum granted, for expenditure by the Office of Arts and Libraries on administration.

## SUMMARY OF PROGRAMME OUTTURN

Section	Estimated			Actual		
	Gross Expenditure	Appropriations in Aid	Net Expenditure	Gross Expenditure	Appropriations in Aid	Net Expenditure
	£	£	£	£	£	£
<b>PROGRAMME 10.6</b>						
<b>ARTS</b>						
A	151,000	150,000	1,000	149,305	149,305	—

## ACCOUNT

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
<b>PROGRAMME 10.6</b>				
A1 Office of Arts and Libraries <i>Supplementary</i>	151,000	149,305	1,695	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
GROSS TOTAL <i>Supplementary</i>	£ 151,000	149,305	1,695	—
	Estimated	Realised	Surplus of Gross Estimate over Expenditure 1,695	
<i>Deduct</i> AZ Appropriations in Aid <i>Supplementary</i>	150,000	149,305	Deficiency of Appropriations in Aid realised 695	
NET TOTAL <i>Supplementary</i>	£ 1,000	—	Net Surplus to be surrendered £1,000	

*L. H. Brandes*  
Accounting Officer

3 October 1980

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

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

ACCOUNT of the sum expended, in the year ended 31 March 1980, 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> )				
Original (revised sum) 28,826,000				
Supplementary 675,000				
£ 29,501,000	29,501,000	29,501,000	—	—

**Receipts**

Receipts payable to Consolidated Fund	Estimated	Realised
	£	£
Surrender value of matured superannuation policies	4,700,000	3,437,310.29 (a)
Sale of property at the National Institute of Agricultural Engineering	—	5,000.00
Sale of property at the Unit of Systemic Fungicides	—	63,127.00
Sale of land at the National Vegetable Research Station	—	1,520.00
Total	£4,700,000	3,506,957.29

(a) The Estimate was necessarily conjectural.

James Hamilton  
Accounting Officer

7 October 1980

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act 1921. I have obtained all the information 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 1980  
(Science and Technology Act 1965, c.4)

RECEIPTS	£	PAYMENTS	£
Balance, 1 April 1979	166,886	Current expenditure (including certain capital grants) (net) (Estimate £22,288,000)	22,373,411
Grant in Aid (Estimate £29,501,000)	29,501,000	Capital expenditure (net) (Estimate £7,213,000)	7,225,580
		Balance, 31 March 1980	68,895
	<u>£29,667,886</u>		<u>£29,667,886</u>

DETAILS

Estimated £	CURRENT EXPENDITURE (INCLUDING CERTAIN CAPITAL GRANTS)	Actual £
3,319,000	A Administration and Central Expenses:	
124,000	Salaries, etc.	3,595,344
60,000	Travel, subsistence and Post Office services	125,518
666,000	Equipment, supplies, etc.	60,132
	Rent, rates, maintenance, repairs, etc.	643,760
<u>4,163,000</u>		<u>4,424,754</u>
11,130,000	B Research Establishments of the Council:	
403,000	Salaries, etc.	10,893,063
3,161,000	Travel, subsistence and Post Office services	392,974
2,450,000	Equipment, supplies, etc.	3,130,820
	Rent, rates, maintenance, repairs, etc.	2,474,671
<u>17,144,000</u>		<u>16,891,528</u>
32,044,000	C Grants for Current Expenditure to Research Institutes (England and Wales) and Other Bodies	31,992,935
	D Grants in Research in Universities and Other Bodies:	
1,722,000	Universities:	
138,000	Recurrent	1,828,393
	Capital	141,945
97,000	Other Bodies:	
11,000	Recurrent	122,891
	Capital	10,240
<u>1,968,000</u>		<u>2,103,469</u>
70,000	E Special Equipment Grants to University Departments	63,261
339,000	F Postgraduate Training Awards	365,007
<u>£55,728,000</u>	<b>GROSS TOTAL</b>	<u>£55,840,954</u>

	<i>Deduct</i>	
30,413,000	Y Receipts: Receipts from government departments in respect of commissioned research	30,413,000

DETAILS *contd.*

Estimated — £	CURRENT EXPENDITURE (INCLUDING CERTAIN CAPITAL GRANTS) <i>contd.</i>	Actual — £	£
	By Establishments of the Council:		
1,100,000	Sale of produce, etc.	1,181,447	
98,000	Rents and hostel receipts	111,282	
304,000	Recoveries from outside bodies	333,140	
	Contributions from the Foreign and Commonwealth Office (Overseas Development Administration)		43,276
56,000	Recoveries in respect of research work for government departments, etc.		66,896
100,000	Contributions to meat research from Meat and Livestock Commission and from Northern Ireland		370,000
362,000	Recoveries from EEC Contracts		2,325
60,000			
	By other Research Institutes:		
78,000	Contributions towards certain research	66,500	
6,000	Rent on land and buildings leased to institutes, less outgoings	4,572	
	Other receipts:		
	Employees' superannuation contributions and other superannuation receipts	801,959	
818,000	Miscellaneous	32,175	
17,000	Contributions from Department of Industry for post-graduate awards	40,971	
28,000			
33,440,000			33,467,543
£22,288,000	NET TOTAL		£22,373,411
	CAPITAL EXPENDITURE		
	A Capital Expenditure: Research Institutes and Units of the Council:		
1,505,000	Land and buildings	1,392,592	
	Plant, machinery and permanent equipment:		
410,000	Items costing £10,000 or more	334,559	
503,000	Items costing less than £10,000	563,607	
2,418,000			2,290,758
	B Capital Expenditure: Other Research Institutes:		
3,360,000	Land and buildings	3,426,556	
	Plant, machinery and permanent equipment:		
414,000	Items costing £10,000 or more	648,841	
1,021,000	Items costing less than £10,000	859,425	
4,795,000			4,934,822
£7,213,000	GROSS TOTAL		£7,225,580
	<i>Deduct</i>		
—	Y Receipts		—
£7,213,000	NET TOTAL		£7,225,580

**Losses Statement**

*Summary*

	£
Cash losses due to theft, fraud or arson* (1 case)	14,744
Cash losses due to overpayment of salaries, wages and allowances, etc. (27 cases)	6,012
Total Cash Losses	<u>£20,756</u>
Stores losses due to theft, fraud, arson or sabotage, etc.† (14 cases)	<u>£6,586</u>

\*Prosecution undertaken.

†Prosecution was not practicable.

*Details*

Cash losses due to theft, fraud or arson	£
Suspected misappropriation of public funds by an officer employed at one of the Council's research establishments. The officer concerned has been committed for trial and it is hoped that some of the money will be recovered	14,744
Cash losses due to overpayment of salaries, wages and allowances, etc.	
One overpayment of salary due to an administrative error	2,182
Stores losses due to theft, fraud, arson or sabotage, etc.	
Theft of a Land Rover from a research institute	4,560

**Notes**

*Ex gratia Payments*

23 compensation payments	<u>£2,286</u>
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*Loans outstanding at 31 March 1980*

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	188
Loans to Institute Sports and Social Clubs (7 Institutes)	10,559

*Hostels*

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

Payments	£29,455
Receipts	<u>21,561</u>
Loss (Estimate £5,000)	<u>£7,894</u>

*Notes contd.*

*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 1979-80 is estimated at £123,000.

During the year ended 31 March 1980 grants and grants in aid to a total of £12,963,380 (including £1,562,557 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

27 October 1980

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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. I have no observations to make upon it.

*Douglas Henley*  
Comptroller and Auditor General

Exchequer and Audit Department  
27 January 1981

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

Establishment	Current Expenditure	Capital Expenditure	Receipts	Net Total
	£	£	£	£
(a) Research Institutes:				
Institute for Research on Animal Diseases	3,066,925	279,482	522,513	2,823,894
Animal Breeding Research Organisation	2,154,053	138,621	440,257	1,852,417
Institute of Animal Physiology	3,242,390	319,914	269,505	3,292,799
Poultry Research Centre	1,528,786	809,660	42,985	2,295,461
Meat Research Institute	1,716,564	132,932	540,487	1,309,009
Food Research Institute	1,401,933	199,751	23,249	1,578,435
Letcombe Laboratory	846,224	51,367	49,520	848,071
Weed Research Organisation	1,283,118	223,050	219,330	1,286,838
(b) Research Units:				
Unit of Animal Genetics	191,812	—	—	191,812
Unit of Statistics	232,752	10,316	500	242,568
Unit of Nitrogen Fixation	514,554	94,526	—	609,080
Unit of Invertebrate Chemistry and Physiology	501,311	29,622	—	530,933
(c) External Scientific Staff	211,106	1,517	20	212,603
<b>TOTAL</b>	<b>£ 16,891,528</b>	<b>2,290,758</b>	<b>2,108,366</b>	<b>17,073,920</b>

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

Establishment	Current Expenditure	Capital Expenditure	Total
	£	£	£
Animal Virus Research Institute	2,171,100	196,897	2,367,997
Commonwealth Agricultural Bureaux	64,320	—	64,320
East Malling Research Station	2,370,203	598,837	2,969,040
Edinburgh Regional Computing Centre	66,273	—	66,273
Glasshouse Crops Research Institute	1,862,500	372,019	2,234,519
Grassland Research Institute	2,156,901	168,878	2,325,779
Houghton Poultry Research Station	1,586,430	131,839	1,718,269
John Innes Institute	1,336,417	136,519	1,472,936
London Zoo	117,000	—	117,000
Long Ashton Research Station	2,064,702	529,470	2,594,172
National Institute of Agricultural Engineering	2,502,717	302,698	2,805,415
National Institute for Research in Dairying	3,706,229	311,903	4,018,132
National Vegetable Research Station	1,589,862	201,731	1,791,593
Plant Breeding Institute	2,210,382	640,107	2,850,489
Rothamsted Experimental Station	5,129,685	1,122,838	6,252,523
Soil Survey of England and Wales	844,550	15,855	860,405
Welsh Plant Breeding Station	2,048,897	205,231	2,254,128
Wye College (University of London)	164,767	—	164,767
<b>TOTAL</b>	<b>£ 31,992,935*</b>	<b>4,934,822</b>	<b>36,927,757</b>

\*Of this sum £66,500 was recovered from the Trade in respect of work on hop diseases at Wye College, and £4,572 from research institutes in respect of rents of land leased from the Council (see Subhead Y on page 61).

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

ACCOUNT of the sum expended, in the year ended 31 March 1980, 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) ( <i>see appended Account</i> )				
Original	52,725,000			
Supplementary	2,190,000			
Supplementary	845,000			
	55,760,000	55,760,000	—	—
A2 Subscription to the International Agency for Research on Cancer				
Original	263,000			
Supplementary	7,000			
	270,000	266,245	3,755	—
A3 Subscriptions to the European Molecular Biology Conference and Laboratory				
Original	1,425,000			
Less Supplementary	192,000			
	1,233,000	1,213,281	19,719	—
TOTAL				
Original (revised sum)	54,413,000			
Supplementary	2,190,000			
Supplementary	660,000			
£	57,263,000	57,239,526	23,474	—
Surplus			23,474	
Actual surplus to be surrendered			£23,473.84	

**Receipts**

Receipts payable to Consolidated Fund

Sale of properties in Kenya.  
Refund of overcharge by sub-contractor  
Sale of surplus equipment.

Total

Estimated

Realised

£

£

—

48,545.63

—

10,329.27

—

2,000.00

£60,874.90

James Hamilton  
Accounting Officer

7 October 1980

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act 1921. I have obtained all the information 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 1980**

(Science and Technology Act 1965, c.4)

RECEIPTS	£	PAYMENTS	£
Balance, 1 April 1979	205,788	Current expenditure (including certain capital grants) (net) (Estimate £50,317,000)	50,021,433
Grants in Aid:		Capital expenditure (net) (Estimate £5,443,000)	5,759,023
A1 Medical Research Council (Estimate £55,760,000)	55,760,000	Subscription to the International Agency for Research on Cancer (Estimate £270,000)	266,245
A2 Subscription to the International Agency for Research on Cancer (Estimate £270,000)	266,245	Subscriptions to the European Molecular Biology Conference and Laboratory (Estimate £1,233,000)	1,213,281
A3 Subscriptions to the European Molecular Biology Conference and Laboratory (Estimate £1,233,000)	1,213,281	Balance, 31 March 1980	185,332
	<u>£57,445,314</u>		<u>£57,445,314</u>

**DETAILS**

Estimated £		Actual £	£
	CURRENT EXPENDITURE (INCLUDING CERTAIN CAPITAL GRANTS)		
	A Administration and Central Expenses:		
2,990,000	Salaries, etc.	3,078,444	
265,000	Travel, subsistence and Post Office services	307,220	
230,000	Equipment, supplies, etc.	287,351	
255,000	Rent, rates, maintenance, repairs, etc.	209,192	
<u>3,740,000</u>			3,882,207
	B National Institute for Medical Research:		
3,974,000	Salaries, etc.	3,946,130	
131,000	Travel, subsistence and Post Office services	100,632	
949,000	Equipment, supplies, etc.	1,272,053	
200,000	Rent, rates, maintenance, repairs, etc.	201,747	
<u>5,254,000</u>			5,520,562
	C Clinical Research Centre:		
4,047,000	Salaries, etc.	4,228,771	
131,000	Travel, subsistence and Post Office services	156,268	
1,785,000	Equipment, supplies, etc.	1,611,342	
263,000	Rent, rates, maintenance, repairs, etc.	315,391	
<u>6,226,000</u>			6,311,772
	D Research Units and External Scientific Staff:		
17,809,000	Salaries, etc.	17,743,252	
796,000	Travel, subsistence and Post Office services	735,905	
4,832,000	Equipment, supplies, etc.	5,290,749	
763,000	Rent, rates, maintenance, repairs, etc.	777,352	
<u>24,200,000</u>			24,547,258
	E Grants for Research in Universities and Other Bodies:		
	Universities:		
13,858,000	Recurrent	12,324,044	
2,444,000	Capital	3,533,483	
	Other bodies:		
1,400,000	Recurrent	877,615	
244,000	Capital	68,522	
<u>17,946,000</u>			16,803,664

DETAILS <i>contd.</i>			
Estimated			Actual
£	CURRENT EXPENDITURE (INCLUDING CERTAIN CAPITAL GRANTS) <i>contd.</i>	£	£
	<b>F</b> Special Grants to Institutions:		
1,441,000	Institute of Cancer Research, London	1,470,695	
411,000	Christie Hospital and Holt Radium Institute, Manchester	463,366	
912,000	Others	785,290	
<u>2,764,000</u>			<u>2,719,351</u>
	<b>G</b> Postgraduate Training Awards and Fellowships, etc:		
3,242,000	Postgraduate and intercalated studentships	3,354,881	
758,000	Research fellowships	884,498	
248,000	Research training support grants	215,778	
<u>4,248,000</u>			<u>4,455,157</u>
	<b>H</b> Other Expenditure on Research:		
278,000	Research and development contracts	268,232	
1,452,000	Special project grants	1,629,033	
<u>1,730,000</u>			<u>1,897,265</u>
<u>£66,108,000</u>	<b>GROSS TOTAL</b>		<u>£66,137,236</u>

*Deduct*

	<b>Y</b> Receipts:		
13,382,000	Receipts from Government Departments in respect of Commissioned Research	12,693,709	
	National Institute for Medical Research:		
	<i>Government departments</i>		
89,000	World Health Organisation	81,403	
7,000	Other bodies	44,682	
	Clinical Research Centre:		
42,000	Government departments	5,009	
13,000	World Health Organisation	5,253	
104,000	Other bodies	108,001	
	Research units and external scientific staff:		
831,000	Government departments	802,103	
44,000	World Health Organisation	52,236	
192,000	Other bodies	603,235	
1,000	Private funds		
	Other receipts:		
560,000	Government departments	829,094	
29,000	Other bodies	59,381	
29,000	Private funds	14,746	
275,000	Miscellaneous	752,322	
193,000	Fees and charges paid by EEC	64,629	
<u>15,791,000</u>			<u>16,115,803</u>
<u>£50,317,000</u>	<b>NET TOTAL</b>		<u>£50,021,433</u>

Estimated		DETAILS <i>contd.</i>	Actual	
£			£	£
	A	CAPITAL EXPENDITURE		
		Capital Expenditure: Headquarters:		
—		Land and buildings	1,383	
113,000		Plant, machinery and permanent equipment:		
25,000		Items costing £10,000 or more	135,170	
		Items costing less than £10,000	—	
138,000				136,553
	B	Capital Expenditure: Research Establishments of the Council:		
3,027,000		Land and buildings	3,077,031	
929,000		Plant, machinery and permanent equipment:		
1,449,000		Items costing £10,000 or more	1,361,870	
		Items costing less than £10,000	1,476,999	
5,405,000				5,915,900
£5,543,000		GROSS TOTAL		£6,052,453
		<i>Deduct</i>		
	Y	Receipts:		
		Research Establishments of the Council:		
—		Government departments	—	
100,000		Other bodies and miscellaneous	293,430	
				293,430
£5,443,000		NET TOTAL		£5,759,023

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

Y. Contributions from private funds to meet the cost of major capital equipment increased receipts.

## Losses Statement

Claim abandoned—invoice for supply of laboratory animals withdrawn following settlement of dispute between Laboratory Animals Centre and a trader

£1,164

## Notes

*Ex gratia Payments*

3 compensation payments

£2,100

*Details*

£

Payment in respect of personal injuries sustained by an employee whilst on duty

1,000

*Gifts Made*

A gift of certain items of computer equipment valued at £1,000 to the Lothian Health Board. Following the termination of the Tanzanian Bilharzia Chemotherapy Project, Tanga, the transfer of two small vehicles and certain items of equipment valued at £5,350 to the Ministry of Health, Tanzania.

*Notes contd.**Loans outstanding at 31 March 1980*

	£
Loans for the purchase of cars to 6 staff of the Council working overseas	3,762
Miscellaneous loans made to staff of the Council working in The Gambia	33,238
Loans to 22 staff on transfer of Unit or place of work to assist them in house purchase	45,084
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)	11,150

*James Gowans*  
Accounting Officer

I have examined the above Account, I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Account is correct. I have no observations to make upon it.

*Douglas Henley*  
Comptroller and Auditor General

Exchequer and Audit Department  
27 January 1981

## STATEMENT

## RESEARCH ESTABLISHMENTS OF THE COUNCIL

Establishment	Current Expenditure	Capital Expenditure	Receipts	Net Total
	£	£	£	£
National Institute for Medical Research	5,520,562	1,284,293	126,085	6,678,770
Clinical Research Centre	6,311,772	578,762	146,490	6,744,044
Applied Psychology Unit, Cambridge	633,961	36,462	151,737	518,686
Blood Pressure Unit, Glasgow	336,753	19,462	2,413	353,802
Brain Metabolism Unit, Edinburgh	310,834	18,971	25,806	303,999
Cell Biophysics Unit, London	470,449	95,500	—	565,949
Clinical & Population Cytogenetics Unit, Edinburgh	1,204,063	186,435	1,243	1,389,255
Clinical Oncology Unit, Cambridge	247,624	1,302,365	—	1,549,989
Demyelinating Diseases Unit, Newcastle-upon-Tyne	61,781	30,033	—	91,814
Dunn Nutrition Unit, Cambridge	943,966	54,375	115,238	883,103
Environmental Physiology Unit, London	306,923	5,818	25,258	287,483
Epidemiology & Medical Care, London	260,966	24,711	148,230	137,447
Human Biochemical Genetics Unit, London	225,682	—	—	225,682
Industrial Injuries and Burns Unit, Birmingham	250,403	2,266	8,012	244,657
Institute of Hearing, Nottingham	330,383	440,193	—	770,576
Laboratory of Molecular Biology, Cambridge	2,466,214	233,831	15,241	2,684,804

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

Establishment	Current Expenditure	Capital Expenditure	Receipts	Net Total
	£	£	£	£
Medical Research Council Laboratories, Carshalton (2 Units)	2,132,803	199,145	25,217	2,306,731
Medical Research Council Laboratories, Gambia	704,867	72,811	201,440	576,238
Medical Research Council Laboratories, Hammersmith (2 Units)	1,729,576	513,983	25,685	2,217,874
Medical Sociology Unit, Aberdeen	250,898	—	—	250,898
Mineral Metabolism Unit, Leeds	368,434	14,997	2,300	381,131
Neurochemical Pharmacology Unit, Cambridge	314,536	17,587	—	332,123
Pneumoconiosis Unit, Cardiff	802,120	73,114	50,812	824,422
Radiobiology Unit, Harwell	1,260,068	88,208	24,032	1,324,244
Reproductive Biology Unit, Edinburgh	435,203	156,274	2,000	589,477
Social and Applied Psychology Unit, Sheffield	301,534	1,483	53,521	249,496
Tuberculosis and Chest Diseases Unit, London	345,396	17,655	—	363,051
Virology Unit, Glasgow	549,065	32,640	—	581,705
Other Research Units (38 in number)	4,792,972	362,182	231,244	4,923,910
External Staff (91 in number)	2,396,683	52,344	159,963	2,289,064
Unallocated	113,100	—	238,084	(124,984)
<b>TOTAL</b>	<b>£ 36,379,591</b>	<b>5,915,900</b>	<b>1,780,051</b>	<b>40,515,440</b>

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

ACCOUNT of the sum expended, in the year ended 31 March 1980, 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>see appended Account</i> )				
Original (revised sum)	35,059,000			
Supplementary	1,546,000			
	<hr/> £ 36,605,000	36,605,000	—	—

*James Hamilton*  
Accounting Officer

7 October 1980

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

*Douglas Henley*  
Comptroller and Auditor General



**NATURAL ENVIRONMENT RESEARCH COUNCIL**  
**(GRANT IN AID) ACCOUNT FOR THE YEAR ENDED 31 MARCH 1980**  
(Science and Technology Act 1965, c.4)

RECEIPTS	£	PAYMENTS	£
Balance, 1 April 1979	305,025	Current expenditure (including certain capital grants) (net) (Estimate £29,367,000)	29,177,833
Grant in Aid (Estimate £36,605,000)	36,605,000	Capital expenditure (net) (Estimate £7,238,000)	7,262,617
		Balance, 31 March 1980	469,575
	<u>£36,910,025</u>		<u>£36,910,025</u>

DETAILS			
Estimated			Actual
£		£	£
	CURRENT EXPENDITURE (INCLUDING CERTAIN CAPITAL GRANTS)		
	<b>A Administration and Central Expenses:</b>		
2,192,000	Salaries, etc.	2,252,286	
387,000	Travel, subsistence and Post Office services	256,517	
370,000	Equipment, supplies, etc.	404,744	
187,000	Rent, rates, maintenance, repairs, etc.	228,686	
<u>3,136,000</u>			<u>3,142,233</u>
	<b>B Research Establishments of the Council:</b>		
18,739,000	Salaries, etc.	18,765,855	
2,588,000	Travel, subsistence and Post Office services	2,609,333	
6,805,000	Equipment, supplies, etc.	8,632,863	
6,667,000	Rent, rates, maintenance, repairs, etc.	6,758,302	
2,828,000	Expenses of outside research	952,390	
<u>37,627,000</u>			<u>37,718,743</u>
	<b>C Grants for Current Expenditure to Biological Associations, Stations and Units</b>		3,488,615
<u>3,505,000</u>			
	<b>D Grants for Research in Universities and Other Bodies: Environmental Sciences:</b>		
570,000	Capital expenditure	806,001	
2,508,000	Recurrent expenditure	2,423,300	
<u>3,078,000</u>			<u>3,229,301</u>
	<b>E Postgraduate Training Awards and Fellowships, etc.:</b>		
3,130,000	Studentships	3,072,899	
130,000	Research fellowships	141,900	
237,000	Research training support grants	233,425	
<u>3,497,000</u>			<u>3,448,224</u>
	<b>F Other Expenditure on Research:</b>		
305,000	International Programme of Ocean Drilling	269,881	
456,000	Other services and facilities	199,669	
<u>761,000</u>			<u>469,550</u>
<u>£51,604,000</u>	<b>GROSS TOTAL</b>		<u>£51,496,666</u>

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

- F** Major variation due to expenditure, estimated under F, being incurred under B with the setting up of the NERC Scientific Services. Also a decrease in the International Programme of Ocean Drilling expenditure due to variation in the exchange rate.

DETAILS *contd.*

Estimated £	CURRENT EXPENDITURE (INCLUDING CERTAIN CAPITAL GRANTS) <i>contd.</i> <i>Deduct</i>	Actual £
Y Receipts:		
By Establishments:		
20,003,000	Fees and charges paid by UK government departments	18,802,922
6,000	Contributions from private funds	3,500
508,000	Fees and charges paid by outside bodies	1,631,301
72,000	Hostel receipts, rents, etc., from properties	58,528
630,000	Miscellaneous	690,224
191,000	Fees and charges paid by EEC	202,324
Other receipts:		
722,000	Superannuation contributions	808,228
5,000	Fees and charges	4,747
100,000	Miscellaneous	117,059
22,237,000		22,318,833
£29,367,000	NET TOTAL	£29,177,833

CAPITAL EXPENDITURE

68,000	A Capital Expenditure: Headquarters: Land and buildings—dispersal	78,522
4,332,000	B Capital Expenditure: Research Establishments of the Council: Land, buildings and research vessels	4,339,422
1,619,000	Plant, machinery and permanent equipment: Items costing £10,000 or more	1,330,834
684,000	Items costing less than £10,000	1,080,338
6,635,000		6,750,594
479,000	C Capital Expenditure: Other Research Establishments: Land, buildings and research vessels	367,221
—	Plant, machinery and permanent equipment: Items costing £10,000 or more	52,740
127,000	Items costing less than £10,000	75,540
606,000		495,501
£7,309,000	GROSS TOTAL	£7,324,617
<i>Deduct</i>		
71,000	Y Receipts	62,000
£7,238,000	NET TOTAL	£7,262,617

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

- A Mainly due to additional expenditure on energy conservation.  
C Slippage on vessel construction contract.  
Y Proceeds from sale of a vessel less than expected.

**Losses Statement**

*Summary*

Cash losses due to overpayment of salaries, wages and allowances, etc. (19 cases)	£3,403
Stores losses due to other causes (146 cases)	£133,665

*Details*

Stores losses due to causes other than theft, fraud, arson or sabotage, etc. (All lost at sea)	£
Thirty-eight recording current meters	69,732
Five toroidal buoys	6,200
Three spar buoys with flashing lights	3,000
Two salco surface buoys	2,020
One waverider buoy	2,300
One kastenlot corer and beacon	5,000
One mid trawl rig and nets	3,174
One varian magnetometer fish	1,200
One transponder	2,000
One acoustic release	1,000

**Notes**

*Loans outstanding at 31 March 1980*

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	£7,307
Receipts	5,706
Loss (Estimate £3,000)	£1,601

*Hermann Bondi*

Accounting Officer

14 October 1980

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  
27 January 1981

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

Establishment	Current Expenditure	Capital Expenditure	Receipts	Net Total
	£	£	£	£
British Antarctic Survey	4,433,775	1,112,045	359,891	5,185,929
Institute of Geological Sciences	16,727,128	2,220,715	893,480	18,054,363
Institute of Hydrology	1,504,204	508,217	188,742	1,823,679
Institute of Marine Biochemistry	367,296	17,066	1,426	382,936
Institute for Marine Environmental Research	983,737	33,660	198	1,017,199
Institute of Oceanographic Sciences	5,171,153	630,350	568,100	5,233,403
Institute of Terrestrial Ecology	3,337,537	339,420	181,117	3,495,840
NERC Scientific Services*	773,143	662,013	30,593	1,404,563
Research Vessel Services	3,854,451	416,984	22,176	4,249,259
Sea Mammal Research Unit	153,643	261	12,044	141,860
Unit of Invertebrate Virology	412,676	809,863	11,912	1,210,627
<b>TOTAL</b>	<b>£ 37,718,743</b>	<b>6,750,594</b>	<b>2,269,679</b>	<b>42,199,658</b>

\*The NERC Scientific Services were set up in October 1979 incorporating the Experimental Cartography Unit.

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

Establishment	Current Expenditure	Capital Expenditure	Total
	£	£	£
Freshwater Biological Association	1,247,471	172,846	1,420,317
Marine Biological Association	1,094,659	42,164	1,136,823
Scottish Marine Biological Association	958,700	267,542	1,226,242
Unit of Marine Invertebrate Biology	187,785	12,949	200,734
<b>TOTAL</b>	<b>£ 3,488,615</b>	<b>495,501</b>	<b>3,984,116</b>

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

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31 March 1980, 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 125,356,000				
Supplementary 1,481,000				
Supplementary 5,685,000				
	132,522,000	132,521,000	1,000	—
A2 Subscription to the European Organisation for Nuclear Research				
Original 29,939,000				
Less Supplementary 4,688,000				
	25,251,000	25,250,295	705	—
A3 Subscription to the European Space Agency				
Original 8,742,000				
Less Supplementary 713,000				
	8,029,000	8,028,805	195	—
A4 Contributions to NATO Scientific Schemes				
Original 1,172,000				
Supplementary 64,000				
	1,236,000	1,236,000	—	—
A5 Contributions to the Institut Laue-Langevin				
Original 7,681,000				
Less Supplementary 203,000				
	7,478,000	7,478,000	—	—
A6 Contributions to the Anglo-Australian Telescope				
Original 684,000				
Less Supplementary 133,000				
	551,000	546,984	4,016	—
A7 Contributions to European Incoherent Scatter Facility				
Original 471,000				
Less Supplementary 25,000				
	446,000	445,925	75	—
A8 Contributions to the European Science Foundation				
Original 67,000				
Supplementary 14,000				
	81,000	76,466	4,534	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
TOTAL				
Original (revised sum)	174,112,000			
Supplementary	1,481,000			
Supplementary	1,000			
	<u>£175,594,000</u>	<u>175,583,475</u>	<u>10,525</u>	<u>—</u>
	Surplus		10,525	
	Actual surplus to be surrendered		<u>£10,524.79</u>	

James Hamilton  
Accounting Officer

7 October 1980

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

**SCIENCE RESEARCH COUNCIL (GRANTS IN AID) ACCOUNT  
FOR THE YEAR ENDED 31 MARCH 1980**  
(Science and Technology Act 1965, c.4)

RECEIPTS	£	PAYMENTS	£
Balance, 1 April 1979	221,179	Current expenditure (including certain capital grants) (net) (Estimate £112,345,000)	114,095,790
Grants in Aid:		Capital expenditure (net) (Estimate £20,177,000)	18,307,380
A1 Science Research Council (Estimate £132,522,000)	132,521,000		
A2 Subscription to the European Organisation for Nuclear Research (Estimate £25,251,000)	25,250,295	Subscription to the European Organisation for Nuclear Research (Estimate £25,251,000)	25,250,295
A3 Subscription to the European Space Agency (Estimate £8,029,000)	8,028,805	Subscription to the European Space Agency (Estimate £8,029,000)	8,028,805
A4 Contributions to NATO Scientific Schemes (Estimate £1,236,000)	1,236,000	Contributions to NATO Scientific Schemes (Estimate £1,236,000)	1,236,000
A5 Contributions to the Institut Laue-Langevin (Estimate £7,478,000)	7,478,000	Contributions to the Institut Laue-Langevin (Estimate £7,478,000)	7,478,000
A6 Contributions to the Anglo-Australian Telescope (Estimate £551,000)	546,984	Contributions to the Anglo-Australian Telescope (Estimate £551,000)	546,984
A7 Contributions to European Incoherent Scatter Facility (Estimate £446,000)	445,925	Contributions to European Incoherent Scatter Facility (Estimate £446,000)	445,925
A8 Contributions to the European Science Foundation (Estimate £81,000)	76,466	Contributions to the European Science Foundation (Estimate £81,000)	76,466
		Balance, 31 March 1980	339,009
	<u>£175,804,654</u>		<u>£175,804,654</u>

**DETAILS**

Estimated	CURRENT EXPENDITURE (INCLUDING CERTAIN CAPITAL GRANTS)	Actual
£		£      £
3,964,000	A Administration and Central Expenses:	
674,000	Salaries, etc.	3,741,536
618,000	Travel, subsistence and Post Office services	664,608
210,000	Equipment, supplies, etc.	713,898
	Rent, rates, maintenance, repairs, etc.	214,640
<u>5,466,000</u>		<u>5,334,682</u>
17,886,000	B Science Research Council Establishments, Units, etc.:	
2,517,000	Salaries, etc.	18,077,817
16,739,000	Travel, subsistence and Post Office services	2,448,121
1,070,000	Equipment, supplies, etc.	19,130,773
2,254,000	Rent, rates, maintenance, repairs, etc.	786,928
	Extramural research and experimental agreements	2,352,636
<u>40,466,000</u>		<u>42,796,275</u>

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):		
6,639,000	Capital expenditure	7,376,507	
7,931,000	Recurrent expenditure	7,378,401	
	Engineering:		
7,381,000	Capital expenditure	8,576,163	
11,782,000	Recurrent expenditure	10,608,656	
	Astronomy, Space and Radio:		
3,100,000	Capital expenditure	3,189,879	
3,130,000	Recurrent expenditure	3,036,677	
	Nuclear Physics:		
897,000	Capital expenditure	945,847	
2,770,000	Recurrent expenditure	2,521,524	
43,630,000			43,633,654
	D Postgraduate Training Awards and Fellowships, etc.:		
22,206,000	Studentships	22,017,756	
1,213,000	Research fellowships	1,199,404	
1,856,000	Research training support grants	1,823,963	
25,275,000			25,041,123
	E Payments for Outside Research:		
910,000	Payments to Procurement Executive, Ministry of Defence		832,654
	F Other Expenditure on Research:		
1,333,000	Rent of Neutron Beam facilities	1,395,585	
140,000	Physico-Chemical Measurements Unit	95,848	
192,000	South African Astronomical Observatory	192,000	
114,000	Astronomy and Space Central facilities	94,535	
258,000	Schemes costing under £100,000 in year 1979-80	246,661	
2,037,000			2,024,629
£117,784,000	GROSS TOTAL		£119,663,017
	<i>Deduct</i>		
	Y Receipts:		
	By Establishments:		
1,048,000	Fees and charges paid by UK government departments	1,120,359	
958,000	Fees and charges paid by outside bodies	864,484	
365,000	Canteen, hostel and housing receipts	403,185	
849,000	Miscellaneous receipts	948,648	
	Other receipts:		
1,000	Repayment of NIRNS housing loans	1,118	
1,022,000	Contribution from NATO for post-graduate awards	969,371	
996,000	Miscellaneous receipts	1,062,062	
200,000	Fees and charges paid by UK government departments	198,000	
5,439,000			5,567,227
£112,345,000	NET TOTAL		£114,095,790



DETAILS <i>contd.</i>			
Estimated			Actual
£		£	£
	CAPITAL EXPENDITURE		
189,000	A Capital Expenditure: Headquarters:		
	Land and buildings	157,680	
	Plant, machinery and permanent equipment:		
28,000	Items costing £10,000 or more		
	Items costing less than £10,000	10,560	
217,000			168,240
	B Capital Expenditure: Research Establishments and Units of the Council:		
2,811,000	Land and buildings	2,858,943	
14,560,000	Plant, machinery and permanent equipment:		
2,648,000	Items costing £10,000 or more	12,205,344	
	Items costing less than £10,000	3,116,683	
20,019,000			18,180,970
£20,236,000	GROSS TOTAL		£18,349,210
	<i>Deduct</i>		
59,000	Y Receipts by Establishments		41,830
£20,177,000	NET TOTAL		£18,307,380

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

A Post occupational alterations and modifications to building were not completed.

Y Shortfall of capital receipts was due to the anticipated sale of equipment not materialising.

## Losses Statement

*Summary*

Cash losses due to overpayment of salaries, wages and allowances, etc. (49 cases)	£12,501
Stores losses due to theft, fraud, arson, or sabotage, etc.* (214 cases)	£2,417

\*Prosecution was not practicable in these cases.

*Details*

Cash losses due to overpayment of salaries, wages and allowances, etc.	£
Overpayment to a student who had terminated his postgraduate research award but continued to collect his grant payment from the University which in turn did not inform the Council of his cessation	1,660
Stores losses due to theft, fraud, arson, or sabotage, etc.	
Theft of video equipment from Garrick House	1,899

**Notes***Loans outstanding at 31 March 1980*

Loans to 2 staff of the former NIRNS laboratories to assist them in house purchase £653

*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	130,441
Receipts	106,148
Loss (Estimate £11,000)	<u>£24,293</u>

*Geoffrey Allen*

Accounting Officer

16 September 1980

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

*Douglas Henley*

Comptroller and Auditor General

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

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

Establishment	Current Expenditure	Capital Expenditure	Receipts	Net Total
	£	£	£	£
Rutherford Laboratory	23,400,037	7,897,001	1,723,198	29,573,840
Daresbury Laboratory	8,443,244	5,674,558	327,676	13,790,126
Engineering Directorates	331,734	46,788	325,905	52,617
Appleton Laboratory	6,244,820	816,408	775,825	6,285,403
Royal Greenwich Observatory	2,301,892	2,871,709	193,773	4,979,828
Royal Observatory, Edinburgh	2,074,548	874,506	32,129	2,916,925
<b>TOTAL</b>	<b>£ 42,796,275</b>	<b>18,180,970</b>	<b>3,378,506</b>	<b>57,598,739</b>

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

ACCOUNT of the sum expended, in the year ended 31 March 1980, 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</b>				
<b>RESEARCH COUNCILS, &amp;c.</b>				
A1 Social Science Research Council (Grant in Aid) ( <i>see appended Account</i> )				
Original ( <i>revised sum</i> )	16,319,000			
Supplementary	196,000			
Supplementary	250,000			
£	16,765,000	16,765,000	—	—

**Receipts**

Receipts payable to Consolidated Fund

	Estimated	Realised
	£	£
Bulk surrender of FSSU policies	—	72,961·74
Final liquidation of the International Institute for the Management of Technology	—	16,109·39
Total		£89,071·13

James Hamilton  
Accounting Officer

7 October 1980

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act 1921. I have obtained all the information 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 1980  
(Science and Technology Act 1965, c.4)

RECEIPTS	£	PAYMENTS	£
Balance, 1 April 1979	20,827	Current expenditure (including	
Grant in Aid (Estimate £16,765,000)	16,765,000	certain capital grants) (net) (Estimate £16,765,000)	16,769,543
		Balance, 31 March 1980	16,284
	<u>£16,785,827</u>		<u>£16,785,827</u>

DETAILS

Estimated	CURRENT EXPENDITURE (INCLUDING CERTAIN CAPITAL GRANTS)	Actual	
£		£	£
	<b>A Administration and Central Expenses:</b>		
1,123,000	Salaries, etc.	1,086,461	
167,000	Travel, subsistence, Post Office services	180,509	
179,000	Equipment and supplies, etc.	170,440	
328,000	Rent, rates, maintenance and repairs, etc.	333,869	
<u>1,797,000</u>			1,771,279
	<b>B Research Units:</b>		
607,000	Salaries, etc.	564,878	
70,400	Travel, subsistence, Post Office services	60,843	
46,400	Equipment and supplies, etc.	64,124	
40,200	Rent, rates, maintenance and repairs, etc.	39,158	
<u>764,000</u>			729,003
	<b>C Grants for Research in Universities and Other Bodies:</b>		
42,000	Capital expenditure	66,498	
4,336,000	Recurrent expenditure	4,238,095	
92,000	Payments to government departments	146,389	
<u>4,470,000</u>			4,450,982
	<b>D Research Contracts placed with Universities and Other Bodies</b>		
<u>886,000</u>			953,139
	<b>E Postgraduate Training Awards and Fellowships, etc.:</b>		
8,523,000	Studentships	8,659,620	
27,000	Research Fellowships	47,554	
81,000	Research training support grants	87,503	
602,000	Bursaries	464,762	
<u>9,233,000</u>			9,259,439
<u>£17,150,000</u>	<b>GROSS TOTAL</b>		<u>£17,163,842</u>

DETAILS <i>contd.</i>			
Estimated	CURRENT EXPENDITURE (INCLUDING CERTAIN CAPITAL GRANTS) <i>contd.</i>	Actual	
£		£	£
	<i>Deduct</i>		
	Y Receipts:		
	By Units:		
33,000	Contributions from private funds	35,645	
7,000	Fees and charges	743	
—	Miscellaneous	3,054	
	Other receipts:		
197,000	Payments by government departments	202,127	
16,000	Sales and royalties from publications	15,879	
132,000	Miscellaneous	136,851	
385,000			394,299
£16,765,000	NET TOTAL		£16,769,543

**Losses Statement**

Cash losses due to overpayments of awards to students (10 cases) £1,991

**Notes**

*Loans outstanding at 31 March 1980*

Advance to member of staff on transfer of unit to assist in house purchase £3,500

Michael V. Posner  
Accounting Officer

17 October 1980

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  
27 January 1981

**STATEMENT**  
**RESEARCH UNITS OF THE COUNCIL**

Unit	Current Expenditure	Receipts	Net Total
	£	£	£
Industrial Relations Research Unit	194,644	35,395	159,249
Research Unit on Ethnic Relations	230,840	771	230,069
Centre for Socio-Legal Studies	213,095	2,636	210,459
Cambridge Group	90,424	640	89,784
TOTAL	£ 729,003	39,442	689,561

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

ACCOUNT of the sum expended, in the year ended 31 March 1980, 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)				
Original	5,197,000			
Supplementary	551,000			
	5,748,000	5,725,042	22,958	—
A2 Purchases (Grant in Aid)	87,000	87,000	—	—
<b>TOTAL</b>				
Original (revised sum)	5,284,000			
Supplementary	551,000			
£	5,835,000	5,812,042	22,958	—
Surplus			22,958	
Actual surplus to be surrendered			£22,958·27	

**Notes**

Over a period of years several thousand birds eggs were stolen from the Museum's collection at Tring. The person concerned has been prosecuted. Many eggs have been recovered from his possession but due to his erasure of identification markings, it may take several years to establish the full extent of the loss.

*Details of Subhead A1*

	Estimated	Actual
	£	£
Salaries, etc.	5,211,000	4,970,391
General expenses	1,146,000	1,465,521 (a)
Less:	6,357,000	6,435,912
Miscellaneous receipts	609,000	710,870 (b)
Net Total	£5,748,000	£5,725,042

(a) Expenditure on publications stock was greater than expected.

(b) Due to higher charges on publications sales to match increased costs.

PURCHASES (GRANT IN AID) ACCOUNT FOR THE YEAR ENDED 31 MARCH 1980

RECEIPTS	£	PAYMENTS	£
Balance, 1 April 1979	75,712	Expenditure, 1979-80	72,640
Grant in Aid, 1979-80 (Subhead A2)	87,000	Balance, 31 March 1980	90,072
	<u>£162,712</u>		<u>£162,712</u>

*R. H. Hedley*  
Accounting Officer

3 November 1980

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

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

ACCOUNT of the sum expended, in the year ended 31 March 1980, 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)				
Original	2,868,000			
Supplementary	85,000			
Supplementary	36,000			
£	2,989,000	2,988,228	772	—
	Surplus to be surrendered		£772	

James Hamilton  
Accounting Officer

7 October 1980

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

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31 March 1980, 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)					
Original	6,699,000				
Supplementary	515,000				
		7,214,000	6,801,507	412,493	—
A2 Purchases (Grant in Aid)					
Original	874,000				
Supplementary	149,000				
		1,023,000	1,023,000	—	—
<b>TOTAL</b>					
Original (revised sum)	7,573,000				
Supplementary	664,000				
	£	8,237,000	7,842,507	412,493	—
Surplus				412,493	
Actual surplus to be surrendered				£412,492.78	

**Losses Statement**

Losses of exhibits and stores due to theft\* (17 items)

£  
1,077

\*Prosecution was not practicable.

**Notes**

Losses of exhibits due to theft referred to in the 1978-79 account; three items valued at £8,800 were recovered following prosecution.

**Gifts Received**

The Garter Regalia of the first Earl of Northampton accepted by Treasury in lieu of Capital Transfer Tax at a cost to the National Land Fund of £151,400.

*Notes contd.**Details of Subhead A1*

	Estimated	Actual
	£	£
General expenses including salaries	7,827,000	7,619,685
Less:		
Receipts	613,000	818,178(a)
Net Total	<u>£7,214,000</u>	<u>6,801,507</u>

(a) Mainly because the amount recovered from the British Library for rents and services 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 1980**

RECEIPTS	£	PAYMENTS	£
Balance, 1 April 1979	182,289	Purchases	1,072,852
Grant in Aid, 1979-80 (Subhead A2)	1,023,000		
Donations	1,025	Balance, 31 March 1980	133,462
	<u>£1,206,314</u>		<u>£1,206,314</u>

*D. M. Wilson*  
Accounting Officer

21 November 1980

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

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31 March 1980, 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)				
Original	3,698,000			
Supplementary	569,000			
Supplementary	58,000			
	4,325,000	4,291,589	33,411	—
A2 Purchases (Grant in Aid)	104,000	104,000	—	—
A3 Purchases by Local Museums (Grant in Aid)	130,000	130,000	—	—
<b>TOTAL</b>				
Original (revised sum)	3,932,000			
Supplementary	569,000			
Supplementary	58,000			
£	4,559,000	4,525,589	33,411	—
Surplus			33,411	
Actual surplus to be surrendered			£33,410-94	

## Notes

*Gifts Received*

2 East Coast Joint Stock royal saloons

Valued at  
£  
400,000*Details of Subhead A1*

	Estimated	Actual
	£	£
Salaries, etc.	2,928,000	2,842,195
General expenses	1,447,000	1,558,697
	4,375,000	4,400,892
<i>Less:</i>		
Receipts	50,000	109,303 (a)
Net Total	£4,325,000	4,291,589

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

Notes contd.

*Other Note*

£613 received in respect of the loss of Museum objects was credited to the Science Museum Purchases (Grant in Aid) Account.

**PURCHASES (GRANT IN AID) ACCOUNT FOR THE YEAR ENDED 31 MARCH 1980**

RECEIPTS	£	PAYMENTS	£
Balance, 1 April 1979	138,164	Purchases	236,082
Grant in Aid (Subhead A2)	104,000		
Donations	66		
Compensation	613		
Sale of objects	70	Balance, 31 March 1980	6,831
	<u>£242,913</u>		<u>£242,913</u>

**PURCHASES BY LOCAL MUSEUMS (GRANT IN AID) ACCOUNT  
FOR THE YEAR ENDED 31 MARCH 1980**

RECEIPTS	£	PAYMENTS	£
Balance, 1 April 1979	85,221	Grants towards purchases	178,808
Grant in Aid (Subhead A3)	130,000	Balance, 31 March 1980	36,413
	<u>£215,221</u>		<u>£215,221</u>

*L. H. Brandes*  
Accounting Officer

3 October 1980

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

## VICTORIA AND ALBERT MUSEUM

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31 March 1980, 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> 4,117,000				
<i>Supplementary</i> 496,000				
<i>Supplementary</i> 83,000				
	4,696,000	4,584,183	111,817	—
A2 Purchases (Grant in Aid)	950,000	950,000	—	—
A3 Purchases by Local Museums (Grant in Aid)	1,348,000	1,348,000	—	—
<b>TOTAL</b>				
<i>Original (revised sum)</i> 6,415,000				
<i>Supplementary</i> 496,000				
<i>Supplementary</i> 83,000				
	6,994,000	6,882,183	111,817	—
Surplus			111,817	
Actual surplus to be surrendered			£111,816.86	

## Losses Statement

## Summary

	£
Stores losses due to theft* (8 cases)	2,800
Stores losses due to other causes (14 cases)	1,547
<b>Total Stores Losses</b>	<b>£4,347</b>

\*Prosecution was undertaken wherever appropriate and practicable.

## Notes

## Ex gratia Payments

8 cases	£5,074
---------	--------

## Details

On legal advice compensation was paid to a warder for injuries sustained during the course of official duties	£2,000
---	--------

## Gifts Received

Objects to a total value of £250 from the Department of the Environment.

*Notes contd.**Details of Subhead A1*

	Estimated	Actual
	£	£
Salaries, etc.	3,961,000	3,848,736
General expenses	854,000	968,442 (a)
	4,815,000	4,817,178
<i>Less:</i>		
Receipts	119,000	232,995 (b)
Net Total	£4,696,000	4,584,183

(a) The cost of mounting exhibitions was greater than expected.

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

*Other Notes*

Gifts valued at £1,800, donated to the Museum in 1966 have, due to exceptional circumstances, been returned to the original owner.

£40 recovered in respect of loss of Museum objects was credited to the Victoria and Albert Museum Purchases (Grant in Aid) Account.

**PURCHASES (GRANT IN AID) ACCOUNT FOR THE YEAR ENDED 31 MARCH 1980**

RECEIPTS	£	PAYMENTS	£
Balance, 1 April 1979	146,899	Purchases	1,050,139
Grants in Aid (Subhead A2)	950,000		
Donations	10,070		
Compensation	40	Balance, 31 March 1980	56,870
	<u>£1,107,009</u>		<u>£1,107,009</u>

**PURCHASES BY LOCAL MUSEUMS (GRANT IN AID) ACCOUNT  
FOR THE YEAR ENDED 31 MARCH 1980**

RECEIPTS	£	PAYMENTS	£
Balance, 1 April 1979	51,286	Grants to local museums and art galleries	949,701
Grant in Aid (Subhead A3)	1,348,000	Balance, 31 March 1980	450,103
Refunds of Grant	518		
	<u>£1,399,804</u>		<u>£1,399,804</u>

*L. H. Brandes*  
Accounting Officer

3 October 1980

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 1980, 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> 2,412,000				
<i>Supplementary</i> 195,000				
	2,607,000	2,375,402	231,598	—
A2 Purchases (Grant in Aid)	70,000	70,000	—	—
<b>TOTAL</b>				
<i>Original (revised sum)</i> 2,482,000				
<i>Supplementary</i> 195,000				
£	2,677,000	2,445,402	231,598	—
Surplus			231,598	
Actual surplus to be surrendered			£231,597.66	

## Notes

*Gifts Received*

A Boeing B29A Superfortress valued at £281,000 presented by the United States Navy.  
Items valued at £7,000 transferred from the Ministry of Defence.

*Details of Subhead A1*

	Estimated	Actual
	£	£
General expenses including salaries	3,085,000	2,984,915
Less:		
Receipts	478,000	609,513 (a)
Net Total	£2,607,000	2,375,402

(a) Receipts from admission fees, rentals, catering concession, 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 1980**

RECEIPTS	£	PAYMENTS	£
Balance, 1 April 1979	7,196	Purchases	63,480
Grant in Aid, 1979-80 (Subhead A2)	70,000		
Donation	2,629	Balance, 31 March 1980	16,345
	<u>£79,825</u>		<u>£79,825</u>

*Noble Frankland*  
Accounting Officer

28 October 1980

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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



## NATIONAL GALLERY

ACCOUNT of the sum expended, in the year ended 31 March 1980, 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>	1,707,000			
<i>Supplementary</i>	168,000			
	1,875,000	1,828,964	46,036	—
A2 Purchases (Grant in Aid)	2,612,000	2,612,000	—	—
<b>TOTAL</b>				
<i>Original (revised sum)</i>	4,319,000			
<i>Supplementary</i>	168,000			
	4,487,000	4,440,964	46,036	—
Surplus			46,036	
Actual surplus to be surrendered			£46,036·30	

## Notes

## Details of Subhead A1

	Estimated	Actual
	£	£
General expenses including salaries	1,895,000	1,860,326
Less:		
Miscellaneous receipts	20,000	31,362 (a)
Net Total	£1,875,000	£1,828,964

(a) Receipts from Reproduction Fees and Special Exhibition Events were greater than expected.

---

**PURCHASES (GRANT IN AID) ACCOUNT FOR THE YEAR ENDED 31 MARCH 1980**

RECEIPTS	£	PAYMENTS	£
Balance, 1 April 1979	254,861	Purchase of pictures	1,997,525
Grant in Aid 1979-80 (Subhead A2)	2,612,000	Balance, 31 March 1980	925,336
Donations	56,000		
	<u>£2,922,861</u>		<u>£2,922,861</u>

*Michael Levey*  
Accounting Officer

25 September 1980

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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

## NATIONAL MARITIME MUSEUM

ACCOUNT of the sum expended, in the year ended 31 March 1980, 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)	2,473,000	2,383,590	89,410	—
A2 Purchases (Grant in Aid)	154,000	154,000	—	—
<b>TOTAL (revised sum)</b>	<b>£ 2,627,000</b>	<b>2,537,590</b>	<b>89,410</b>	<b>—</b>
Surplus			<b>£89,410</b>	
Actual surplus to be surrendered			<b>£89,409-68</b>	

## Losses Statement

	£
Losses found on stocktaking of publications held for sale in the Museum's bookshops due to pilferage. Prosecution was not practicable	3,750
Losses of items from the collection found on stocktaking	400

## Notes

*Gifts Received*

The Valhalla Collection of Ships' Figureheads and other Maritime Artefacts housed in the Museum in the grounds of Tresco Abbey in the Isles of Scilly, from the Commissioners of the Inland Revenue in accordance with Treasury direction. This has been accepted, in situ, in lieu of estate duty under the provisions of Section 34 of the Finance Act 1956 at a cost to the National Land Fund of £91,000.

*Details of Subhead A1*

	Estimated	Actual
	£	£
General expenses including salaries	2,653,000	2,594,647
Less:		
Receipts	180,000	211,057 (a)
<b>Net Total</b>	<b>£2,473,000</b>	<b>2,383,590</b>

(a) Due to higher than expected receipts, from publications, etc. sales.

---

**PURCHASES (GRANT IN AID) ACCOUNT FOR THE YEAR ENDED 31 MARCH 1980**

RECEIPTS	£	PAYMENTS	£
Balance, 1 April 1979	33,506	Purchases	150,392
Grant in Aid, 1979-80 (Subhead A2)	154,000		
Donations, etc.	875	Balance, 31 March 1980	37,989
	<u>£188,381</u>		<u>£188,381</u>

*Basil Greenhill*  
Accounting Officer

2 October 1980

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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

## NATIONAL PORTRAIT GALLERY

ACCOUNT of the sum expended, in the year ended 31 March 1980, 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)				
Original	936,000			
Supplementary	48,000			
	984,000	952,237	31,763	—
A2 Purchases (Grant in Aid)				
Original	222,000			
Supplementary	22,000			
	244,000	244,000	—	—
TOTAL				
Original (revised sum)	1,158,000			
Supplementary	70,000			
£	1,228,000	1,196,237	31,763	—
Surplus			31,763	
Actual surplus to be surrendered			£31,762.57	

## Note

## Details of Subhead A1

	Estimated	Actual
	£	£
General expenses including salaries	1,184,000	1,185,323
Less:		
Receipts	200,000	233,086 (a)
Net Total	£984,000	952,237

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

---

**PURCHASES (GRANT IN AID) ACCOUNT FOR THE YEAR ENDED 31 MARCH 1980**

RECEIPTS	£	PAYMENTS	£
Balance, 1 April 1979	74,216	Purchase of Portraits	109,652
Grant in Aid, 1979-80 (Subhead A2)	244,000	Balance, 31 March 1980	209,564
Donations	1,000		
	<u>£319,216</u>		<u>£319,216</u>

*J. T. Hayes*

Accounting Officer

23 September 1980

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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

## TATE GALLERY

ACCOUNT of the sum expended, in the year ended 31 March 1980, compared with the sum granted, for expenditure by the Tate 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 Tate Gallery (Net)	2,139,028	2,066,758	72,270	—
A2 Purchases (Grant in Aid)	1,260,972	1,260,972	—	—
<b>TOTAL (revised sum)</b>	<b>£ 3,400,000</b>	<b>3,327,730</b>	<b>72,270</b>	
Surplus				<u>72,270</u>
Actual surplus to be surrendered				<u>£72,269.82</u>

## Notes

## Details of Subhead A1

	Estimated	Actual
	£	£
General expenses including salaries	2,164,028	2,089,340
Less:		
Receipts	25,000	22,582
Net Total	<u>£2,139,028</u>	<u>2,066,758</u>

## 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 1980**

RECEIPTS	£	PAYMENTS	£
Balance, 1 April 1979	5,357	Purchases	1,312,768
Grant in Aid, 1979-80 (Subhead A2)	1,260,972		
Donations	104,500	Balance, 31 March 1980	58,061
	<u>£1,370,829</u>		<u>£1,370,829</u>

*Alan Bowness*  
Accounting Officer

23 September 1980

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 1980, 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)				
Original (revised)	423,000			
Supplementary	46,000			
Supplementary	10,000			
	<u>£ 479,000</u>	<u>414,311</u>	<u>64,689</u>	<u>—</u>
Surplus			64,689	
Actual surplus to be surrendered			<u>£64,689-04</u>	

## Note

## Details of Subhead A1

	Estimated	Actual
	£	£
Salaries, etc.	429,000	378,982 (a)
General expenses	63,000	71,624 (a)
	<u>492,000</u>	<u>450,606</u>
Less:		
Receipts	13,000	36,295 (b)
Net Total	<u>£479,000</u>	<u>414,311</u>

- (a) Inability to recruit Museum warder staff offset by increased expenditure on conservation and publications.  
 (b) Increase in sales of publications.

John Ingamells

Accounting Officer

16 October 1980

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act 1921. I have obtained all the information 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 1980, compared with the sum granted, for the expenditure of the National Gallery of Scotland, the Scottish National Gallery of Modern Art, 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)				
Original 804,900				
Supplementary 31,000				
	835,900	829,186	6,714	—
A2 National Gallery of Modern Art: Purchases (Grant in Aid)	327,600	327,600	—	—
A3 National Gallery: Purchases (Grant in Aid)	279,500	279,500	—	—
A4 National Portrait Gallery: Purchases (Grant in Aid)	46,800	46,800	—	—
A5 Department of Prints and Drawings: Purchases (Grant in Aid)	31,200	31,200	—	—
<b>TOTAL</b>				
Original 1,490,000				
Supplementary 31,000				
£ 1,521,000	1,521,000	1,514,286	6,714	—
Surplus			6,714	
Actual surplus to be surrendered			£6,714·10	

## Note

## Details of Subhead A1

	Estimated	Actual
	£	£
Salaries, etc.	712,000	709,989
General expenses	205,900	216,263
	917,900	926,252
Less:		
Receipts	82,000	97,066
Net Total	£835,900	829,186

**GRANT IN AID ACCOUNTS FOR THE YEAR ENDED  
31 MARCH 1980**

	National Gallery of Modern Art: Purchases (Grant in Aid) Subhead A2	National Gallery: Purchases (Grant in Aid) Subhead A3	National Portrait Gallery: Purchases (Grant in Aid) Subhead A4	Prints and Drawings: Purchases (Grant in Aid) Subhead A5
	£	£	£	£
Balances, 1 April 1979	192,845	124,795	45,887	17,912
Grants in Aid 1979-80	327,600	279,500	46,800	31,200
Donation towards purchase of "HOBBEEMA"	—	43,500	—	—
Sale of drawings	—	—	—	439
Transfer from Trust Funds	—	34,990	—	—
Totals	£ 520,445	482,785	92,687	49,551
Deduct Purchases	447,361	272,748	41,918	49,551
Balances, 31 March 1980	£ 43,084	210,037	50,769	—

*Colin Thompson*  
Accounting Officer

28 November 1980

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

## NATIONAL MUSEUM OF ANTIQUITIES OF SCOTLAND

ACCOUNT of the sum expended, in the year ended 31 March 1980, 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)				
Original	427,700			
Supplementary	35,000			
	462,700	456,110	6,590	—
A2 Purchases (Grant in Aid)	92,300	92,300	—	—
<b>TOTAL</b>				
Original	520,000			
Supplementary	35,000			
	555,000	548,410	6,590	—
Surplus			6,590	
Actual surplus to be surrendered			£6,590.15	

## Note

## Details of Subhead A1

	Estimated	Actual
	£	£
Salaries, etc.	350,000	324,770
General expenses	114,510	134,670
	464,510	459,440
Less:		
Receipts	1,810	3,330 (a)
Net Total	£462,700	456,110

(a) Receipts from sales of publications were underestimated.

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**PURCHASES (GRANT IN AID) ACCOUNT FOR THE  
YEAR ENDED 31 MARCH 1980**

RECEIPTS	£	PAYMENTS	£
Balance, 1 April 1979	32,252	Purchases	142,279
Grant in Aid (Subhead A2)	92,300		
Donations	64,312	Balance, 31 March 1980	46,585
	<u>£188,864</u>		<u>£188,864</u>

*Alexander Fenton*  
Accounting Officer

2 October 1980

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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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## ARTS: ARTS COUNCIL AND OTHER GRANTS

SUMMARY OF PROGRAMME OUTTURN, and the ACCOUNT of the sum expended, in the year ended 31 March 1980, compared with the sum granted, for grants in aid to the Arts Council and certain other institutions and for other grants for the Arts, and certain other expenses.

## SUMMARY OF PROGRAMME OUTTURN

Section	Estimated Expenditure £	Actual Expenditure £
<b>PROGRAMME 10.6</b>		
<b>ARTS</b>		
A	70,726,000	70,542,710
B	1,014,000	950,725
C	10,000	—
<b>Total</b>	<b>£71,750,000</b>	<b>£71,493,435</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> )				
Original 59,736,000				
Supplementary 1,690,000				
Supplementary 50,000				
	61,476,000	61,476,000	—	—
A2 South Bank Theatre Board (Grant in Aid)				
Original 900,000				
Supplementary 100,000				
Supplementary 50,000				
	950,000	782,000	168,000	—
A3 British Film Institute (Grant in Aid)				
Original 4,590,000				
Supplementary 334,000				
	4,924,000	4,924,000	—	—
A4 National Film School: Grant				
Original 589,000				
Supplementary 109,000				
	698,000	698,000	—	—

EXPLANATION of the Causes of Variation between Expenditure and Grant

A2 A slower rate of progress in the settlement of claims than expected.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
A5 Assistance for Local Museums: Grant				
Original 1,266,000				
Supplementary 200,000				
Supplementary 35,000				
	1,501,000	1,501,000	—	—
A6 Bodies associated with Crafts: Grants				
Original 1,041,000				
Supplementary 107,000				
	1,148,000	1,148,000	—	—
A7 Research Projects and Surveys in Museums and Galleries, including Local Museums, and the Arts				
Original 49,000				
Less Supplementary 20,000				
	29,000	13,710	15,290	—
SECTION B				
MUSEUMS AND GALLERIES				
B1 Sir John Soane's Museum (Grant in Aid)				
Original 93,000				
Supplementary 7,000				
	100,000	94,796	5,204	—
B2 Museum of London: Grant				
Original 974,000				
Less Supplementary 53,000				
Less Supplementary 7,000				
	914,000	855,929	58,071	—
SECTION C				
NATIONAL HERITAGE				
C1 Initial Expenditure on the proposed National Heritage Memorial Fund				
Supplementary	10,000	—	10,000	—
TOTAL				
Original (revised sum) 69,238,000				
Supplementary 2,467,000				
Supplementary 45,000				
£	71,750,000	71,493,435	256,565	—
Surplus			256,565	
Actual surplus to be surrendered			£256,564.63	

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

A7 The shortfall was due to slippage in the commencement of projects.

C1 Enabling legislation not enacted in time for expenditure to be incurred.

**Receipts**

Receipts payable to Consolidated Fund	Estimated	Realised
	£	£
Royal Albert Hall: part repayment of loan	1,600	1,600.00
Repayment of loans and interest by artists/craftsmen	19,000	28,133.18 (a)
Total	£20,600	29,733.18

(a) Receipts were higher than anticipated and included interest charges from the previous financial year.

**Note**

*Loans outstanding at 31 March 1980*

	£
Royal Albert Hall	2,400
Loans to artists/craftsmen	61,237

*L. H. Brandes*  
Accounting Officer

3 October 1980

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act 1921. I have obtained all the information 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 1980

RECEIPTS	£	PAYMENTS	£
Balance, 1 April 1979	(1,463,015)	England	46,270,082
Grant in Aid (Royal Opera House Freehold Purchase)	505,000	Scotland	7,079,330
Grant in Aid	60,971,000	Wales	4,258,050
	61,476,000	Housing the Arts	1,869,000
		Royal Opera House (Freehold Purchase)	505,000
		Balance, 31 March 1980	31,523
	<u>£60,012,985</u>		<u>£60,012,985</u>

## DETAILS OF PAYMENTS (NET)

ENGLAND		£	£
General expenditure on the Arts:			
Royal Opera House Covent Garden Limited, English National Opera Limited, National Theatre Board and Royal Shakespeare Theatre		15,540,000	
Music, opera and dance		8,418,139	
Drama		8,785,773	
Art		2,750,576	
Literature		555,823	
Festivals		150,973	
Arts Associations, Arts Centres and Regional Projects		7,301,395	
Education in the Arts		396,770	
			43,899,449
Administration and operational expenditure			2,370,633
			<u>£46,270,082</u>
SCOTLAND			
General expenditure on the Arts:			
Music, opera and dance		3,519,310	
Drama		1,417,379	
Art and Film		583,225	
Literature		302,137	
Festivals		344,294	
Arts Centres, Arts Clubs and Regional Projects		520,925	
			6,687,270
Administration and operational expenditure			392,060
			<u>£7,079,330</u>
WALES			
General expenditure on the Arts:			
Music, opera and dance		1,343,693	
Drama		1,265,623	
Art, Film and Craft		408,667	
Literature		396,414	
Festivals		65,700	
Arts Associations, Arts Centres and Regional Projects		334,452	
			3,814,549
Administration and operational expenditure			443,501
			<u>£4,258,050</u>

The above figures which are on a cash ("receipts and payments") basis are not comparable with those given in the Appendix to the 1979-80 Estimates for Class X, Vote 30 (H.C. 125 of 1979/80) 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, £89,136; works of art, £102,416; equipment, £83,335; and vehicles, £45,359. Indemnity payments made by the Arts Council amounted to £24,421.

Payments totalling £143,750 were made towards the reduction of accumulated deficits of 43 organisations receiving Arts Council subsidy, being deficits which had not been discharged within the financial year after the year in which they arose.

#### Losses Statement

Cash loss due to overpayment of salaries, wages and allowances, etc.

Failure to deduct pensions contributions from male employees for the years 1970-75  
due to misinterpretation of the regulations £11,299

#### Notes

##### *Loans outstanding and Investments held at 31 March 1981*

	£
Loans to theatre companies	140,000
Loan to an orchestra	100,000
Loan to a drama company	5,000
Loan to an art organisation	21,000
Loan to an art studio	1,625
Loans to individuals	10,143
Loan to an opera company	260,000
£743 5% Treasury Stock 1986-89 (Market value £442)	647
5,870 units Equities Investment Fund for Charities (Market value £9,122)	3,082

*Roy Shaw*

Accounting Officer

7 November 1980

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

**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
			£	£	£
118	1	Health and Personal Social Services, England	6,011,869,010	660,588,010	5,351,281,000
132	2	Health and Personal Social Services (Other), England	1,604,704,000	175,692,000	1,429,012,000
137	3	Health and Personal Social Services, Wales	476,210,500	42,897,500	433,313,000
146	4	Health, &c., Scotland	1,035,731,000	82,274,000	953,457,000
154	5	Social Work, Scotland	8,930,000	8,000	8,922,000
		Total	£ 9,137,444,510	961,459,510	8,175,985,000

**PERSONAL SOCIAL SERVICES**

Gross Expenditure	Appropriations in Aid applied	Net Expenditure	Gross Expenditure compared with Estimate: Saving	Deficiency of Appropriations in Aid	Amount to be surrendered	Extra Receipts payable to Consolidated Fund	No. of Vote
£	£	£	£	£	£	£	
5,915,885,793	660,456,059	5,255,429,734	95,983,217	131,951	95,851,266	1,236,077-95	1
1,588,071,094	175,692,000	1,412,379,094	16,632,906	—	16,632,906	3,406,946-32	2
467,625,437	42,643,898	424,981,539	8,585,063	253,602	8,331,461	77,745-51	3
1,022,808,410	82,274,000	940,534,410	12,922,590	—	12,922,590	154,585-83	4
6,526,362	3,537	6,522,825	2,403,638	4,463	2,399,175	41,646-04	5
9,000,917,096	961,069,494	8,039,847,602	136,527,414	390,016		4,917,001-65	
Total amount to be surrendered					£ 136,137,398		
Actual total amount to be surrendered					£136,137,397-72		

**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 1980, 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 and certain other services; including grants in aid and international subscriptions.

**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	5,747,825,000	50,327,000	5,697,498,000	5,656,370,630	50,903,238	5,605,467,392
B	20,205,000	773,000	19,432,000	20,746,302	777,595	19,968,707
C	44,814,000	85,000	44,729,000	42,983,901	119,202	42,864,699
D	32,436,000	6,742,000	25,694,000	31,560,031	6,600,815	24,959,216
E	23,840,000	431,000	23,409,000	23,321,920	430,884	22,891,036
F	37,228,000	13,480,000	23,748,000	35,370,950	12,850,717	22,520,233
G	—	586,576,000	(586,576,000)	—	586,576,000	(586,576,000)
	<u>5,906,348,000</u>	<u>658,414,000</u>	<u>5,247,934,000</u>	<u>5,810,353,734</u>	<u>658,258,451</u>	<u>5,152,095,283</u>
<b>PROGRAMME 11.2</b>						
<b>PERSONAL SOCIAL SERVICES</b>						
H	8,636,000	415,000	8,221,000	7,993,979	390,178	7,603,801
<b>PROGRAMME 11.3</b>						
<b>CENTRAL AND MISCELLANEOUS SERVICES</b>						
I	27,070,000	50,000	27,020,000	27,164,475	41,339	27,123,136
J	57,158,000	998,000	56,160,000	58,328,899	1,155,912	57,172,987
K	11,691,010	710,010	10,981,000	11,110,517	568,763	10,541,754
	<u>95,919,010</u>	<u>1,758,010</u>	<u>94,161,000</u>	<u>96,603,891</u>	<u>1,766,014</u>	<u>94,837,877</u>
<b>PROGRAMME 9.4</b>						
<b>CIVIL DEFENCE</b>						
L	966,000	1,000	965,000	934,189	41,416	892,773
Total	<u>£6,011,869,010</u>	<u>660,588,010</u>	<u>5,351,281,000</u>	<u>5,915,885,793</u>	<u>660,456,059</u>	<u>5,255,429,734</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 Authorities</b>				
<i>Original</i> 4,893,900,000				
<i>Supplementary</i> 252,677,000				
<i>Supplementary</i> 180,242,000				
	5,326,819,000	5,250,630,962	76,188,038	—
<b>A2 Capital Advances to Health Authorities</b>				
<i>Original</i> 426,964,000				
<i>Supplementary</i> 3,447,000				
<i>Less Supplementary</i> 9,500,000				
	420,911,000	405,635,583	15,275,417	—
<b>A3 Payments to Local Authorities</b>				
<i>Original</i> 109,000				
<i>Less Supplementary</i> 49,000				
	60,000	68,222	—	8,222
<b>A4 Bank Charges</b>				
<i>Original</i> 473,000				
<i>Less Supplementary</i> 438,000				
	35,000	35,863	—	863
<b>SECTION B</b>				
<b>DEPARTMENTAL HOSPITALS</b>				
<b>B1 Special Hospitals: Current Expenditure</b>				
<i>Original</i> 17,101,000				
<i>Supplementary</i> 1,180,000				
<i>Supplementary</i> 600,000				
	18,881,000	19,282,959	—	401,959
<b>B2 Special Hospitals: Patients' allowances</b>	261,000	282,126	—	21,126
<b>B3 Special Hospitals: Capital Expenditure</b>				
<i>Original</i> 763,000				
<i>Supplementary</i> 300,000				
	1,063,000	1,181,217	—	118,217

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

A3 The estimate is necessarily conjectural.

B3 More staff house purchases completed than anticipated.

\*See Other Notes.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
B4 War Pensioner Hospital				
Original 465,000				
Less Supplementary 465,000				
SECTION C				
TRAINING				
C1 Training and Refresher Courses for General Medical Practitioners, Dentists, Pharmacists, Opticians and Ancillary Workers				
Original 1,476,000				
Less Supplementary 136,000	1,340,000	1,280,281	59,719	—
C2 Training Services for NHS Members and Staff				
Original 4,188,000				
Supplementary 161,000				
Less Supplementary 1,249,000	3,100,000	2,514,556	585,444	—
C3 Professions Supplementary to Medicine. Support of occupational therapy students				
Original 2,705,000				
Supplementary 320,000	3,025,000	3,010,787	14,213	—
C4 Miscellaneous training grants	256,000	185,453	70,547	—
C5 General Nursing Council	530,000	496,000	34,000	—
C6 General Nursing Council: Advances				
Original 32,253,000				
Supplementary 1,018,000				
Supplementary 1,762,000	35,033,000	33,957,795	1,075,205	—
C7 United Kingdom Central Council for Nursing, Midwifery and Health Visiting and the National Boards for Nursing, Midwifery and Health Visiting				
Original 322,000				
Less Supplementary 322,000				
C8 Joint Board of Clinical Nursing Studies				
Original 348,000				
Supplementary 4,000	352,000	354,348	—	2,348

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

C2 Deferral of some training projects scheduled for 1979-80.

C4 The number of student dental hygienists was less than expected.



Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
C9 Committee of Management of the School for Dental Auxiliaries Limited	574,000	573,392	608	—
C10 Midwife Teachers Training College (Grant in Aid)				
Original 21,000				
Supplementary 1,000				
	22,000	22,000	—	—
C11 Council for Education and Training of Health Visitors: Expenses*	364,000	360,293	3,707	—
C12 Council for Postgraduate Medical Education and Training	218,000	228,996	—	10,996
SECTION D				
LABORATORY, VACCINE AND MEDICINES ACTS SERVICES				
D1 Public Health Laboratory Service Board*				
Original 19,211,000				
Supplementary 1,065,000				
Supplementary 140,000				
	20,416,000	20,209,852	206,148	—
D2 Central Blood Laboratories				
Original 2,986,000				
Supplementary 90,000				
Supplementary 90,000				
	3,166,000	2,763,412	402,588	—
D3 Malaria Reference Laboratory: Advances	12,000	12,623	—	623
D4 National Radiological Protection Board: Advances*				
Original 2,591,000				
Supplementary 62,000				
	2,653,000	2,638,000	15,000	—
D5 National Biological Standards Board: Advances*				
Original 1,981,000				
Supplementary 82,000				
Supplementary 101,000				
	2,164,000	2,136,982	27,018	—
D6 National Biological Standards Board*				
Original 780,000				
Less Supplementary 520,000				
	260,000	256,267	3,733	—
D7 Vaccines, Drugs, &c.	1,604,000	1,602,928	1,072	—

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

D2 Slippage on capital projects.

\*See Other Notes.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
D8 Expenditure under the Medicines Acts <i>Original</i> 792,000 <i>Less Supplementary</i> 199,000	593,000	516,177	76,823	—
D9 Department of Health and Social Security Toxicology Laboratory <i>Original</i> 540,000 <i>Supplementary</i> 61,000	601,000	567,561	33,439	—
D10 Laboratory of the Government Chemist	370,000	339,639	30,361	—
D11 United Kingdom Transplant and National Tissue Typing Laboratory	431,000	361,645	69,355	—
D12 Multi-Regional Laboratory Services: Development work and National Quality Control Schemes	166,000	154,945	11,055	—
SECTION E				
NATIONAL ADMINISTRATIVE AND COMMON SERVICES				
E1 Prescription Pricing Authority* <i>Original</i> 8,076,000 <i>Supplementary</i> 274,000 <i>Less Supplementary</i> 124,000	8,226,000	8,114,727	111,273	—
E2 Dental Estimates Board* <i>Original</i> 7,545,000 <i>Supplementary</i> 504,000	8,049,000	7,855,054	193,946	—
E3 Health Education Council: Advances	4,404,000	4,326,704	77,296	—
E4 Central Register <i>Original</i> 2,400,000 <i>Supplementary</i> 108,000	2,508,000	2,414,824	93,176	—
E5 Medical Practices Committee: Salaries &c.	96,000	105,411	—	9,411
E6 Medical Practices Committee: Other expenses	71,000	76,817	—	5,817
E7 Inquiries, Tribunals, Committees, &c.	254,000	225,783	28,217	—

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

D8 Fewer meetings than expected of advisory committees to the Medicines Commission and delay in implementation of new "enforcement" proceedings.

D11 Mainly slippage of building programme.

E7 Mainly due to provision for NHS Appeals Board not used.

\*See Other Notes.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
E8 Health Services Board (Grant in Aid)*	170,000	145,600	24,400	—
E9 Association of Community Health Councils: Advances	62,000	57,000	5,000	—
SECTION F				
OTHER HEALTH SERVICES				
F1 Subscriptions, &c., to International Organisations				
Original 4,651,000				
Less Supplementary 493,000				
	4,158,000	4,095,231	62,769	—
F2 Centrally Purchased Supplies and Equipment (Net)*				
Original 5,257,000				
Less Supplementary 2,658,000				
	2,599,000	2,461,003	137,997	—
F3 Purchases on Repayment for Other Government Departments, Local Authorities, &c.				
Original 13,744,000				
Less Supplementary 661,000				
	13,083,000	12,490,212	592,788	—
F4 Compensation				
Original 1,384,000				
Supplementary 213,000				
	1,597,000	1,791,535	—	194,535
F5 Transferred Liabilities				
Original 11,005,000				
Less Supplementary 830,000				
	10,175,000	9,254,164	920,836	—
F6 Port Health, Health Control and Medical Examinations of Entrants	681,000	535,202	145,798	—
F7 Attachment Scheme for overseas doctors	134,000	160,345	—	26,345
F8 Experimental Centres for Addictions				
Original 260,000				
Less Supplementary 90,000				
	170,000	128,828	41,172	—

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

E8 Reduction in Board's activities.

F4 More redundancy payments than expected.

F6 Expenditure on health control at Heathrow Airport less than expected.

F7 More overseas doctors than expected took up attachments.

F8 Slippage in programme.

\*See Other Notes.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
F9 Vaccine Damage Payments Scheme <i>Original</i> 2,810,000 <i>Supplementary</i> 120,000	2,930,000	3,000,000	—	70,000
F10 Other payments and expenses	1,234,000	1,041,877	192,123	—
F11 Medical Treatment of War Pensioners in former War Pensioner Hospital in Republic of Ireland <i>Supplementary</i>	467,000	412,553	54,447	—
<b>PROGRAMME 11.2</b>				
<b>SECTION H</b>				
<b>PERSONAL SOCIAL SERVICES</b>				
H1 Child Care Services <i>Original</i> 1,599,000 <i>Less Supplementary</i> 80,000	1,519,000	1,122,851	396,149	—
H2 Youth Treatment Centres <i>Original</i> 1,211,000 <i>Supplementary</i> 176,000	1,387,000	1,420,413	—	33,413
H3 Youth Treatment Centres: Capital Expenditure	32,000	6,039	25,961	—
H4 Personal Social Services Council: Advances	154,000	153,900	100	—
H5 Central Council for Education and Training in Social Work: Expenses*	1,586,000	1,547,307	38,693	—
H6 Grants for Training in Social Work <i>Original</i> 4,236,000 <i>Less Supplementary</i> 278,000	3,958,000	3,743,469	214,531	—

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

F10 Fewer commissions placed with management consultants than expected and other minor miscellaneous savings.

F11 Cost of treatment less than expected.

H1 Mainly fewer claims for capital grants than expected.

H3 Slippage in development programme.

\*See *Other Notes*.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
<b>PROGRAMME 11.3</b>				
<b>SECTION I</b>				
<b>RESEARCH</b>				
I1 Assessment and Development of Supplies and Equipment				
Original 2,793,000				
Less Supplementary 93,000				
	2,700,000	2,788,370	—	88,370
I2 Biomechanical Research and Development Unit	255,000	208,787	46,213	—
I3 Social Services Research and Development				
Original 10,353,000				
Less Supplementary 353,000				
	10,000,000	10,152,817	—	152,817
I4 Research and Development on the use of Computers				
Original 2,356,000				
Less Supplementary 1,116,000				
	1,240,000	1,095,154	144,846	—
I5 Building and engineering research and development	1,439,000	1,483,347	—	44,347
I6 Commissioned Research: Medical Research Council				
Original 11,080,000				
Supplementary 356,000				
	11,436,000	11,436,000	—	—
<b>SECTION J</b>				
<b>SERVICES FOR THE DISABLED</b>				
J1 Artificial Limb and Appliance Centres: Current Expenditure				
Original 5,762,000				
Supplementary 409,000				
	6,171,000	5,798,241	372,759	—
J2 Artificial Limb and Appliance Centres: Capital Expenditure				
Original 524,000				
Less Supplementary 74,000				
	450,000	453,510	—	3,510

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

I2 Deliveries of goods delayed by industrial action.

I4 Expenditure by Health Authorities was less than authorised.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
J3 Supply, Repair, &c., of Artificial Limbs and Appliances, &c. <i>Original</i> 27,680,000 <i>Supplementary</i> 9,000	27,689,000	28,400,325	—	711,325
J4 Structural Alteration Grants and Home Nursing Equipment for Disabled Persons	117,000	91,518	25,482	—
J5 Supply, Repair, &c., of Invalid Vehicles, Cars, &c. <i>Original</i> 19,198,000 <i>Supplementary</i> 1,509,000	20,707,000	21,677,582	—	970,582
J6 Assessment of Aids for the Disabled	120,000	72,895	47,105	—
J7 Car and Invalid Vehicle Allowances <i>Original</i> 1,545,000 <i>Less Supplementary</i> 178,000	1,367,000	1,293,457	73,543	—
J8 Private Car Allowances to Disabled Persons <i>Original</i> 465,000 <i>Supplementary</i> 72,000	537,000	541,371	—	4,371
SECTION K				
OTHER SERVICES				
K1 Information Services	1,770,000	1,525,564	244,436	—
K2 Grants to Voluntary Organisations	6,293,000	6,147,524	145,476	—
K3 Joseph Rowntree Memorial Trust—Very severely Congenitally Handicapped Children: Grant in Aid	2,950,000	2,950,000	—	—
K4 Central Funding of Nursing and Hospital Careers Information Centre	107,000	105,938	1,062	—
K5 Capital Expenditure on Accommodation for Deaf/Blind Young People <i>Original</i> 102,000 <i>Less Supplementary</i> 102,000	—	—	—	—
K6 Contribution to low back pain clinic projects	43,000	38,103	4,897	—

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

J4 Fewer payments than expected.

J6 Late receipt of bills.

K1 Mainly reduction in the level of Health Service recruitment publicity and delay in receipt of printing bills.

K6 Reduction in activities of one project.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
K7 Intermediate Treatment Fund: Grant in Aid	200,000	200,000	—	—
K8 Indemnity to United Kingdom Atomic Energy Authority	10	—	10	—
K9 Services on Repayment to Kuwait				
<i>Original</i> 107,000				
<i>Supplementary</i> 200,000				
<i>Less Supplementary</i> 43,000				
	264,000	125,599	138,401	—
K10 Miscellaneous payments and expenses				
<i>Original</i> 1,534,000				
<i>Less Supplementary</i> 1,470,000				
	64,000	17,789	46,211	—
<b>PROGRAMME 9.4</b>				
<b>SECTION L</b>				
<b>CIVIL DEFENCE</b>				
L1 Storage of Materials for Reserve	965,000	934,189	30,811	—
L2 Miscellaneous expenditure	1,000	—	1,000	—
<b>GROSS TOTAL</b>				
<i>Original</i> 5,585,570,010				
<i>Supplementary</i> 261,805,000				
<i>Supplementary</i> 164,494,000				
	£6,011,869,010	5,915,885,793	98,862,414	2,879,197
	<b>Estimated</b>	<b>Realised</b>	Surplus of Gross Estimate over Expenditure 95,983,217	
<i>Deduct</i>				
Z Appropriations in Aid				
<i>Original</i> 631,985,010				
<i>Supplementary</i> 3,219,000				
<i>Supplementary</i> 25,384,000				
	660,588,010	660,456,059	Deficiency of Appropriations in Aid realised 131,951	
<b>NET TOTAL</b>				
<i>Original</i> 4,953,585,000				
<i>Supplementary</i> 258,586,000				
<i>Supplementary</i> 139,110,000				
	£5,351,281,000	5,255,429,734	Net Surplus 95,851,266	
	Actual surplus to be surrendered		£95,851,266.16	

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

K9 Less work carried out than anticipated.

K10 The estimate is necessarily conjectural.

L2 The anticipated expenditure did not occur.

<b>Receipts</b>		
	Estimated	Realised
	£	£
Receipts payable to Consolidated Fund	871,220	1,236,077-95
<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	38,320,000	40,598,967
Receipts from the sale of land and buildings, materials, etc.	12,000,000	10,297,321(a)
Miscellaneous receipts	7,000	6,950
	£50,327,000	50,903,238
Subhead BZ		
Receipts for staff quarters, meals, etc.	£773,000	777,595
Subhead CZ		
Miscellaneous receipts	£85,000	119,202(b)
Subhead DZ		
Contribution towards the cost of the National Radiological Protection Board by Scottish Home and Health Department	104,000	104,000
Fees for Licences (Medicines Acts), etc.	3,100,000	2,701,692(c)
Receipts from Public Health Laboratories:		
(a) Public Health Laboratory Service Board	1,455,000	1,619,478(d)
(b) Centre for Applied Microbiology and Research	1,487,000	1,688,988(e)
Receipts from Central Blood Laboratories	125,000	70,403(f)
Contribution towards the cost of the National Biological Standards Board by Scottish Home and Health Department, Welsh Office and the Ministry of Health and Social Services, Northern Ireland	411,000	273,136(g)
Contribution towards the cost of the United Kingdom Transplant and National Tissue Typing Laboratory by Scottish Home and Health Department	35,000	64,660(h)
Other receipts	25,000	78,458(i)
	£6,742,000	6,600,815
Subhead EZ		
Contribution from Welsh Office towards the cost of the Dental Estimates Board	361,000	353,477
Health Services Board:		
(a) Fees for authorisations	500	600(j)
(b) Contributions from Welsh Office and Scottish Home and Health Department	19,500	29,705(k)
Prescription Pricing for Isle of Man and Jersey	50,000	47,102
	£431,000	430,884

- (a) Some transactions took longer to complete than anticipated.  
(b) Receipt of the 1978-79 contribution was delayed until 1979-80 by industrial action.  
(c) Fewer fees for licences were received than expected.  
(d) and (e) Increased activity generated more receipts.  
(f) Reduced output led to fall in receipts.  
(g) Some receipts due in the year did not arrive until 1980-81.  
(h) Receipt of the 1978-79 contribution was delayed until 1979-80 by industrial action.  
(i) Increased sales of B.P.C. drug samples.  
(j) More applications to the Health Services Board for authorisations generated extra receipts.  
(k) Receipt of the 1978-79 contribution from SHHD was delayed until 1979-80 by industrial action.



Details of Receipts *contd.*

	Estimated	Realised
	£	£
Subhead FZ		
Recoveries from other government departments, local authorities, etc., for purchases on repayment	13,083,000	12,505,298
Repayment of Group Practice Loans	106,000	110,413
Recoveries in respect of redundancy payments	76,000	60,725 (l)
Other receipts	215,000	174,281(m)
	<u>£13,480,000</u>	<u>12,850,717</u>
Subhead GZ		
Contributions towards the cost of the National Health Service	<u>£586,576,000</u>	<u>586,576,000</u>
Subhead HZ		
Receipts for accommodation, etc., at Youth Treatment Centres	412,000	385,102
Training grants, etc., recoveries in respect of courses prematurely terminated	3,000	5,076(n)
	<u>£415,000</u>	<u>390,178</u>
Subhead IZ		
Income from royalties, etc.	45,000	37,151(o)
Miscellaneous receipts	4,000	4,188
Sale of Evaluated Research Equipment	1,000	— (p)
	<u>£50,000</u>	<u>41,339</u>
Subhead JZ		
Miscellaneous receipts	<u>£998,000</u>	<u>1,155,912(q)</u>
Subhead KZ		
Contribution towards the Grant in Aid to the Intermediate Treatment Fund by the Welsh Office	12,000	12,000
Contribution towards the Joseph Rowntree Memorial Trust by Scottish Home and Health Department, Welsh Office and the Ministry of Health and Social Services, Northern Ireland	434,000	434,000
Receipts from Kuwait	264,000	122,763(r)
Miscellaneous receipts	10	—
	<u>£710,010</u>	<u>568,763</u>
Subhead LZ		
Proceeds from sale of civil defence stockpile items	<u>£1,000</u>	<u>41,416(s)</u>
Total	<u>£660,588,010</u>	<u>660,456,059</u>

(l) Final claim for 1979-80 not settled until April 1980.

(m) The estimate is necessarily conjectural.

(n) More recoveries than expected.

(o) Fewer receipts than expected in respect of licensing of software developed in NHS computer installations.

(p) Expected receipts did not occur.

(q) Mainly more receipts for sale of old motor cars than expected.

(r) Less work carried out than anticipated.

(s) More receipts than expected.

**Details of Receipts *contd.***

	Estimated	Realised
	£	£
(ii) Receipts of other classes		
Repayment of outstanding capital grants from local authorities and assisted community homes following the transfer of voluntary approved schools to the community homes system under the Children and Young Persons Act 1969 and the recovery of over-payments of specific grants to approved schools and remand homes in earlier years	20	3,175( <i>t</i> )
Receipts of interest in respect of car loans	871,200	1,129,568( <i>u</i> )
Miscellaneous receipts	—	103,335
<b>Total</b>	<b>£871,220</b>	<b>1,236,078</b>

(*t*) Unexpected repayment of grant.(*u*) More loans granted than expected and higher interest rates.**Losses Statement***Summary*

	£
Cash losses due to overpayments of salaries, wages and allowances, etc. (24 cases)	£3,964
Claims abandoned (93 cases)	£402,406
Stores losses due to theft, fraud, arson or sabotage, etc.* (135 cases)	3,250
Stores losses due to other causes (1205 cases)	57,889
<b>Total Stores Losses</b>	<b>£61,139</b>

\*Prosecution was undertaken wherever appropriate and practicable.

*Details*

	£
Cash losses due to overpayments of salaries, wages and allowances, etc.	
Apportioned share of erroneous refunds of National Insurance contributions	2,453
Claims abandoned	
Apportioned share of waivers and remissions of National Insurance contributions	395,682

**Notes***Ex gratia Payments*

141 cases totalling £49,636, including the following payments of £1,000 or more:  
 One compensation payment of £5,000 in settlement of a claim for unfair dismissal.  
 One extra-contractual payment of £1,343 in respect of manufacturer's stocks which were rendered useless by a change in the specifications for kidney machines.  
 One extra-contractual payment of £39,828 in settlement of an unfulfilled contract for haemodialysis machines.

*Extra-statutory Payments*

Subhead B1 includes extra-statutory payments totalling £2,202 for repatriating 2 patients from Broadmoor Hospital.  
 Subhead F4 includes 143 extra-statutory payments totalling £483,817 in respect of redundancy and retirements in the interests of efficiency.

*Gifts Made*

Land was leased at a nominal rent to Chailey Heritage; the value of this gift was estimated at £21,417.  
 Renewal of lease of premises to Industrial Therapy Organisation at a nominal rent; the value of this gift was estimated at £17,500.  
 Hospital building was leased on concessionary terms to Save the Children Fund for one year to house Vietnamese refugees; the value of this gift was estimated at £5,000.

*Notes contd.**Gifts Made contd.*

Land was leased at a nominal rent to Cornwall County Council for an adult training centre for the mentally handicapped; the value of this gift was estimated at £118,701.

Land was leased on concessionary terms to Nottinghamshire Breast Screening Trust Unit; the value of this gift was estimated at £8,400.

Land was leased at a nominal rent to Clatterbridge Cancer Research Trust; the value of this gift was estimated at £9,900.

7 other gifts were made with a total value of £56.

*Transfers of Land and Buildings*

Two properties estimated by the District Valuer at £10,000 and £17,500 were conveyed back to their respective local authorities for nominal sums. The properties should have been treated as exempt from transfer under the provisions of the National Health Service Reorganisation Act 1973.

*Loans outstanding at 31 March 1980*

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

*Other Notes*

Section A and Subheads C11, D1, D4, D5, D6, E1, E2, E8 and H5. The Accounts of the following are published separately as White Papers: The Hospital and Community Health 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 those of the Family Practitioner Services and certain agency payments made on behalf of the Secretary of State—the amounts shown in the Account are net after these payments have been transferred to their proper Votes and/or subheads. The receipts under (2) above are accounted for under various subheads Z as Appropriations in Aid or as receipts of other classes under this Vote or under Class XI, Vote 2 or Class XVII, Vote 8.

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 1978-79 (Class XI, Vote 1, Class XII, Vote 5 and Class XVII, Vote 6) were signed, disclosed a net undercharge of £36,536 and an undercredit of £33,120 to receipts in Class XI, Vote 1. Other receipts recoverable from another government department were also understated by £3,416.

Subhead F2 (Centrally Purchased Supplies and Equipment) consists of gross expenditure of £26,075,347.75 less items recharged to Subheads A1 and A2 of £23,614,344.78.

*Patrick Nairne*  
Accounting Officer

27 November 1980

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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 (OTHER), ENGLAND**

SUMMARY OF PROGRAMME OUTTURN, and the ACCOUNT of the sum expended, in the year ended 31 March 1980, 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, on welfare food and certain other services including 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	1,569,500,000	7,272,000	1,562,228,000	1,556,852,112	8,123,793	1,548,728,319
B	7,780,000	280,000	7,500,000	6,877,640	96,966	6,780,674
C	—	167,900,000	(167,900,000)	—	170,612,463	(170,612,463)
	<u>1,577,280,000</u>	<u>175,452,000</u>	<u>1,401,828,000</u>	<u>1,563,729,752</u>	<u>178,833,222</u>	<u>1,384,896,530</u>
<b>PROGRAMME 11.2</b>						
<b>PERSONAL SOCIAL SERVICES</b>						
D	1,022,000	—	1,022,000	1,119,838	—	1,119,838
<b>PROGRAMME 11.3</b>						
<b>CENTRAL AND MISCELLANEOUS SERVICES</b>						
E	25,950,000	240,000	25,710,000	22,804,581	265,724	22,538,857
<b>PROGRAMME 4.1</b>						
<b>REGIONAL AND GENERAL INDUSTRIAL SUPPORT</b>						
F	452,000	—	452,000	416,923	—	416,923
Total	<u>£1,604,704,000</u>	<u>175,692,000</u>	<u>1,429,012,000</u>	<u>1,588,071,094</u>	<u>179,098,946</u>	<u>*1,408,972,148</u>

\* This figure is £3,406,946 less than the net total of expenditure on the Appropriation Account, being the difference between the Appropriations in Aid realised (£179,098,946) and those authorised to be applied (£175,692,000).

## HEALTH AND PERSONAL SOCIAL SERVICES (OTHER), ENGLAND 1979-80, Class XI, Vote 2

## ACCOUNT

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
<b>PROGRAMME 11.1</b>				
<b>SECTION A</b>				
<b>FAMILY PRACTITIONERS*</b>				
A1 General Medical Services				
<i>Original</i> 440,400,000				
<i>Supplementary</i> 15,000,000				
<i>Supplementary</i> 16,600,000				
	472,000,000	468,274,582	3,725,418	—
A2 Pharmaceutical Services				
<i>Original</i> 743,100,000				
<i>Supplementary</i> 10,000,000				
<i>Supplementary</i> 16,700,000				
	769,800,000	759,385,971	10,414,029	—
A3 General Dental Services				
<i>Original</i> 252,000,000				
<i>Supplementary</i> 4,000,000				
<i>Supplementary</i> 7,000,000				
	263,000,000	266,807,136	—	3,807,136
A4 General Ophthalmic Services				
<i>Original</i> 61,400,000				
<i>Supplementary</i> 3,300,000				
	64,700,000	62,384,423	2,315,577	—
<b>SECTION B</b>				
<b>OTHER HEALTH SERVICES</b>				
B1 Advances in respect of reimbursement of medical costs of treatment under European Economic Community Social Security Regulations	7,780,000	6,877,640	902,360	—
<b>PROGRAMME 11.2</b>				
<b>SECTION D</b>				
<b>PERSONAL SOCIAL SERVICES</b>				
D1 Grants to Local Authorities in respect of the Provision of Secure Accommodation				
<i>Original</i> 2,000,000				
<i>Less Supplementary</i> 978,000				
	1,022,000	1,119,838	—	97,838

EXPLANATION of the Causes of Variation between Expenditure and Grant

B1 Some expected settlements not completed.

\*See Other Notes.

HEALTH AND PERSONAL SOCIAL SERVICES (OTHER), ENGLAND 1979-80, Class XI, Vote 2

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
<b>PROGRAMME 11.3</b>				
<b>SECTION E</b>				
<b>WELFARE FOOD</b>				
E1 National Milk Scheme				
Original	25,230,000			
Less Supplementary	1,544,000			
	23,686,000	20,529,689	3,156,311	—
E2 Dried Milk				
Original	1,650,000			
Supplementary	344,000			
	1,994,000	1,974,805	19,195	—
E3 Other Welfare Food	270,000	300,087	—	30,087
<b>PROGRAMME 4.1</b>				
<b>SECTION F</b>				
SELECTIVE ASSISTANCE TO INDIVIDUAL INDUSTRIES, FIRMS AND UNDERTAKINGS: SECTION 8 OF THE INDUSTRY ACT 1972				
F1 Grants to Industrial Undertakings	452,000	416,923	35,077	—
GROSS TOTAL				
Original (revised sum)	1,534,282,000			
Supplementary	29,000,000			
Supplementary	41,422,000			
	£1,604,704,000	1,588,071,094	20,567,967	3,935,061
	Estimated	Applied		
Z Deduct Appropriations in Aid				
Original (revised sum)	145,731,000			
Supplementary	1,750,000			
Supplementary	28,211,000			
	175,692,000	175,692,000		
NET TOTAL				
Original (revised sum)	1,388,551,000			
Supplementary	27,250,000			
Supplementary	13,211,000			
	£1,429,012,000	1,412,379,094		
	Actual surplus to be surrendered		Surplus	
			16,632,906	
			£16,632,906.05	

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

E1 Fewer beneficiaries than expected.

E3 Uptake of vitamin drops and tablets was greater than expected.

HEALTH AND PERSONAL SOCIAL SERVICES (OTHER), ENGLAND 1979-80, Class XI, Vote 2

**Receipts**

	Estimated	Realised
	£	£
Receipts authorised to be used as Appropriations in Aid	175,692,000	179,098,946.32
Appropriated in aid		175,692,000.00
Payable separately to Consolidated Fund		£3,406,946.32

**Details of Receipts**

	Estimated	Realised
	£	£
<b>Subhead AZ</b>		
Treatment of service personnel: Contributions from Ministry of Defence	86,000	69,200 (a)
Prescription charges surrendered by dispensing medical practitioners, etc.	1,800,000	1,733,933
Receipts from the sale of pre-payment certificates	2,000,000	2,861,577 (b)
Receipts from drug manufacturers	3,200,000	3,274,779
Patients' charges for dental services at health centres	70,000	71,636
Reports by general practitioners. Recovery from National Insurance Fund and Employment Service Division	88,000	87,563
Patients' charges recovered by Family Practitioners Committees	28,000	25,105 (c)
	<u>£7,272,000</u>	<u>8,123,793</u>
<b>Subhead BZ</b>		
Receipts in respect of reimbursement of medical costs of treatment under European Economic Community Social Security Regulations	<u>£280,000</u>	<u>96,966(d)</u>
<b>Subhead CZ</b>		
Contributions towards the cost of the National Health Service	<u>£167,900,000</u>	<u>170,612,463</u>
<b>Subhead EZ</b>		
Recoveries in respect of Welfare Food Service	<u>£240,000</u>	<u>265,724 (e)</u>
<b>Total</b>	<u>£175,692,000</u>	<u>179,098,946</u>

- (a) Delayed receipt of remittance from Ministry of Defence.  
 (b) Sales of pre-payment certificates were higher than expected.  
 (c) Estimate was necessarily conjectural.  
 (d) Some expected settlements not completed.  
 (e) Receipts from sales of vitamin drops and tablets were greater than expected.

**Losses Statement**

*Summary*

	£
Claims abandoned (1 case)	<u>£115,073</u>

**Losses incurred on Welfare Food Service:**

Losses of welfare food tokens misused by beneficiaries, retailers and third parties (94 cases)	£2,585
Potential losses during the year resulting from possible misuse of welfare milk tokens by unauthorised persons are estimated to be £5,620.	

*Details*

	£
Claims abandoned	
Apportioned share of waivers and remissions of National Insurance contributions	115,073

HEALTH AND PERSONAL SOCIAL SERVICES (OTHER), ENGLAND 1979-80, Class XI, Vote 2

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**Notes**

*Extra-statutory Payments*

Subhead E1 includes 39,680 extra-statutory payments totalling £475,719 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*

Section A. The Accounts of the Family Practitioner Services are published separately in the White Paper relating to the Hospital and Community Health Services, etc. Losses, etc, relating to these Accounts are detailed in the White Paper.

Certain figures of receipts and payments used in this Account are based on the accounts of Health Authorities before audit was completed. Any audit reservations received after this Appropriation Account is signed will be noted in the Appropriation Account for 1980-81.

*Patrick Nairne*  
Accounting Officer

27 November 1980

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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 1980, 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.

## 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	359,048,000	1,053,000	357,995,000	351,868,213	678,134	351,190,079
B	105,636,000	509,000	105,127,000	104,527,019	631,067	103,895,952
C	2,512,000	—	2,512,000	2,431,486	—	2,431,486
D	1,173,000	34,000	1,139,000	1,157,128	35,159	1,121,969
E	639,000	—	639,000	631,757	—	631,757
F	1,459,500	16,500	1,443,000	1,364,114	11,130	1,352,984
G	—	41,237,000	(41,237,000)	—	41,236,650	(41,236,650)
	<u>470,467,500</u>	<u>42,849,500</u>	<u>427,618,000</u>	<u>461,979,717</u>	<u>42,592,140</u>	<u>419,387,577</u>
<b>PROGRAMME 11.2</b>						
<b>PERSONAL SOCIAL SERVICES</b>						
H	550,000	—	550,000	664,899	—	664,899
<b>PROGRAMME 11.3</b>						
<b>CENTRAL AND MISCELLANEOUS SERVICES</b>						
I	288,000	—	288,000	232,965	—	232,965
J	3,110,000	39,000	3,071,000	3,077,310	41,684	3,035,626
K	1,385,000	9,000	1,376,000	1,321,181	10,074	1,311,107
L	410,000	—	410,000	349,365	—	349,365
	<u>5,193,000</u>	<u>48,000</u>	<u>5,145,000</u>	<u>4,980,821</u>	<u>51,758</u>	<u>4,929,063</u>
Total	<u>£476,210,500</u>	<u>42,897,500</u>	<u>433,313,000</u>	<u>467,625,437</u>	<u>42,643,898</u>	<u>424,981,539</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 Authorities</b>				
Original 303,900,000				
Supplementary 11,930,000				
Supplementary 16,568,000				
	332,398,000	327,149,097	5,248,903	—
<b>A2 Capital Advances to Health Authorities</b>				
Original 25,975,000				
Less Supplementary 1,211,000				
Supplementary 135,000				
	24,899,000	22,940,324	1,958,676	—
<b>A3 Centrally purchased Supplies and Equipment</b>				
Original 1,755,000				
Less Supplementary 32,000				
	1,723,000	1,752,144	—	29,144
<b>A4 Bank Charges</b>				
Original 80,000				
Less Supplementary 52,000				
	28,000	26,648	1,352	—
<b>SECTION B</b>				
<b>FAMILY PRACTITIONERS*</b>				
<b>B1 General Medical Services</b>				
Original 25,729,000				
Supplementary 1,000,000				
Supplementary 823,000				
	27,552,000	28,039,147	—	487,147
<b>B2 Pharmaceutical Services</b>				
Original 61,105,000				
Less Supplementary 1,399,000				
	59,706,000	58,205,104	1,500,896	—
<b>B3 General Dental Services</b>				
Original 14,159,000				
Supplementary 129,000				
	14,288,000	14,255,226	32,774	—
<b>B4 General Ophthalmic Services</b>				
Original 4,345,000				
Less Supplementary 255,000				
	4,090,000	4,027,542	62,458	—

\*See Other Notes.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
<b>SECTION C</b>				
<b>TRAINING</b>				
C1 Training and Refresher Courses				
Original 507,000				
Supplementary 9,000				
	516,000	524,454	—	8,454
C2 General Nursing Council: Advances				
Original 1,837,000				
Supplementary 123,000				
	1,960,000	1,871,700	88,300	—
C3 Committee of Management of the School for Dental Auxiliaries Ltd.				
Original 17,000				
Less Supplementary 2,000				
	15,000	13,785	1,215	—
C4 Council for the Education and Training of Health Visitors: Expenses*	21,000	21,547	—	547
<b>SECTION D</b>				
<b>LABORATORY VACCINE AND MEDICINES ACTS SERVICES</b>				
D1 Public Health Laboratory Service Board*				
Original 1,048,000				
Less Supplementary 88,000				
	960,000	969,365	—	9,365
D2 National Biological Standards Board: Advances*				
Original 135,000				
Less Supplementary 15,000				
	120,000	118,987	1,013	—
D3 Vaccines and drugs, &c.				
Original 61,000				
Supplementary 32,000				
	93,000	68,776	24,224	—
<b>SECTION E</b>				
<b>NATIONAL ADMINISTRATIVE AND COMMON SERVICES</b>				
E1 Dental Estimates Board*				
Original 339,000				
Supplementary 23,000				
	362,000	353,477	8,523	—

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

D3 Less demand for smallpox vaccine than expected.

\*See Other Notes.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
E2 Health Education Council: Advances	112,000	110,213	1,787	—
E3 Central Register	135,000	140,546	—	5,546
E4 Tribunals, Committees, &c.	24,000	22,095	1,905	—
E5 Health Services Board*	6,000	5,426	574	—
<b>SECTION F</b>				
<b>OTHER HEALTH SERVICES</b>				
F1 Transferred Liabilities				
<i>Original</i>	705,000			
<i>Less Supplementary</i>	8,000			
	697,000	675,351	21,649	—
F2 Advances in respect of reimbursement of medical cost of treatment under EEC Social Security Regulations	458,000	405,469	52,531	—
F3 Miscellaneous payments and expenses				
<i>Original</i>	135,000			
<i>Less Supplementary</i>	30,500			
	104,500	103,294	1,206	—
F4 Vaccine Damage Payments Scheme				
<i>Original</i>	108,000			
<i>Supplementary</i>	92,000			
	200,000	180,000	20,000	—
<b>SECTION G</b>				
<b>NATIONAL HEALTH SERVICE CONTRIBUTIONS</b>				
	—	—	—	—
<b>PROGRAMME 11.2</b>				
<b>SECTION H</b>				
<b>PERSONAL SOCIAL SERVICES</b>				
H1 Child Care Services				
<i>Original</i>	43,000			
<i>Less Supplementary</i>	13,000			
	30,000	30,175	—	175
H2 Personal Social Services Council	8,000	9,368	—	1,368
H3 Central Council for Education and Training in Social Work: Expenses*	94,000	92,536	1,464	—

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

F2 Some expected settlements not completed.

F4 Delay in settlement of awards.

H2 Expenditure on Welsh Forums greater than estimated.

\*See *Other Notes*.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
H4 Training and Refresher Courses				
Original 510,000				
Less Supplementary 107,000				
	403,000	517,642	—	114,642
H5 Grants to local authorities in respect of the provision of secure accommodation in Community Homes				
Original 80,000				
Less Supplementary 65,000				
	15,000	15,178	—	178
<b>PROGRAMME 11.3</b>				
<b>SECTION I</b>				
<b>RESEARCH</b>				
I1 Centrally arranged Research and Development	288,000	232,965	55,035	—
<b>SECTION J</b>				
<b>SERVICES FOR THE DISABLED</b>				
J1 Artificial Limb and Appliance Centre				
Original 311,000				
Less Supplementary 211,000				
	100,000	43,198	56,802	—
J2 Supply, Repair, &c., of Artificial Limbs and Appliances, &c.				
Original 2,714,000				
Supplementary 145,000				
	2,859,000	2,869,098	—	10,098
J3 Assistance to Disabled Persons	116,000	130,907	—	14,907
J4 Private Car Allowance				
Original 31,000				
Supplementary 4,000				
	35,000	34,107	893	—

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

H4 Includes some payments expected to have been made in 1978-79.

I1 Due to delay in issuing tenders for research projects and in submission of claims by Health Authorities.

J1 Underspending due to slippage on building programme.

J3 Claims for allowances greater than expected.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Grante
£	£	£	£	£
<b>SECTION K</b>				
<b>WELFARE FOOD</b>				
<b>K1 National Milk Scheme</b>				
Original	1,357,000			
Less Supplementary	150,000			
	1,207,000	1,151,137	55,863	—
<b>K2 Dried Milk</b>				
Original	139,000			
Supplementary	28,000			
	167,000	160,201	6,799	—
<b>K3 Other Welfare Food</b>				
Original	13,000			
Less Supplementary	2,000			
	11,000	9,843	1,157	—
<b>SECTION L</b>				
<b>OTHER SERVICES</b>				
<b>L1 Grants to Voluntary Organisations</b>	310,000	248,059	61,941	—
<b>L2 Information Services</b>				
Original	17,000			
Supplementary	1,500			
	18,500	21,050	—	2,550
<b>L3 Intermediate Treatment Trust</b>	13,000	12,000	1,000	—
<b>L4 Motability</b>				
Original	8,000			
Supplementary	6,500			
	14,500	14,256	244	—
<b>L5 Joseph Rowntree Memorial Trust— Very severely Congenitally Handi- capped Children</b>	54,000	54,000	—	—

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

K3 Estimate based on gross expenditure figures without deduction for VAT.

L1 Mainly due to a grant for a hostel for alcoholics not taken up because of slippage in programme.

L2 Cost of printing of bilingual Kidney Donor Cards greater than expected.

Service	£	Grant £	Expenditure £	Expenditure compared with Grant	
				Less than Granted £	More than Granted £
<b>GROSS TOTAL</b>					
Original (revised sum)	448,802,000				
Supplementary	11,719,000				
Supplementary	15,689,500				
	<u>£476,210,500</u>		467,625,437	9,269,184	684,121
		Estimated	Realised	Surplus of Gross Estimate over Expenditure 8,585,063	
<b>Z Deduct</b>					
Appropriations in Aid					
Original	40,999,000				
Supplementary	1,898,500				
	<u>42,897,500</u>		42,643,898	Deficiency of Appropriat- ions in Aid realised 253,602	
<b>NET TOTAL</b>					
Original (revised sum)	407,803,000				
Supplementary	11,719,000				
Supplementary	13,791,000				
	<u>£433,313,000</u>		424,981,539	Net Surplus 8,331,461	
				<u>£8,331,461.39</u>	
		Actual surplus to be surrendered			

**Receipts**

	Estimated	Realised
	£	£
Receipts payable to Consolidated Fund	60,200	77,745.51

**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	543,000	569,985
Receipts from the sale of land and buildings	510,000	108,149(a)
	<u>£1,053,000</u>	<u>678,134</u>
Subhead BZ		
Prescription charges surrendered by dispensing medical practitioners, etc.	115,000	118,647
Receipts from the sale of pre-payment certificates	170,000	237,136(b)
Refunds from drug manufacturers	215,000	266,076(c)
Reports by medical practitioners; recovery from National Insurance Fund and Employment Services Division	6,000	6,016
Patients' charges recovered by Family Practitioner Committees	3,000	3,192
	<u>£509,000</u>	<u>631,067</u>

(a) Delays in disposal of land.

(b) Sales of pre-payment certificates were higher than expected.

(c) The estimate is necessarily conjectural.

**Details of Receipts *contd.***

	Estimated	Realised
	£	£
Subhead DZ		
Miscellaneous receipts	£34,000	35,159
Subhead FZ1		
Repayment of Group Practice Loans	5,800	5,810
Recoveries in respect of redundancy payments	500	— (d)
Miscellaneous receipts	200	255
	£6,500	6,065
Subhead FZ2		
Receipts in respect of reimbursement of medical cost of treatment under European Economic Community Social Security Regulations	£10,000	5,065 (e)
Subhead GZ		
Contributions towards the cost of the National Health Service	£41,237,000	41,236,650
Subhead JZ		
Miscellaneous receipts	£39,000	41,684
Subhead KZ		
Recoveries in respect of Welfare Food Service	£9,000	10,074(f)
<b>Total</b>	<b>£42,897,500</b>	<b>42,643,898</b>
(ii) Receipts of other classes		
Receipts of interest in respect of car loans	£60,200	77,746(g)

(d) The estimate is necessarily conjectural.

(e) Some expected settlements not completed.

(f) Receipts from sale of vitamin drops were greater than expected.

(g) Increased receipts due to higher interest rates.

**Losses Statement**

Claims abandoned—Apportioned share of the waiver and remissions relating to social security contributions	£27,816
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**Notes***Extra-statutory Payments*

Subhead K1 includes 2,423 extra-statutory payments totalling £29,656 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 8. The figures of receipts and agency payments used in this Account are based on the accounts of Health Authorities before audit was completed.

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.

*Trevor Hughes*  
Accounting Officer

24 November 1980

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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 1980, 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	783,636,000	2,540,000	781,096,000	777,756,477	2,149,496	775,606,981
B	188,357,000	554,000	187,803,000	183,582,219	841,203	182,741,016
C	35,727,000	1,000	35,726,000	35,316,705	10,804	35,305,901
D	3,635,000	5,000	3,630,000	3,258,358	3,602	3,254,756
E	7,548,000	6,000	7,542,000	7,170,666	5,463	7,165,203
F	4,616,000	262,000	4,354,000	4,076,398	234,385	3,842,013
G	—	78,782,000	(78,782,000)	—	78,963,648	(78,963,648)
	<u>1,023,519,000</u>	<u>82,150,000</u>	<u>941,369,000</u>	<u>1,011,160,823</u>	<u>82,208,601</u>	<u>928,952,222</u>
<b>PROGRAMME 11.3</b>						
<b>CENTRAL AND MISCELLANEOUS SERVICES</b>						
H	4,193,000	—	4,193,000	3,786,451	—	3,786,451
I	5,038,000	103,000	4,935,000	5,016,823	95,398	4,921,425
J	2,981,000	21,000	2,960,000	2,844,313	23,604	2,820,709
	<u>12,212,000</u>	<u>124,000</u>	<u>12,088,000</u>	<u>11,647,587</u>	<u>119,002</u>	<u>11,528,585</u>
Total	<u>£1,035,731,000</u>	<u>82,274,000</u>	<u>953,457,000</u>	<u>1,022,808,410</u>	<u>82,327,603</u>	<u>*940,480,807</u>

\*This figure is £53,603 less than the net total of expenditure on the Appropriation Account, being the difference between the Appropriations in Aid realised (£82,327,603) and those authorised to be applied (£82,274,000).

## 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 Boards				
<i>Original</i> 677,800,000				
<i>Supplementary</i> 38,415,000				
<i>Supplementary</i> 20,123,000				
	736,338,000	720,603,827	15,734,173	—
A2 Capital Expenditure: Health Boards				
<i>Original</i> 50,288,000				
<i>Less Supplementary</i> 2,990,000				
	47,298,000	57,152,650	—	9,854,650
<b>SECTION B</b>				
<b>FAMILY PRACTITIONERS*</b>				
B1 General Medical Services				
<i>Original</i> 52,908,000				
<i>Supplementary</i> 4,701,000				
<i>Supplementary</i> 1,272,000				
	58,881,000	58,884,789	—	3,789
B2 Pharmaceutical Services	94,305,000	91,998,729	2,306,271	—
B3 General Dental Services				
<i>Original</i> 26,613,000				
<i>Supplementary</i> 3,306,000				
<i>Less Supplementary</i> 622,000				
	29,297,000	26,314,283	2,982,717	—
B4 General Ophthalmic Services				
<i>Original</i> 5,531,000				
<i>Supplementary</i> 343,000				
	5,874,000	6,384,418	—	510,418
<b>SECTION C</b>				
<b>CENTRAL HEALTH SERVICES</b>				
C1 Planning Council				
<i>Original</i> 95,450				
<i>Less Supplementary</i> 7,450				
	88,000	84,086	3,914	—

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

A2 Anticipated slippage on building projects did not materialise.

B3 Lower level of volume than estimated.

\*See Other Notes.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
C2 Common Services Agency*				
Original 32,693,000				
Supplementary 1,762,000				
Supplementary 859,000				
	35,314,000	34,909,428	404,572	—
C3 Other Services				
Original 302,100				
Supplementary 9,900				
	312,000	298,912	13,088	—
C4 Health Services Board*				
Original 14,000				
Less Supplementary 1,000				
	13,000	24,279	—	11,279
SECTION D				
STATE HOSPITAL				
D1 State Hospital				
Original 3,317,000				
Supplementary 142,000				
Supplementary 176,000				
	3,635,000	3,258,358	376,642	—
SECTION E				
TRAINING				
E1 Scottish Council for Post Graduate Medical Education and Training				
Original 617,400				
Less Supplementary 26,400				
	591,000	529,626	61,374	—
E2 Payments under the Nurses (Scotland) Act 1951				
Original 5,428,000				
Supplementary 309,000				
Supplementary 215,000				
	5,952,000	5,752,996	199,004	—
E3 Committee of Management of the School for Dental Auxiliaries Limited				
Original 62,600				
Supplementary 18,400				
	81,000	77,062	3,938	—

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

C4 Carry forward of payment from 1978-79 as a result of industrial action.

D1 Mainly due to inability to recruit staff and reduction in patient numbers.

E1 Increase in creditors at end of year.

\*See Other Notes.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
E4 Health Visitors Training, &c.*				
Original 40,000				
Supplementary 7,000				
	47,000	40,507	6,493	—
E5 Other Training and Refresher Courses				
Original 929,000				
Less Supplementary 52,000				
	877,000	770,475	106,525	—
SECTION F				
MISCELLANEOUS HEALTH SERVICES				
F1 National Radiological Protection Board*				
Original 129,000				
Less Supplementary 26,000				
	103,000	104,000	—	1,000
F2 Transferred Liabilities	977,000	781,866	195,134	—
F3 Medical and Dental Referee Services				
Original 186,000				
Supplementary 8,000				
	194,000	178,189	15,811	—
F4 Mental Welfare Commission for Scotland				
Original 39,000				
Supplementary 3,000				
	42,000	44,232	—	2,232
F5 Compensation				
Original 146,000				
Less Supplementary 4,000				
	142,000	143,806	—	1,806
F6 Local Health Councils				
Original 438,300				
Supplementary 21,000				
Supplementary 700				
	460,000	430,303	29,697	—
F7 National Biological Standards Board: Advances*				
Original 255,600				
Less Supplementary 22,600				
	233,000	87,943	145,057	—

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

E4 Delayed pay award.

E5 Fewer courses held than expected and late receipt of claims.

F2 Expected accelerated repayments of outstanding debts did not materialise.

F7 Late receipt of claim and slippage in the capital building programme.

\*See Other Notes.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
F8 Laboratory of the Government Chemist				
Original 4,000				
Supplementary 9,000	13,000	21,804	—	8,804
F9 Scottish Antibody Production Unit				
Original 50,300				
Supplementary 19,700	70,000	59,834	10,166	—
F10 Advances in respect of reimbursement of medical costs of treatment under EEC Social Security Regulations				
Original 881,000				
Less Supplementary 6,000	875,000	782,913	92,087	—
F11 Expenditure under the Medicines Act 1968	22,000	—	22,000	—
F12 Vaccine Damage Payments Scheme				
Original 436,000				
Less Supplementary 206,000	230,000	230,000	—	—
F13 Oil Related Services				
Original 143,000				
Supplementary 19,000	162,000	125,665	36,335	—
F14 Miscellaneous Grants and Expenses				
Original 986,250				
Supplementary 44,000				
Supplementary 62,750	1,093,000	1,085,843	7,157	—
SECTION G				
NATIONAL HEALTH SERVICE CONTRIBUTIONS	—	—	—	—
PROGRAMME 11.3				
SECTION H				
RESEARCH				
H1 Research				
Original 4,108,000				
Supplementary 85,000	4,193,000	3,786,451	406,549	—

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

F8 Fluctuating charges for individual tests and carry forward of payment from 1978-79 as a result of industrial action.

F9 Delay in delivery of equipment.

F10 Settlements negotiated by DHSS not finalised as quickly as expected.

F11 Enforcement duties for Local Authorities and the Pharmaceutical Society under the Medicines Act 1968 not yet decided.

F13 Due mainly to late submission of claims and delay in staff recruitment.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
<b>SECTION I</b>				
<b>SERVICES FOR THE DISABLED</b>				
I1 Supply and Repair, &c., of Artificial Limbs and Appliances				
Original 4,805,000				
Supplementary 206,000				
	5,011,000	4,989,149	21,851	—
I2 Private Car Allowances				
Original 16,000				
Supplementary 11,000				
	27,000	27,674	—	674
<b>SECTION J</b>				
<b>WELFARE FOOD</b>				
J1 Welfare Food				
Original 3,176,000				
Less Supplementary 195,000				
	2,981,000	2,844,313	136,687	—
<b>GROSS TOTAL</b>				
Original (revised sum) 967,742,000				
Supplementary 48,700,000				
Supplementary 19,289,000				
	1,035,731,000	1,022,808,410	23,317,242	10,394,652
	Estimated	Applied		
Z Deduct Appropriations in Aid				
Original 78,662,000				
Supplementary 3,612,000				
	82,274,000	82,274,000		
<b>NET TOTAL</b>				
Original (revised sum) 889,080,000				
Supplementary 48,700,000				
Supplementary 15,677,000				
	953,457,000	940,534,410		
			Surplus 12,922,590	

Actual surplus to be surrendered

£12,922,589.57**Receipts****Receipts payable to Consolidated Fund**

	Estimated	Realised
	£	£
(i) Receipts of classes authorised to be used as Appropriations in Aid	82,274,000	82,327,603.51
(ii) Receipts of other classes	—	100,982.32
Total	£82,274,000	82,428,585.83
Appropriated in aid		82,274,000.00
Payable separately to Consolidated Fund		£154,585.83

## Details of Receipts

	Estimated £	Realised £
(i) Receipts of classes authorised to be used as Appropriations in Aid		
Subhead AZ		
Recoveries in respect of pay and amenity beds and other services	1,940,000	1,747,221
Receipts from sale of land and buildings	600,000	402,275(a)
	<u>£2,540,000</u>	<u>2,149,496</u>
Subhead BZ		
Miscellaneous receipts from patients for pharmaceutical and dental services	159,000	132,289(b)
Receipts from sale of prepayment certificates	120,000	273,808(c)
Receipts from drug manufacturers	250,000	409,347(d)
Rents of doctors' houses	25,000	25,759
	<u>£554,000</u>	<u>841,203</u>
Subhead CZ	<u>£1,000</u>	<u>10,804(e)</u>
Subhead DZ	<u>£5,000</u>	<u>3,602(f)</u>
Subhead EZ	<u>£6,000</u>	<u>5,463</u>
Subhead FZ1		
Recoveries from Department of Employment towards redundancy payments	500	3,316(g)
Repayment of group practice loans	14,000	14,895
Miscellaneous receipts	29,500	17,053(h)
	<u>£44,000</u>	<u>35,264</u>
Subhead FZ2		
Receipts in respect of reimbursement of medical costs of treatment under EEC Social Security Regulations	29,000	14,136(i)
Medical Referee Service: Repayment from National Insurance and Industrial Injuries Fund	189,000	184,985
	<u>£218,000</u>	<u>199,121</u>
Subhead GZ		
Contributions toward the cost of the National Health Service	<u>£78,782,000</u>	<u>78,963,648</u>
Subhead IZ	<u>£103,000</u>	<u>95,398</u>
Subhead JZ		
Recoveries in respect of welfare food	<u>£21,000</u>	<u>23,604(j)</u>
Total	<u>£82,274,000</u>	<u>82,327,603</u>
(ii) Receipts of other classes		
Interest on car loans	—	87,824
Bank interest on advances to Health Boards	—	10,237
Repayment by Health Board member of overpayment of expenses	—	2,921
Total		<u>£100,982</u>

(a) Expected sales not completed.

(b) Reduced demand for services at health centres.

(c) Due mainly to increased cost and demand.

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

(e) Mainly due to recoveries in respect of 1978-79.

(f) Increase of debtors at end of year.

(g) The estimate is necessarily conjectural as the number of redundancies in a year cannot be accurately estimated.

(h) Due to miscellaneous nature of these receipts, the income cannot be accurately estimated.

(i) Receipts expected and collected by agent department did not materialise.

(j) Increased prices and demand for vitamins.



**Losses Statement***Summary*

Claims abandoned (18 cases)	£60,339
-----------------------------	---------

## Losses incurred on the Welfare Food Service:

Potential losses resulting from possible misuse of welfare milk tokens by unauthorised persons are estimated at £1,226

*Details*

Claims abandoned	£
Scottish share of waivers and remissions of National Health Service contributions	53,265
Underpayment of rents of staff houses at State Hospital	4,430

**Notes***Gifts Made*

The Save the Children Fund and the Talbot Association have been granted the use of two former hospitals, free of charge, for periods to be determined by the Secretary of State; the economic rents for the hospitals have been assessed at £9,000 and £5,000 *per annum* respectively.

*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.

The amount charged to Subhead A1 consists of (1) cash advances by the Secretary of State and (2) superannuation contributions and certain other receipts retained by Health Boards in lieu of advances. Payments made by the Boards include certain agency payments made on behalf of the Secretary of State. The amounts shown in this Account are net after these agency payments have been transferred to their proper subheads. The receipts under (2) above are accounted for under Subhead Z as Appropriations in Aid or as receipts of other classes either under this Vote or under Class XVII, Vote 9.

The expenditure for Pharmaceutical Services (Subhead B2) includes £322,757 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 October 1980

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

SUMMARY OF PROGRAMME OUTTURN, and the ACCOUNT of the sum expended, in the year ended 31 March 1980, 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</b>						
<b>PERSONAL SOCIAL SERVICES</b>						
A	8,930,000	8,000	8,922,000	6,526,362	3,537	6,522,825

## 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.	5,600,000	4,243,357	1,356,643	—
A2 Grants to voluntary organisations in respect of the provisions of social work services	1,948,000	1,602,133	345,867	—
A3 Training	638,000	424,062	213,938	—
A4 Expenses of Research and Experiments	444,000	256,810	187,190	—
A5 Grants to Local Authorities in respect of the provision of secure accommodation	162,000	—	162,000	—

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

- A1 Increased contributions from local authorities and reductions in capital expenditure.  
A2 Projects late in starting or not maturing.  
A3 Fewer students than expected and delay in filling of staff vacancies.  
A4 Delay in commencement of projects.  
A5 No new grant applications received.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A6 Grants to Local Authorities in respect of schemes of Community Service for Offenders	138,000	—	138,000	—
GROSS TOTAL	£ 8,930,000	6,526,362	2,403,638	—
	Estimated	Realised	Surplus of Gross Estimate over Expenditure 2,403,638	
<i>Deduct</i> AZ Appropriations in Aid	8,000	3,537	Deficiency of Appropriations in Aid realised 4,463	
NET TOTAL	£ 8,922,000	6,522,825	Net Surplus 2,399,175	
Actual surplus to be surrendered			£2,399,174.55	

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

A6 Delay in commencement of schemes.

**Receipts**

	Estimated	Realised
	£	£
Receipts payable to Consolidated Fund	—	41,646.04

**Details of Receipts**

	Estimated	Realised
	£	£
(i) Receipts of classes authorised to be used as Appropriations in Aid		
Receipts by way of parental contributions less prescribed deductions for the cost of collection and miscellaneous receipts	£8,000	3,537 (a)
(ii) Receipts of other classes		
Sale of staff houses at List D schools	—	39,788
Settlement of insurance claim	—	1,126
Repayment of grant	—	692
Sale of reports	—	40
Total		£41,646

(a) The estimate is necessarily conjectural.

**Note**

The number of children resident in List D Schools on 30 September 1979 was 1,288 compared with 1,295 on 30 September 1978.

*J. A. M. Mitchell*  
Accounting Officer

9 October 1980

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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)

## 1979-80

Appropriation Accounts of the sums granted by Parliament for Classes X – XV and XVII for the year ended 31st March 1980; 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. 357 of 1979–80.)

*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  
30th January 1981*

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LONDON  
HER MAJESTY'S STATIONERY OFFICE

**VOL 2/2**





**CLASS XII**

**SOCIAL SECURITY**

## CLASS XII:

Page	No. of Vote	SERVICE	Estimated Gross Expenditure	Authorised Appro- priations in Aid	Supply Grant
			£	£	£
160	1	Pension Benefits (Non Contributory)	792,000,000	—	792,000,000
164	2	Supplementary Benefits	2,545,001,000	339,000,000	2,206,001,000
168	3	Family Benefits	2,847,000,000	—	2,847,000,000
170	4	Administration and Miscellaneous Services (Department of Health and Social Security)	672,597,000	315,433,000	357,164,000
		Total	£ 6,856,598,000	654,433,000	6,202,165,000

## SOCIAL SECURITY

Gross Expenditure	Appropriations in Aid applied	Net Expenditure	Gross Expenditure compared with Estimate: Saving or (Excess)	Deficiency of Appropriations in Aid	Amount to be surrendered	Extra Receipts payable to Consolidated Fund	No. of Vote
£	£	£	£	£	£	£	
787,830,583	—	787,830,583	4,169,417	—	4,169,417	—	1
2,502,230,774	339,000,000	2,163,230,774	42,770,226	—	42,770,226	7,949,996·90	2
2,856,971,665	—	2,856,971,665	(9,971,665)	—	—	—	3
664,594,813	315,433,000	349,161,813	8,002,187	—	8,002,187	414,589·11	4
6,811,627,835	654,433,000	6,157,194,835	54,941,830 (9,971,665)	—		8,364,586·01	
Total amount to be surrendered					£ 54,941,830		
Actual total amount to be surrendered					£54,941,830·74		

## RECONCILIATION of the Amount to be Surrendered

Supply Grant	£ 6,202,165,000
Less: Net Expenditure	6,157,194,835
	<u>44,970,165</u>
Amount for which Parliamentary authority is required:	
*Vote 3 Excess Vote	<u>9,971,665</u>
Amount to be surrendered	<u>£54,941,830</u>

\* See Report, paragraphs 99 and 100

**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 1980, 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 Expenditure £	Actual Expenditure £
<b>PROGRAMME 12.2</b>		
<b>PENSION BENEFITS: OTHER</b>		
A	378,000,000	375,039,551
B	208,000,000	207,288,822
C	36,000,000	35,600,000
D	81,000,000	85,100,000
E	5,000,000	5,392,895
F	84,000,000	79,409,315
<b>Total</b>	<b>£792,000,000</b>	<b>£787,830,583</b>

**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				
Original 235,000,000				
Supplementary 9,000,000				
	244,000,000	243,297,667*	702,333	—
A2 Pensions, Gratuities and Allowances to Widows and Dependents				
Original 126,000,000				
Supplementary 5,000,000				
	131,000,000	128,840,466*	2,159,534	—
A3 Medical Treatment	3,000,000	2,901,418	98,582	—

## PENSION BENEFITS (NON-CONTRIBUTORY)

1979-80, Class XII, Vote 1

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
<b>SECTION B</b>				
<b>ATTENDANCE AND INVALID CARE ALLOWANCES</b>				
B1 Attendance Allowances				
<i>Original</i> 224,000,000				
<i>Less Supplementary</i> 20,000,000				
	204,000,000	203,000,000*	1,000,000	—
B2 Invalid Care Allowance	4,000,000	4,288,822*	—	288,822
<b>SECTION C</b>				
<b>OLD PERSONS' RETIREMENT PENSIONS</b>				
C1 Old Persons' Retirement Pensions				
<i>Original</i> 33,000,000				
<i>Supplementary</i> 3,000,000				
	36,000,000	35,600,000*	400,000	—
<b>SECTION D</b>				
<b>NON-CONTRIBUTORY INVALIDITY PENSIONS</b>				
D1 Non-contributory Invalidity Pensions				
<i>Original</i> 75,999,000				
<i>Supplementary</i> 5,001,000				
	81,000,000	85,100,000*	—	4,100,000
<b>SECTION E</b>				
<b>LUMP SUM PAYMENTS FOR PENSIONERS</b>				
E1 Lump Sum Payments for Pensioners				
<i>Original</i> 1,000				
<i>Supplementary</i> 4,999,000				
	5,000,000	5,392,895*	—	392,895
<b>SECTION F</b>				
<b>MOBILITY ALLOWANCE</b>				
F1 Mobility Allowance				
<i>Original</i> 71,000,000				
<i>Supplementary</i> 13,000,000				
	84,000,000	79,409,315*	4,590,685	—
TOTAL				
<i>Original</i> 772,000,000				
<i>Supplementary</i> 20,000,000				
	£792,000,000	787,830,583	8,951,134	4,781,717
Surplus			4,169,417	
Actual surplus to be surrendered			£4,169,417·35	

\*See Note on basis of charges to subheads.

## PENSION BENEFITS (NON-CONTRIBUTORY)

1979-80, Class XII, Vote 1

Receipts		Estimated	Realised
Receipts payable to Consolidated Fund			
		£	£
Miscellaneous receipts		5,000	—
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†(306 cases)			44,125
Mistake by the claimant (3,123 cases)			97,315
Other causes (mainly official error) (4,417 cases)			302,836
Total			£444,276
Other Cash Losses			
Apportioned share of National Girobank's claim for reimbursement not supported by paid cheques			316
Unvouched payments by an Overseas Paying Agent in respect of previous years			185,501
Total Cash Losses			£630,093

†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 1, 2 and 3. 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 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 1979-80 was £18,043,167,583 of which £11,001,858,780 representing payments made on 3 groups of order books and £1,694,285,007 for payments made by girocheque or order payable have been statistically apportioned, in consultation with the Government Actuary as appropriate, as follows:

Vote 1	Vote 2	National Insurance Fund
£299,182,005	£1,806,827,379	£10,590,134,403

In the above Account the apportioned expenditure of £299,182,005 together with a further £347,661,565 representing payments of benefits solely chargeable to Vote 1 has been allocated on the basis of statistical analysis and charged to subheads as follows:

	£		£
Subhead A1	176,725,850	C1	35,598,579
A2	101,192,242	D1	63,806,433
B1	195,426,206	E1	660,000
B2	3,690,787	F1	69,743,473

*Notes contd.*

Order book encashments through the Post Office under agency arrangements are vouched by statements of expenditure provided by the Post Office and supported by reports from their auditors. In 1979-80 the Post Office's accounting procedures were disrupted due to industrial action and, following their resultant qualified report on the Post Office's main Accounts for the year, the auditors will issue similarly qualified reports on agency transactions. (See also *Other Note* below).

Moreover, due to errors in Post Office accounting arrangements, charges for order book payments in 1979-80 have been understated by up to £4m. The undercharge is mainly in respect of National Insurance Fund benefits but expenditure on non-contributory benefits (Class XII, Votes 1, 2 and 3) has also been understated. Any necessary adjustments will be made in later accounts.

The expenditure in this Account is net i.e. reduced by the amount of any repayment.

*Ex gratia Payments*

69 cases, totalling £27,002 of compensation for delay by the Department in awarding benefit.

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

16 cases, totalling £28,191 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.

5 cases, at an annual cost of £7,855, 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 allowance at the part day rate or higher.

4 cases, at a cost of £4,086 (pensions at an annual cost of £2,377 and lump sums totalling £1,709) of payments to civilians who were disabled through detention in enemy occupied territory.

82 cases, totalling £52,238—including expenditure incurred during previous years believed to be statutory at the time—of benefit to claimants whose applications and renewal applications were delayed through official error.

6 cases, totalling £1,262 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.

197 cases, totalling £51,937 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.

58 cases, totalling £580, of lump sum payments (1979 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 3 December 1979.

15 cases, totalling £10,889, of non-contributory invalidity pension to certain housewives who lost benefit solely because of amendment to the regulations.

*Other Note*

Included in this Account are certain payments made by girocheque which could not be reconciled to normal standards of accuracy as a consequence of industrial action within the Post Office.

*G. J. Otton*

Accounting Officer

28 October 1980

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

## 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 1980, 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</b>						
<b>SUPPLEMENTARY BENEFITS</b>						
A	2,545,001,000	339,000,000	2,206,001,000	2,502,230,774	346,949,997	*2,155,280,777

\*This figure is £7,949,997 less than the net total of expenditure on the Appropriation Account, being the difference between the Appropriations in Aid realised (£346,949,997) and those authorised to be applied (£339,000,000).

## ACCOUNT

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
<b>PROGRAMME 12.3</b>				
A1 Supplementary Pensions, &c.				
Original	874,000,000			
Supplementary	31,000,000			
	905,000,000	898,082,828*	6,917,172	—
A2 Supplementary Allowances, &c.				
Original	1,585,000,000			
Supplementary	39,000,000			
Supplementary	16,001,000			
	1,640,001,000	1,604,147,946*	35,853,054	—

\*See Note on basis of charges to subheads.



SUPPLEMENTARY BENEFITS

1979-80, Class XII, Vote 2

Service		Grant	Expenditure	Expenditure compared with Grant	
				Less than Granted	More than Granted
	£	£	£	£	£
<b>GROSS TOTAL</b>					
Original	2,459,000,000				
Supplementary	70,000,000				
Supplementary	16,001,000				
		£2,545,001,000	2,502,230,774	42,770,226	—
		Estimated	Applied		
<b>Deduct</b>					
<b>AZ Appropriations in Aid</b>					
Original	323,000,000				
Supplementary	16,000,000				
		339,000,000	339,000,000		
<b>NET TOTAL</b>					
Original	2,136,000,000				
Supplementary	70,000,000				
Supplementary	1,000				
		£2,206,001,000	2,163,230,774		
				Surplus	
				42,770,226	
		Actual surplus to be surrendered		£42,770,226-07	

Receipts

	Estimated	Realised
	£	£
Receipts authorised to be used as Appropriations in Aid	339,000,000	346,949,996-90
Appropriated in aid		339,000,000-00
Payable separately to Consolidated Fund		£7,949,996-90

Details of Receipts

	Estimated	Realised
	£	£
Refunds of overpayments	5,000,000	5,826,293
Recoveries from arrears of National Insurance benefits	29,000,000	23,015,623 (a)
Payments by liable relatives	33,000,000	34,680,745
Recoveries of rent rebates and allowances from local authorities	270,000,000	281,160,994
Other receipts	2,000,000	2,266,342
<b>Total</b>	<b>£339,000,000</b>	<b>346,949,997</b>

- (a) The shortfall is mainly due to recoveries from contributory benefits other than unemployment benefit being statistically determined at £6 million against a provisional estimate of £14 million. (The 1978-79 Account included a similar receipt of £12 million, assessed on a provisional basis. This has been finally determined at £5 million and repayment of £7 million to the National Insurance Fund, by way of adjustment has been charged to subheads A1 and A2 of this Account.)

**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† (31,871 cases)	3,633,084
Mistake by claimant (157,107 cases)	4,142,822
Other cases, mainly official error (194,808 cases)	4,980,256
<b>Total</b>	<b>£12,756,162</b>
Other cash losses	
Apportioned share of National Girobank's claim for reimbursement not supported by paid cheques	68,596
Unvouched payments (10 cases)	285
Claims abandoned (541 cases)	6,845
Other causes (26,413 cases)	994,489
<b>Total Cash Losses</b>	<b>£13,826,377</b>

† Prosecution was undertaken wherever appropriate and practicable.

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

**Notes***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 1, 2 and 3. 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 1979-80 was £18,043,167,583 of which £11,001,858,780, representing payments made on 3 groups of order books, and £1,694,285,007 for payments made by girocheque or order payable have been statistically apportioned in consultation with the Government Actuary as appropriate, as follows:

Vote 1	Vote 2	National Insurance Fund
£299,182,005	£1,806,827,379	£10,590,134,403

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

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*Notes contd.**Basis of charges to subheads contd.*

Order book encashments through the Post Office under agency arrangements are vouched by statements of expenditure provided by the Post Office and supported by reports from their auditors. In 1979-80 the Post Office's accounting procedures were disrupted due to industrial action and, following their resultant qualified report on the Post Office's main Accounts for the year, the auditors will issue similarly qualified reports on agency transactions. (See also *Other Note* below). Moreover due to errors in Post Office accounting arrangements, charges for order book payments in 1979-80 have been understated by up to £4m. The undercharge is mainly in respect of National Insurance Fund benefits but expenditure on non-contributory benefits (Class XII, Votes 1, 2 and 3) has also been understated. Any necessary adjustments will be made in later accounts.

*Ex gratia Payments*

42 cases totalling £2,603

*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 £6,545.

*Other Note*

Included in this Account are certain payments made by girocheque which could not be reconciled to normal standards of accuracy as a consequence of industrial action within the Post Office.

*G. J. Otton*

Accounting Officer

28 October 1980

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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 1980, 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 Expenditure £	Actual Expenditure £
<b>PROGRAMME 12.4</b>		
<b>FAMILY BENEFITS</b>		
A	2,820,000,000	2,829,989,665
B	27,000,000	26,982,000
<b>Total</b>	<u>£2,847,000,000</u>	<u>£2,856,971,665</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				
Original	2,750,000,000			
Supplementary	70,000,000			
	<u>2,820,000,000</u>	2,829,989,665*	—	9,989,665
<b>SECTION B</b>				
<b>FAMILY INCOME SUPPLEMENTS</b>				
B1 Family Income Supplements	27,000,000	26,982,000*	18,000	—
<b>TOTAL</b>				
Original	2,777,000,000			
Supplementary	70,000,000			
	<u>£2,847,000,000</u>	<u>2,856,971,665</u>	18,000	9,989,665
Excess of Expenditure over Estimate			9,971,665	
Actual Excess of Expenditure over Estimate			<u>£9,971,665.10</u>	

\*See Note on basis of charges to subheads.

**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† (1,386 cases)	78,763
Mistake by claimant (39,101 cases)	463,626
Other causes, mainly official error (2,589 cases)	155,821
<b>Total</b>	<b>698,210</b>
Other cash losses	
Apportioned share of National Girobank's claim for reimbursement not supported by paid cheques	1,697
<b>Total Cash Losses</b>	<b>£699,907</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 1, 2 and 3. 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, £2,793 million, together with payments made by other means has been apportioned on a statistical basis between subheads A1 and B1.

Order book encashments through the Post Office under agency arrangements are vouched by statements of expenditure provided by the Post Office and supported by reports from their auditors. In 1979-80 the Post Office's accounting procedures were disrupted due to industrial action and, following their resultant qualified report on the Post Office's main Accounts for the year, the auditors will issue similarly qualified reports on agency transactions (see also Other Note below).

Moreover, due to errors in Post Office accounting arrangements, charges for order book payments in 1979-80 have been understated by up to £4m. The undercharge is mainly in respect of National Insurance Fund benefits but expenditure on non-contributory benefits (Class XII, Votes 1, 2 and 3) has also been understated. Any necessary adjustments will be made in later Accounts.

The expenditure in this Account is net, ie reduced by the amount of any repayments.

*Ex gratia Payments*

66 *ex gratia* payments totalling £5,263 were made during the period 1 April 1979-31 January 1980 to single non-parent families then ineligible for Child Benefit (Increase). From 1 February 1980 such families became statutorily entitled to Child Benefit (Increase).

*Other Note*

Included in this Account are certain payments made by girocheque which could not be reconciled to normal standards of accuracy as a consequence of industrial action within the Post Office.

G. J. Otton  
Accounting Officer

28 October 1980

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act 1921. I have obtained all the information 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 1980, 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>PROGRAMMES 11.3 AND 12.6</b>						
<b>ADMINISTRATION AND MISCELLANEOUS SERVICES</b>						
A	510,828,000	217,798,000	293,030,000	501,999,797	217,792,876	284,206,921
B	161,769,000	97,635,000	64,134,000	162,595,016	97,763,930	64,831,086
Total	<u>£672,597,000</u>	<u>315,433,000</u>	<u>357,164,000</u>	<u>664,594,813</u>	<u>315,556,806</u>	<u>*349,038,007</u>

\*This figure is £123,806 less than the net total of expenditure on the Appropriation Account, being the difference between the Appropriations in Aid realised (£315,556,806) and those authorised to be applied (£315,433,000).

ACCOUNT

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
<b>PROGRAMMES 11.3 AND 12.6</b>				
<b>SECTION A</b>				
<b>ADMINISTRATION</b>				
A1 Salaries, &c.				
<i>Original</i>	402,371,000			
<i>Supplementary</i>	31,600,000			
	433,971,000	432,497,542	1,473,458	—
A2 General Administrative Expenses	52,920,000	48,573,262	4,346,738	—
A3 Telecommunications Services	11,261,000	10,021,873	1,239,127	—
A4 Commissioner, Referees, Tribunals, Medical Boards, &c.	12,636,000	10,859,672	1,776,328	—
A5 Advisory Committees and Councils	21,000	26,169	—	5,169
A6 Occupational Pensions Board	19,000	21,279	—	2,279
<b>SECTION B</b>				
<b>MISCELLANEOUS SERVICES</b>				
B1 Agency Charges	160,150,000	161,024,835	—	874,835
B2 Polish Hostel	299,400	316,350	—	16,950
B3 Reception Centres, Re-establishment Centres, &c.	1,242,000	1,189,129	52,871	—
B4 International Subscription	70,100	57,880	12,220	—
B5 World Veterans Federation Conference	7,500	6,822	678	—
GROSS TOTAL				
<i>Original</i>	640,997,000			
<i>Supplementary</i>	31,600,000			
	£672,597,000	664,594,813	8,901,420	899,233
	Estimated	Applied		
Z <i>Deduct</i> Appropriations in Aid	315,433,000	315,433,000		
NET TOTAL				
<i>Original</i>	325,564,000			
<i>Supplementary</i>	31,600,000			
	£357,164,000	349,161,813		
Actual surplus to be surrendered			Surplus 8,002,187	
			£8,002,187.32	

EXPLANATION of the Causes of Variation between Expenditure and Grant

- A3 Due mainly to lower expenditure on telephone calls than expected.  
A4 Fewer boards, tribunals and medical examinations than estimated.

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

1979-80, Class XII, Vote 4

Receipts	Estimated	Realised
	£	£
Receipts payable to Consolidated Fund		
(i) Receipts of classes authorised to be used as Appropriations in Aid	315,433,000	315,556,805.66
(ii) Receipts of other classes	40,000	290,783.45
Total	£315,473,000	315,847,589.11
Appropriated in aid		315,433,000.00
Payable separately to Consolidated Fund		£414,589.11

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	198,507,000	198,507,000
Amount set aside for the cost of collection of the sum allocated to the National Health Service	3,524,000	3,524,000
Amount retained for the cost of collection of the sum allocated to the Redundancy Fund and Maternity Pay Fund	847,000	847,000
Amount retained for the cost of collection of the sum allocated for the surcharge on secondary Class I contributions	11,941,000	11,941,000
Departmental expenses recovered in respect of agency services	2,110,000	2,203,552
Miscellaneous	869,000	770,324 (a)
	£217,798,000	217,792,876
Subhead BZ		
Payments by residents and other receipts in respect of Polish Hostel	125,000	134,048
Payments by residents and other receipts in respect of Reception and Re-establishment Centres	280,000	399,882 (b)
Recovery from the National Insurance Fund of the estimated cost of administration borne on this Vote	97,060,000	97,060,000
Amount set aside for the cost of collection of the sum allocated to the National Health Service	170,000	170,000
	£97,635,000	97,763,930
Total	£315,433,000	315,556,806
(ii) Receipts of other classes		
Late adjustment of Agency Charges in respect of Lump Sum Payments for Pensioners in 1978	—	250,000
Miscellaneous	40,000	40,783
Total	£40,000	290,783

- (a) The incidence of miscellaneous receipts is difficult to forecast.  
(b) Due mainly to increased charges.



**Losses Statement**

<i>Summary</i>	£
Cash losses due to theft, fraud or arson, of which £43,720 has been borne on the Vote for Supplementary Benefits* (56 cases)	57,305
Cash losses due to overpayments of salaries, wages and allowances, etc. (413 cases)	26,215
Cash losses—apportioned share of National Girobank's claim for reimbursement not supported by paid cheques	2,723
<b>Total Cash Losses</b>	<b>£86,243</b>
Fruitless payments (140 cases)	£3,276
Claims abandoned (1,859 cases)	£37,072
Stores losses due to theft, fraud, arson or sabotage, etc.* (15 cases)	£2,810
*Prosecution was undertaken wherever appropriate and practicable.	
<i>Details</i>	£
Cash losses due to theft, fraud or arson	
Payments of social security benefit obtained by fraudulent manipulation of official documents by an officer of the Department with three outside accomplices. It is impracticable to determine the full amount but it has been assessed at £31,697. Sums amounting to £71 were withheld from pay, etc.	31,697
Fraudulent claims for travelling expenses and subsistence by an officer of the Department. Sums amounting to £444 were withheld from pay, etc.	8,835
Payments of social security benefit obtained by the fraudulent manipulation of official documents by an officer of the Department with five outside accomplices.	6,071
Payments of social security benefit obtained by the fraudulent manipulation of official documents by an officer of the Department. Sums amounting to £300 were withheld from pay, etc.	4,800
Loss resulting from the fraudulent encashment of benefit order book foils stolen by an officer of the Department. Sums amounting to £170 were withheld from pay, etc.	3,230
Cash losses due to overpayment of salaries, wages and allowances, etc.	
Overpayment of salaries/wages arising from the incorrect application of sick pay rules (3 cases)	3,850
Salaries paid at incorrect rates to two officers due to misinterpretation of instructions	1,440
Starting pay on appointment awarded to an officer at the incorrect rate	1,262
Travelling and subsistence allowances paid to an officer on secondment terms at incorrect rates	1,230
Fruitless payments	
Liability arising as a result of failure to collect national insurance contributions at the correct rate from staff (53 cases)	1,983
Claims abandoned	
Prosecution costs awarded proved to be irrecoverable (1,838 cases)	36,963
Stores losses due to theft, fraud, arson or sabotage, etc.	
Malicious damage to computer equipment by persons unknown	2,072

Notes

*Ex gratia Payments*

754 cases £22,872

*Details*

	£
2 compensation payments following road traffic accidents involving official vehicles	6,642
2 compensation payments to officers of the Department injured at work	4,444

*Loans outstanding at 31 March 1980*

Loans to staff restaurants (£4,945 remitted during year) £2,065

*Other Notes*

Of the total losses recorded in this Account £52,881 was the proportion borne on the National Insurance Fund.

Included in this Account are certain payments made by girocheque which could not be reconciled to normal standards of accuracy as a consequence of industrial action within the Post Office.

*Patrick Nairne*

Accounting Officer

7 October 1980

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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
			£	£	£
180	1	Parliament and Privy Council: House of Lords	4,101,000	43,000	4,058,000
183	2	Parliament and Privy Council: House of Commons	14,911,000	—	14,911,000
184	3	Parliament and Privy Council: Privy Council Office	384,000	8,000	376,000
186	4	Economic and Financial Administration: Treasury	15,376,362	1,110,362	14,266,000
191	5	Economic and Financial Administration: Customs and Excise	198,900,000	10,739,000	188,161,000
196	6	Economic and Financial Administration: Inland Revenue	455,806,000	23,083,000	432,723,000
200	7	Economic and Financial Administration: Driver and Vehicle Licensing	50,492,000	2,160,000	48,332,000
203	8	Economic and Financial Administration: Life Assurance Premium Relief	9,000,000	—	9,000,000
204	9	Economic and Financial Administration: Exchequer and Audit Department	6,404,000	1,188,000	5,216,000
206	10	Economic and Financial Administration: National Debt Office	297,417	296,417	1,000
208	11	Economic and Financial Administration: Public Works Loan Commission	199,632	198,632	1,000
210	12	Economic and Financial Administration: Department for National Savings	99,022,939	55,297,939	43,725,000
213	13	Economic and Financial Administration: Exchange Control	14,087,000	—	14,087,000
214	14	Economic and Financial Administration: United Kingdom Coinage	24,068,000	—	24,068,000
215	15	Central Management of the Civil Service, &c.	27,413,000	1,282,000	26,131,000
223	16	Records, Registrations and Surveys: Public Record Office	2,430,000	325,000	2,105,000
225	17	Records, Registrations and Surveys: Scottish Record Office	740,250	171,250	569,000
227	18	Records, Registrations and Surveys: Office of Population Censuses and Surveys	16,139,000	4,386,000	11,753,000
230	19	Records, Registrations and Surveys: Registrar General's Office, Scotland	2,186,000	483,000	1,703,000
233	20	Records, Registrations and Surveys: Land Registry	32,881,000	17,000	32,864,000
236	21	Records Registrations and Surveys: Department of the Registers of Scotland	2,627,000	2,625,000	2,000
238	22	Records, Registrations and Surveys: Charity Commission	2,159,300	300	2,159,000
240	23	Records, Registrations and Surveys: Ordnance Survey	26,264,000	13,038,000	13,226,000
243	24	Other Services: Cabinet Office	5,349,000	16,000	5,333,000
245	25	Other Services: Scottish Office	57,771,000	1,366,000	56,405,000
249	26	Other Services: Welsh Office	19,635,000	622,000	19,013,000
252	27	Other Services: Home Broadcasting and Wireless Telegraphy	439,361,000	2,062,000	437,299,000

## 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
£	£	£	£	£	£	£	
4,043,548	43,000	4,000,548	57,452	—	57,452	3,766·01	1
14,023,460	—	14,023,460	887,540	—	887,540	—	2
373,879	8,000	365,879	10,121	—	10,121	1,285·70	3
14,954,319	1,110,362	13,843,957	422,043	—	422,043	3,855·43	4
194,078,438	10,739,000	183,339,438	4,821,562	—	4,821,562	1,351,152·56	5
446,074,082	23,083,000	422,991,082	9,731,918	—	9,731,918	406,519·34	6
49,717,900	2,160,000	47,557,900	774,100	—	774,100	2,868,267·87	7
9,000,000	—	9,000,000	—	—	—	—	8
5,898,108	1,188,000	4,710,108	505,892	—	505,892	294,978·54	9
286,196	286,196	—	11,221	10,221	1,000	13,511·20	10
196,173	196,173	—	3,459	2,459	1,000	158,415·68	11
96,102,756	55,078,393	41,024,363	2,920,183	219,546	2,700,637	87,894·00	12
10,246,318	—	10,246,318	3,840,682	—	3,840,682	70,918·70	13
20,632,749	—	20,632,749	3,435,251	—	3,435,251	2,237·75	14
27,391,306	1,282,000	26,109,306	21,694	—	21,694	266,282·73	15
2,386,361	311,326	2,075,035	43,639	13,674	29,965	—	16
726,651	171,250	555,401	13,599	—	13,599	9,606·12	17
15,776,857	4,386,000	11,390,857	362,143	—	362,143	237,481·22	18
2,070,803	483,000	1,587,803	115,197	—	115,197	15,188·03	19
32,300,185	17,000	32,283,185	580,815	—	580,815	48,693,311·39	20
2,563,687	2,563,687	—	63,313	61,313	2,000	1,338,894·75	21
2,084,518	300	2,084,218	74,782	—	74,782	271·82	22
25,665,298	13,038,000	12,627,298	598,702	—	598,702	1,514,225·26	23
5,229,333	16,000	5,213,333	119,667	—	119,667	286·49	24
51,251,659	1,366,000	49,885,659	6,519,341	—	6,519,341	79,929·64	25
18,274,593	607,543	17,667,050	1,360,407	14,457	1,345,950	24,469·76	26
439,093,733	2,062,000	437,031,733	267,267	—	267,267	138,795·04	27

## CLASS XIII:

Page	No. of Vote	SERVICE	Estimated Gross Expenditure	Authorised Appropriations in Aid	Supply Grant
			£	£	£
256	28	Other Services: Office of the Parliamentary Commissioner and Health Service Commissioners	864,000	—	864,000
257	29	Other Services: Public Trustee	2,250,000	2,248,000	2,000
259	30	Other Services: Irish Land Purchases	291,000	—	291,000
260	31	Other Services: Charities (Transitional Relief)	5,000	—	5,000
261	32	Other Services: Repayments to the Contingencies Fund	343,000	—	343,000
		Total	£ 1,531,757,900	122,765,900	1,408,992,000

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
£	£	£	£	£	£	£	
796,189	—	796,189	67,811	—	67,811	—	28
2,234,141	2,234,141	—	15,859	13,859	2,000	512,509.95	29
290,739	—	290,739	261	—	261	—	30
4,640	—	4,640	360	—	360	57.02	31
342,294	—	342,294	706	—	706	—	32
1,494,110,913	122,430,371	1,371,680,542	37,646,987	335,529		58,094,112.00	
Total amount to be surrendered					£ 37,311,458		
Actual total amount to be surrendered					<u>£37,311,458.38</u>		

PARLIAMENT AND PRIVY COUNCIL: HOUSE OF LORDS

SUMMARY OF PROGRAMME OUTTURN, and the ACCOUNT of the sum expended, in the year ended 31 March 1980, 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</b>						
<b>PARLIAMENT AND PRIVY COUNCIL</b>						
A	4,101,000	43,000	4,058,000	4,043,548	46,766	*3,996,782

\* This figure is £3,766 less than the net total of expenditure on the Appropriation Account, being the difference between the Appropriations in Aid realised (£46,766) and those authorised to be applied (£43,000).

ACCOUNT

Service		Grant	Expenditure	Expenditure compared with Grant	
				Less than Granted	More than Granted
	£	£	£	£	£
<b>PROGRAMME 13.1</b>					
A1 Expenses of Peers					
Original	774,000				
Supplementary	74,000				
		848,000	763,958	84,042	—
A2 Houses of Lords Offices					
Original	1,427,000				
Supplementary	138,000				
		1,565,000	1,543,833	21,167	—
A3 Retired Allowances, &c.		184,000	162,388	21,612	—
A4 Police					
Original	1,183,000				
Supplementary	280,000				
		1,463,000	1,513,652	—	50,652
A5 Refreshment Department		41,000	59,717	—	18,717

EXPLANATION of the Causes of Variation between Expenditure and Grant

- A3 Provision for contingencies not wholly required.  
A5 Increased rates of pay and longer recess periods.



Service	£	Grant £	Expenditure £	Expenditure compared with Grant	
				Less than Granted £	More than Granted £
<b>GROSS TOTAL</b>					
<i>Original</i>	3,609,000				
<i>Supplementary</i>	492,000				
	<u>£</u>	4,101,000	4,043,548	126,821	69,369
		Estimated	Applied		
<i>Deduct</i>					
<b>AZ Appropriations in Aid</b>					
<i>Original</i>	39,000				
<i>Supplementary</i>	4,000				
	<u>£</u>	43,000	43,000		
<b>NET TOTAL</b>					
<i>Original</i>	3,570,000				
<i>Supplementary</i>	488,000				
	<u>£</u>	4,058,000	4,000,548		
				Surplus 57,452	
		Actual surplus to be surrendered		<u>£57,451·70</u>	

**Receipts**

	Estimated	Realised
	£	£
Receipts authorised to be used as Appropriations in Aid	43,000	46,766·01
Appropriated in aid		43,000·00
Payable separately to Consolidated Fund		<u>£3,766·01</u>

**Details of Receipts**

	Estimated	Realised
	£	£
Judicial Proceedings, Private Bills, Taxation of Costs, fees, etc.	16,000	18,747(a)
Contributions in respect of widows', etc., pensions	27,000	28,019
Total	<u>£43,000</u>	<u>46,766</u>

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

Note

*Ex gratia Payment*

Compensation for property damaged by fire in the House

£1,525

*Peter Henderson*

Clerk of the Parliaments  
Accounting Officer

29 September 1980

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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

ACCOUNT of the sum expended, in the year ended 31 March 1980, compared with the sum granted, for the expenditure of the House of Commons on members' salaries, allowances, pensions, &c., financial assistance to opposition parties and a grant in aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
<b>PROGRAMME 13.1</b>				
<b>PARLIAMENT AND PRIVY COUNCIL</b>				
A1 House of Commons				
Original	13,126,000			
Supplementary	1,770,000			
	14,896,000	14,008,460	887,540	—
A2 Members' Fund (Grant in Aid)	15,000	15,000	—	—
TOTAL				
Original	13,141,000			
Supplementary	1,770,000			
	£ 14,911,000	14,023,460	887,540	—
	Surplus		887,540	
	Actual surplus to be surrendered		£887,540·31	

**Note**

Subheads A1 and A2. The Accounts of the Parliamentary Contributory Pension Fund and the House of Commons Members' Fund are published separately as White Papers.

*George Thomas*  
Speaker

*C. A. S. S. Gordon*  
Accounting Officer

17 December 1980

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

PARLIAMENT AND PRIVY COUNCIL: PRIVY COUNCIL OFFICE

SUMMARY OF PROGRAMME OUTTURN, and the ACCOUNT of the sum expended, in the year ended 31 March 1980, 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</b>						
<b>PARLIAMENT AND PRIVY COUNCIL</b>						
A	384,000	8,000	376,000	373,879	9,286	*364,593

\*This figure is £1,286 less than the net total of expenditure on the Appropriation Account, being the difference between the Appropriations in Aid realised (£9,286) and those authorised to be applied (£8,000).

ACCOUNT

Service		Grant	Expenditure	Expenditure compared with Grant	
				Less than Granted	More than Granted
	£	£	£	£	£
<b>PROGRAMME 13.1</b>					
A1 Privy Council Office					
Original	344,000				
Supplementary	40,000				
	£	384,000	373,879	10,121	—
		Estimated	Applied		
Deduct					
AZ Appropriations in Aid					
Original	6,000				
Supplementary	2,000				
	£	8,000	8,000		
NET TOTAL					
Original	338,000				
Supplementary	38,000				
	£	376,000	365,879		
				Surplus	
				10,121	
				£10,120-97	

Actual surplus to be surrendered

**Receipts**

	Estimated	Realised
	£	£
Receipts authorised to be used as Appropriations in Aid (Judicial Fees, etc.)	8,000	9,285.70 (a)
Appropriated in aid		8,000.00
Payable separately to Consolidated Fund		£1,285.70

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

*N. E. Leigh*  
Accounting Officer

18 June 1980

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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 1980, compared with the sum granted, for expenditure by the Treasury on the management of the economy, and for 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</b>						
<b>PARLIAMENT AND PRIVY COUNCIL</b>						
A	1,738,832	—	1,738,832	1,717,302	—	1,717,302
<b>PROGRAMME 13.2</b>						
<b>ECONOMIC AND FINANCIAL ADMINISTRATION</b>						
B	11,827,000	135,000	11,692,000	11,513,910	150,655	11,363,255
<b>PROGRAMME 13.6</b>						
<b>OTHER SERVICES</b>						
C	1,810,530	975,362	835,168	1,723,107	962,963	760,144
Total	<u>£15,376,362</u>	<u>1,110,362</u>	<u>14,266,000</u>	<u>14,954,319</u>	<u>1,113,618</u>	<u>*13,840,701</u>

\*This figure is £3,256 less than the net total expenditure on the Appropriation Account, being the difference between the Appropriations in Aid realised (£1,113,618) and those authorised to be applied (£1,110,362).

## 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*				
Original 1,170,000				
Supplementary 50,000				
	1,220,000	1,220,000	—	—
A2 Grants to Parliamentary Bodies				
Original 565,120				
Less Supplementary 46,288				
	518,832	497,302	21,530	—
<b>PROGRAMME 13.2</b>				
<b>SECTION B</b>				
MANAGEMENT OF THE ECONOMY				
B1 Treasury Administration				
Original 8,253,000				
Supplementary 368,000				
Supplementary 20,000				
	8,641,000	8,431,122	209,878	—
B2 National Economic Development Council				
Original 2,792,000				
Supplementary 40,000				
	2,832,000	2,749,009	82,991	—
B3 United Kingdom Treasury & Supply Delegation in the USA	349,000	333,779	15,221	—
B4 Banking: Cost of Appeals	5,000	—	5,000	—

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

B4 No appeals were received arising from the Banking Act 1979.

\*See also appended statement.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
<b>PROGRAMME 13.6</b>				
<b>SECTION C</b>				
<b>OTHER SERVICES</b>				
C1 Services provided on behalf of several departments				
Original	914,000			
Supplementary	94,000			
	1,008,000	967,002	40,998	—
C2 Exchequer Office, Scotland				
Original	316,000			
Supplementary	12,000			
	328,000	304,938	23,062	—
C3 Office of the Lord Lyon				
Original	25,000			
Supplementary	2,000			
	27,000	27,380	—	380
C4 Honours and Dignities	338,000	314,257	23,743	—
C5 Chequers Trust (Grant in Aid)				
Original	112,330			
Less Supplementary	2,800			
	109,530	109,530	—	—
GROSS TOTAL				
Original	14,839,450			
Supplementary	476,912			
Supplementary	60,000			
	15,376,362	14,954,319	422,423	380
	Estimated	Applied		
Z Deduct Appropriations in Aid				
Original	1,073,450			
Supplementary	36,912			
	1,110,362	1,110,362		
NET TOTAL				
Original	13,766,000			
Supplementary	440,000			
Supplementary	60,000			
	14,266,000	13,843,957		
			Surplus	
			422,043	
	Actual surplus to be surrendered		£422,042-93	



**Receipts**

Receipts payable to Consolidated Fund	Estimated	Realised
	£	£
(i) Receipts of classes authorised to be used as Appropriations in Aid	1,110,362	1,113,617·87
(ii) Receipts of other classes	—	599·56
<b>Total</b>	<b>£1,110,362</b>	<b>1,114,217·43</b>
Appropriated in aid		1,110,362·00
Payable separately to Consolidated Fund		£3,855·43

**Details of Receipts**

	Estimated	Realised
	£	£
(i) Receipts of classes authorised to be used as Appropriations in Aid		
Subhead BZ		
Miscellaneous receipts	£135,000	150,655 (a)
Subhead CZ		
Doorkeeping expenses (Subhead C1)	245,700	245,700
Exchequer Office, Scotland: fees for registration of companies and business names (Subhead C2)	700,000	681,357
Other receipts	29,662	35,906 (b)
	£975,362	962,963
<b>Total</b>	<b>£1,110,362</b>	<b>1,113,618</b>
(ii) Receipts of other classes		
Sale of bank note issued by the Polish Government in exile 1940	—	550
Sale of stamps issued by the Polish Government in exile	—	50
<b>Total</b>		<b>£600</b>

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

**Losses Statement**

Fruitless payment—cancellation charge incurred when a trade conference was cancelled due to lack of support	£1,375
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**Notes**

*Ex gratia Payments*

8 cases	£2,780
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*Details*

Payment for work undertaken by a firm of consultants in anticipation of securing a contract	£ 2,576
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*Notes contd.*

*Statement showing the amount of stamp duty remitted by direction of the Treasury in the year ended 31 March 1980*

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	£ 61,761
On deeds and other instruments for public departments	332,807

The stamp duties were paid from the Contingencies Fund and included in the amount voted in 1980-81 for Repayments to the Contingencies Fund.

*Douglas Wass*

Accounting Officer

30 September 1980

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act 1921. I have obtained all the information 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 £1,220,000 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>			<i>Total</i>
	<i>1978</i>	<i>1979</i>	<i>1980</i>	
	£	£	£	£
The Queen's Civil List	70,093	308,175	460,432	838,700
HM Queen Elizabeth The Queen Mother		92,500	26,250	118,750
HRH The Prince Philip, Duke of Edinburgh		30,575	8,250	38,825
HRH The Princess Anne, Mrs Mark Philips		24,150	7,000	31,150
HRH The Princess Margaret, Countess of Snowdon		30,500	7,250	37,750
HRH Princess Alice, Duchess of Gloucester		7,500	2,500	10,000
Other Members of the Royal Family: (a)				
HRH The Duke of Gloucester		36,000	10,500	46,500
HRH The Duke of Kent		37,450	10,000	47,450
HRH Princess Alexandra, the Hon Mrs Angus Ogilvy		37,000	10,500	47,500
HRH Princess Alice, Countess of Athlone		2,625	750	3,375
	£70,093	606,475	543,432	1,220,000

(a) A sum of £218,200 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 1979. This receipt covered the supplements of £113,075 shown here, £20,125 paid in financial year 1978-79, 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

30 September 1980

**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 1980, 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</b>						
<b>ECONOMIC AND FINANCIAL ADMINISTRATION</b>						
A	198,900,000	10,739,000	188,161,000	194,078,438	12,080,070	*181,998,368

\* This figure is £1,341,070 less than the net total of expenditure on the Appropriation Account, being the difference between the Appropriations in Aid realised (£12,080,070) and those authorised to be applied (£10,739,000).

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> 160,585,000				
<i>Supplementary</i> 8,200,000				
	168,785,000	167,597,116	1,187,884	—
A2 General Expenses	22,329,000	19,821,214	2,507,786	—
A3 Telecommunications Services	5,065,000	4,118,090	946,910	—
A4 Legal Expenses, Investigations, Rewards, &c.	1,091,000	1,114,954	—	23,954
A5 Value Added Tax Tribunals	300,000	315,159	—	15,159
A6 London Airport Cargo Electronic Data Processing Scheme				
<i>Original</i> 1,674,000				
<i>Less Supplementary</i> 534,486				
	1,139,514	928,257	211,257	—
A7 Subscription to the Customs Co-operation Council				
<i>Original</i> 156,000				
<i>Less Supplementary</i> 15,514				
	140,486	140,486	—	—
A8 Payment to National Data Processing Service				
<i>Supplementary</i> 50,000				
	50,000	43,162	6,838	—

EXPLANATION of the Causes of Variation between Expenditure and Grant

A2 Fewer removals at Crown expense plus savings in sampling and in expenditure on postage and vessels.

A3 Mainly delays in billing and fewer calls than expected.

A6 Mainly due to the system being out of operation for part of the year.

A8 Less development work than expected on a new import entry system.

ECONOMIC AND FINANCIAL ADMINISTRATION:  
CUSTOMS AND EXCISE

1979-80, Class XIII, Vote 5

Service	£	Grant £	Expenditure £	Expenditure compared with Grant	
				Less than Granted £	More than Granted £
GROSS TOTAL					
Original	191,200,000				
Supplementary	7,700,000				
		£198,900,000	194,078,438	4,860,675	39,113
		Estimated	Applied		
Deduct					
AZ Appropriations in Aid		10,739,000	10,739,000		
NET TOTAL					
Original	180,461,000				
Supplementary	7,700,000				
		£188,161,000	183,339,438		
				Surplus 4,821,562	
				£4,821,561·88	
		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	10,739,000	12,080,070·15
(ii) Receipts of other classes	3,500	10,082·41
Total	£10,742,500	12,090,152·56
Appropriated in aid		10,739,000·00
Payable separately to Consolidated Fund		£1,351,152·56

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)	266,000	398,801 (a)
Fees for registration of ships (Subhead A1)	260,000	289,495 (b)
Moneys received from merchants, etc. for special attendance of officers, etc. (Subhead A1)	4,309,000	4,434,501
Recovery of the cost of staff on loan to outside bodies (Subhead A1)	103,000	208,064 (c)
Proceeds, less duty, of sale of seized goods, stores, etc., and seized currency receipts (Subhead A4)	1,298,000	1,705,203 (d)
Law costs and investigation expenses recovered (Subhead A4)	383,000	364,750
Fines and penalties (Subhead A4)	3,500,000	3,947,862 (e)
London Airport Cargo Electronic Data Processing Scheme recoverable costs (Subhead A1)	40,000	57,842 (f)
Miscellaneous	580,000	673,552 (g)
Total	£10,739,000	12,080,070
(ii) Receipts of other classes		
Interest under section 24(1) of the Crown Proceedings Act 1947	3,500	8,517 (h)
Staff restaurants: repayment of loans	—	1,565
Total	£3,500	10,082

**Details of Receipts *contd.***

- (a) Higher prices and receipts delayed from last year.
- (b) Higher prices coupled with an increase in transactions.
- (c) Higher salary costs and additional staff on loan.
- (d) Proceeds from the sale of seized goods were greater than expected.
- (e) Due to unforeseen receipt of some large penalties.
- (f) More systems programming work and higher staff costs.
- (g) Mainly increased receipts from the sale of official vehicles.
- (h) The estimate is necessarily conjectural.

**Losses Statement**

<i>Summary</i>	£
Cash losses due to overpayments of salaries, wages and allowances, etc. (49 cases)	5,584
Cash losses due to other causes (61 cases)	1,322
<b>Total Cash Losses</b>	<b>£6,906</b>
Stores losses due to theft, fraud, arson or sabotage, etc.* (19 cases)	17,041
Stores losses due to other causes (274 cases)	4,680
<b>Total Stores Losses</b>	<b>£21,721</b>

\*Prosecution was undertaken wherever appropriate and practicable.

<i>Details</i>	£
Stores losses due to theft, fraud, arson or sabotage, etc.	
Goods held in official custody pending re-exportation were lost	13,500
Goods outhoused at a warehouse were stolen	1,739
Stores losses due to other causes	
An official vehicle was damaged beyond economical repair	1,325

**Notes**

<i>Ex gratia Payments</i>	
53 compensation payments	£7,372

*Gifts Made*

Gifts of tobacco and cigarettes seized under 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 £12,300.

*Loans outstanding at 31 March 1980*

Staff restaurants	£30,650
Loans to a staff restaurant totalling £2,460 were remitted during the year.	

*Other Notes*

Deficiency of revenue amounting to £351,242 (including £291,064 VAT) occurred in 256 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 £786 were taken into use by the Department.

*Notes contd.*

*Other Notes contd.*

Expenditure included £183,490 in respect of rewards, of which sum £167,451 was paid to officers of this Department, £319 to police or officers of other Departments and £15,720 to other persons. Where payees' receipts have not been furnished, the sums expended are supported by certificates from the responsible paying officers.

Expenditure of £568,910 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

30 September 1980

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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:  
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 1980, 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	455,806,000	23,083,000	432,723,000	446,074,082	23,389,547	*422,684,535

\* This figure is £306,547 less than the net total of expenditure on the Appropriation Account, being the difference between the Appropriations in Aid realised (£23,389,547) and those authorised to be applied (£23,083,000).

**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>	378,068,000			
<i>Supplementary</i>	18,332,000			
	396,400,000	391,316,145	5,083,855	—
A2 General Administrative Expenses				
<i>Original</i>	43,257,000			
<i>Supplementary</i>	571,000			
	43,828,000	41,891,560	1,936,440	—
A3 Collection of Tax: Miscellaneous Expenses	494,000	480,584	13,416	—



ECONOMIC AND FINANCIAL ADMINISTRATION:  
INLAND REVENUE

1979-80, Class XIII, Vote 6

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
A4 Clerks to General Commissioners: Remuneration and Expenses	1,482,000	1,393,193	88,807	—
A5 Legal Expenses, &c.	3,816,000	3,283,461	532,539	—
A6 Capital Expenditure	290,000	143,780	146,220	—
A7 Current Expenditure	9,496,000	7,565,359	1,930,641	—
GROSS TOTAL				
Original	436,903,000			
Supplementary	18,903,000			
	£455,806,000	446,074,082	9,731,918	—
	Estimated	Applied		
Deduct				
AZ Appropriations in Aid	23,083,000	23,083,000		
NET TOTAL				
Original	413,820,000			
Supplementary	18,903,000			
	£432,723,000	422,991,082		Surplus 9,731,918
Actual surplus to be surrendered			£9,731,918-05	

EXPLANATION of the Causes of Variation between Expenditure and Grant

- A5 Overprovision in respect of County Court costs.  
A6 Mainly due to slippage and cancellation of projects.  
A7 Delayed billing due to industrial action by Post Office staff and savings from the economy campaign.

Receipts

	Estimated	Realised
Receipts payable to Consolidated Fund	£	£
(i) Receipts of classes authorised to be used as Appropriations in Aid	23,083,000	23,389,547-22
(ii) Receipts of other classes	82,000	99,972-12
Total	£23,165,000	23,489,519-34
Appropriated in aid		23,083,000-00
Payable separately to Consolidated Fund		£406,519-34

**Details of Receipts**

	Estimated	Realised
	£	£
(i) Receipts of classes authorised to be used as Appropriations in Aid		
Recovery of salaries of staff on loan to other Departments or Governments	187,000	254,635(a)
Receipts for certain valuation services	583,000	698,247(b)
Legal costs recovered	2,236,000	2,246,381
Miscellaneous receipts	282,000	467,204(c)
Recovery of cost of collection of the Surcharge on National Insurance Contributions under the National Insurance Surcharge Act 1976	2,675,000	3,797,255(d)
Recovery of cost of administration from the National Insurance Funds, the National Health Services and the Redundancy Funds under the Social Security Act 1975	17,120,000	15,925,825(d)
<b>Total</b>	<b>£23,083,000</b>	<b>£23,389,547</b>
(ii) Receipts of other classes		
Interest under section 24(1) of the Crown Proceedings Act 1947	82,000	94,022 (e)
Other receipts	—	5,950
<b>Total</b>	<b>£82,000</b>	<b>99,972</b>

(a) Higher salary costs and additional staff on loan.

(b) Mainly due to increased work for Housing Corporations.

(c) Uncashed remittances, etc and recoveries of cleaning costs and prior years overpayments were greater than expected.

(d) Due to a revised apportionment by DHSS of the amount payable from the Consolidated Fund.

(e) Mainly due to an increase in the number of interest bearing cases resulting from Sections 44-46 Finance (No. 2) Act 1975.

**Losses Statement**

<i>Summary</i>	£
Cash losses due to theft, fraud or arson†	
(i) Irregular encashment of payable orders (787 cases)	46,444
(ii) Miscellaneous (9 cases)	1,058
Cash losses due to overpayment of salaries, wages and allowances, etc. (281 cases)	16,924
Cash losses due to other causes	
(i) Over-repayments of tax and overpayment of tax credits and post-war credits where the circumstances precluded recovery (82 cases)	17,591
(ii) Miscellaneous (305 cases)	12,421
<b>Total Cash Losses</b>	<b>£94,438</b>

† Prosecution was undertaken wherever appropriate and practicable.

<i>Details</i>	£
Cash losses due to overpayment of salaries, wages and allowances, etc.	
Overpayment of salary to 3 officers due to the erroneous application of Outer London Weighting on a reserved rights basis (£1,712, £1,694 and £1,658)	5,064
Cash losses due to other causes	
Unexplained debit balances in the accounts of two Collection Offices (£3,001 and £2,000)	5,001
Unidentified discrepancies in the reconciliation of computer pay totals following the industrial action by computer staff in April 1979	1,519

ECONOMIC AND FINANCIAL ADMINISTRATION:  
INLAND REVENUE

1979-80, Class XIII, Vote 6

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Notes

*Ex gratia Payments*

958 payments	£27,296
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<i>Details</i>	£
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Payments to staff assisting with salvage work following a bomb explosion in Belfast (334 cases)	15,030
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*Loans outstanding at 31 March 1980*

Staff restaurants	£22,012
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*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 (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 26 October 1979 the Department held securities totalling £2,435 (nominal), accepted in satisfaction of tax liability.

*L. Airey*

Accounting Officer

30 September 1980

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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: 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 1980, 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.

**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	50,492,000	2,160,000	48,332,000	49,717,900	2,968,327	*46,749,573

\*This figure is £808,327 less than the net total of expenditure on the Appropriation Account, being the difference between the Appropriations in Aid realised (£2,968,327) and those authorised to be applied (£2,160,000).

**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	33,033,000	32,530,966	502,034	—
A2 Agency Services	17,140,000	16,897,797	242,203	—
A3 Medical and Legal Services	319,000	289,137	29,863	—
GROSS TOTAL	£ 50,492,000	49,717,900	774,100	—
	Estimated	Applied		
<i>Deduct</i> AZ Appropriations in Aid	2,160,000	2,160,000		
NET TOTAL	£ 48,332,000	47,557,900	Surplus 774,100	
Actual surplus to be surrendered			£774,099.73	

**Receipts**

Receipts payable to Consolidated Fund	Estimated	Realised
	£	£
(i) Receipts of classes authorised to be used as Appropriations in Aid	2,160,000	2,968,326.52
(ii) Receipts of other classes	1,500,000	2,059,941.35
Total	£3,660,000	5,028,267.87
Appropriated in aid		2,160,000.00
Payable separately to Consolidated Fund		£2,868,267.87

**Details of Receipts**

	Estimated	Realised
	£	£
(i) Receipts of classes authorised to be used as Appropriations in Aid		
Fees for duplicate vehicle licences, registration documents, etc.	1,998,000	2,726,993 (a)
Other receipts	162,000	241,334 (b)
Total	£2,160,000	2,968,327
(ii) Receipts of other classes		
Mitigated penalties, etc.	1,500,000	2,056,846 (c)
Miscellaneous	—	3,095
Total	£1,500,000	2,059,941

- (a) Demand exceeded expectation.  
(b) Miscellaneous receipts difficult to forecast accurately.  
(c) Increased number of mitigated penalty settlements.

**Losses Statement**

*Summary*

	£
Cash losses due to theft, fraud or arson* (7 cases)	7,597
Cash losses due to overpayments of salaries, wages and allowances, etc. (120 cases)	2,985
Cash losses due to other causes (2,543 cases)	18,145
Total Cash Losses	£28,727
Claims abandoned (28 cases)	£1,980

\*Prosecution was undertaken wherever appropriate and practicable.

*Details*

	£
Cash losses due to theft, fraud or arson	
Theft of cash and false accounting at a Local Vehicle Licensing Office. An officer was charged on both accounts and convicted.	7,318

ECONOMIC AND FINANCIAL ADMINISTRATION:  
DRIVER AND VEHICLE LICENSING

1979-80, Class XIII, Vote 7

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Notes

*Ex gratia Payments*

159 payments £2,431

*Loans outstanding at 31 March 1980*

Loans to staff restaurants £21,805

*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

10 October 1980

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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:  
LIFE ASSURANCE PREMIUM RELIEF**

ACCOUNT of the sum expended, in the year ended 31 March 1980, compared with the sum granted, for the expenditure of the Inland Revenue Department on life assurance premium relief.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
<b>PROGRAMME 13.2</b>				
<b>ECONOMIC AND FINANCIAL ADMINISTRATION</b>				
Life Assurance Premium Relief	9,000,000	9,000,000	—	—

**Note**

Section 34 and Schedule 4 of the Finance Act 1976, as amended by the Finance Act 1978, authorised the introduction from 6 April 1979 of a new method of granting tax relief on eligible life assurance premiums. Relief had previously been given by means of allowances to individual taxpayers in their tax codings or assessments. The new procedure discontinues such relief and provides instead for eligible policy holders to deduct and retain a prescribed percentage of their premiums when paying them to Life Assurance Offices and for the resultant deficiencies in premium receipts to be paid to these offices by the Department of Inland Revenue. Insofar as such payments are in substitution for tax relief they are met out of tax receipts.

It is a feature of the new scheme that policy holders with incomes below or slightly above the tax threshold deduct the prescribed percentage from their premium payments even though this may exceed the relief due to them under sections 19-21 of the Income and Corporation Taxes Act 1970. Under section 10 of the Exchequer and Audit Departments Act 1866, tax receipts are not available for reimbursing the Life Assurance Offices in respect of the excess which is therefore paid from this Vote. As it is not practical to establish the precise amount of this excess the charge to the Vote has been calculated statistically.

*L. Airey*  
Accounting Officer

30 September 1980

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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:  
EXCHEQUER AND AUDIT DEPARTMENT**

SUMMARY OF PROGRAMME OUTTURN, and the ACCOUNT of the sum expended, in the year ended 31 March 1980, compared with the sum granted, for the expenditure of the Department of the Comptroller and Auditor General, 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 13.2</b>						
<b>ECONOMIC AND FINANCIAL ADMINISTRATION</b>						
A	6,404,000	1,188,000	5,216,000	5,898,108	1,482,979	*4,415,129

\* This figure is £294,979 less than the net total of expenditure on the Appropriation Account, being the difference between the Appropriations in Aid realised (£1,482,979) and those authorised to be applied (£1,188,000).



ACCOUNT

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
<b>PROGRAMME 13.2</b>				
A1 Exchequer and Audit Department				
Original 5,871,000				
Supplementary 530,000				
	6,401,000	5,895,900	505,100	—
A2 International Subscription	3,000	2,208	792	—
GROSS TOTAL				
Original 5,874,000				
Supplementary 530,000				
	6,404,000	5,898,108	505,892	—
	Estimated	Applied		
Deduct				
AZ Appropriations in Aid	1,188,000	1,188,000		
NET TOTAL				
Original 4,686,000				
Supplementary 530,000				
	5,216,000	4,710,108		
			Surplus 505,892	
			£505,892.15	
	Actual surplus to be surrendered			

Receipts

	Estimated	Realised
	£	£
Receipts authorised to be used as Appropriations in Aid (Audit fees and sundry receipts)	1,188,000	1,482,978.54(a)
Appropriated in aid		1,188,000.00
Payable separately to Consolidated Fund		£294,978.54
(a) Mainly due to advance payment of certain fees.		

Douglas Henley  
Accounting Officer and  
Comptroller and Auditor General

26 September 1980

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

Douglas Wass  
Auditor of the Civil List

Treasury  
13 November 1980

**ECONOMIC AND FINANCIAL ADMINISTRATION:  
NATIONAL DEBT OFFICE**

SUMMARY OF PROGRAMME OUTTURN, and the ACCOUNT of the sum expended, in the year ended 31 March 1980, 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</b>						
<b>ECONOMIC AND FINANCIAL ADMINISTRATION</b>						
A	297,417	296,417	1,000	286,196	299,707	*(13,511)

\* Due to the token nature of this Vote, estimated Appropriations in Aid (AZ) were restricted to £296,417 to produce a net expenditure figure of £1,000: total receipts were estimated at £323,417. In the Appropriation Account net expenditure is shown as nil with Appropriations in Aid applied of £286,196. Actual outturn figures above take account of total receipts of £299,707.

**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	297,417	286,196	11,221	—
	Estimated	Applied	Surplus of Gross Estimate over Expenditure 11,221	
<i>Deduct</i> AZ Appropriations in Aid	296,417	286,196	Difference between Estimated and Applied Appropriations in Aid 10,221	
NET TOTAL	£ 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	323,417	299,707.20
Amount authorised to be appropriated in aid	296,417	286,196.00
Payable separately to Consolidated Fund	£27,000	13,511.20

**Details of Receipts**

	Estimated	Realised
	£	£
Management expenses under certain Acts	171,518	146,600 (a)
Repayment from the National Insurance Fund	34,133	31,050
Miscellaneous Receipts	117,766	122,057
Total	£323,417	299,707

(a) Mainly due to work done previously on repayment being re-classified as a charge to Allied Services.

*P. A. Goodwin*  
Accounting Officer

15 September 1980

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act 1921. I have obtained all the information 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:  
PUBLIC WORKS LOAN COMMISSION**

SUMMARY OF PROGRAMME OUTTURN, and the ACCOUNT of the sum expended, in the year ended 31 March 1980, 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</b>						
<b>ECONOMIC AND FINANCIAL ADMINISTRATION</b>						
A	199,632	198,632	1,000	196,173	354,589	*(158,416)

\* Due to the token nature of this Vote, estimated Appropriations in Aid (AZ) were restricted to £198,632 to produce a net expenditure figure of £1,000: total receipts were estimated at £375,000. In the Appropriation Account net expenditure is shown as nil with Appropriations in Aid applied of £196,173. Actual outturn figures above take account of total receipts of £354,589.

ACCOUNT

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
<b>PROGRAMME 13.2</b>				
A1 Public Works Loan Commission	199,632	196,173	3,459	—
	Estimated	Applied	Surplus of Gross Estimate over Expenditure 3,459	
<i>Deduct</i>			Difference between Estimated and Applied Appropriations in Aid 2,459	
AZ Appropriations in Aid	198,632	196,173	Net Surplus to be surrendered £1,000	
NET TOTAL	£ 1,000	—		

Receipts

Receipts payable to Consolidated Fund	Estimated	Realised
	£	£
Receipts of classes authorised to be used as Appropriations in Aid (Fees)	375,000	354,589.27
Amount authorised to be appropriated in aid	198,632	196,173.59
Payable separately to Consolidated Fund	£176,368	158,415.68

P. A. Goodwin  
Accounting Officer

12 September 1980

I have examined the above Account in accordance with the provisions 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 1980, 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</b>						
<b>ECONOMIC AND FINANCIAL ADMINISTRATION</b>						
A	99,022,939	55,297,939	43,725,000	96,102,756	55,078,393	41,024,363

**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>	40,542,939			
<i>Supplementary</i>	2,677,000			
<i>Less Supplementary</i>	636,000			
	42,583,939	40,798,522	1,785,417	—
A2 General Administrative Expenses				
<i>Original</i>	7,503,000			
<i>Supplementary</i>	1,874,000			
<i>Supplementary</i>	721,000			
	10,098,000	9,053,014	1,044,986	—
A3 Payments to other Public Bodies				
<i>Original</i>	42,089,000			
<i>Supplementary</i>	633,000			
	42,722,000	42,672,386	49,614	—
A4 Publicity	3,619,000	3,578,834	40,166	—

EXPLANATION of the Causes of Variation between Expenditure and Grant

A2 Recompense payments and postage charges were lower than expected.

Service	£	Grant £	Expenditure £	Expenditure compared with Grant	
				Less than Granted £	More than Granted £
<b>GROSS TOTAL</b>					
Original	93,753,939				
Supplementary	4,551,000				
Supplementary	718,000				
	<u>£ 99,022,939</u>		96,102,756	2,920,183	—
		Estimated	Realised	Surplus of Gross Estimate over Expenditure 2,920,183	
<b>Deduct</b>					
<b>AZ Appropriations in Aid</b>					
Original	54,257,939				
Supplementary	1,264,000				
Less Supplementary	<u>224,000</u>	55,297,939	55,078,393	Deficiency of Appropria- tions in Aid realised 219,546	
<b>NET TOTAL</b>					
Original	39,496,000				
Supplementary	3,287,000				
Supplementary	<u>942,000</u>	43,725,000	41,024,363	Net Surplus 2,700,637	
				Actual surplus to be surrendered <u>£2,700,636.99</u>	

**Receipts**

	Estimated	Realised
	£	£
Receipts payable to Consolidated Fund	—	<u>87,894.00</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	50,234,939	50,235,000
Recovery from the Investment Account Fund of the estimated cost of administering savings bank investment accounts	4,340,000	4,340,000
Periodic payments fees	24,000	28,831
Miscellaneous	699,000	474,562 (a)
<b>Total</b>	<u>£55,297,939</u>	<u>55,078,393</u>
(ii) Receipts of other classes	£	£
Refund of sick pay following successful claim for compensation	—	2,797
Refund of wages and salaries overpaid in prior year	—	272
Refund of postage NSC E/W	—	84,536
Repayment of short service payment	—	289
<b>Total</b>		<u>£87,894</u>

(a) Transactions in Marketable Securities were over estimated resulting in less commission.

**Losses Statement**

*Summary*

	£
Cash losses due to overpayment of salaries, wages and allowances (59 cases)	2,729
Cash losses due to other causes (332 cases)	9,255
Total Cash Losses	£11,984

*Details*

	£
Cash losses due to other causes	
Erroneous payment of Premium Bond prize, Bond ineligible	1,000
Departmental error caused delay in the purchase of Government Stock	1,293

**Notes**

*Ex gratia Payments*

706 payments	£5,703
--------------	--------

*Extra-regulationary Payments*

83 extra-regulationary payments totalling £1,789 in respect of interest arising from delayed repayments, etc.

*Other Notes*

Compensation settlement in respect of accident on duty of which £219 was claimed as legal fees £1,076

The accounts of the National Savings Bank Ordinary and Investment Deposits are printed separately as White Papers.

*J. Littlewood*

Accounting Officer

25 September 1980

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

ACCOUNT of the sum expended, in the year ended 31 March 1980, compared with the sum granted, for expenditure by the Treasury on exchange control.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
<b>PROGRAMME 13.2</b>				
<b>ECONOMIC AND FINANCIAL ADMINISTRATION</b>				
A1 Exchange Control	14,087,000	10,246,318	3,840,682	—
	Surplus to be surrendered		£3,840,682	

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

The shortfall of expenditure compared with grant results from the relaxation and final abolition of exchange controls during the year.

**Receipts**

	Estimated	Realised
	£	£
Receipts payable to Consolidated Fund	—	70,918·70
Sale and dividend on forfeited shares—Exchange Control Act 1947	—	—

*K. E. Couzens*  
Accounting Officer

22 September 1980

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

ACCOUNT of the sum expended, in the year ended 31 March 1980, compared with the sum granted, for expenditure by the Treasury in connection with the manufacture and distribution of coinage for use in the United Kingdom.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
<b>PROGRAMME 13.2</b>				
<b>ECONOMIC AND FINANCIAL ADMINISTRATION</b>				
A1 United Kingdom Coinage				
Original	17,039,000			
Supplementary	2,000,000			
Supplementary	5,029,000			
	<u>£ 24,068,000</u>	<u>20,632,749</u>	<u>3,435,251</u>	<u>—</u>
	Surplus		3,435,251	
	Actual surplus to be surrendered		<u>£3,435,251.10</u>	

EXPLANATION of the Cause of Variation between Expenditure and Grant  
Actual demand for coins less than expected.

**Receipts**

Receipts payable to Consolidated Fund	Estimated	Realised
	£	£
One per cent face value of UK proof coins sold during 1978-79	—	1,967.75
Compensation for coins lost in transit	—	270.00
Total		<u>£2,237.75</u>

**Note**

The Royal Mint Trading Fund Accounts are published separately as a White Paper.

*William S. Ryrie*  
Accounting Officer

30 September 1980

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act 1921. I have obtained all the information 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 MANAGEMENT OF THE CIVIL SERVICE, &c.**

SUMMARY OF PROGRAMME OUTTURN, and the ACCOUNT of the sum expended, in the year ended 31 March 1980, 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	11,116,000	138,000	10,978,000	11,302,309	153,311	11,148,998
B	5,024,000	190,000	4,834,000	4,936,953	222,883	4,714,070
C	2,652,000	540,000	2,112,000	2,592,313	627,996	1,964,317
D	4,058,000	314,000	3,744,000	4,097,675	294,859	3,802,816
E	3,456,000	100,000	3,356,000	3,385,085	144,293	3,240,792
F	1,107,000	—	1,107,000	1,076,971	—	1,076,971
Total	<u>£27,413,000</u>	<u>1,282,000</u>	<u>26,131,000</u>	<u>27,391,306</u>	<u>1,443,342</u>	<u>*25,947,964</u>

\*This figure is £161,342 less than the net total of expenditure on the Appropriation Account, being the difference between Appropriations in Aid realised (£1,443,342) and those authorised to be applied (£1,282,000).

## ACCOUNT

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
<b>PROGRAMME 13.3</b>				
<b>SECTION A</b>				
GENERAL MANAGEMENT OF THE CIVIL SERVICE				
A1 Civil Service Department: Ministers and general administration				
Original	9,063,000			
Supplementary	700,000			
Supplementary	105,000			
	9,868,000	9,920,767	—	52,767
A2 General Expenses				
Original	1,214,000			
Supplementary	34,000			
	1,248,000	1,381,542	—	133,542
<b>SECTION B</b>				
CENTRAL CIVIL SERVICE RECRUITMENT				
B1 Civil Service Commission				
Original	4,908,000			
Supplementary	116,000			
	5,024,000	4,936,953	87,047	—
<b>SECTION C</b>				
CENTRAL CIVIL SERVICE TRAINING				
C1 Civil Service College				
Original	2,504,000			
Supplementary	148,000			
	2,652,000	2,592,313	59,687	—
<b>SECTION D</b>				
OTHER CENTRAL SERVICES FOR CIVIL SERVICE MANAGEMENT				
D1 Medical Advisory Service	507,000	518,231	—	11,231
D2 Chessington Computer Centre				
Original	2,437,000			
Supplementary	71,000			
	2,508,000	2,538,109	—	30,109
D3 Institute of Manpower Studies (Grant in Aid)	24,543	24,543	—	—

EXPLANATION of the Causes of Variation between Expenditure and Grant

A2 Due mainly to price increases.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
D4 Royal Institute of Public Administration <i>Original</i> 33,196 <i>Supplementary</i> 1,000	34,196	32,760	1,436	—
D5 Civil Service Sports Council (Grant in Aid)	503,158	503,158	—	—
D6 Civil Service Benevolent Fund (Grant in Aid)	201,505	201,505	—	—
D7 Civil Service Retirement Fellowship (Grant in Aid)	79,537	79,537	—	—
D8 Residential Hostels (Grants) <i>Original</i> 196,061 <i>Supplementary</i> 4,000	200,061	199,832	229	—
SECTION E				
ROYAL COMMISSIONS &c.				
E1 Historical Manuscripts Commission	163,000	148,196	14,804	—
E2 British Records Association (Grant in Aid)	8,000	8,000	—	—
E3 Ancient Monuments (Scotland) Commission	266,000	272,376	—	6,376
E4 Ancient Monuments (Wales) Commission	206,000	219,877	—	13,877
E5 Historical Monuments (England) Commission <i>Original</i> 774,000 <i>Supplementary</i> 93,000	867,000	823,941	43,059	—
E6 Royal Fine Art Commission (England) <i>Original</i> 37,000 <i>Supplementary</i> 4,000	41,000	44,391	—	3,391
E7 Royal Fine Art Commission (Scotland)	25,000	25,617	—	617
E8 Museums and Galleries Standing Commission	45,000	42,016	2,984	—
E9 Civil Service Pay Research Unit <i>Original</i> 678,000 <i>Supplementary</i> 116,000	794,000	816,075	—	22,075

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
E10 Review Board for Government Contracts	46,000	33,590	12,410	—
E11 Royal Commission on Environmental Pollution	90,000	78,478	11,522	—
E12 Public Sector Pay Review Bodies <i>Original</i> 5,000 <i>Supplementary</i> 1,000	6,000	4,222	1,778	—
E13 Boundary Commission for England and Wales	129,000	100,419	28,581	—
E14 Boundary Commission for Northern Ireland	7,000	4,018	2,982	—
E15 Royal Commission on the National Health Service <i>Original</i> 155,000 <i>Less Supplementary</i> 78,380	76,620	69,356	7,264	—
E16 Royal Commission on Legal Services (England, Wales, N. Ireland)	110,000	106,443	3,557	—
E17 Royal Commission on Legal Services (Scotland)	148,000	154,206	—	6,206
E18 Royal Commission on Criminal Procedure <i>Original</i> 329,000 <i>Supplementary</i> 89,380	418,380	427,588	—	9,208
E19 Commissions not specifically provided for	10,000	6,276	3,724	—
SECTION F				
OTHER SERVICES				
F1 Office of the Parliamentary Counsel	513,000	511,333	1,667	—
F2 Government Hospitality Fund <i>Original</i> 159,000 <i>Supplementary</i> 26,000	185,000	186,285	—	1,285

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

E10 Less activity than expected.

E11 Unfilled vacancies and expected projects not undertaken.

E12 General expenses over-estimated.

E13 Slippage of work programme.

E14 Less activity than expected due to delay in holding local enquiries.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
F3 Government Hospitality Fund (Grant in Aid) ( <i>see appended Account</i> )				
Original 378,000				
Supplementary 20,000				
	398,000	370,000	28,000	—
F4 George Cross Annuities	11,000	9,353	1,647	—
GROSS TOTAL				
Original 25,963,000				
Supplementary 700,000				
Supplementary 750,000				
	27,413,000	27,391,306	312,378	290,684
	Estimated	Applied		
Z Deduct Appropriations in Aid				
Original 1,271,000				
Supplementary 11,000				
	1,282,000	1,282,000		
NET TOTAL				
Original 24,692,000				
Supplementary 700,000				
Supplementary 739,000				
	26,131,000	26,109,306		Surplus 21,694
	Actual surplus to be surrendered			£21,694·42

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

F4 Due to a reduction in the number of annuitants.

## Receipts

Receipts payable to Consolidated Fund	Estimated	Realised
	£	£
(i) Receipts of classes authorised to be used as Appropriations in Aid	1,282,000	1,443,342·09
(ii) Receipts of other classes	—	104,940·64
Total	£1,282,000	1,548,282·73
Appropriated in aid		1,282,000·00
Payable separately to Consolidated Fund		£266,282·73

## 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	87,000	85,353
Services to non-Exchequer bodies	35,000	43,862 (a)
Miscellaneous	16,000	24,096 (b)
	<u>£138,000</u>	<u>153,311</u>
Subhead BZ		
Services to non-Exchequer bodies	189,000	222,483 (c)
Miscellaneous	1,000	400 (d)
	<u>£190,000</u>	<u>222,883</u>
Subhead CZ		
Fees for courses from non-Exchequer bodies	424,000	491,897 (e)
Miscellaneous	116,000	136,099 (f)
	<u>£540,000</u>	<u>627,996</u>
Subhead DZ		
Services to non-Exchequer bodies	280,000	263,956
Post Office contribution towards assistance to the London Hostels Association	33,000	30,746
Miscellaneous	1,000	157 (g)
	<u>£314,000</u>	<u>294,859</u>
Subhead EZ		
Miscellaneous	100,000	144,293 (h)
Total	<u>£1,282,000</u>	<u>1,443,342</u>
(ii) Receipts of other classes		
Interest on and repayment of loans:		
Civil Service Sports Council	—	67,111
London Hostels Association, for the purchase of properties for use as hostels	—	32,358
Comshare—Royalties received from users of MANPLAN computer software	—	3,750
Miscellaneous	—	1,722
Total		<u>£104,941</u>

(a) and (c) More services provided on repayment.

(b) (d) (f) and (g) The incidence of miscellaneous receipts is difficult to forecast.

(e) More student places occupied by repayment bodies.

(h) Repayment for additional work undertaken by Civil Service Pay Research Unit for the Standing Commission on Pay Comparability.



**Losses Statement***Summary*

Fruitless payments (9 cases)	£6,945
------------------------------	--------

*Details*

Continuing commitment arising from the closure of the Edinburgh Centre of the Civil Service College (1 case)	£
Incorrect advertisement by Civil Service Commission (1 case)	3,434
	3,383

**Notes**

<i>Ex-gratia</i> Payments (13 cases)	£1,303
--------------------------------------	--------

*Detail*

Extra-contractual payment (1 case): unforeseen work involved in the development of a training package	£
	1,080

*Commissions not specifically provided for: Subhead E19*

Committee of Inquiry into Pay and Conditions of Non-Home Department Police Forces	£
Royal Commission on Gambling	6,056
	220

	£6,276
--	--------

*Gifts Made*

15 gifts of a presentational nature to a total value of £720.

Free copies of the Civil Service Pay and Conditions of Service Code and the Establishment Officers' Guide are provided to the Trade Union Side of the Civil Service National Whitley Council and to Civil Service staff associations. The cost of this service in 1979-80 was £27,180.

*Loans outstanding at 31 March 1980*

Civil Service Sports Council	£
London Hostels Association	678,392
	965,573

**Total**

	£1,643,965
--	------------

## GOVERNMENT HOSPITALITY FUND (GRANT IN AID) ACCOUNT

RECEIPTS	£	PAYMENTS	£
Balance on 1 April 1979	19,336	Expenditure	440,825
Grant in Aid 1979-80 (Subhead F3)	370,000	Balance 31 March 1980	19,071
Receipts for functions held in 1978-79	654		
Miscellaneous receipts	69,906		
	<u>£459,896</u>		<u>£459,896</u>

The following is a statement of heads under which the net expenditure of £370,919 was incurred in 1979-80:

	£
Visit of His Excellency the Premier of the State Council of the People's Republic of China	61,473
Visit of His Excellency the President of Indonesia	21,076
Visit of His Excellency the President of the Republic of Liberia	18,742
Visit of His Excellency the President of the Republic of Kenya	18,477
Visit of His Excellency the President of the Republic of Colombia	11,879
Visit of His Excellency the Chancellor of the Federal Republic of Germany	11,624
Visit of His Excellency the Minister of Education of the People's Republic of China	10,863
Visit of His Excellency the Minister of Railways of the People's Republic of China	8,749
Annual Banquet for Heads of Missions	7,807
Visit of His Excellency the Vice-Minister of Foreign Trade of the People's Republic of China	5,831
Visit of His Excellency the Political Commissioner and State Commissioner for Foreign Affairs of the Republic of Zaire	5,682
Visit of His Excellency the Prime Minister of Singapore	5,542
Visit of His Excellency the President of the Republic of Zambia	5,494
Visit of His Excellency the Minister of Food, Agriculture and Animal Husbandry of the Republic of Turkey	5,167
Visit of His Excellency the President of the French Republic	5,099
Visit of the Right Honourable the Prime Minister of the Solomon Islands	4,670
Visit of Her Imperial Highness Princess Chichibu of Japan	4,433
5th Commonwealth Magistrate's Conference	4,377
Visit of the Prime Minister of the Democratic Socialist Republic of Sri Lanka	4,358
Visit of His Excellency the Minister of Agriculture of Greece	4,047
Visit of His Excellency the Vice-Minister of the Ministry of Chemical Industry of the People's Republic of China	3,837
Visit of His Excellency the Prime Minister of the Yemen Arab Republic	3,707
Visit of His Excellency the Minister of Co-ordination of Greece	3,476
Visit of the Honourable Minister of Energy and Energy based Industries of the Republic of Trinidad and Tobago	3,239
Visit of His Excellency the Minister of Agriculture of the People's Republic of China	2,741
Visit of His Excellency the Minister of Agriculture of Spain	2,552
Visit of His Excellency Minister of State, Minister of Transport and Merchant Shipping of the Republic of Gabon	2,519
Visit of His Excellency the Minister of Trade and Industry of the Kingdom of Morocco	2,023
Other visits of Commonwealth and Foreign Representatives, Missions, etc.	108,769
Incidental Expenses	15,137
Total gross expenditure	373,390
Issues from stock of wines, spirits, minerals, cigars and cigarettes less purchases	(2,471)
Total	<u>£370,919</u>

Ian Bancroft  
Accounting Officer

2 September 1980

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

**RECORDS, REGISTRATIONS AND SURVEYS: PUBLIC RECORD OFFICE**

SUMMARY OF PROGRAMME OUTTURN, and the ACCOUNT of the sum expended, in the year ended 31 March 1980, 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	2,430,000	325,000	2,105,000	2,386,361	311,326	2,075,035

**ACCOUNT**

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
<b>PROGRAMME 13.4</b>				
A1 Public Record Office				
<i>Original</i>	2,333,000			
<i>Supplementary</i>	46,000			
	2,379,000	2,337,747	41,253	—
A2 Payment to British Film Institute				
<i>Original</i>	22,000			
<i>Less Supplementary</i>	2,000			
	20,000	20,423	—	423
A3 Public Records Acts 1958 and 1967: Committee of Inquiry				
<i>Original</i>	37,000			
<i>Less Supplementary</i>	6,000			
	31,000	28,191	2,809	—

RECORDS, REGISTRATIONS AND SURVEYS:  
PUBLIC RECORD OFFICE

1979-80, Class XIII, Vote 16

Service		Grant	Expenditure	Expenditure compared with Grant	
				Less than Granted	More than Granted
	£	£	£	£	£
GROSS TOTAL					
Original	2,392,000				
Supplementary	38,000				
	<u>£</u>	2,430,000	2,386,361	44,062	423
		Estimated	Realised	Surplus of Gross Estimate over Expenditure 43,639	
AZ Deduct					
Appropriations in Aid					
Original	405,000				
Less Supplementary	80,000				
	<u>£</u>	325,000	311,326	Deficiency of Appropriations in Aid realised 13,674	
NET TOTAL					
Original	1,987,000				
Supplementary	118,000				
	<u>£</u>	2,105,000	2,075,035	Net Surplus 29,965	
Actual surplus to be surrendered				<u>£29,964.69</u>	

**Receipts**

Receipts authorised to be used as Appropriations in Aid

Fees for copies of documents

Estimated	Realised
<u>£325,000</u>	<u>£311,326</u>

A. W. Mabbs  
Accounting Officer

28 November 1980

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

SUMMARY OF PROGRAMME OUTTURN, and the ACCOUNT of the sum expended, in the year ended 31 March 1980, 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	740,250	171,250	569,000	726,651	180,856	*545,795

\*This figure is £9,606 less than the net total of expenditure on the Appropriation Account, being the difference between Appropriations in Aid realised (£180,856) and those authorised to be applied (£171,250).

**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>	698,000			
<i>Supplementary</i>	40,000			
	738,000	725,526	12,474	—
A2 Business Archives Council of Scotland (Grant in Aid)	2,250	1,125	1,125	—

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

A2 Underspending due to vacancies in the post of surveying officer and failure of the University of Glasgow to render accounts timeously to the Business Archives Council of Scotland.

RECORDS, REGISTRATIONS AND SURVEYS:  
SCOTTISH RECORD OFFICE

1979-80, Class XIII, Vote 17

Service		Grant	Expenditure	Expenditure compared with Grant	
				Less than Granted	More than Granted
	£	£	£	£	£
GROSS TOTAL					
Original	700,250				
Supplementary	40,000				
	£	740,250	726,651	13,599	—
		Estimated	Applied		
Deduct					
AZ Appropriations in Aid					
Original	167,250				
Supplementary	4,000				
	£	171,250	171,250		
NET TOTAL					
Original	533,000				
Supplementary	36,000				
	£	569,000	555,401		
				Surplus	
				13,599	
		Actual surplus to be surrendered		£13,598.84	

Receipts

	Estimated	Realised
	£	£
Receipts authorised to be used as Appropriations in Aid	171,250	180,856.12
Appropriated in aid		171,250.00
Payable separately to Consolidated Fund		£9,606.12

Details of Receipts

	Estimated	Realised
	£	£
Fees	133,250	138,551
Contribution from the Vote for the Department of the Registers of Scotland (Class XIII, 21) in respect of bindery services	38,000	41,655
Miscellaneous	—	650
Total	£171,250	180,856

John Imrie  
Accounting Officer

25 September 1980

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act 1921. I have obtained all the information 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 1980, 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	16,139,000	4,386,000	11,753,000	15,776,857	4,484,080	*11,292,777

\*This figure is £98,080 less than the net total of expenditure on the Appropriation Account, being the difference between the Appropriations in Aid realised (£4,484,080) and those authorised to be applied (£4,386,000).

ACCOUNT

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
<b>PROGRAMME 13.4</b>				
A1 Salaries, &c.				
<i>Original</i> 13,058,000				
<i>Supplementary</i> 412,000				
	13,470,000	13,198,209	271,791	—
A2 Payment to Agencies for Labour Services	68,000	64,881	3,119	—
A3 General Administrative Expenditure	1,570,000	1,500,467	69,533	—
A4 Other Current Expenditure	1,028,000	1,010,300	17,700	—
A5 International Union for the Scientific Study of Population (Grant in Aid)	3,000	3,000	—	—
<b>GROSS TOTAL</b>				
<i>Original</i> 15,727,000				
<i>Supplementary</i> 412,000				
	16,139,000	15,776,857	362,143	—
	Estimated	Applied		
<i>Deduct</i>				
AZ Appropriations in Aid				
<i>Original</i> 4,280,000				
<i>Supplementary</i> 106,000				
	4,386,000	4,386,000		
<b>NET TOTAL</b>				
<i>Original</i> 11,447,000				
<i>Supplementary</i> 306,000				
	11,753,000	11,390,857		Surplus 362,143
Actual surplus to be surrendered			£362,143·31	

Receipts

Receipts payable to Consolidated Fund	Estimated	Realised
	£	£
(i) Receipts of classes authorised to be used as Appropriations in Aid	4,386,000	4,484,079·93
(ii) Receipts of other classes	—	139,401·29
<b>Total</b>	£4,386,000	4,623,481·22
Appropriated in aid		4,386,000·00
Payable separately to Consolidated Fund		£237,481·22



**Details of Receipts**

	Estimated	Realised
	£	£
(i) Receipts of classes authorised to be used as Appropriations in Aid		
Subhead AZ		
Cash fees for searches and certified copies	841,000	968,731 (a)
Repayment for services in connection with:		
(a) National Insurance	420,000	392,000
(b) National Health Service:		
(i) Central Register	2,604,000	2,555,370
(ii) Hospital In-Patient Enquiry	74,000	78,000
(c) Ministry of Defence	119,000	119,000
(d) World Health Organisation	7,000	6,821
(e) European Economic Community	226,500	228,175
(f) Health and Safety Commission	8,000	4,829 (b)
Payments for Census, Statistical and Survey Data	80,000	124,786 (c)
Miscellaneous receipts	6,500	6,368
<b>Total</b>	<b>£4,386,000</b>	<b>4,484,080</b>
(ii) Receipts of other classes		
Repayment for additional surveys	—	131,751
Repayment for producing books for British Paediatric Association	—	6,787
Sale of Surplus Stores by MOD	—	863
<b>Total</b>		<b>£139,401</b>
(a) Demand far exceeded expectations.		
(b) Shortfall in demand for data.		
(c) Demand for data exceeded expectation.		

**Losses Statement**

Cash losses due to overpayment of salaries, wages and allowances, etc. (27 cases) £1,582

A. R. Thatcher  
Accounting Officer

29 September 1980

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act 1921. I have obtained all the information 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 1980, 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</b>						
<b>RECORDS, REGISTRATIONS AND SURVEYS</b>						
A	2,186,000	483,000	1,703,000	2,070,803	498,188	*1,572,615

\*This figure is £15,188 less than the net total of expenditure on the Appropriation Account, being the difference between the Appropriations in Aid realised (£498,188) and those authorised to be applied (£483,000).

**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				
Original	1,172,700			
Supplementary	64,300			
	1,237,000	1,208,393	28,607	—
A2 National Health Service Central Register				
Original	261,900			
Supplementary	7,100			
	269,000	253,232	15,768	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
A3 Payments to Local Registrars	£ 40,000	£ 45,152	£ —	£ 5,152
A4 Censuses of Population				
Original	585,400			
Supplementary	29,600			
	615,000	533,876	81,124	—
A5 European Economic Community: Labour Force Survey	25,000	30,150	—	5,150
GROSS TOTAL				
Original	2,085,000			
Supplementary	101,000			
	£ 2,186,000	2,070,803	125,499	10,302
	Estimated	Applied		
Deduct				
AZ Appropriations in Aid	483,000	483,000		
NET TOTAL				
Original	1,602,000			
Supplementary	101,000			
	£ 1,703,000	1,587,803		
			Surplus	
			115,197	
			£115,196·72	

Actual surplus to be surrendered

EXPLANATION of the Causes of Variation between Expenditure and Grant

- A3 Level of events and payment per event was higher than expected.  
A4 Provision for computer consultancy was not required.  
A5 Increase in processing costs.

Receipts

	Estimated	Realised
	£	£
Receipts authorised to be used as Appropriations in Aid	483,000	498,188·03
Appropriated in aid		483,000·00
Payable separately to Consolidated Fund		£15,188·03

RECORDS, REGISTRATIONS AND SURVEYS:  
REGISTRAR GENERAL'S OFFICE, SCOTLAND

1979-80, Class XIII, Vote 19

Details of Receipts

	Estimated	Realised
	£	£
Subhead AZ1		
Receipts for services under subheads A1, A2 and A3	473,000	480,827
Subhead AZ2		
Receipts for services under subheads A4 and A5	10,000	17,361 (a)
Total	<u>£483,000</u>	<u>498,188</u>

(a) EEC contribution greater than anticipated.

*V. C. Stewart*  
Accounting Officer

30 September 1980

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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 1980, 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	32,881,000	17,000	32,864,000	32,300,185	17,026	*32,283,159

\*This figure is £26 less than the net total of expenditure on the Appropriation Account, being the difference between the Appropriations in Aid realised (£17,026) and those authorised to be applied (£17,000).

ACCOUNT

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
<b>PROGRAMME 13.4</b>				
A1 Salaries and Agency Services				
<i>Original</i> 24,750,000				
<i>Supplementary</i> 1,478,000				
	26,228,000	26,008,438	219,562	—
A2 General expenses and legal costs	2,892,000	3,290,556	—	398,556
A3 Computers and Telecommunications	391,000	353,473	37,527	—
A4 Ordnance Survey services				
<i>Original</i> 1,719,000				
<i>Less Supplementary</i> 100,000				
	1,619,000	1,508,838	110,162	—
A5 Capital Expenditure on Land and Buildings				
<i>Original</i> 1,824,000				
<i>Less Supplementary</i> 524,000				
	1,300,000	724,527	575,473	—
A6 Rent, &c.				
<i>Original</i> 514,000				
<i>Less Supplementary</i> 63,000				
	451,000	414,353	36,647	—
GROSS TOTAL				
<i>Original</i> 32,090,000				
<i>Supplementary</i> 791,000				
	32,881,000	32,300,185	979,371	398,556
	Estimated	Applied		
Deduct				
AZ Appropriations in Aid	17,000	17,000		
NET TOTAL				
<i>Original</i> 32,073,000				
<i>Supplementary</i> 791,000				
	32,864,000	32,283,185		Surplus 580,815
				<u>£580,815.37</u>
	Actual surplus to be surrendered			

EXPLANATION of the Causes of Variation between Expenditure and Grant

- A2 Increased costs arising from enhanced rate of VAT, service and maintenance charges, postages, removal expenses and utilities.  
A5 Progress on several main projects was slower than expected.

RECORDS, REGISTRATIONS AND SURVEYS:  
LAND REGISTRY

1979-80, Class XIII, Vote 20

**Receipts**

Receipts payable to Consolidated Fund	Estimated	Realised
	£	£
(i) Receipts authorised to be used as Appropriations in Aid (Miscellaneous)	17,000	17,026.19
(ii) Receipts of other classes (Fees)	48,500,000	48,693,285.20
Total	48,517,000	48,710,311.39
Appropriated in aid		17,000.00
Payable separately to Consolidated Fund		<u>£48,693,311.39</u>

**Losses Statement**

Claims abandoned (estimated 2,270 cases)	<u>£1,920</u>
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**Note**

Subhead A2 expenditure included 131 indemnity payments totalling £59,480.

*Robert Roper*

Accounting Officer

30 September 1980

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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

**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 1980, 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	2,627,000	2,625,000	2,000	2,563,687	3,899,547	*(1,335,860)

\*Due to the token nature of this Vote estimated Appropriations in Aid (AZ) were restricted to £2,625,000 to produce a net expenditure figure of £2,000: total receipts were estimated at £3,715,000. In the Appropriation Account net expenditure is shown as nil with Appropriations in Aid applied of £2,563,687. Actual outturn figures above take account of total receipts of £3,899,547.

**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	2,577,000			
Supplementary	50,000			
	2,627,000	2,563,687	63,313	—
	Estimated	Applied	Surplus of Gross Estimate over Expenditure	
			63,313	
Deduct			Difference between	
AZ Appropriations in Aid			Estimated and Applied	
Original	2,576,000		Appropriations in Aid	
Supplementary	49,000		61,313	
	2,625,000	2,563,687		
NET TOTAL			Net Surplus to be	
Original	1,000		surrendered	
Supplementary	1,000		£2,000	
	2,000	—		



**Receipts**

Receipts payable to Consolidated Fund	Estimated	Realised
	£	£
(i) Receipts of classes authorised to be used as Appropriations in Aid	3,715,000	3,899,546.97
(ii) Receipts of other classes	—	3,034.99
Total	£3,715,000	3,902,581.96
Amount authorised to be appropriated in aid	2,625,000	2,563,687.21
	£1,090,000	1,338,894.75

**Details of Receipts**

	Estimated	Realised
	£	£
(i) Receipts of classes authorised to be used as Appropriations in Aid		
Fees	3,651,000	3,840,094
Contribution from Vote of Scottish Record Office (Class XIII, 17)		
in respect of salaries, &c., of photoprinting staff	34,000	32,796
Recovery from Health and Safety Executive	30,000	26,657 (a)
Total	£3,715,000	3,899,547
(ii) Receipts of other classes (Miscellaneous)	—	£3,035
(a) Recovery of Health and Safety Executive's share of security staff costs delayed because of non-receipt of account.		

*D. Williamson*  
Accounting Officer

23 September 1980

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

SUMMARY OF PROGRAMME OUTTURN, and the ACCOUNT of the sum expended, in the year ended 31 March 1980, 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	2,159,300	300	2,159,000	2,084,518	572	*2,083,946

\* This figure is £272 less than the net total of expenditure on the Appropriation Account, being the difference between the Appropriations in Aid realised (£572) and those authorised to be applied (£300).

**ACCOUNT**

Service		Grant	Expenditure	Expenditure compared with Grant	
				Less than Granted	More than Granted
	£	£	£	£	£
<b>PROGRAMME 13.4</b>					
A1 Charity Commission					
Original	2,079,300				
Supplementary	80,000				
		2,159,300	2,084,518	74,782	—
		Estimated	Applied		
Deduct					
AZ Appropriations in Aid		300	300		
NET TOTAL					
Original	2,079,000				
Supplementary	80,000				
	£	2,159,000	2,084,218		Surplus 74,782
Actual surplus to be surrendered					£74,781·83

**Receipts**

	Estimated	Realised
	£	£
Receipts authorised to be used as Appropriations in Aid (Sales of copies of documents, etc.)	300	571·82
Appropriated in aid		300·00
Payable separately to Consolidated Fund		£271·82

**Losses Statement**

*Summary*

Cash losses due to overpayment of salaries, wages and allowances etc. (3 cases)	£
	1,223

*Details*

Overpayment of salary due to an error in calculating an officer's starting pay	£
	1,020

*T. Fitzgerald*

Accounting Officer

20 June 1980

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

SUMMARY OF PROGRAMME OUTTURN, and the ACCOUNT of the sum expended, in the year ended 31 March 1980, 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	26,264,000	13,038,000	13,226,000	25,665,298	14,552,225	*11,113,073

\* This figure is £1,514,225 less than the net total of expenditure on the Appropriation Account, being the difference between the Appropriations in Aid realised (£14,552,225) and those authorised to be applied (£13,038,000).

ACCOUNT

Service		Grant	Expenditure	Expenditure compared with Grant	
				Less than Granted	More than Granted
	£	£	£	£	£
<b>PROGRAMME 13.4</b>					
A1 Administration					
Original	22,970,000				
Supplementary	761,000				
		23,731,000	23,110,085	620,915	—
A2 Stores, &c.					
Original	2,082,000				
Less Supplementary	479,000				
		1,603,000	1,688,009	—	85,009
A3 Capital Expenditure					
Original	739,000				
Less Supplementary	39,000				
		700,000	652,408	47,592	—
A4 Payments of Value Added Tax to Customs and Excise					
Original	194,000				
Supplementary	36,000				
		230,000	214,796	15,204	—

RECORDS, REGISTRATIONS AND SURVEYS:  
ORDNANCE SURVEY

1979-80, Class XIII, Vote 23

Service	£	Grant £	Expenditure £	Expenditure compared with Grant	
				Less than Granted £	More than Granted £
<b>GROSS TOTAL</b>					
<i>Original</i>	25,985,000				
<i>Supplementary</i>	279,000				
	£	26,264,000	25,665,298	683,711	85,009
		Estimated	Applied		
<i>Deduct</i>					
AZ Appropriations in Aid					
<i>Original</i>	12,760,000				
<i>Supplementary</i>	278,000				
	£	13,038,000	13,038,000		
<b>NET TOTAL</b>					
<i>Original</i>	13,225,000				
<i>Supplementary</i>	1,000				
	£	13,226,000	12,627,298		
				Surplus 598,702	
		Actual surplus to be surrendered		£598,701·94	

**Receipts**

	Estimated £	Realised £
Receipts authorised to be used as Appropriations in Aid	13,038,000	14,552,225·26
Appropriated in aid		13,038,000·00
Payable separately to Consolidated Fund		£1,514,225·26

**Details of Receipts**

	Estimated £	Realised £
Sale of maps, etc.	4,178,000	4,544,924
Copyright fees	4,789,000	5,799,949 (a)
Services for		
Land Registry	1,349,000	1,306,690
Natural Environment Research Council	386,000	465,623 (b)
Ministry of Defence	1,617,000	1,632,734
Others	574,000	605,574
Other receipts	145,000	196,731 (c)
	£13,038,000	14,552,225

The amounts paid over to government departments in respect of the sale of maps and publications on their behalf were:

	£
Natural Environment Research Council	44,231
Other Departments	1,571

(a) Anticipated delay in payments of increased fees did not occur.

(b) Due to increased workload.

(c) Due to incidence of a Value Added Tax payment from Customs and Excise.

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**Losses Statement**

*Summary*

Cash losses due to overpayments of salaries, wages and allowances, etc. (73 cases)	£2,111
Fruitless payments (77 cases)	£17,290
Claims abandoned (96 cases)	£4,908
Stores losses due to other causes (307 cases)	£5,471

*Details*

Fruitless payments	£
Production error in a mapping order for a private customer	1,025
Cancellation of an uneconomic cartographic project	5,762

*W. P. Smith*  
Accounting Officer

21 October 1980

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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: CABINET OFFICE**

SUMMARY OF PROGRAMME OUTTURN, and the ACCOUNT of the sum expended, in the year ended 31 March 1980, compared with the sum granted, for the expenditure of the Cabinet Office and contributions 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</b>						
<b>OTHER SERVICES</b>						
<b>A</b>	<u>5,349,000</u>	<u>16,000</u>	<u>5,333,000</u>	<u>5,229,333</u>	<u>16,286</u>	<u>*5,213,047</u>

\*This figure is £286 less than the net total of expenditure on the Appropriation Account, being the difference between the Appropriations in Aid realised (£16,286) and those authorised to be applied (£16,000).

## ACCOUNT

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
<b>PROGRAMME 13.6</b>				
A1 Cabinet Office				
Original	5,018,900			
Supplementary	329,000			
	5,347,900	5,228,233	119,667	—
A2 Contributions to International Organisations	1,100	1,100	—	—
GROSS TOTAL				
Original	5,020,000			
Supplementary	329,000			
	5,349,000	5,229,333	119,667	
	Estimated	Applied		
Deduct				
AZ Appropriations in Aid				
Original	6,000			
Supplementary	10,000			
	16,000	16,000		
NET TOTAL				
Original	5,014,000			
Supplementary	319,000			
	5,333,000	5,213,333		
			Surplus	
			119,667	
	Actual surplus to be surrendered		£119,667·41	

## Receipts

	Estimated	Realised
	£	£
Receipts authorised to be used as Appropriations in Aid (Miscellaneous)	16,000	16,286·49
Appropriated in aid		16,000·00
Payable separately to Consolidated Fund		£286·49

Robert Armstrong  
Accounting Officer

29 September 1980

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act 1921. I have obtained all the information 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 1980, compared with the sum granted, for expenditure by the Scottish Office on central administration, certain 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</b>						
<b>OTHER SERVICES</b>						
A	52,049,000	1,366,000	50,683,000	51,061,448	1,441,428	49,620,020
<b>PROGRAMME 13.7</b>						
<b>DEVOLUTION</b>						
B	5,722,000	—	5,722,000	190,211	—	190,211
Total	£57,771,000	1,366,000	56,405,000	51,251,659	1,441,428	*49,810,231

\* This figure is £75,428 less than the net total of expenditure on the Appropriation Account, being the difference between the Appropriations in Aid realised (£1,441,428) and those authorised to be applied (£1,366,000).

## 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*				
Original	42,122,000			
Supplementary	2,657,000			
Supplementary	45,000			
	44,824,000	44,278,945	545,055	—
A2 General Expenses*				
Original	4,944,000			
Supplementary	214,000			
Supplementary	71,000			
	5,229,000	4,956,968	272,032	—

\*See also Trading Accounts and Balance Sheets 1979-80 (H.C. No. 29 of 1980-81), page 2.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A3 Telecommunications Services				
<i>Original</i>	1,834,000			
<i>Less Supplementary</i>	253,000			
	1,581,000	1,490,584	90,416	—
A4 Grant to the Commission for Local Authority Accounts†	76,000	70,000	6,000	—
A5 Scottish Information Service				
<i>Original</i>	421,000			
<i>Less Supplementary</i>	82,000			
	339,000	264,951	74,049	—
<b>PROGRAMME 13.7</b>				
<b>SECTION B</b>				
<b>SCOTTISH ASSEMBLY</b>				
B1 Referendum on Devolution				
<i>Original</i>	178,000			
<i>Supplementary</i>	29,000			
	207,000	190,211	16,789	—
B2 Assembly Elections				
<i>Original</i>	1,658,000			
<i>Less Supplementary</i>	1,658,000			
	—	—	—	—
B3 Assembly and Executive Expenses				
<i>Original</i>	6,536,000			
<i>Less Supplementary</i>	906,000			
<i>Less Supplementary</i>	115,000			
	5,515,000	—	5,515,000	—

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

A5 Cancellation of, and reduction in, campaigns.

B3 Expenditure not required due to the repeal of the Scotland Act 1978.

†See also the Account for the Commission for Local Authority Accounts in Scotland published separately as a White Paper.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
GROSS TOTAL				
Original	57,769,000			
Supplementary	1,000			
Supplementary	1,000			
	<u>£ 57,771,000</u>	51,251,659	6,519,341	—
	Estimated	Applied		
Deduct				
AZ Appropriations in Aid	1,366,000	1,366,000		
NET TOTAL				
Original	56,403,000			
Supplementary	1,000			
Supplementary	1,000			
	<u>£ 56,405,000</u>	49,885,659		
			Surplus	
			6,519,341	
	Actual surplus to be surrendered		<u>£6,519,341.13</u>	

**Receipts**

Receipts payable to Consolidated Fund	Estimated	Realised
	£	£
(i) Receipts of classes authorised to be used as Appropriations in Aid	1,366,000	1,441,428.09
(ii) Receipts of other classes	—	4,501.55
Total	<u>£1,366,000</u>	<u>1,445,929.64</u>
Appropriated in aid		1,366,000.00
Payable separately to Consolidated Fund		<u>£79,929.64</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	530,000	521,049
Recoveries in respect of seconded staff and professional services	473,000	589,722 (a)
Receipts from European Economic Community	67,000	64,067
Miscellaneous	296,000	266,590
Total	<u>£1,366,000</u>	<u>1,441,428</u>
(ii) Receipts of other classes		
Miscellaneous	—	<u>£4,502</u>

(a) Pay and price increases, additional professional services and receipts delayed from previous year.

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**Losses Statement**

Cash losses due to overpayment of salaries, wages and allowances, etc. (77 cases) £84,427

*Details*

Due to the application of incorrect conditions pertaining to overtime from 1 July 1974 to 31 March 1980 overpayments were made to 45 Custody Guards and Supervisors £ 82,685

**Notes***Ex-gratia payments*

2 compensation payments in respect of personal injuries sustained by employees whilst on duty £4,132

*Loans outstanding at 31 March 1980*

Loans to staff restaurants £12,875

*W. Kerr Fraser*

Accounting Officer

30 September 1980

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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: WELSH OFFICE

SUMMARY OF PROGRAMME OUTTURN, and the ACCOUNT of the sum expended, in the year ended 31 March 1980, compared with the sum granted, for the expenditure by the Welsh Office on Central Administration, the Rent Officer Service and certain preliminary expenses of devolution.

## SUMMARY OF PROGRAMME OUTTURN

Section	Gross Expenditure £	Estimated Appropriations in Aid £	Net Expenditure £	Gross Expenditure £	Actual Appropriations in Aid £	Net Expenditure £
<b>PROGRAMME 7.6</b>						
<b>HOUSING ADMINISTRATION</b>						
A	452,000	—	452,000	445,690	—	445,690
<b>PROGRAMME 13.6</b>						
<b>OTHER SERVICES</b>						
B	19,093,000	622,000	18,471,000	17,760,746	607,543	17,153,203
<b>PROGRAMME 13.7</b>						
<b>DEVOLUTION</b>						
C	90,000	—	90,000	68,157	—	68,157
Total	£19,635,000	622,000	19,013,000	18,274,593	607,543	17,667,050

## ACCOUNT

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
PROGRAMME 7.6				
SECTION A				
HOUSING ADMINISTRATION				
A1 Rent Officers	452,000	445,690	6,310	—
PROGRAMME 13.6				
SECTION B				
WELSH OFFICE ADMINISTRATION				
B1 Salaries				
Original	14,292,000			
Supplementary	1,099,000			
	15,391,000	14,873,702	517,298	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
B2 General Administrative Expenses	2,856,000	2,048,416	807,584	—
B3 Tribunals, Commissions, Referee Services, &c.	846,000	838,628	7,372	—
<b>PROGRAMME 13.7</b>				
<b>SECTION C</b>				
<b>DEVOLUTION</b>				
C1 Referendum	90,000	68,157	21,843	—
<b>GROSS TOTAL</b>				
Original	18,536,000			
Supplementary	1,099,000			
	<u>£ 19,635,000</u>	<u>18,274,593</u>	<u>1,360,407</u>	<u>—</u>
	Estimated	Realised	Surplus of Gross Estimate over Expenditure	
			1,360,407	
Z Deduct Appropriations in Aid	622,000	607,543	Deficiency of Appropriations in Aid realised	
			14,457	
<b>NET TOTAL</b>				
Original	17,914,000			
Supplementary	1,099,000			
	<u>£ 19,013,000</u>	<u>17,667,050</u>	Net Surplus	
			1,345,950	
Actual surplus to be surrendered			<u>£1,345,950.24</u>	

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

- B2 Expenditure on removal expenses, postal and miscellaneous administrative expenses was less than expected.
- C1 Claims outstanding were less than expected.

## Receipts

	Estimated	Realised
	£	£
Receipts payable to Consolidated Fund	—	<u>24,469.76</u>

**Details of Receipts**

	Estimated	Realised
	£	£
(i) Receipts of classes authorised to be used as Appropriations in Aid		
Subhead BZ		
Medical Referee Service: repayment from the National Insurance		
Fund and the Employment Services Agency	541,000	537,448
Other receipts	81,000	70,095 (a)
Total	<u>£622,000</u>	<u>607,543</u>
(ii) Receipts of other classes		
Refund of Advances for Referendum Expenses	—	19,420
Miscellaneous	—	5,050
Total		<u>£24,470</u>

(a) Receipts for telephone services less than expected.

**Losses Statement**

Fruitless payments (5 cases)	<u>£1,130</u>
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*Trevor Hughes*  
Accounting Officer

25 September 1980

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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

1979-80, Class XIII, Vote 27

**OTHER SERVICES:  
HOME BROADCASTING AND WIRELESS TELEGRAPHY**

SUMMARY OF PROGRAMME OUTTURN, and the ACCOUNT of the sum expended, in the year ended 31 March 1980, 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</b>						
<b>CIVIL DEFENCE</b>						
A	39,000	—	39,000	39,000	—	39,000
<b>PROGRAMME 13.6</b>						
<b>OTHER SERVICES</b>						
B	2,199,400	7,000	2,192,400	2,125,037	6,137	2,118,900
C	2,097,600	2,055,000	42,600	1,915,421	2,074,061	(158,640)
	<u>4,336,000</u>	<u>2,062,000</u>	<u>2,274,000</u>	<u>4,079,458</u>	<u>2,080,198</u>	<u>1,999,260</u>
<b>NON-DIRECT PUBLIC EXPENDITURE</b>						
D	435,025,000	—	435,025,000	435,014,275	—	435,014,275
Total	<u>£439,361,000</u>	<u>2,062,000</u>	<u>437,299,000</u>	<u>439,093,733</u>	<u>2,080,198</u>	<u>*437,013,535</u>

\*This figure is £18,198 less than the net total of expenditure on the Appropriation Account, being the difference between the Appropriations in Aid realised (£2,080,198) and those authorised to be applied (£2,062,000).



ACCOUNT

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
<b>PROGRAMME 9.4</b>				
<b>SECTION A</b>				
<b>CIVIL DEFENCE</b>				
A1 Grant for the BBC Home Services Civil Defence Expenditure	39,000	39,000	—	—
<b>PROGRAMME 13.6</b>				
<b>SECTION B</b>				
<b>CENTRAL ADMINISTRATION</b>				
B1 Administration				
Original	2,172,000			
Supplementary	77,000			
Less Supplementary	49,600			
	2,199,400	2,125,037	74,363	—
<b>SECTION C</b>				
<b>WIRELESS TELEGRAPHY</b>				
C1 Payment to the Post Office, &c., for Non-broadcasting Agency Services				
Original	1,116,000			
Less Supplementary	25,700			
	1,090,300	1,070,073	20,227	—
C2 Purchase and Maintenance of Vehicles and Engineering Equipment				
Original	1,147,000			
Less Supplementary	218,200			
	928,800	789,240	139,560	—
C3 Research and Development				
Original	98,000			
Less Supplementary	19,500			
	78,500	56,108	22,392	—

EXPLANATION of the Causes of Variation between Expenditure and Grant

- C2 Due mainly to slow progress on the Satellite Monitoring project.  
C3 Delay in starting new projects.

## OTHER SERVICES:

## HOME BROADCASTING AND WIRELESS TELEGRAPHY

1979-80, Class XIII, Vote 27

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than granted	More than granted
£	£	£	£	£
<b>NON-DIRECT PUBLIC EXPENDITURE</b>				
<b>SECTION D</b>				
BROADCASTING RECEIVING LICENCES				
D1 Grant for BBC Home Services General Purposes Expenditure				
Original 347,820,000				
Supplementary 6,145,000				
Supplementary 43,060,000				
	397,025,000	398,825,000	—	1,800,000
D2 Payment to the Post Office, &c., for Broadcasting Agency Services				
Original 35,000,000				
Supplementary 3,000,000				
	38,000,000	36,189,275	1,810,725	—
GROSS TOTAL				
Original 387,392,000				
Supplementary 9,222,000				
Supplementary 42,747,000				
	£439,361,000	439,093,733	2,067,267	1,800,000
	Estimated	Applied		
Z Deduct Appropriations in Aid				
Original 2,345,000				
Less Supplementary 283,000				
	2,062,000	2,062,000		
NET TOTAL				
Original 385,047,000				
Supplementary 9,222,000				
Supplementary 43,030,000				
	£437,299,000	437,031,733		Surplus 267,267
Actual surplus to be surrendered			£267,266·92	

**Receipts**

## Receipts payable to Consolidated Fund

	Estimated	Realised
	£	£
(i) Receipts of classes authorised to be used as Appropriations in Aid	2,062,000	2,080,198·29
(ii) Receipts of other classes	181,000	120,596·75
Total	£2,243,000	2,200,795·04
Appropriated in aid		2,062,000·00
Payable separately to Consolidated Fund		£138,795·04

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	£7,000	6,137
Subhead CZ		
Wireless Telegraphy and programme distribution fees	£2,055,000	2,074,061
Total	£2,062,000	2,080,198
(ii) Receipts of other classes		
Interest on loan to the Independent Broadcasting Authority	181,000	120,490 (a)
Miscellaneous	—	107
Total	£181,000	120,597

(a) Shortfall due to late receipt of interest payment.

Notes

*Loans outstanding at 31 March 1980*

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	19,400	19,400
Capital expenditure	19,600	19,600
	£39,000	39,000

*B. C. Cubbon*

Accounting Officer

29 September 1980

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act 1921. I have obtained all the information 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 1980, 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	864,000	796,189	67,811	—
Surplus			67,811	
Actual surplus to be surrendered			£67,810·84	

*C. M. Clothier*  
Accounting Officer

14 July 1980

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act 1921. I have obtained all the information 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 1980, 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</b>						
<b>OTHER SERVICES</b>						
A	2,250,000	2,248,000	2,000	2,234,141	2,746,651	*(512,510)

\* Due to the token nature of this Vote estimated Appropriations in Aid (AZ) were restricted to £2,248,000 to produce a net expenditure figure of £2,000: total receipts were estimated at £2,376,000. In the Appropriation Account net expenditure is shown as nil with Appropriations in Aid applied of £2,234,141. Actual outturn figures above take account of total receipts of £2,746,651.

## ACCOUNT

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
<b>PROGRAMME 13.6</b>				
A1 Public Trustee				
Original	2,006,000			
Supplementary	244,000			
	2,250,000	2,234,141	15,859	—
	Estimated	Applied	Surplus of Gross Estimate over Expenditure 15,859	
Deduct			Difference between Estimated and Applied Appropriations in Aid 13,859	
AZ Appropriations in Aid				
Original	2,005,000			
Supplementary	243,000			
	2,248,000	2,234,141		
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
	£	£
Receipts authorised to be used as Appropriations in Aid (Fees, etc.)	2,376,000	2,746,651.02(a)
Amount authorised to be appropriated in aid	2,248,000	2,234,141.07
Payable separately to Consolidated Fund	£128,000	512,509.95

(a) Due to an underestimation.

**Losses Statement***Summary*

Cash losses on trusts, etc. due to causes other than theft, fraud, etc. (10 cases)	£5,120
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*Details*

Compensation payment of original cost of stock (on which a total loss was sustained) plus one half of the family accountant's costs	£ 3,008
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*J. A. Boland*

Accounting Officer

20 November 1980

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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 1980, 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	244,000	239,273	4,727	—
A2 Percentage Stock &c.	33,000	32,632	368	—
A3 Management of Guaranteed Stocks and Bonds	14,000	18,834	—	4,834
Total	£ 291,000	290,739	5,095	4,834
		Surplus	261	
		Actual surplus to be surrendered	£260·97	

EXPLANATION of the Cause of Variation between Expenditure and Grant  
A3 Mainly due to the Bank of England charge being more than predicted.

**Note**

The Account of the Irish Land Purchase Fund is published separately as a White Paper.

*P. A. Goodwin*  
Accounting Officer

4 July 1980

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act 1921. I have obtained all the information 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 1980, 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</b>				
<b>OTHER SERVICES</b>				
Transitional Relief for Charities with Income from certain dispositions	5,000	4,640	360	—
Surplus			360	
Actual surplus to be surrendered			£359.69	

**Receipts**

Receipts payable to Consolidated Fund

Estimated Realised

Refunds of overpayments made in previous years

£	£
—	57.02

*L. Airey*

Accounting Officer

30 September 1980

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act 1921. I have obtained all the information 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: REPAYMENTS TO THE CONTINGENCIES FUND**

ACCOUNT of the sum expended, in the year ended 31 March 1980, 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</b>				
<b>OTHER SERVICES</b>				
A1 Other Services: Repayments to the Contingencies Fund	343,000	342,294	706	—
			706	
			—	
			£706·25	
			Surplus	
			Actual surplus to be surrendered	

**Note**

The Accounts of the Contingencies Fund are published separately as a White Paper.

*Anthony Rawlinson*  
Accounting Officer

23 September 1980

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

*Douglas Henley*  
Comptroller and Auditor General



**CLASS XIII A**

**HOUSE OF COMMONS:  
ADMINISTRATION**

## CLASS XIII A: HOUSE

Page	No. of Vote	SERVICE	Estimated Gross Expenditure	Authorised Appropriations in Aid	Supply Grant
			£	£	£
266	1	House of Commons: Administration	11,037,000	75,000	10,962,000
		Total	£ 11,037,000	75,000	10,962,000

## OF COMMONS: ADMINISTRATION

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
£	£	£	£	£	£	£	
10,818,254	75,000	10,743,254	218,746	—	218,746	74,865·62	1
10,818,254	75,000	10,743,254	218,746	—		74,865·62	
Total amount to be surrendered					£ 218,746		
Actual total amount to be surrendered					£218,745·68		

## HOUSE OF COMMONS: ADMINISTRATION

SUMMARY OF PROGRAMME OUTTURN, and the ACCOUNT of the sum expended, in the year ended 31 March 1980, compared with the sum granted, for the expenditure of the House of Commons Commission.

## SUMMARY OF PROGRAMME OUTTURN

Section	Estimated			Actual		
	Gross Expenditure	Appropriations in Aid	Net Expenditure	Gross Expenditure	Appropriations in Aid	Net Expenditure
	£	£	£	£	£	£
<b>PROGRAMME 13.1</b>						
<b>PARLIAMENT AND PRIVY COUNCIL</b>						
A	11,037,000	75,000	10,962,000	10,818,254	81,321	*10,736,933

\*This figure is £6,321 less than the net total of expenditure on the Appropriation Account, being the difference between the Appropriations in Aid realised (£81,321) and those authorised to be applied (£75,000).

## ACCOUNT

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
<b>PROGRAMME 13.1</b>				
A1 Department of the Clerk of the House				
Original	1,362,000			
Supplementary	168,000			
	1,530,000	1,475,124	54,876	—
A2 Office of the Speaker				
Original	130,000			
Supplementary	2,000			
	132,000	124,389	7,611	—
A3 Department of the Serjeant at Arms				
Original	995,000			
Supplementary	83,000			
	1,078,000	1,072,894	5,106	—
A4 Department of the Library				
Original	835,000			
Supplementary	123,000			
	958,000	930,597	27,403	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
A5 Administration Department				
Original 1,413,000				
Supplementary 98,000	1,511,000	1,271,417	239,583	—
A6 Department of the Official Report				
Original 574,000				
Supplementary 36,000	610,000	642,757	—	32,757
A7 Retired Allowances, &c.				
Original 388,000				
Supplementary 101,000	489,000	468,520	20,480	—
A8 Police				
Original 1,137,000				
Supplementary 326,000	1,463,000	1,513,652	—	50,652
A9 Refreshment Department				
Supplementary	3,266,000	3,318,904	—	52,904
GROSS TOTAL				
Original 6,834,000				
Supplementary (revised sum) 3,266,000				
Supplementary 937,000	11,037,000	10,818,254	355,059	136,313
	Estimated	Applied		
AZ Deduct Appropriations in Aid				
Original 64,000				
Supplementary 11,000	75,000	75,000		
NET TOTAL				
Original 6,770,000				
Supplementary (revised sum) 3,266,000				
Supplementary 926,000	10,962,000	10,743,254		Surplus 218,746
	Actual surplus to be surrendered		£218,745.68	

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

A5 Shortfall due to late receipt of Post Office accounts arising from industrial action.

**Receipts**

Receipts payable to Consolidated Fund	Estimated	Realised
	£	£
(i) Receipts of classes authorised to be used as Appropriations in Aid	75,000	81,320·61
(ii) Receipts of other classes	—	68,545·01
<b>Total</b>	<b>£75,000</b>	<b>149,865·62</b>
Appropriated in aid		75,000·00
Payable separately to Consolidated Fund		£74,865·62

**Details of Receipts**

	Estimated	Realised
	£	£
(i) Receipts of classes authorised to be used as Appropriations in Aid		
Fees on Private and Provisional Order Bills, Taxation of Costs, etc.	2,500	3,137 (a)
Contributions in respect of widows', etc., pensions	48,000	51,603
Contributions from Parliamentary Contributory Pension Fund, etc., towards staff costs	24,000	25,885
Miscellaneous	500	696
<b>Total</b>	<b>£75,000</b>	<b>81,321</b>
(ii) Receipts of other classes		
Interest on loan to Refreshment Department	—	1,504
Repayment of loan to Refreshment Department	—	23,333
Contribution by Refreshment Department being 50 per cent of profits earned during 1979-80	—	— (b)
Purchase of Added Years	—	14,370
Transfer values	—	29,338
<b>Total</b>		<b>£68,545</b>

(a) Amount of fees depends on the number of Bills, etc., deposited which cannot be closely anticipated.

(b) No profits were made by the Refreshment Department in the year.

**Note**

Subhead A9. 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

17 December 1980

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

**COMMON SERVICES**

## CLASS XIV:

Page	No. of Vote	SERVICE	Estimated Gross Expenditure	Authorised Appropriations in Aid	Supply Grant
			£	£	£
272	1	Office and General Accommodation Services	437,499,000	53,520,000	383,979,000
278	2	Administration and Miscellaneous Services (Property Services Agency of the Department of the Environment)	181,190,000	—	181,190,000
280	3	Stationery and Printing	207,237,000	93,540,000	113,697,000
284	4	Computers and Telecommunications	106,665,000	48,758,000	57,907,000
288	5	Home and Overseas Publicity	48,186,000	12,569,000	35,617,000
291	6	Civil Superannuation, &c.	590,449,000	52,915,000	537,534,000
295	7	Rates on Government Property	192,150,000	15,600,000	176,550,000
297	8	Other Common Services: Government Actuary	647,000	266,000	381,000
299	9	Other Common Services: Civil Service Catering Services	13,942,000	12,767,000	1,175,000
302	10	Other Common Services: Paymaster General's Office	5,921,000	465,000	5,456,000
		Total	£ 1,783,886,000	290,400,000	1,493,486,000

## COMMON SERVICES

Gross Expenditure	Appropriations in Aid applied	Net Expenditure	Gross Expenditure compared with Estimate: Saving or (Excess)	Deficiency of Appropriations in Aid	Amount to be surrendered	Extra Receipts payable to Consolidated Fund	No. of Vote
£	£	£	£	£	£	£	
436,334,640	53,520,000	382,814,640	1,164,360	—	1,164,360	12,943,287-00	1
181,806,951	—	181,806,951	(616,951)	—	—	44,137,069-16	2
205,075,209	92,281,186	112,794,023	2,161,791	1,258,814	902,977	—	3
97,580,620	40,126,274	57,454,346	9,084,380	8,631,726	452,654	525,839-42	4
40,722,253	7,514,820	33,207,433	7,463,747	5,054,180	2,409,567	—	5
585,679,050	52,915,000	532,764,050	4,769,950	—	4,769,950	88,843,557-60	6
188,486,766	15,600,000	172,886,766	3,663,234	—	3,663,234	890,594-86	7
612,423	258,100	354,323	34,577	7,900	26,677	—	8
13,960,157	12,767,000	1,193,157	(18,157)	—	—	67,652-04	9
5,733,268	450,342	5,282,926	187,732	14,658	173,074	—	10
1,755,991,337	275,432,722	1,480,558,615	28,529,771 (635,108)	14,967,278		147,408,000-08	
Total amount to be surrendered					£ 13,562,493		
Actual total amount to be surrendered					£ 13,562,493-12		

## RECONCILIATION of the Amount to be Surrendered

	£
Supply Grant	1,493,486,000
Less: Net Expenditure	1,480,558,615
	12,927,385
Amount for which Parliamentary authority is required:	
	£
*Vote 2 Excess Vote	616,951
†Vote 9 Excess to be met from:	
Surplus receipts	18,147
Excess Vote	10
	635,108
Amount to be surrendered	£13,562,493
*See Report, paragraphs 163 and 164	
†See Report, paragraphs 166 and 167	

## OFFICE AND GENERAL ACCOMMODATION SERVICES

SUMMARY OF PROGRAMME OUTTURN, and the ACCOUNT of the sum expended, in the year ended 31 March 1980, compared with the sum granted, for expenditure including loans 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, including those on repayment terms.

## 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	364,199,000	48,940,000	315,259,000	365,023,666	54,544,058	310,479,608
B	10	—	10	899,507	—	899,507
C	4,894,000	109,000	4,785,000	4,681,043	144,105	4,536,938
	<u>369,093,010</u>	<u>49,049,000</u>	<u>320,044,010</u>	<u>370,604,216</u>	<u>54,688,163</u>	<u>315,916,053</u>
<b>OTHER PROGRAMMES</b>						
D	68,405,990	4,471,000	63,934,990	65,730,424	3,913,576	61,816,848
Total	<u>£437,499,000</u>	<u>53,520,000</u>	<u>383,979,000</u>	<u>436,334,640</u>	<u>58,601,739</u>	<u>*377,732,901</u>

\* This figure is £5,081,739 less than the net total of expenditure on the Appropriation Account, being the difference between the Appropriations in Aid realised (£58,601,739) and those authorised to be applied (£53,520,000).

## ACCOUNT

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
<b>PROGRAMME 14.1</b>				
<b>SECTION A</b>				
<b>OFFICE AND GENERAL ACCOMMODATION SERVICES</b>				
A1 Acquisitions and New Works				
Original 59,531,000				
Less Supplementary 6,000,000				
	53,531,000	51,959,110	1,571,890	—
A2 Furniture and Equipment, &c.				
Original 18,825,000				
Supplementary 1,000,000				
	19,825,000	21,891,076	—	2,066,076
A3 Rents, &c.				
Original 132,657,000				
Less Supplementary 2,000,000				
	130,657,000	126,339,946	4,317,054	—
A4 Maintenance and Running Costs				
Original 141,186,000				
Supplementary 19,000,000				
	160,186,000	164,833,534	—	4,647,534
<b>SECTION B</b>				
<b>WORKS AND LANDS REPAYMENT SERVICES</b>				
B1 Repayment Services (Net)	10	899,507	—	899,497

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

A2 Due to high level of commitments made before cuts were imposed, and subsequent essential requirements.

B1 The Department provided £53·8m. of new works and £41·6m. of other services on repayment terms. Of this 34·8 per cent was for the Post Office (£33·2m.).  
The position on 31 March 1980 was as follows:

	£	£
Excess of expenditure over receipts on 31 March 1979		1,700,222
Expenditure 1979-80	95,431,479	
Receipts	94,531,972	
Excess of expenditure over receipts		899,507 (a)
Excess of expenditure over receipts to 31 March 1980		£2,599,729

(a) Expenditure arose for which funds were not obtained in advance or payment was not made in 1979-80.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
SECTION C				
TRANSPORT SERVICES				
C1 Transport Services	4,894,000	4,681,043	212,957	—
OTHER PROGRAMMES				
SECTION D				
SPECIALISED ACCOMMODATION SERVICES				
D1 Acquisitions and New Works				
Original	63,455,000			
Less Supplementary	7,053,000			
	56,402,000	53,341,250	3,060,750	—
D2 Rents, &c.				
Original	6,093,000			
Supplementary	448,000			
	6,541,000	6,109,275	431,725	—
D3 Supply of Furniture and Equipment				
Original	764,990			
Supplementary	969,000			
	1,733,990	1,018,767	715,223	—
D4 Maintenance and Other Running Costs				
Original	435,000			
Supplementary	3,294,000			
	3,729,000	5,261,132	—	1,532,132
GROSS TOTAL				
Original (revised sum)	427,841,000			
Supplementary	9,658,000			
	£437,499,000	436,334,640	10,309,599	9,145,239
	Estimated	Applied		
Z Deduct Appropriations in Aid				
Original	52,664,000			
Supplementary	856,000			
	53,520,000	53,520,000		
NET TOTAL				
Original (revised sum)	375,177,000			
Supplementary	8,802,000			
	£383,979,000	382,814,640		
Actual surplus to be surrendered			Surplus	
			1,164,360	
			£1,164,360·28	

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

D3 Mainly due to cancellation of Devolution.

D4 Mainly due to greater increases in costs than expected.

**Receipts**

Receipts payable to Consolidated Fund	Estimated	Realised
	£	£
(i) Receipts of classes authorised to be used as Appropriations in Aid	53,520,000	58,601,738·55
(ii) Receipts of other classes	18,961,000	7,861,548·45
Total	£72,481,000	66,463,287·00
Appropriated in aid		53,520,000·00
Payable separately to Consolidated Fund		£12,943,287·00

**Details of Receipts**

	Estimated	Realised
	£	£
(i) Receipts of classes authorised to be used as Appropriations in Aid		
Subhead AZ		
Repayments from National Insurance, Industrial Injuries and other Funds	24,369,000	25,419,908
Rents and related receipts	22,069,000	25,266,506 (a)
Disposal of stores, &c.	274,000	368,951 (b)
Other receipts	2,228,000	3,488,693 (c)
	£48,940,000	54,544,058
Subhead CZ		
Government Car Service and Interdepartmental Despatch Service	£109,000	144,105 (d)
Subhead DZ		
Rents and Related Receipts	£4,471,000	3,913,576 (e)
Total	£53,520,000	58,601,739
(ii) Receipts of other classes		
Sale of land and buildings	18,961,000	7,696,234 (f)
Reimbursement by Lord Chancellors Department of payments made on their behalf	—	82,334
Interest on advance payments made in accordance with the terms of purchases	—	77,908
Sale of equipment	—	4,500
Works services instalment receipts	—	572
	£18,961,000	7,861,548

(a), (c) and (d) Due to underestimation.

(b) Underestimation of receipts, partly caused by unexpectedly favourable prices obtained

(e) Due to repayment clients occupation of a building being cancelled.

(f) Due to sales being delayed.

**Losses Statement**

<i>Summary</i>	£
Cash losses due to theft, fraud or arson* (3 cases)	179
Cash losses due to overpayments of salaries, wages and allowances, etc. (174 cases)	7,206
Cash losses due to other causes (27 cases)	45,194
<b>Total Cash Losses</b>	<b>£52,579</b>
Fruitless payments (16 cases)	£317,998
Claims abandoned (172 cases)	£223,671
Stores losses due to theft, fraud, arson or sabotage, etc.* (294 cases)	306,458
Stores losses due to other causes (43 cases)	6,651
<b>Total Stores Losses</b>	<b>£313,109</b>

\* Prosecution was undertaken wherever appropriate and practicable.

<i>Details</i>	£
Cash losses due to other causes	
Inexplicable balances in suspense accounts as a result of industrial action	45,035
Fruitless payments	
Correction of design faults in Wymott Prison heating system	315,000
Interest on a delayed payment	1,202
Claims abandoned	
Rent free occupation of government accommodation	111,052
Wilful damage, including arson, to buildings and stores for which it was not practicable to pursue claims (£44,121, £5,120, £2,673)	51,914
Claims against contractors in liquidation (£15,337, £4,055, £3,308)	22,700
Theft of lead from government buildings	16,775
Claim against Welsh Office for rent	2,399
Stores losses due to theft, fraud, arson or sabotage, etc.	
Damage by explosions and fire to government buildings in Northern Ireland during civil disturbances (£113,500, £21,450, £18,504, £13,875, £9,375)	176,704
Wilful damage, including arson, to buildings and stores by persons unknown (£24,484, £8,466, £3,691, £3,500, £2,743, £2,684, £2,210, £2,003, £1,750, £1,468, £1,193)	54,192
Loss of pictures from government picture collection	33,000
Losses of bedding at DHSS reception centre (£1,737, £1,673)	3,410
Theft of lead from government buildings (£2,450, £1,163, £1,025)	4,638
Spillage of fuel oil	2,186
Damage to stone wall and kerb by vehicles	1,610
Theft of antique clock	1,500
Theft of carpets	1,047
Stores losses due to other causes	
Damage to building by fire	2,378



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**Notes***Ex gratia Payments*  
5 payments

£4,471

*Detail*

£

Payment in respect of assessed charges for electricity

2,379

*Gifts Made*

Pictures valued at £7,000,000 were transferred to the Office of Arts and Libraries

*Loans Outstanding at 31 March 1980*

Works services being paid for by instalments

£3,908

*Other Note*

Of the total losses recorded in this Account £27,567 was the proportion borne on the National Insurance Fund.

*W. R. Cox*

Accounting Officer

26 September 1980

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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

**ADMINISTRATION AND MISCELLANEOUS SERVICES  
(PROPERTY SERVICES AGENCY OF THE DEPARTMENT  
OF THE ENVIRONMENT)**

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended in the year 31 March 1980, compared with the sum granted, for expenditure by the Property Services Agency of the Department of the Environment on administration and certain other services.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
<b>PROGRAMME 14.1</b>				
<b>OFFICE AND GENERAL ACCOMMODATION SERVICES</b>				
<b>SECTION A</b>				
<b>ADMINISTRATION</b>				
A1 Salaries, &c.				
Original	157,202,000			
Supplementary	7,729,000			
Supplementary	758,000			
	165,689,000	166,631,856	—	942,856
A2 General Administrative Expenses				
Original	11,381,000			
Less Supplementary	180,000			
	11,201,000	11,276,914	—	75,914
A3 Telecommunications Services				
Original	4,488,000			
Less Supplementary	188,000			
	4,300,000	3,898,181	401,819	—
<b>TOTAL</b>				
Original	173,071,000			
Supplementary	7,729,000			
Supplementary	390,000			
	£181,190,000	181,806,951	401,819	1,018,770
Excess of Expenditure over Estimate			616,951	
Actual Excess of Expenditure over Estimate			£616,951·42	

ADMINISTRATION AND MISCELLANEOUS SERVICES  
(PROPERTY SERVICES AGENCY OF  
THE DEPARTMENT OF THE ENVIRONMENT)

1979-80, Class XIV, Vote 2

**Receipts**

Receipts payable to Consolidated Fund	Estimated	Realised
	£	£
Reimbursement of departmental expenses incurred on work carried out on repayment terms and other receipts	42,589,000	43,376,069·16
Recovery of deductible input VAT	375,000	761,000·00 (a)
<b>Total</b>	<b>£42,964,000</b>	<b>44,137,069·16</b>

(a) Due to increase in rate of VAT.

**Losses Statement**

<i>Summary</i>	£
Cash losses due to theft, fraud or arson* (3 cases)	18,223
Cash losses due to overpayments of salaries, wages and allowances, etc. (162 cases)	10,795
Cash losses due to other causes (19 cases)	3,695
<b>Total Cash Losses</b>	<b>£32,713</b>
<b>Claim abandoned</b>	<b>£50,000</b>

\* Prosecution was undertaken whenever appropriate and practicable.

<i>Details</i>	£
Cash losses due to theft, fraud or arson	
Fraudulent claims for travelling and subsistence allowances	18,130
Cash losses due to overpayment of salaries, wages and allowances, etc.	
Overpayment of 37 staff in Belize as a result of using incorrect exchange rate	3,272
Unrecovered advance of salary	1,695
Cash losses due to other causes	
Inexplicable balances in suspense accounts arising from industrial action	3,344
<b>Claim abandoned</b>	
Waiver of departmental expenses on repayment work for a foreign government	50,000

W. R. Cox  
Accounting Officer

26 September 1980

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

## STATIONERY AND PRINTING

See also Report of Comptroller and Auditor General

SUMMARY OF PROGRAMME OUTTURN, and the ACCOUNT of the sum expended, in the year ended 31 March 1980, compared with the sum granted, for 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	207,237,000	93,540,000	113,697,000	205,075,209	92,281,186	112,794,023

## ACCOUNT

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
<b>PROGRAMME 14.2</b>				
A1 Salaries, &c.				
Original	37,886,000			
Supplementary	1,289,000			
	39,175,000	38,309,737	865,263	—
A2 General Expenses				
Original	6,211,000			
Supplementary	300,000			
	6,511,000	6,339,775	171,225	—
A3 Office Machinery	31,830,000	31,314,528	515,472	—
A4 Other Current Expenditure				
Original	120,216,000			
Supplementary	7,214,000			
	127,430,000	127,868,007	—	438,007
A5 Capital Expenditure	2,291,000	1,243,162	1,047,838	—

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

- A5 There were delays in the implementation of major projects, notably the new Hansard Press and the re-equipping of the Manor Farm Press. Also, the purchase of reprographic equipment was deferred whilst a policy review of resources was undertaken.

Service	£	Grant £	Expenditure £	Expenditure compared with Grant	
				Less than Granted £	More than Granted £
<b>GROSS TOTAL</b>					
<i>Original</i>	198,434,000				
<i>Supplementary</i>	8,803,000				
	<u>£207,237,000</u>		205,075,209	2,599,798	438,007
		Estimated	Realised	Surplus of Gross Estimate over Expenditure £2,161,791	
<i>Deduct</i>					
<b>AZ Appropriations in Aid</b>					
<i>Original</i>	92,040,000				
<i>Supplementary</i>	1,500,000				
	<u>93,540,000</u>		92,281,186		Deficiency of Appropriations in Aid realised 1,258,814
<b>NET TOTAL</b>					
<i>Original</i>	106,394,000				
<i>Supplementary</i>	7,303,000				
	<u>£113,697,000</u>		112,794,023		Net Surplus 902,977
					<u>£902,977.30</u>
		Actual surplus to be surrendered			

## Receipts

	Estimated £	Realised £
Receipts authorised to be used as Appropriations in Aid		
Receipts from other repaying departments	61,963,000	58,439,993
Sales of HMSO, departmental and agency publications	14,300,000	15,787,379 (a)
Repayments from National Insurance Fund	10,263,000	10,263,000
Advertisement and copyright fees	1,186,000	1,259,179
Disposals and miscellaneous	1,257,000	940,919 (b)
Recovery of deductible input VAT	4,571,000	5,590,716 (c)
<b>Total</b>	<u>£93,540,000</u>	<u>92,281,186</u>

(a) Due to higher prices.

(b) Receipts from disposals and the sale of waste paper were less than expected.

(c) Due to an increase in the standard rate.

**Value of Stock in Hand on 31 March 1979 and 31 March 1980**

	On 31.3.79 at rates current on 31.3.79 excluding VAT	On 31.3.80 at rates current on 31.3.79 excluding VAT	On 31.3.80 at rates current on 31.3.80 excluding VAT	On 31.3.80 at rates current on 31.3.80 including VAT
	£	£	£	£
Paper	5,739,795	6,571,371	7,239,895	8,325,838
Office supplies	2,226,538	1,983,357	2,110,254	2,426,762
Office machinery	304,275	237,106	272,260	314,099
Books	1,362	—	—	—
Binding	980	776	771	887
	<u>£8,272,950</u>	<u>8,792,610</u>	<u>9,623,180</u>	<u>11,067,586</u>
Paper, etc., in contractors' depots for printing, etc.	£1,544,055	1,811,806	2,008,377	2,309,634

This statement does not include the value of government publications held in stock.

**Losses Statement**

<i>Summary</i>	£
Cash losses (47 cases)	5,483
Fruitless payments (399 cases)	84,103
Claims abandoned (13,068 cases)	98,354
Stores losses due to theft, fraud, arson or sabotage* (270 cases)	37,242
Stores losses due to other causes (691 cases)	16,457
<b>Total Stores Losses</b>	<b>£53,699</b>

\* Prosecution was undertaken wherever appropriate and practicable.

As the supplying department, HMSO notes losses incurred in other departments except that losses of stationery and office machinery in the custody of the Armed Forces and Civil Outport Establishments are written off by the Defence Council.

<i>Details</i>	£
<b>Fruitless payments</b>	
The value of copies of a publication wasted due to over-ordering amounted to	2,983
Specimens of the type-setting of a publication were not submitted to a department before production and a reprint was necessary	2,170
Delay in cancelling an order with a contractor resulted in part production carried out unnecessarily at a cost of	2,151
The colour shade of printed material impeded the proper functioning of an OCR reader and was rejected	4,919
The colour shade of the printing on a series of forms failed to register on microfilm and was rejected	4,700
Due to an error in printing instructions given to a contractor a reprint was necessary	4,007
Metal stamps purchased in anticipation of an EEC Directive were later found to be of an unacceptable design	2,140
The value of Polaroid film over-ordered and subsequently wasted when beyond its shelf life was	2,759
Costs of wastage and reprint of a publication when unsuitable material was originally supplied amounted to	7,375

**Losses Statement contd.***Details contd.*

Due to delay by a department in passing proofs by an agreed date the printer was obliged to claim for standing time on his machine amounting to	£ 3,654
When incorrect copy was supplied to a printer a reprint of a publication became necessary	11,972
Envelopes which did not conform to an agreed design were wasted by a department thus precluding their return for credit	3,265
<b>Claims abandoned</b>	
Due to staffing difficulties machinery repair charges to Repay Departments (98·85 per cent Exchequer Depts.) were under-recovered in the period 1976-77	24,067
The extra costs incurred in the production of a publication due to the presence of "static" in the paper, the cause of which could not be conclusively established, amounted to	2,290
Charges for Government publications issued to a department were not recovered due to an error in coding	23,327
Minor claims not pursued on ground of cost effectiveness (6,922 cases)	6,747
<b>Stores losses due to theft, fraud, arson or sabotage</b>	
Photographic equipment stolen from the locked boot of a car during the course of an assignment was valued at	2,403
The value of publications lost through theft at a museum was	25,470

**Notes**

*Ex gratia* payments (89 cases) £1,417

*Gifts Made*

10 cases £514,599

*Details*

The value of discount allowed on Government publications supplied at half-price to public libraries was £454,940.  
Publications to the value of £3,522 were presented to Institutions of the European Economic Community.  
Government publications to a total value of £52,225 were presented to various bodies mainly legal and university libraries and overseas legislatures.

*Loans outstanding at 31 March 1980*

Loans to staff restaurants £5,775

*Other Notes*

Grant to St Stephen's Parliamentary Press Canteen £8,698

The Operating Account of HMSO is published separately as a White Paper.

*Bernard M. Thimont*

Accounting Officer

29 September 1980

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

## COMPUTERS AND TELECOMMUNICATIONS

SUMMARY OF PROGRAMME OUTTURN, and the ACCOUNT of the sum expended, in the year ended 31 March 1980, 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	97,171,000	41,572,000	55,599,000	89,567,372	33,816,456	55,750,916
B	8,745,000	7,184,000	1,561,000	7,318,683	6,309,405	1,009,278
C	749,000	2,000	747,000	694,565	413	694,152
Total	<u>£106,665,000</u>	<u>48,758,000</u>	<u>57,907,000</u>	<u>97,580,620</u>	<u>40,126,274</u>	<u>57,454,346</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	4,559,502	4,820,675	—	261,173
A2 Development Studies	754,000	707,605	46,395	—
A3 Subscription to International Organisation	498	485	13	—



Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A4 Purchase of Computers	59,568,000	46,592,817	12,975,183	—
A5 Hire of Computers	9,898,000	13,408,981	—	3,510,981
A6 Maintenance of Computers	22,391,000	24,036,809	—	1,645,809
SECTION B				
TELECOMMUNICATIONS				
B1 Telecommunications Services	356,000	359,671	—	3,671
B2 Capital Expenditure: Interdepartmental Telecommunicat- ions Services	1,089,000	428,098	660,902	—
B3 Current Expenditure: Interdepartmental Telecommunicat- ions Services	7,205,000	6,474,283	730,717	—
B4 Development Studies	95,000	56,631	38,369	—
SECTION C				
CENTRAL ADMINISTRATION (CENTRAL COM- PUTER AGENCY)				
C1 Central Administration	749,000	694,565	54,435	—
GROSS TOTAL	£106,665,000	97,580,620	14,506,014	5,421,634
	Estimated	Realised	Surplus of Gross Estimate over Expenditure 9,084,380	
Z Deduct Appropriations in Aid	48,758,000	40,126,274	Deficiency of Appropri- ations in Aid realised 8,631,726	
NET TOTAL	£ 57,907,000	57,454,346	Net Surplus 452,654	
Actual surplus to be surrendered			£452,654·10	

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

- A4 Reduced expenditure due to slippage and the re-appraisal of some projects.  
A5 A need to continue the hire of equipment in some departments for longer than expected due to some doubts about their final requirements.  
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.

**Receipts**

	Estimated	Realised
	£	£
Receipts payable to Consolidated Fund	—	525,839·42

**Details of Receipts**

	Estimated	Realised
	£	£
(i) Receipts of classes authorised to be used as Appropriations in Aid		
Subhead AZ		
Receipts from supplies and services on repayment terms	30,641,000	22,174,726 (a)
Receipts from National Insurance Fund	7,559,000	7,947,159
Recovery of deductible input VAT	2,992,000	3,217,748
Miscellaneous receipts	380,000	476,823 (b)
	<u>£41,572,000</u>	<u>33,816,456</u>
Subhead BZ		
Recoveries from user departments	6,568,000	5,900,013 (c)
Receipts from non-Exchequer bodies	10,000	3,315 (d)
Recovery of deductible input VAT	606,000	406,077 (e)
	<u>£7,184,000</u>	<u>6,309,405</u>
Subhead CZ		
Miscellaneous	£2,000	413 (f)
Total	<u>£48,758,000</u>	<u>40,126,274</u>
(ii) Receipts of other classes		
Disposal of ADP Equipment	—	156,606
Miscellaneous	—	369,233
Total		<u>£525,839</u>

(a) There was a shortfall of expenditure on procurement activities for repayment customers.

(b) and (f) The incidence of miscellaneous receipts is difficult to forecast.

(c) and (e) Reduced expenditure on Subhead B3 and a consequent reduction in recoveries.

(d) Due to a decrease in usage by non-Exchequer bodies.

**Losses Statement**

Summary	£
Stores losses due to theft, fraud, arson or sabotage, etc.* (4 cases)	4,153
Stores losses due to other causes (22 cases)	16,538
Total Stores Losses	<u>£20,691</u>
*Prosecution was not practicable.	
Fruitless payment	<u>£5,572</u>

**Losses Statement contd.**

<i>Details</i>	£
Stores losses due to theft, fraud, arson or sabotage, etc.	
Replacement of 2 computer terminals and repair of one computer terminal damaged by arson at a local office of the Department of Health and Social Security	3,842
Stores losses due to other causes	
Repair of Visual Display Unit and replacement of a printer both damaged by fire at a defence establishment	4,361
Replacement of 2 line sharing devices damaged beyond repair in transit between defence establishments (2 cases at £1,250 each)	2,500
Repair to 3 disc drives damaged at a computer centre as a result of operator negligence	1,895
Repair to 2 computer disc drives damaged at a defence establishment as a result of operator negligence	3,666
Fruitless payment	
Payment made to a company for cancellation of a hire agreement	5,572

**Notes***Ex gratia Payments*

2 payments	£26,400
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*Details*

	£
Payment to a company in respect of loss of income due to the interruption of the work flow by industrial action	17,930
Payment made to a computer supplier in respect of additional work arising from defective test data and from building delays	8,470

*John Herbecq*

Accounting Officer

22 August 1980

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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

**PUBLICITY: CENTRAL OFFICE OF INFORMATION**

SUMMARY OF PROGRAMME OUTTURN, and the ACCOUNT of the sum expended, in the year ended 31 March 1980, 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</b>						
<b>PUBLICITY</b>						
A	34,415,000	12,537,000	21,878,000	27,404,799	7,495,963	19,908,836
B	5,090,000	32,000	5,058,000	4,256,012	18,857	4,237,155
C	8,681,000	—	8,681,000	9,061,442	—	9,061,442
Total	<u>£48,186,000</u>	<u>12,569,000</u>	<u>35,617,000</u>	<u>40,722,253</u>	<u>7,514,820</u>	<u>33,207,433</u>

ACCOUNT

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
<b>PROGRAMME 14.4</b>				
<b>SECTION A</b>				
<b>HOME PUBLICITY</b>				
A1 Advertising	26,041,000	20,605,678	5,435,322	
A2 Films and Television	2,949,000	2,400,958	548,042	
A3 Press and Radio Services	87,000	116,363		29,363
A4 Other Publicity Services	5,338,000	4,281,800	1,056,200	
<b>SECTION B</b>				
<b>OVERSEAS PUBLICITY</b>				
B1 Films and Television	1,338,000	1,273,322	64,678	
B2 Press and Radio Services	851,000	894,982		43,982
B3 Other Publicity Services	2,901,000	2,087,708	813,292	
<b>SECTION C</b>				
<b>STAFF COSTS AND ADMINISTRATIVE EXPENSES</b>				
C1 Staff Costs and Administrative Expenses	8,681,000	9,061,442		380,442
<b>GROSS TOTAL</b>	£ 48,186,000	40,722,253	7,917,534	453,787
	Estimated	Realised	Surplus of Gross Estimate over Expenditure 7,463,747	
<b>Deduct</b>			Deficiency of Appropriations in Aid realised 5,054,180	
Z Appropriations in Aid	12,569,000	7,514,820		
<b>NET TOTAL</b>	£ 35,617,000	33,207,433	Net Surplus 2,409,567	
Actual surplus to be surrendered			£2,409,566.63	

EXPLANATION of the Causes of Variation between Expenditure and Grant

- A1 Owing to a change in policy a number of Advertising Campaigns were cancelled.
- A2 Demand for films and television material was less than expected.
- A3 Extra to programme expenditure on the purchase of Radio equipment.
- A4 Expenditure on Exhibitions and Publications was less than expected.
- B3 Less expenditure than had been provided for on visitors from abroad, and on the supply of newspapers and periodicals and the despatch of information material to overseas posts.

**Receipts**

	Estimated	Realised
	£	£
Receipts authorised to be used as Appropriations in Aid		
Subhead AZ		
Repayment services for other Government departments	2,464,000	2,615,577
Repayment services for non-Exchequer bodies and other receipts	9,973,000	4,794,655 (a)
Repayments from National Insurance Fund	100,000	85,731 (b)
	<u>£12,537,000</u>	<u>7,495,963</u>
Subhead BZ		
Repayment services for non-Exchequer bodies and other receipts	£32,000	18,857 (c)
Total	<u>£12,569,000</u>	<u>7,514,820</u>

- (a) Expenditure on publicity services for the Manpower Services Commission and Royal Mint was less than expected.  
 (b) Advance payments obtained from the National Insurance Fund during the financial year were insufficient to cover expenditure.  
 (c) Fees received were less than expected due to a reduction in attendance at training courses.

**Losses Statement**

*Summary*

Fruitless payments (15 cases)	£6,452
Claims abandoned (103 cases)	<u>£4,678</u>

*Details*

Fruitless payments	£
Cancellation of research work on an advertising campaign	2,636
Claims abandoned	
Unpaid invoice for supply of film material to Iranian National Radio & TV	3,700

*John Groves*  
Accounting Officer

9 September 1980

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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 1980, compared with the sum granted, for expenditure by the Paymaster General's Office 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	590,449,000	52,915,000	537,534,000	585,679,050	55,350,246	*530,328,804

\* This figure is £2,435,246 less than the net total of expenditure on the Appropriation Account, being the difference between the Appropriations in Aid realised (£55,350,246) and those authorised to be applied (£52,915,000).

## 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>	416,123,000			
<i>Supplementary</i>	11,450,000			
	427,573,000	421,995,449	5,577,551	—
A2 Non-Recurrent Payments				
<i>Original</i>	156,401,000			
<i>Less Supplementary</i>	5,000,000			
	151,401,000	151,647,960	—	246,960
A3 Injury Benefits	521,000	535,701	—	14,701
A4 Royal Irish Constabulary Pensions, &c.	897,000	926,574	—	29,574
A5 Miscellaneous				
<i>Original</i>	6,607,000			
<i>Supplementary</i>	3,450,000			
	10,057,000	10,573,366	—	516,366

Service		Grant	Expenditure	Expenditure compared with Grant	
				Less than Granted	More than Granted
	£	£	£	£	£
<b>GROSS TOTAL</b>					
Original	580,549,000				
Supplementary	9,900,000				
		£590,449,000	585,679,050	5,577,551	807,601
		Estimated	Applied		
<b>Deduct</b>					
<b>AZ Appropriations in Aid</b>					
Original	45,915,000				
Supplementary	7,000,000				
		52,915,000	52,915,000		
<b>NET TOTAL</b>					
Original	534,634,000				
Supplementary	2,900,000				
		£537,534,000	532,764,050		
				Surplus	
				4,769,950	
		Actual surplus to be surrendered		£4,769,949·96	

**Receipts**

Receipts payable to Consolidated Fund	Estimated	Realised
	£	£
(i) Receipts of classes authorised to be used as Appropriations in Aid	52,915,000	55,350,245·70
(ii) Receipts of other classes	87,991,000	86,408,311·90
<b>Total</b>	£140,906,000	141,758,557·60
<b>Appropriated in aid</b>		52,915,000·00
<b>Payable separately to Consolidated Fund</b>		£88,843,557·60

**Details of Receipts**

	Estimated	Realised
	£	£
(i) Receipts of classes authorised to be used as Appropriations in Aid		
Periodical contributions for widows' and dependants' benefits	41,285,000	41,917,807
Other superannuation contributions and transfer values received; superannuation benefits repaid; rebates from the Redundancy Funds, and amounts recovered from public boards, &c.	11,630,000	13,432,439 (a)
<b>Total</b>	£52,915,000	55,350,246

(a) Transfer value receipts were more than expected.



**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	38,631,000	36,584,064
From National Health Service Contributions	693,000	676,770
From the National Savings Bank	2,612,000	2,756,313
From the National Insurance Surcharge	2,091,000	2,282,589
From the Royal Ordnance Factories	12,158,000	11,864,369
From the Royal Mint	996,000	982,657
From the Health and Safety Commission and Executive	4,694,000	4,968,026
From the Manpower Services Commission	20,896,000	21,471,137
From the Property Services Agency Supplies	2,861,000	2,652,494
From the Advisory, Conciliation and Arbitration Service	970,000	1,073,500
Miscellaneous	1,389,000	1,096,393
<b>Total</b>	<b>£87,991,000</b>	<b>86,408,312</b>

**Losses Statement**

<i>Summary</i>	£
Cash losses due to overpayment of pensions and other superannuation allowances (192 cases)	52,016
Cash loss due to other causes	4,108
<b>Total Cash Losses</b>	<b>£56,124</b>
<i>Details</i>	£
Cash losses due to overpayment of pensions and other superannuation allowances	
6 cases arising from departmental failure to adjust pensions during re-employment: partial recovery was made where practicable	15,509
2 cases arising from departmental failure to adjust pensions, awarded in a foreign currency, for changes in exchange rate: the payments were received in good faith and recovery was waived	13,950
An incorrect award of pensions increase was made through departmental error: partial recovery was made	1,452
Through departmental error an award of death benefit and widow's pension was incorrectly calculated: recovery was waived on grounds of hardship	1,402
Cash loss due to other causes	
Unvouched expenditure due to an Overseas Paying Agent prematurely destroying computer records	4,108

**Notes**

<i>Ex gratia Payments</i>	
550 payments	£31,384
<i>Details</i>	£
Payment of accrued interest was authorised in 2 cases where the award of pensions increase was delayed through departmental default	2,216

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

In 2 cases, extra-statutory or extra-regulatory payment was authorised on the ground of departmental default (£1,321 for pension and £1,995 for non-recurrent lump sum).

In 36 cases, extra-statutory or extra-regulatory payment was authorised on special grounds of relative hardship, etc. (£25,133 for pensions and £52,093 for non-recurrent lump sums, etc.)

5 cases totalling £7,054 where capital payments have been made to the Post Office Staff Superannuation Fund to terminate the liability to make annual contributions towards certain pensions awarded for combined Civil and Post Office service.

A payment, including accrued interest, of £470,049 was made to the States of Guernsey in final settlement of the transferred superannuation rights of former Post Office staff.

*Other Notes*

At 31 March 1980, £25,219 was being recovered in 168 cases of overpayment brought to light and recorded during the year (excluding £2,286 subsequently written off and included in the Losses Statement).

The Account includes £26,165 in respect of pensions paid by an Overseas Paying Agent whose claim could not be apportioned between Votes.

*E. F. Webster*  
Accounting Officer

29 September 1980

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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

## RATES ON GOVERNMENT PROPERTY

SUMMARY OF PROGRAMME OUTTURN, and the ACCOUNT of the sum expended, in the year ended 31 March 1980, 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	192,150,000	15,600,000	176,550,000	188,486,766	16,490,595	*171,996,171

\*This figure is £890,595 less than the net total of expenditure on the Appropriation Account, being the difference between the Appropriations in Aid realised (£16,490,595) and those authorised to be applied (£15,600,000).

## 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> 176,800,000				
<i>Supplementary</i> 3,750,000				
	180,550,000	176,109,992	4,440,008	—
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	11,600,000	12,376,774	—	776,774

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
<b>GROSS TOTAL</b>				
Original	188,400,000			
Supplementary	3,750,000			
	<u>£192,150,000</u>	188,486,766	4,440,008	776,774
	Estimated	Applied		
<b>Deduct</b>				
AZ Appropriations in Aid	15,600,000	15,600,000		
<b>NET TOTAL</b>				
Original	172,800,000			
Supplementary	3,750,000			
	<u>£176,550,000</u>	172,886,766		
			Surplus	
			3,663,234	
	Actual surplus to be surrendered		<u>£3,663,234.02</u>	

**Receipts**

	Estimated	Realised
	£	£
Receipts authorised to be used as Appropriations in Aid	15,600,000	16,490,594.86
Appropriated in aid		15,600,000.00
Payable separately to Consolidated fund		<u>£890,594.86</u>

**Details of Receipts**

	Estimated	Realised
	£	£
Repayments by Commonwealth and foreign countries and international organisations (Subhead A2)	1,935,000	2,083,598
Repayment of expenses under the Social Security Act 1975	7,632,500	8,441,867 (a)
Other repayments	4,732,500	4,476,448
Refunds from Local Authorities	1,300,000	1,488,682 (b)
<b>Total</b>	<u>£15,600,000</u>	<u>£16,490,595</u>

(a) Amounts recovered proved greater than originally estimated.

(b) Refunds from Local Authorities in respect of premises vacated were higher than expected.

W. S. Ryrie

Accounting Officer

30 September 1980

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act 1921. I have obtained all the information 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 1980, 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	647,000	266,000	381,000	612,423	258,100	354,323

## ACCOUNT

Service		Grant	Expenditure	Expenditure compared with Grant	
				Less than Granted	More than Granted
	£	£	£	£	£
<b>PROGRAMME 14.7</b>					
A1 Administration					
Original	607,000				
Supplementary	40,000				
		647,000	612,423	34,577	—
		Estimated	Realised	Surplus of Gross Estimate over Expenditure 34,577	
				Deficiency of Appropriations in Aid realised 7,900	
Deduct					
AZ Appropriations in Aid		266,000	258,100		
NET TOTAL					
Original	341,000				
Supplementary	40,000				
	£ 381,000		354,323		Net Surplus 26,677
Actual surplus to be surrendered					£26,677·12

Receipts	Estimated	Realised
	£	£
Receipts authorised to be used as Appropriations in Aid		
Repayments for actuarial services rendered to other Commonwealth Governments, National Boards, etc.	112,000	103,776
Repayments from National Insurance Fund	154,000	154,000
Miscellaneous	—	324
Total	<u>£266,000</u>	<u>258,100</u>

*E. A. Johnston*  
Accounting Officer

5 September 1980

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

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 1980, 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	1,102,000	232,000	870,000	1,061,797	258,588	803,209
B	12,840,000	12,535,000	305,000	12,898,360	12,574,769	323,591
Total	£13,942,000	12,767,000	1,175,000	13,960,157	12,833,357	*1,126,800

\*This figure is £66,357 less than the net total of expenditure on the Appropriation Account being the difference between Appropriations in Aid realised (£12,833,357) and those authorised to be applied (£12,767,000).

**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				
Original	1,003,000			
Supplementary	99,000			
	1,102,000	1,061,797	40,203	—
<b>SECTION B</b>				
DIRECTLY MANAGED RESTAURANTS, &c.				
B1 Directly Managed Restaurants, &c.				
Original	13,356,000			
Less Supplementary	516,000			
	12,840,000	12,898,360	—	58,360

OTHER COMMON SERVICES:  
CIVIL SERVICE CATERING SERVICES

1979-80, Class XIV, Vote 9

Service		Grant	Expenditure	Expenditure compared with Grant	
				Less than Granted	More than Granted
	£	£	£	£	£
GROSS TOTAL					
Original	14,359,000				
Less Supplementary	417,000				
	£	13,942,000	13,960,157	40,203	58,360
		Estimated	Applied		
Z Deduct Appropriations in Aid					
Original	13,225,000				
Less Supplementary	458,000				
	£	12,767,000	12,767,000		
NET TOTAL					
Original	1,134,000				
Supplementary	41,000				
	£	1,175,000	1,193,157		
				Excess of Expenditure over Gross Estimate	
				18,157	
				Actual excess of Expenditure over Gross Estimate	£18,157·18

Receipts

Receipts payable to Consolidated Fund	Estimated	Realised
	£	£
(i) Receipts of classes authorised to be used as Appropriations in Aid	12,767,000	12,833,356·90
(ii) Receipts of other classes	—	1,464·76
Total	£12,767,000	12,834,821·66
Appropriated in aid		12,767,000·00
£49,674·48 payable separately to Consolidated Fund }		
£18,147·18 available for Excess Vote }		£67,821·66

Details of Receipts

	Estimated	Realised
	£	£
(i) Receipts of classes authorised to be used as Appropriations in Aid		
Subhead AZ		
Agency fees	£232,000	258,588 (a)
Subhead BZ		
Trading receipts from directly managed restaurants	8,408,000	8,455,232
Recovery from user departments of certain costs of directly managed restaurants	3,847,000	3,907,667
Recovery of deductible input VAT	280,000	211,870 (b)
	£12,535,000	12,574,769
Total	£12,767,000	12,833,357



**Details of Receipts *contd.***

	Estimated	Realised
	£	£
(ii) Receipts of other classes		
Miscellaneous	—	£1,465
(a) Higher level of recovery than expected		
(b) Incidence of recovery of higher rate of VAT		

**Losses Statement**

*Summary*

	£
Stores losses due to proven fraud, proven or suspected theft, arson, or sabotage and losses by culpable negligence* (3 cases)	4,424
Stores losses due to other causes (34 cases)	1,513
Total Store Losses	£5,937

\*Prosecution was not practicable.

*Details*

	£
Stores losses due to proven fraud, proven or suspected theft, arson, or sabotage and losses by culpable negligence	
Loss of stores at a restaurant due to culpable negligence of a member of staff who has been dismissed from the service (1 case)	4,390

*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

22 August 1980

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

**OTHER COMMON SERVICES: PAYMASTER GENERAL'S OFFICE**

SUMMARY OF PROGRAMME OUTTURN, and the ACCOUNT of the sum expended, in the year ended 31 March 1980, 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</b>						
<b>OTHER COMMON SERVICES: PAYMASTER GENERAL'S OFFICE</b>						
A	5,921,000	465,000	5,456,000	5,733,268	450,342	5,282,926

**ACCOUNT**

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
<b>PROGRAMME 14.7</b>				
A1 Administration				
<i>Original</i>	5,728,000			
<i>Supplementary</i>	193,000			
	5,921,000	5,733,268	187,732	—
	Estimated	Realised	Surplus of Gross Estimate over Expenditure 187,732	
			Deficiency of Appropriations in Aid realised 14,658	
Deduct				
AZ Appropriations in Aid	465,000	450,342		
NET TOTAL				
<i>Original</i>	5,263,000			
<i>Supplementary</i>	193,000			
	5,456,000	5,282,926		
			Net Surplus 173,074	
			Actual surplus to be surrendered £173,073·71	

OTHER COMMON SERVICES:  
PAYMASTER GENERAL'S OFFICE

1979-80, Class XIV, Vote 10

**Receipts**

	Estimated	Realised
	£	£
Receipts authorised to be used as Appropriations in Aid		
Repayment of expenses from the National Insurance and Redundancy Funds	379,000	350,561
Repayment of expenses from Trading Funds, &c., and other miscellaneous receipts	86,000	99,781 (a)
Total	£465,000	450,342

(a) Increase in the volume of banking transactions, mainly for the Manpower Services Commission.

**Losses Statement**

Cash loss due to other causes

Unresolved banking discrepancies due to Civil Service industrial action of 1979,  
which are unattributable to departments individually and have therefore been charged  
to this vote £1,010

*E. F. Webster*  
Accounting Officer

29 September 1980

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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



**CLASS XV**

**NORTHERN IRELAND**

## CLASS XV:

Page	No. of Vote	SERVICE	Estimated Gross Expenditure	Authorised Appropriations in Aid	Supply Grant
			£	£	£
308	1	Agriculture, Fisheries and Food (Northern Ireland)	40,108,000	2,150,000	37,958,000
314	2	Law, Order and Protective Services (Northern Ireland)	243,245,700	1,915,700	241,330,000
321	3	Administration of Justice (Northern Ireland)	4,614,000	835,000	3,779,000
325	4	Central and Miscellaneous Services (Northern Ireland Office)	4,227,000	40,000	4,187,000
329	5	Transfers to the Northern Ireland Consolidated Fund	650,000,000	—	650,000,000
		Total	£ 942,194,700	4,940,700	937,254,000

## 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
£	£	£	£	£	£	£	
38,671,879	2,141,062	36,530,817	1,436,121	8,938	1,427,183	63,471.47	1
242,613,823	1,832,154	240,781,669	631,877	83,546	548,331	102,623.24	2
4,605,985	835,000	3,770,985	8,015	—	8,015	1,976,741.97	3
3,861,427	40,000	3,821,427	365,573	—	365,573	6,106.36	4
589,500,000	—	589,500,000	60,500,000	—	60,500,000	—	5
879,253,114	4,848,216	874,404,898	62,941,586	92,484		2,148,943.04	
Total amount to be surrendered					£ 62,849,102		
Actual total amount to be surrendered					£62,849,101.96		

AGRICULTURE, FISHERIES AND FOOD (NORTHERN IRELAND)

SUMMARY OF PROGRAMME OUTTURN, and the ACCOUNT of the sum expended, in the year ended 31 March 1980, 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, land management, 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	577,000	—	577,000	768,315	—	768,315
B	1,809,000	303,000	1,506,000	1,557,222	303,415	1,253,807
C	24,983,000	537,000	24,446,000	23,395,398	515,334	22,880,064
D	392,000	19,000	373,000	328,825	15,301	313,524
E	8,981,000	1,291,000	7,690,000	9,155,680	1,307,012	7,848,668
F	3,363,000	—	3,363,000	3,453,998	—	3,453,998
G	3,000	—	3,000	12,441	—	12,441
Total	£40,108,000	2,150,000	37,958,000	38,671,879	2,141,062	36,530,817

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 Price Guarantees				
Original	200,000			
Supplementary	377,000			
	577,000	768,315	—	191,315

EXPLANATION of the Causes of Variation between Expenditure and Grant

A1 An unusual pattern of marketings in the UK and the continuation of the French import restrictions on UK lamb led to a long period of guarantee payments on sheep.



Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
<b>SECTION B</b>				
<b>PRODUCTION GRANTS AND SUBSIDIES</b>				
SCHEMES IMPLEMENTING EEC LEGISLATION				
B1 Dairy Herd Conversion Scheme	990	2,630	—	1,640
B2 Guidance Premiums for Beef and Sheepmeat Production				
Original 1,700,000				
Supplementary 108,000				
	1,808,000	1,554,592	253,408	—
B3 Premium Schemes for the Non- Marketing of Milk and for the Conversion of Dairy Herds (Net)	10	—	10	—
<b>SECTION C</b>				
<b>GRANTS FOR CAPITAL IMPROVEMENTS</b>				
SCHEMES IMPLEMENTING EEC LEGISLATION				
C1 Farm and Horticulture Development Scheme				
Original 10,345,000				
Supplementary 386,000				
Less Supplementary 1,786,000				
	8,945,000	8,103,051	841,949	—
C2 Grants to Producer Organisations	21,000	3,147	17,853	—
NATIONAL SCHEMES				
C3 Farm and Horticulture Capital Grant Schemes	15,920,000	15,262,578	657,422	—
C4 Grants for the Encouragement of Co- operation in Agriculture and Horti- culture	52,000	—	52,000	—
C5 Miscellaneous Grants for Co-op- eration and Payments for Special Assistance to Co-operation in Marketing				
Original 43,000				
Supplementary 2,000				
	45,000	26,622	18,378	—

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

- B1 Remanet payments were higher than expected.  
 B2 Less claims were received than expected.  
 B3 For details see Notes.  
 C2 Due to delay in the receipt of one large claim.  
 C4 An expected claim in respect of completed work was not received.  
 C5 Due to delay in the receipt of a claim.

AGRICULTURE, FISHERIES AND FOOD  
(NORTHERN IRELAND)

1979-80, Class XV, Vote 1

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
<b>SECTION D</b>				
<b>GRANTS AND LOANS FOR OTHER IMPROVEMENTS</b>				
SCHEMES IMPLEMENTING EEC LEGISLATION				
D1 Grants for Improvement of Farm Structure	40,000	23,265	16,735	—
D2 Farm Accounts Grants				
<i>Original</i>	268,000			
<i>Supplementary</i>	11,000			
	279,000	242,639	36,361	
NATIONAL SCHEMES				
D3 Grants for Improvement of Farm Structure	73,000	62,921	10,079	—
<b>SECTION E</b>				
<b>SUPPORT FOR AGRICULTURE IN SPECIAL AREAS</b>				
SCHEMES IMPLEMENTING EEC LEGISLATION				
E1 Aids to Assist Less-Favoured Farming Areas				
<i>Original</i>	5,746,000			
<i>Supplementary</i>	1,785,000			
<i>Supplementary</i>	1,398,000			
	8,929,000	9,119,956	—	190,956
E2 Grants to Forage Groups	52,000	35,724	16,276	—
<b>SECTION F</b>				
<b>ADMINISTRATION AND RESIDUAL PAYMENTS</b>				
F1 Payments for Agency Services: Government of Northern Ireland	3,351,000	3,443,593	—	92,593
F2 Residual Payments				
<i>Supplementary</i>	12,000	10,405	1,595	—

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

- D1 There were fewer payments than expected and outstanding payments took longer to complete than anticipated.  
D2 Less claims were received than expected.  
D3 Fewer payments were made than estimated due to outstanding applications taking longer to complete than expected.  
E2 Fewer claims were received than expected.  
F2 Payments were less than anticipated.

AGRICULTURE, FISHERIES AND FOOD  
(NORTHERN IRELAND)

1979-80, Class XV, Vote 1

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
<b>SECTION G</b>				
<b>ASSISTANCE TO THE FISHING INDUSTRY</b>				
G1 Grants to Producer Organisations	3,000	12,441	—	9,441
GROSS TOTAL				
Original	37,815,000			
Supplementary	2,292,000			
Supplementary	1,000			
£	40,108,000	38,671,879	1,922,066	485,945
	Estimated	Realised	Surplus of Gross Estimate over Expenditure 1,436,121	
Z Deduct Appropriations in Aid	2,150,000	2,141,062	Deficiency of Appropriations in Aid realised 8,938	
NET TOTAL				
Original	35,665,000			
Supplementary	2,292,000			
Supplementary	1,000			
£	37,958,000	36,530,817	Net Surplus 1,427,183	
	Actual surplus to be surrendered		£1,427,183·18	

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

G1 Due to slippage of claim in 1978-79.

**Receipts**

	Estimated	Realised
	£	£
Receipts payable to Consolidated Fund	—	£63,471·47

AGRICULTURE, FISHERIES AND FOOD  
(NORTHERN IRELAND)

1979-80, Class XV, Vote 1

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 (Subheads B1 and B2)	£303,000	303,415
Subhead CZ Contributions from the European Agricultural Guidance and Guarantee Fund (Subheads C1 and C2)	£537,000	515,334
Subhead DZ Contributions from the European Agricultural Guidance and Guarantee Fund (Subheads D1 and D2)	£19,000	15,301 (a)
Subhead EZ Contributions from the European Agricultural Guidance and Guarantee Fund (Subheads E1 and E2)	£1,291,000	1,307,012
Total	£2,150,000	2,141,062
(ii) Receipts of other classes		
Receipts, including interest, on closure of the Potato Deficiency Account	—	44,045
Recoveries of prior year overpayments previously written off as irrecoverable	—	19,297
Miscellaneous	—	129
Total		£63,471

(a) Less eligible expenditure was incurred in 1978-79 than expected, and receipts in 1979-80 are thereby reduced.

Losses Statement

Cash losses due to overpayments of grants and subsidies (14 cases)	£1,128
--	--------

Notes

<i>Ex gratia Payments</i> 3 payments	£1,883
---	--------

<i>Details</i>	£
----------------	---

A case where the recipient of a Farm Capital grant was not advised that he was ineligible for grant due to the fact that work had been started without prior approval	1,012
---	-------

Notes contd.

*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	1,499,010	896,367	602,643	—
TOTAL EXPENDITURE	£ 1,499,010	896,367	602,643	—
<i>Less</i>				
Receipts from the Intervention Board for Agricultural Produce	1,499,000	896,367	—	602,633
NET TOTAL	£ 10	—	602,643	602,633
		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

18 September 1980

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act 1921. I have obtained all the information 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 1980, compared with the sum granted, for expenditure by the Northern Ireland Office on legal services for Government departments, 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 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 15.7</b>						
<b>LAW, ORDER AND PROTECTIVE SERVICES</b>						
A	940,000	73,000	867,000	906,854	114,453	792,401
B	1,737,000	106,000	1,631,000	1,775,052	102,661	1,672,391
C	2,042,000	—	2,042,000	2,261,813	—	2,261,813
D	1,051,000	1,050,000	1,000	1,105,655	1,104,655	1,000
E	456,000	—	456,000	485,827	—	485,827
F	48,776,000	—	48,776,000	48,263,396	—	48,263,396
G	34,218,000	385,000	33,833,000	33,682,348	243,418	33,438,930
H	1,586,000	—	1,586,000	1,439,537	—	1,439,537
I	4,297,500	500	4,297,000	4,011,714	375	4,011,339
J	125,069,100	100	125,069,000	125,099,922	—	125,099,922
K	99,100	100	99,000	86,027	9	86,018
L	7,443,000	212,000	7,231,000	7,178,235	158,863	7,019,372
M	15,531,000	89,000	15,442,000	16,317,443	107,720	16,209,723
Total	£243,245,700	1,915,700	241,330,000	242,613,823	1,832,154	240,781,669

**ACCOUNT**

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
<b>PROGRAMME 15.7</b>				
<b>SECTION A</b>				
<b>LEGAL SERVICES FOR GOVERNMENT DEPARTMENTS</b>				
A1 Crown Solicitor's Office	684,000	649,753	34,247	—
A2 Other Expenditure	256,000	257,101	—	1,101

LAW, ORDER AND PROTECTIVE SERVICES  
(NORTHERN IRELAND)

1979-80, Class XV, Vote 2

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
<b>SECTION B</b>				
<b>CROWN PROSECUTIONS</b>				
<b>B1 Crown Prosecutions</b>				
<i>Original</i> 1,615,000				
<i>Supplementary</i> 122,000				
	1,737,000	1,775,052	—	38,052
<b>SECTION C</b>				
<b>LEGAL AID</b>				
<b>C1 Legal Aid*</b>	2,016,000	2,235,813	—	219,813
<b>C2 Grant in Aid to Belfast Community Law Centre</b>				
<i>Original</i> 6,000				
<i>Supplementary</i> 20,000				
	26,000	26,000	—	—
<b>SECTION D</b>				
<b>FORENSIC SCIENCE SERVICE</b>				
<b>D1 Forensic Science Service</b>	1,051,000	1,105,655	—	54,655
<b>SECTION E</b>				
<b>OTHER SERVICES RELATED TO CRIME</b>				
<b>E1 Miscellaneous Expenses arising out of Emergency Measures</b>	456,000	485,827	—	29,827
<b>SECTION F</b>				
<b>COMPENSATION FOR CRIMINAL INJURIES</b>				
<b>F1 Criminal Injuries to Persons</b>				
<i>Original</i> 7,031,000				
<i>Supplementary</i> 1,077,000				
	8,108,000	8,737,357	—	629,357
<b>F2 Criminal Damage to Property</b>				
<i>Original</i> 38,297,000				
<i>Supplementary</i> 2,371,000				
	40,668,000	39,526,039	1,141,961	—

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

**C1** Due to an increase in the number of cases processed and a higher than anticipated level of fees for criminal legal aid.

\* The Legal Aid Fund Account is published separately as a White Paper.

LAW, ORDER AND PROTECTIVE SERVICES  
(NORTHERN IRELAND)

1979-80, Class XV, Vote 2

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
<b>SECTION G</b>				
<b>PRISONS</b>				
G1 Prison Staff				
<i>Original</i>	29,187,000			
<i>Supplementary</i>	2,661,000			
	31,848,000	31,367,757	480,243	—
G2 General Supplies and Operating Expenses	1,901,000	1,792,900	108,100	—
G3 Prison Industries				
<i>Original</i>	482,000			
<i>Less Supplementary</i>	167,000			
	315,000	401,114	—	86,114
G4 Welfare of Prisoners	284,000	248,243	35,757	—
GX Proceeds of Prison Labour (Sales to Prisons) (Transfer to Accommodation Services Subhead M2)	(130,000)	(127,666)	(2,334)	—
<b>SECTION H</b>				
<b>PROBATION AND AFTER-CARE, &amp;C.</b>				
H1 Probation Service	1,432,000	1,296,514	135,486	—
H2 After-care Aid to Prisoners, &c., on Discharge	32,000	25,001	6,999	—
H3 Grant in Aid to Northern Ireland Association for the Care and Re-settlement of Offenders				
<i>Original</i>	52,000			
<i>Supplementary</i>	4,000			
	56,000	55,500	500	—
H4 Grant in Aid to "Extern" in connection with a Probation Hostel				
<i>Original</i>	31,000			
<i>Supplementary</i>	5,000			
	36,000	35,930	70	—
H5 Grant in Aid to Save the Children Fund in connection with a hostel for young offenders	30,000	26,592	3,408	—

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

G3 Requirement for raw materials was greater than anticipated.

G4 Decreased demand for educational and recreational facilities.

H2 Fewer prisoners took advantage of the discharge grants than had been anticipated.

H5 Difficulties were encountered in recruiting hostel staff.



LAW, ORDER AND PROTECTIVE SERVICES  
(NORTHERN IRELAND)

1979-80, Class XV, Vote 2

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
<b>SECTION I</b>				
<b>YOUNG OFFENDERS</b>				
I1 Training Schools and Remand Homes Accommodation, &c.	4,282,000	3,995,450	286,550	—
I2 Attendance Centres: General Expenses	15,500	16,264	—	764
<b>SECTION J</b>				
<b>POLICE</b>				
J1 Grant to the Police Authority for Northern Ireland*				
Original	118,878,000			
Supplementary	3,022,000			
Supplementary	2,900,000			
	124,800,000	124,900,000	—	100,000
J2 Other Expenses				
Original	109,100			
Supplementary	56,000			
	165,100	110,362	54,738	—
J3 Police Complaints Board (Grant in Aid)*				
Original	90,000			
Supplementary	14,000			
	104,000	89,560	14,440	—
<b>SECTION K</b>				
<b>HOME DEFENCE</b>				
K1 Home Defence Services	99,100	86,027	13,073	—
<b>SECTION L</b>				
<b>CENTRAL AND MISCELLANEOUS SERVICES</b>				
L1 Northern Ireland Office Administration, &c.	7,443,000	7,178,235	264,765	—

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

J2 Due to the adjournment of a tribunal.

J3 Expenditure on works services was less than anticipated.

K1 Reduction in maintenance work and expenditure on equipment.

\* The Police Authority for Northern Ireland and the Police Complaints Board Accounts are published separately as White Papers.

LAW, ORDER AND PROTECTIVE SERVICES  
(NORTHERN IRELAND)

1979-80, Class XV, Vote 2

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
<b>SECTION M</b>				
<b>ACCOMMODATION SERVICES</b>				
M1 Acquisitions and New Works				
Original 12,438,000				
Less Supplementary 1,776,000				
	10,662,000	10,574,124	87,876	—
M2 Purchase of Furniture and Equipment				
Original 823,000				
Less Supplementary 78,000				
	745,000	1,124,546	—	379,546
M3 Maintenance and Running Costs	2,677,000	2,874,519	—	197,519
M4 Agency Fees	1,447,000	1,744,254	—	297,254
<b>GROSS TOTAL</b>				
Original 233,014,700				
Supplementary 7,331,000				
Supplementary 2,900,000				
	243,245,700	242,613,823	2,665,879	2,034,002
	Estimated	Realised	Surplus of Gross Estimate over Expenditure 631,877	
Z Deduct Appropriations in Aid				
Original 2,310,700				
Less Supplementary 395,000				
	1,915,700	1,832,154		Deficiency of Appropriations in Aid realised 83,546
<b>NET TOTAL</b>				
Original 230,704,000				
Supplementary 7,726,000				
Supplementary 2,900,000				
	241,330,000	240,781,669		Net Surplus 548,331
Actual surplus to be surrendered			£548,331.16	

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

M2 Due mainly to the early delivery of supplies and additional expenditure to counter prisoner protests.

M4 Due mainly to under-estimation of staff costs.

LAW, ORDER AND PROTECTIVE SERVICES  
(NORTHERN IRELAND)

1979-80, Class XV, Vote 2

Receipts	Estimated	Realised
	£	£
Receipts payable to Consolidated Fund	£100,000	102,623·24
<b>Details of Receipts</b>	<b>Estimated</b>	<b>Realised</b>
	£	£
(i) Receipts of classes authorised to be used as Appropriations in Aid		
Subhead AZ		
Costs and fees recovered	£73,000	114,453 (a)
Subhead BZ		
Costs and fees recovered	84,000	77,215
Miscellaneous	22,000	25,446 (b)
	£106,000	102,661
Subhead DZ		
Recovery from the Police Authority for Northern Ireland for Forensic Science Services	992,000	1,027,258
Miscellaneous	58,000	77,397 (c)
	£1,050,000	1,104,655
Subhead GZ		
Miscellaneous	£385,000	243,418 (d)
Subhead IZ		
Parental contributions	£500	375 (e)
Subhead JZ		
Miscellaneous	£100	— (f)
Subhead KZ		
Miscellaneous	£100	9 (g)
Subhead LZ		
Miscellaneous	£212,000	158,863 (h)
Subhead MZ		
Recovery from Police Authority for Northern Ireland in respect of Forensic Science Laboratory accommodation	£89,000	107,720 (i)
<b>Total</b>	<b>£1,915,700</b>	<b>1,832,154</b>

- (a) Due mainly to an increase in that work for which costs are recovered.  
(b) Salary recoveries from another vote were greater than anticipated.  
(c) Salary increases were greater than anticipated; charges for forensic services provided were revised during the financial year.  
(d) The continued delay in the opening of new prison industry workshops resulted in a reduced manufacturing capacity.  
(e) Parental contributions vary from case to case and cannot be predicted accurately.  
(f) and (g) Nominal provision.  
(h) Recovery of notional sickness benefit was less than anticipated.  
(i) Recovery of accommodation costs for the Forensic Science Laboratory were higher than originally anticipated due to increased maintenance, etc. charges.

**Details of Receipts *contd.***

	Estimated	Realised
	£	£
(ii) Receipts of other classes		
Law Charges—recovery of outlays		2,507
Unclaimed sums		600
Recovery of maternity benefit		7,195
HM Prisons—collection fees		1,140
Rents and Wayleaves		15,355
Recovery of Criminal Injury Compensation		44,146
Interest on certain accounts		1,448
Pension Scheme Contributions – Petty Sessions Service		499
Sale of vehicles, equipment and property		9,107
Recoveries from other Government Departments in respect of shared services		193
Recoupement of salaries and for services		11,064
Miscellaneous		9,369
	100,000	
<b>Total</b>	<b>£100,000</b>	<b>102,623</b>

**Losses Statement**

*Summary*

	£
Cash losses due to overpayments of salaries, wages and allowances, etc. (69 cases)	£1,381
Claims abandoned (15 cases)	£162,620
Stores losses due to theft, fraud, arson or sabotage, etc. *(8 cases)	1,537
Stores losses due to other causes (4 cases)	2,447
<b>Total Stores Losses</b>	<b>£3,984</b>

\* Prosecutions were not appropriate or practicable.

*Details*

	£
Claims abandoned	
Waiver of claims on welfare authorities in respect of cost of maintaining children placed in remand homes as places of safety	139,261
Unrecovered portion of the cost of installing at a prison establishment a perimeter security alarm system which did not meet the required functional standard	22,359
Stores losses due to other causes	
Overprovision of washing powder	2,108

**Note**

At 31 March 1980 the book value of equipment in Home Defence stores was £357,505. 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.

*K. R. Stowe*  
Accounting Officer

23 September 1980

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

## ADMINISTRATION OF JUSTICE (NORTHERN IRELAND)

SUMMARY OF PROGRAMME OUTTURN, and the ACCOUNT of the sum expended, in the year ended 31 March 1980, compared with the sum granted, for expenditure by the Northern Ireland Court Service Administration on Court Services, certain other legal services 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 15.7</b>						
<b>LAW, ORDER AND PROTECTIVE SERVICES</b>						
A	3,777,000	835,000	2,942,000	3,815,689	1,064,455	2,751,234
B	7,000	—	7,000	7,711	—	7,711
C	830,000	—	830,000	782,585	—	782,585
Total	<u>£4,614,000</u>	<u>835,000</u>	<u>3,779,000</u>	<u>4,605,985</u>	<u>1,064,455</u>	<u>*3,541,530</u>

\*This figure is £229,455 less than the net total of expenditure on the Appropriation Account being the difference between the Appropriations in Aid realised (£1,064,455) and those authorised to be applied (£835,000).

## 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 Court Services				
<i>Original</i>	2,547,000			
<i>Supplementary</i>	186,000			
	<u>2,733,000</u>	2,813,875	—	80,875
A2 Enforcement of Judgements Office				
<i>Original</i>	422,000			
<i>Supplementary</i>	34,000			
	<u>456,000</u>	416,286	39,714	—
A3 Central Administration				
<i>Original</i>	544,000			
<i>Supplementary</i>	44,000			
	<u>588,000</u>	585,528	2,472	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
<b>SECTION B</b>				
<b>OTHER LEGAL SERVICES</b>				
B1 Pensions Appeal Tribunals	7,000	7,711	—	711
<b>SECTION C</b>				
<b>ACCOMMODATION SERVICES</b>				
C1 Acquisitions and New Works				
<i>Original</i>	311,000			
<i>Less Supplementary</i>	50,000			
	261,000	147,999	113,001	—
C2 Purchase of furniture and equipment	26,000	48,262	—	22,262
C3 Maintenance and running costs	375,000	362,173	12,827	—
C4 Agency fees	168,000	224,151	—	56,151
<b>GROSS TOTAL</b>				
<i>Original</i>	4,400,000			
<i>Supplementary</i>	214,000			
	£ 4,614,000	4,605,985	168,014	159,999
	Estimated	Applied		
Z <i>Deduct</i>				
Appropriations in Aid	835,000	835,000		
<b>NET TOTAL</b>				
<i>Original</i>	3,565,000			
<i>Supplementary</i>	214,000			
	£ 3,779,000	3,770,985		
Actual surplus to be surrendered			Surplus	
			8,015	
			£8,015-00	

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

- B1 Due to roundings of grant requirements.  
 C1 Due to delays and postponements in building programme.  
 C2 Requirements on reorganisation difficult to estimate accurately.  
 C4 Agent's charges and volume of agency work greater than anticipated.

**Receipts**

	Estimated	Realised
Receipts payable to Consolidated Fund	£	£
(i) Receipts of classes authorised to be used as Appropriations in Aid	835,000	1,064,455.39
(ii) Receipts of other classes	1,250,000	1,747,286.58
Total	£2,085,000	2,811,741.97
Appropriated in aid		835,000.00
Payable separately to Consolidated Fund		£1,976,741.97

**Details of Receipts**

	Estimated	Realised
	£	£
(i) Receipts of classes authorised to be used as Appropriations in Aid		
Subhead AZ		
Court fees, etc:		
Supreme Court	441,000	551,963 (a)
County Courts	24,000	87,552 (a)
Magistrates' Courts	7,000	79,349 (a)
Enforcement of Judgements Office	345,000	331,416
Other receipts	18,000	14,175 (b)
Total	£835,000	1,064,455
(ii) Receipts of other classes		
Court fines, etc.	1,250,000	1,572,911 (c)
Enforcement expenses recovered from debtors	—	7,392
Interest on certain accounts	—	153,262
Miscellaneous	—	13,722
Total	£1,250,000	1,747,287

(a) Due to increased charges and a greater volume of fees than anticipated.

(b) Incidence of sickness and hence recovery of sickness benefit lower than anticipated.

(c) Fines are exceptionally difficult to forecast.

**Losses Statement**

Stores losses due to theft, fraud, arson or sabotage, etc.\* (3 cases) £18,626

\*Prosecutions were not appropriate or practicable.

**Details**

	£
Bomb damage to Court Service Headquarters	1,080
Bomb damage to Omagh Courthouse	17,006

**Notes***Ex gratia Payments*

9 payments £69,340

*Details*

Settlement of contractor's claim	£
A lump sum retiring allowance of £8,750 and a pension (annual cost £10,871) awarded to a former Judge injured in a terrorist attack	46,000
	22,877

*Extra-statutory Payments*

2 payments £7,802

*Details*

A resettlement award of £7,398 paid to a former Clerk of Crown and Peace.

*A. J. Green*

Accounting Officer

12 September 1980

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I have examined the above Account in accordance with the provision of the Exchequer and Audit Departments Act 1921. I have obtained all the information 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  
(NORTHERN IRELAND OFFICE)**

SUMMARY OF PROGRAMME OUTTURN, and the ACCOUNT of the sum expended, in the year ended 31 March 1980, compared with the sum granted, for expenditure by the Northern Ireland Office on election expenses, central administration 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	389,000	22,000	367,000	373,222	17,466	355,756
B	3,507,000	18,000	3,489,000	3,163,989	23,494	3,140,495
	<u>3,896,000</u>	<u>40,000</u>	<u>3,856,000</u>	<u>3,537,211</u>	<u>40,960</u>	<u>3,496,251</u>
<b>PROGRAMME 15.12 COMMON SERVICES</b>						
C	331,000	—	331,000	324,216	—	324,216
Total	<u>£4,227,000</u>	<u>40,000</u>	<u>4,187,000</u>	<u>3,861,427</u>	<u>40,960</u>	<u>*3,820,467</u>

\* This figure is £960 less than the net total of expenditure on the Appropriation Account, being the difference between the Appropriations in Aid realised (£40,960) and those authorised to be applied (£40,000).

**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	389,000	373,222	15,778	—

CENTRAL AND MISCELLANEOUS SERVICES  
(NORTHERN IRELAND OFFICE)

1979-80, Class XV, Vote 4

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
<b>SECTION B</b>				
<b>CENTRAL ADMINISTRATION</b>				
B1 Administration				
<i>Original</i>	3,281,000			
<i>Supplementary</i>	198,000			
	3,479,000	3,141,023	337,977	—
B2 Standing Advisory Commission on Human Rights	28,000	22,966	5,034	—
<b>PROGRAMME 15.12</b>				
<b>SECTION C</b>				
<b>ACCOMMODATION SERVICES</b>				
C1 Acquisitions and New Works	61,000	38,215	22,785	—
C2 Purchase of Furniture and Equipment	16,000	53,493	—	37,493
C3 Rents, &c.				
<i>Original</i>	74,000			
<i>Less Supplementary</i>	3,000			
	71,000	67,132	3,868	—
C4 Maintenance and Running Costs	143,000	117,849	25,151	—
C5 Agency Fees				
<i>Original</i>	27,000			
<i>Supplementary</i>	13,000			
	40,000	47,527	—	7,527

EXPLANATION of the Causes of Variation between Expenditure and Grant

- B2 Provision for legal advisers' fees, etc., was not required.  
C1 Delay in settlement of the final account for a building project.  
C2 Mainly due to increased requirement in consequence of an inter-party political conference.  
C4 Running costs lower than anticipated and slippage of expenditure on certain maintenance requirements.  
C5 Provision for PSA agency charges was omitted when supplementary estimate was submitted.

CENTRAL AND MISCELLANEOUS SERVICES  
(NORTHERN IRELAND OFFICE)

1979-80, Class XV, Vote 4

Service	£	Grant £	Expenditure £	Expenditure compared with Grant	
				Less than Granted £	More than Granted £
GROSS TOTAL					
Original	4,019,000				
Supplementary	208,000				
	<u>£</u>	4,227,000	3,861,427	410,593	45,020
		Estimated	Applied		
Z Deduct					
Appropriations in Aid					
Original	22,000				
Supplementary	18,000				
	<u>£</u>	40,000	40,000		
NET TOTAL					
Original	3,997,000				
Supplementary	190,000				
	<u>£</u>	4,187,000	3,821,427		
				Surplus	
				365,573	
				<u>£365,572.62</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	40,000	40,960.19
(ii) Receipts of other classes	4,000	5,146.17
Total	44,000	46,106.36
Appropriated in aid		40,000.00
Payable separately to Consolidated Fund		£6,106.36

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	21,000	16,476 (a)
Contributions received from Staff of the Chief Electoral Officer for the Widows', Children's and Dependants' Pension Scheme	1,000	990
	<u>£22,000</u>	<u>17,466</u>
Subhead BZ		
Miscellaneous	£18,000	23,494(b)
Total	<u>£40,000</u>	<u>40,960</u>

(a) Printing costs inadvertently included in estimate.

(b) Member of staff on loan for longer than anticipated.

CENTRAL AND MISCELLANEOUS SERVICES  
(NORTHERN IRELAND OFFICE)

1979-80, Class XV, Vote 4

Details of Receipts *contd.*

	Estimated	Realised
	£	£
(ii) Receipts of other classes		
Under the Dumping at Sea Act 1974	—	2,365
Miscellaneous	4,000	2,781 (c)
Total	£4,000	5,146

(c) Receipts realised were less than anticipated.

Losses Statement

Cash losses due to overpayments of salaries, wages and allowances, etc. (268 cases) £2,045

K. R. Stowe  
Accounting Officer

26 September 1980

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

**TRANSFERS TO THE NORTHERN IRELAND CONSOLIDATED FUND**

ACCOUNT of the sum expended, in the year ended 31 March 1980, compared with the sum granted, for expenditure by the Northern Ireland Office on a grant in aid of the Northern Ireland Consolidated Fund and other transfers.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
<b>PROGRAMME 15.11 OTHER PUBLIC SERVICES</b>				
A1 Northern Ireland Consolidated Fund (Grant in Aid)*	649,999,990	589,500,000	60,499,990	
A2 European Institutions (Net)	10	—	10	—
<b>TOTAL</b>	<b>£650,000,000</b>	<b>589,500,000</b>	<b>60,500,000</b>	<b>—</b>
Surplus to be surrendered			<b>£60,500,000</b>	

EXPLANATION of the Cause of Variation between Expenditure and Grant  
A2 For details see Note.

\* See also Northern Ireland Public Income and Expenditure Account published separately as a White Paper.

TRANSFERS TO THE NORTHERN IRELAND  
CONSOLIDATED FUND

1979-80, Class XV, Vote 5

**Note**

*Details of Expenditure*

SUBHEAD A2	Estimated	Actual	Saving	Excess
	£	£	£	£
European Institutions				
(1) Payment of contribution due to the Northern Ireland Department of Manpower Services from the European Social Fund	23,120,000	14,388,048	8,731,952	—
(2) Payments due to Northern Ireland departments in respect of receipts from the Statistical Office of the European Community	1,000	53,691	—	52,691
(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	9,000	—	9,000	—
(4) Payment of contribution due to the Northern Ireland Department of Commerce from the European Regional Development Fund	8,000,000	8,094,745	—	94,745
<b>TOTAL EXPENDITURE</b>	£ 31,130,000	22,536,484	8,740,952	147,436
<i>Less</i>				
Receipts from European Institutions	31,129,990	22,536,484	—	8,593,506
<b>NET TOTAL</b>	£ 10	—	8,740,952	8,740,942
Net Saving			£10	

**EXPLANATION of the Cause of Variation between Estimated and Actual Expenditure**

No satisfactory forecast of transactions was available when the estimates were presented.

*K. R. Stowe*  
Accounting Officer

26 September 1980

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act 1921. I have obtained all the information 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
			£	£	£
334	1	Rate Support Grants and Supplementary Grants to Local Revenues, England and Wales	7,786,400,000	—	7,786,400,000
336	2	Rate Support Grants to Local Revenues, Scotland	1,175,600,000	—	1,175,600,000
338	3	Rate Rebate and Additional Rate Support Grants to Local Revenues, England and Wales	157,365,000	—	157,365,000
339	4	Rate Rebates Grants to Local Revenues, Scotland	23,000,000	—	23,000,000
340	5	National Insurance	2,343,000,000	—	2,343,000,000
341	6	Teachers' Superannuation (England and Wales)	464,493,000	464,492,000	1,000
343	7	Teachers' Superannuation (Scotland)	60,657,000	56,206,000	4,451,000
346	8	National Health Service (Superannuation, &c.) England and Wales	365,652,000	365,649,000	3,000
349	9	National Health Service (Superannuation, &c.), Scotland	41,970,000	41,968,000	2,000
352	10	Crown Estate Office	925,000	—	925,000
353	11	Corporation Tax (Transitional Relief)	19,000,000	—	19,000,000
354	12	United Kingdom Atomic Energy Authority Superannuation Funds	16,373,000	16,371,000	2,000
356	13	Department of Industry (Post Office Pensions Fund)	45,000,000	—	45,000,000
357	14	Transport Supplementary Grants, England and Wales	350,800,000	—	350,800,000
		Total	£ 12,850,235,000	944,686,000	11,905,549,000



## FINANCIAL TRANSACTIONS, &amp;c.

Gross Expenditure	Appropriations in Aid applied	Net Expenditure	Gross Expenditure compared with Estimate Saving or (Excess)	Deficiency of Appropriations in Aid	Amount to be surrendered	Extra Receipts payable to Consolidated Fund	No. of Vote
£	£	£	£	£	£	£	
7,786,400,000	—	7,786,400,000	—	—	—	—	1
1,175,600,000	—	1,175,600,000	—	—	—	—	2
147,780,411	—	147,780,411	9,584,589	—	9,584,589	18,916·26	3
21,118,158	—	21,118,158	1,881,842	—	1,881,842	—	4
2,343,000,000	—	2,343,000,000	—	—	—	—	
449,088,439	449,088,439	—	15,404,561	15,403,561	1,000	61,020,452·41	6
59,279,259	56,206,000	3,073,259	1,377,741	—	1,377,741	1,724,151·90	7
337,964,060	337,964,060	—	27,687,940	27,684,940	3,000	116,230,368·48	8
42,609,048	41,968,000	641,048	(639,048)	—	—	18,758,395·86	9
895,558	—	895,558	29,442	—	29,442	5·00	10
18,259,700	—	18,259,700	740,300	—	740,300	83,081·80	11
15,289,543	15,289,543	—	1,083,457	1,081,457	2,000	23,849,512·62	12
45,000,000	—	45,000,000	—	—	—	—	13
350,800,000	—	350,800,000	—	—	—	—	14
12,793,084,176	900,516,042	11,892,568,134	57,789,872 (639,048)	44,169,958		221,684,884·33	
Total amount to be surrendered					£ 13,619,914		
Actual total amount to be surrendered					£13,619,913·77		

## RECONCILIATION of the Amount to be surrendered

Supply Grant	£
Less: Net Expenditure	11,905,549,000
	11,892,568,134
	12,980,866
Amount for which Parliamentary authority is required:	
*Vote 9 Excess to be met from Surplus receipts Excess Vote	£
	639,038
	10
	639,048
Amount to be surrendered	£13,619,914

\*See Report, paragraphs 168 and 169

**RATE SUPPORT GRANTS AND SUPPLEMENTARY GRANTS  
TO LOCAL REVENUES, ENGLAND AND WALES**

ACCOUNT of the sum expended, in the year ended 31 March 1980, compared with the sum granted, for rate support grants to local authorities in England and Wales and for National Parks supplementary grants to County Councils.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
A1 Rate Support Grants to Local Authorities under the Local Government Act 1974. Amount of Grant for the year 1978-79				
Original 17,000,000				
Supplementary 14,000,000				
	31,000,000	31,000,000	—	—
A2 Rate Support Grants to Local Authorities under the Local Government Act 1974. Amount of Grant for the year 1979-80.				
Original 7,710,000,000				
Supplementary 41,000,000				
	7,751,000,000	7,751,000,000	—	—
A3 National Parks Supplementary Grants under the Local Government Act 1974				
Original 4,300,000				
Supplementary 100,000				
	4,400,000	4,400,000	—	—
TOTAL				
Original 7,731,300,000				
Supplementary 55,000,000				
Supplementary 100,000				
	£7,786,400,000	7,786,400,000	—	—

J. Garlick  
Accounting Officer

23 September 1980

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act 1921. I have obtained all the information 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 between expenditure as estimated for purposes of rate support grants in respect of 1979-1980 and near actual expenditure.

Service	Estimate of relevant expenditure as in RSG (Increase) Order 1980	Near actual expenditure	Amount by which near actual expenditure exceeded (or fell short of) estimate	Percentage by which near actual expenditure exceeded (or fell short of) estimate
(1)	(2)	(3)	(4)	(5)
	£m.	£m.	£m.	per cent
Education (including school meals and milk)	7,818.4	7,735.6	(82.8)	(1.1)
Libraries, Museums and Art Galleries	260.1	266.7	6.6	2.5
Personal Social Services	1,447.0	1,443.8	(3.2)	(0.2)
Port Health	2.4	2.8	0.4	16.7
Police	1,478.3	1,445.1	(33.2)	(2.2)
Fire	370.9	356.0	(14.9)	(4.0)
Urban Programme	78.9	72.0	(6.9)	(8.7)
Administration of Justice †	165.6	168.6	3.0	1.8
Other Home Office Services‡	33.1	31.6	(1.5)	(4.5)
Local Transport Finance	1,629.3	1,597.7	(31.6)	(1.9)
Refuse	471.7	481.5	9.8	2.1
Recreation, Parks and Baths	464.2	480.2	16.0	3.4
Town and Country Planning	322.7	309.9	(12.8)	(4.0)
General Administration	321.1	246.4	(74.7)	(23.3)
Housing	766.4	728.0	(38.4)	(5.0)
Consumer Protection	42.0	39.0	(3.0)	(7.1)
Environmental Health	198.1	232.3	34.2	17.3
Miscellaneous Services	649.3	688.9	39.6	6.1
Interest Receipts	(156.0)	(477.7)	(321.7)	(206.2)
Total	16,363.5	15,848.4	(515.1)	(3.15)
National parks supplementary grant	4.4			
Transport supplementary grants	352.0			
Specific revenue grants	1,194.7			
Rate support grant	7,966.0			

†Magistrates' Courts, Other Courts, Probation and After Care, Probation Homes and Hostels.

‡School Crossing Patrols, Registration of Electors, Civil Defence.

§Includes registration of births etc., cemeteries and crematoria, Land Drainage, Smallholdings, Careers Service, Sheltered Employment, Coast Protection, Allotments, Contributions to Trading Services, etc.

Notes

1. The above tables show the estimated 1979-80 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 1980 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 1980 which was laid before the House of Commons on 16 December 1980. 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 1979 to £7,966m.

J. Garlick  
Accounting Officer

31 December 1980

## RATE SUPPORT GRANTS TO LOCAL REVENUES, SCOTLAND

ACCOUNT of the sum expended, in the year ended 31 March 1980, compared with the sum granted, for rate support grants in Scotland.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
A1 Rate Support Grants to Local Authorities under the Local Government (Scotland) Act 1966. Amount of Grant for the year 1978-79				
Original 1,100,000				
Supplementary 4,200,000				
	5,300,000	5,300,000	—	—
A2 Rate Support Grants to Local Authorities under the Local Government (Scotland) Act 1966. Amount of Grant for the year 1979-80				
Original 1,156,400,000				
Supplementary 13,900,000				
	1,170,300,000	1,170,300,000	—	—
TOTAL				
Original 1,157,500,000				
Supplementary 18,100,000				
£ 1,175,600,000	£ 1,175,600,000	£ 1,175,600,000	—	—

W. K. Reid  
Accounting Officer

30 September 1980

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act 1921. I have obtained all the information 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 TO LOCAL REVENUES, SCOTLAND 1979-80, Class XVII, Vote 2

RATE SUPPORT GRANTS

Comparison in respect of 1979-80 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	951.8	968.1	16.3	1.7
Social Work Services	176.1	178.5	2.4	1.4
Law, Order and Protective Services	200.1	196.4	(3.7)	(1.8)
Roads and Transport	210.8	215.6	4.8	2.3
Water, Sewerage and Environmental Services	189.5	190.3	0.8	0.4
Planning Services	34.5	36.0	1.5	4.3
Recreational Services	80.7	91.2	10.5	13.0
Miscellaneous	81.8	48.1	(33.7)	(41.2)
Central Administration	88.2	88.8	0.6	0.7
TOTAL	2,013.5	2,013.0	(0.5)	—
Specific revenue grants	104.9	103.7	(1.2)	(1.1)
Rate support grants	1,194.8	1,194.8	—	—

Notes

- Figures of near actual expenditure are the latest available at November 1980 and are based on returns from local authorities.
- The estimate of relevant expenditure was made for the purpose of the Rate Support Grant (Scotland) Order 1980 which will be laid before the House of Commons shortly. Subject to the approval of the house, the Order increases the amount of rate support grant prescribed in the Rate Support Grant (Scotland) Order 1979 to £1,194.8m.
- Receipts of interest on revenue balances have been deducted from the expenditure figures for miscellaneous services; £5m. from estimated expenditure and £25.1m. from near actual expenditure.

W. K. Reid  
Accounting Officer

1 December 1980

**RATE REBATE AND ADDITIONAL RATE SUPPORT GRANTS  
TO LOCAL REVENUES, ENGLAND AND WALES**

ACCOUNT of the sum expended, in the year ended 31 March 1980, compared with the sum granted, for rate rebate and domestic rate relief grants to local authorities in England and for additional rate support grants and payments of compensation for loss of rates to local authorities in England and Wales.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
A1 Rate Support Grants to Local Authorities	10,000	—	10,000	—
A2 Compensation for Loss of Rates				
<i>Original</i> 2,000,000				
<i>Supplementary</i> 346,000	2,346,000	2,345,243	757	—
B1 Grants for Rate Rebates				
<i>Original</i> 145,000,000				
<i>Supplementary</i> 10,000,000	155,000,000	145,428,182	9,571,818	—
B2 Grants for Domestic Rate Relief (Residual Payments)				
<i>Original</i> 2,000				
<i>Supplementary</i> 7,000	9,000	6,986	2,014	—
TOTAL				
<i>Original</i> 147,012,000				
<i>Supplementary</i> 10,353,000	£157,365,000	147,780,411	9,584,589	—
	Surplus		9,584,589	
	Actual surplus to be surrendered		£9,584,588·83	

EXPLANATION of the Causes of Variation between Expenditure and Grant

- A1 Expected claims did not materialise.  
B2 Delay in submission of final claims.

**Receipts**

Receipts payable to Consolidated Fund	Estimated	Realised
	£	£
Recovery of Domestic Rate Relief grant payments 1973-74 and 1974-75	£18,000	18,916·26

J. Garlick  
Accounting Officer

23 September 1980

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act 1921. I have obtained all the information 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 REBATE GRANTS TO LOCAL REVENUES, SCOTLAND

ACCOUNT of the sum expended, in the year ended 31 March 1980, compared with the sum granted, for rate rebates to local authorities in Scotland.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A1 Grants for Rate Rebates	23,000,000	21,118,158	1,881,842	—
	Surplus		1,881,842	
	Actual surplus to be surrendered		£1,881,841·51	

*W. K. Reid*

Accounting Officer

18 September 1980

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

ACCOUNT of the sum expended, in the year ended 31 March 1980, 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> 2,176,000,000				
<i>Supplementary</i> 147,000,000				
<i>Supplementary</i> 20,000,000				
£2,343,000,000	£2,343,000,000	£2,343,000,000	—	—

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

G. J. Otton  
Accounting Officer

28 October 1980

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



## TEACHERS' SUPERANNUATION (ENGLAND AND WALES)

ACCOUNT of the sum expended, in the year ended 31 March 1980, 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.	436,866,000	430,551,582	6,314,418	—
A2 Repayment of Superannuation Contributions (net of income tax)	4,101,000	3,954,314	146,686	—
A3 Payments of Income Tax on repayments of Superannuation Contributions	353,000	471,695	—	118,695
A4 Payments to National Insurance Fund in lieu of Graduated Contributions	15,071,000	5,992,509	9,078,491	—
A5 Family Benefits Payments	6,102,000	6,557,391	—	455,391
A6 Contributions Equivalent Premiums to the State Pension Scheme	2,000,000	1,560,948	439,052	—
GROSS TOTAL	£ 464,493,000	449,088,439	15,978,647	574,086
	Estimated	Applied	Surplus of Gross Estimate over Expenditure 15,404,561	
<i>Deduct</i> AZ Appropriations in Aid	464,492,000	449,088,439	Difference between Estimated and Applied Appropriations in Aid 15,403,561	
NET TOTAL	£ 1,000	—	Net Surplus to be surrendered £1,000	

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

A3 Mainly due to the inclusion of an income tax liability from the previous financial year.

A4 The winding-up of the Graduated Pensions Scheme has been slower than expected.

A6 Delays in implementation of the Contributions Equivalent Premium Scheme.

## Receipts

Receipts payable to Consolidated Fund	Estimated	Realised
	£	£
(i) Receipts of classes authorised to be used as Appropriations in Aid	468,059,000	510,071,197.51
(ii) Receipts of other classes	—	37,694.11
Total	£468,059,000	510,108,891.62
Amount authorised to be appropriated in aid	464,492,000	449,088,439.21
Payable separately to Consolidated Fund	£3,567,000	61,020,452.41

**Details of Receipts**

	Estimated	Realised
	£	£
(i) Receipts of classes authorised to be used as Appropriations in Aid		
Pension contributions:		
(a) Teachers	196,395,000	213,303,326
(b) Employers	267,668,000	291,497,962
Transfer values received	3,675,000	4,704,060 (a)
Recoveries from repayment of superannuation contributions	229,000	107,828 (b)
Superannuation benefits repaid	45,000	127,511 (c)
Receipts of Contributions Equivalent Premiums	47,000	330,511 (c)
<b>Total</b>	<b>£468,059,000</b>	<b>510,071,198</b>
(ii) Receipts of other classes		
Recoveries of Contributions Equivalent Premiums etc.	—	£37,694
(a) More transfer values than expected.		
(b) Fewer recoveries than expected in respect of payments in lieu.		
(c) The estimate was necessarily conjectural.		

**Losses Statement**

Claims abandoned	
Interest waived under statutory powers (16,427 cases) of which £50,270 relates to previous years.	£86,969

*James Hamilton*  
Accounting Officer

7 October 1980

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

## TEACHERS' SUPERANNUATION (SCOTLAND)

ACCOUNT of the sum expended, in the year ended 31 March 1980, 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. <i>Original</i> 53,968,000 <i>Supplementary</i> 4,272,000	58,240,000	57,041,935	1,198,065	—
A2 Repayment of Superannuation Contributions (net of income tax) <i>Original</i> 726,000 <i>Less Supplementary</i> 174,000	552,000	746,067	—	194,067
A3 Payments of Income Tax on repayments of Superannuation Contributions <i>Original</i> 68,000 <i>Less Supplementary</i> 12,000	56,000	73,598	—	17,598
A4 Payments to National Insurance Fund in lieu of Graduated Contributions <i>Original</i> 74,000 <i>Supplementary</i> 426,000	500,000	51,207	448,793	—
A5 Family Benefits Payments <i>Original</i> 1,026,000 <i>Supplementary</i> 69,000	1,095,000	1,068,523	26,477	—
A6 Contributions Equivalent Premiums to the State Pension Scheme <i>Original</i> 255,000 <i>Less Supplementary</i> 41,000	214,000	297,929	—	83,929

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

A2 and A3 A higher number of repayments than expected due to a change in payment procedure.

A4 Insufficient information available to allow payment to be made in 1979-80.

A6 Number and average values higher than expected.

Service		Grant	Expenditure	Expenditure compare with Grant	
				Less than Granted	More than Granted
	£	£	£	£	£
GROSS TOTAL					
Original	56,117,000				
Supplementary	4,540,000				
	<u>£</u>	60,657,000	59,279,259	1,673,335	295,594
		Estimated	Applied		
Deduct					
AZ Appropriations in Aid					
Original	54,285,000				
Supplementary	1,921,000				
	<u>£</u>	56,206,000	56,206,000		
NET TOTAL					
Original	1,832,000				
Supplementary	2,619,000				
	<u>£</u>	4,451,000	3,073,259		
				Surplus	
				1,377,741	
		Actual surplus to be surrendered		<u>£1,377,741·00</u>	

## Receipts

	Estimated	Realised
	£	£
Receipts authorised to be used as Appropriations in Aid	56,206,000	57,930,151·90
Appropriated in aid		56,206,000·00
Payable separately to Consolidated Fund		<u>£1,724,151·90</u>

## Details of Receipts

	Estimated	Realised
	£	£
Pension contributions:		
(a) Teachers	23,056,000	23,893,957
(b) Employers	32,699,000	33,471,229
Transfer values received	385,000	466,611 (a)
Recoveries from repayments of superannuation contributions	20,000	16,691 (b)
Superannuation benefits repaid	20,000	16,576 (c)
Receipts of Contributions Equivalent Premiums	26,000	65,088 (d)
Total	<u>£56,206,000</u>	<u>57,930,152</u>

- (a) Number and values higher than expected.  
 (b) Expected recoveries were less due to reduced liability in respect of the Graduated Pension Scheme.  
 (c) Estimate is necessarily conjectural.  
 (d) Number and average values higher than expected.

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**Losses Statement**

Cash losses due to overpayment of superannuation benefits (7 cases)	<u>£1,234.95</u>
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*A. L. Rennie*  
Accounting Officer

10 October 1980

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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 1980, 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.				
Original	276,603,000			
Supplementary	15,082,000			
Supplementary	13,082,000			
	305,487,000	299,365,658	6,121,342	—
A2 Repayment of Superannuation Contributions (net of income tax)				
Original	31,651,000			
Supplementary	1,549,000			
	33,200,000	26,880,098	6,319,902	—
A3 Payments of Income Tax on repayments of Superannuation Contributions	2,318,000	2,562,624	—	244,624
A4 Contributory Payments in respect of Persons subject to other Superannuation Arrangements	247,000	230,070	16,930	—
A5 Payments to National Insurance Fund in lieu of Graduated Contributions	2,800,000	1,138,399	1,661,601	—
A6 Contributions Equivalent Premiums to the State Pension Scheme	21,600,000	7,787,211	13,812,789	—

EXPLANATION of the Causes of Variation between Expenditure and Grant

- A2 Fewer repayments than expected.  
A3 Income tax payments under-estimated because reductions for contributions equivalent premiums were lower than expected.  
A5 Run-down of payments after introduction of contributions equivalent premiums quicker than anticipated.  
A6 Number and average cost per case lower than expected.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
GROSS TOTAL				
Original	335,219,000			
Supplementary	16,631,000			
Supplementary	13,802,000			
	£365,652,000	337,964,060	27,932,564	244,624
	Estimated	Applied	Surplus of Gross Estimate over Expenditure 27,687,940	
Deduct				
AZ Appropriations in Aid				
Original	335,218,000			
Supplementary	16,630,000			
Supplementary	13,801,000			
	365,649,000	337,964,060	Difference between Estimated and Applied Appropriations in Aid 27,684,940	
NET TOTAL				
Original	1,000			
Supplementary	1,000			
Supplementary	1,000			
	£3,000	—	Net Surplus to be surrendered £3,000	

#### Receipts

	Estimated	Realised
	£	£
Receipts payable to the Consolidated Fund		
Receipts of classes authorised to be used as Appropriations in Aid	471,982,000	454,194,428.16
Amount authorised to be appropriated in aid	365,649,000	337,964,059.68
Payable separately to Consolidated Fund	£106,333,000	116,230,368.48

#### Details of Receipts

	Estimated	Realised
	£	£
Superannuation contributions:		
(a) Employees	202,810,000	200,703,359
(b) Employers	247,656,000	235,062,214
Transfer values received	13,041,000	15,017,867 (a)
Deductions from returns of superannuation contributions and lump sum payments towards payments in lieu of graduated contributions (see Subhead A5)	750,000	583,455 (b)
Deductions from returns of superannuation contributions and lump sum payments towards contributions equivalent premiums (see Subhead A6)	7,700,000	2,768,046 (c)
Miscellaneous receipts	25,000	59,487 (d)
Total	£471,982,000	454,194,428

- (a) Excess mainly due to belated receipt of bulk transfer from a local authority.  
(b) Run-down of payments in lieu of contributions faster than expected.  
(c) Number and average cost per case lower than expected.  
(d) This estimate was necessarily conjectural.

<b>Losses Statement</b>	£
<i>Summary</i>	
Cash losses due to theft, fraud or arson* (3 cases) of which £2,328 was charged in previous years	2,809
Cash losses due to overpayment of superannuation benefits (49 cases) of which £6,185 was charged in previous years	7,000
Cash losses due to other causes (23 cases) of which £1,561 was charged in previous years	1,596
<b>Total Cash Losses</b>	<b>£11,405</b>

\*Prosecution was undertaken wherever appropriate and practicable.

<i>Details</i>	£
Cash loss due to theft, fraud or arson	
One case of overpayment of pension where an officer's widow continued to draw his pension until she died	2,301
Cash loss due to overpayment of superannuation benefits	
One case of overpayment of death gratuity due to a failure to deduct the necessary contribution payable under the Widow's pension scheme	2,735

**Notes**

*Ex gratia Payments*

36 compensation payments totalling £4,152

*Extra-statutory Payments*

Subhead A1 includes

65 cases totalling £37,460 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.

5 cases totalling £9,842 in respect of awards made in anticipation of the Regulations.

*Patrick Nairne*

Accounting Officer

27 November 1980

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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.), SCOTLAND

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31 March 1980, compared with the sum granted, for expenditure by the Scottish Home and Health Department on pensions, allowances, gratuities, &c., to or in respect of persons engaged in health services or in other approved employment.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
A1 Pensions, &c. <i>Original</i> 35,075,000 <i>Supplementary</i> 966,000	36,041,000	36,416,761	—	375,761
A2 Repayment of Superannuation Contributions (net of income tax) <i>Original</i> 4,234,000 <i>Less Supplementary</i> 389,000	3,845,000	4,328,052	—	483,052
A3 Payments of Income Tax on repayments of Superannuation Contributions <i>Original</i> 382,000 <i>Less Supplementary</i> 22,000	360,000	348,056	11,944	—
A4 Contributory Payments in respect of Persons subject to other Superannuation Arrangements <i>Original</i> 19,000 <i>Less Supplementary</i> 5,000	14,000	18,257	—	4,257
A5 Payments to National Insurance Fund in lieu of Graduated Contributions <i>Original</i> 300,000 <i>Less Supplementary</i> 65,000	235,000	204,472	30,528	—
A6 Contributions Equivalent Premiums to the State Pension Scheme <i>Original</i> 1,800,000 <i>Less Supplementary</i> 325,000	1,475,000	1,293,450	181,550	—

EXPLANATION of the Causes of Variation between Expenditure and Grant

- A2 Number of claims greater than expected.
- A4 Salary increases to optants greater than expected.
- A5 Number of payments in lieu less than expected.
- A6 Over-estimation was due to the short term experience of this subhead.

NATIONAL HEALTH SERVICE (SUPERANNUATION, &c.),  
SCOTLAND

1979-80, Class XVII, Vote 9

Service	£	Grant £	Expenditure £	Expenditure compared with Grant	
				Less than Granted £	More than Granted £
GROSS TOTAL					
Original	41,810,000				
Supplementary	160,000				
	£	41,970,000	42,609,048	224,022	863,070
		Estimated	Applied		
Deduct					
AZ Appropriations in Aid					
Original	41,809,000				
Supplementary	159,000				
	£	41,968,000	41,968,000		
NET TOTAL					
Original	1,000				
Supplementary	1,000				
	£	2,000	641,048		
				Excess of Expenditure over Gross Estimate 639,048	
				£639,047·86	
				Actual excess of Expenditure over Gross Estimate	

Receipts

	Estimated £	Realised £
Receipts payable to Consolidated Fund		
Receipts of classes authorised to be used as Appropriations in Aid	57,864,000	60,726,395·86
Amount authorised to be appropriated in aid	41,968,000	41,968,000·00
£18,119,358·00 payable separately to Consolidated Fund } £639,037·86 available for Excess Vote	£15,896,000	18,758,395·86

Details of Receipts

	Estimated £	Realised £
Superannuation contributions:		
(a) Employees	26,504,000	27,247,179
(b) Employers	29,502,000	32,130,020
Transfer values received	1,069,000	792,534 (a)
Deductions from returns of contributions and lump sum payments towards payments in lieu of graduated contributions	138,000	104,676 (b)
Receipts of Contributions Equivalent Premiums	650,000	451,525 (c)
Miscellaneous	1,000	461 (d)
Total	£57,864,000	60,726,395

- (a) Decrease in the number of cases.  
(b) Fewer payments than expected.  
(c) Over-estimation was made due to the short term experience of these payments.  
(d) The estimate was necessarily conjectural.

**Losses Statement**

Cash loss due to overpayment of pension, charged in a previous year, resulting from failure of pensioner to notify full re-employment details	£2,088
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*A. L. Rennie*  
Accounting Officer

28 October 1980

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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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## CROWN ESTATE OFFICE

ACCOUNT of the sum expended, in the year ended 31 March 1980, 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	851,000			
Supplementary	74,000			
	<u>£ 925,000</u>	<u>895,558</u>	<u>29,442</u>	<u>—</u>
Surplus			<u>29,442</u>	
Actual surplus to be surrendered			<u>£29,442.50</u>	

## Receipts

Receipts payable to Consolidated Fund

Estimated Realised

Refund of salary overpayment

£	£
—	5.00

\*The Abstract Accounts of the Crown Estate Commissioners' dealings in the properties, etc., comprising the Crown Estate are published separately as a White Paper.

J. M. Moore  
Accounting Officer

30 September 1980

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act 1921. I have obtained all the information 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 1980, 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				
Original	3,000,000			
Supplementary	16,000,000			
	£ 19,000,000	18,259,700	740,300	—
		Surplus	740,300	
		Actual surplus to be surrendered	£740,299-93	

**Receipts**

Receipts payable to Consolidated Fund

Estimated Realised

Refunds of overpayments made in previous years

£	£
—	83,081-80

*L. Airey*

Accounting Officer

30 September 1980

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act 1921. I have obtained all the information 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 1980, 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.				
Original	13,651,000			
Supplementary	1,289,000			
	14,940,000	14,054,287	885,713	—
A2 Payment of transfer values				
Original	647,000			
Supplementary	383,000			
	1,030,000	866,810	163,190	—
A3 Repayment of contributions	403,000	368,446	34,554	—
GROSS TOTAL				
Original	14,701,000			
Supplementary	1,672,000			
	16,373,000	15,289,543	1,083,457	—
	Estimated	Applied	Surplus of Gross Estimate over Expenditure 1,083,457	
Deduct				
AZ Appropriations in Aid			Difference between Estimated and Applied Appropriations in Aid 1,081,457	
Original	14,700,000			
Supplementary	1,671,000			
	16,371,000	15,289,543		
NET TOTAL			Net Surplus to be surrendered £2,000	
Original	1,000			
Supplementary	1,000			
	2,000	—		

EXPLANATION of the Causes of Variation between Expenditure and Grant

A2 There were fewer transfers than expected.

Receipts

	Estimated	Realised
Receipts payable to Consolidated Fund	£	£
Receipts of classes authorised to be used as Appropriations in Aid	37,308,000	39,139,055.23
Amount authorised to be appropriated in aid	16,371,000	15,289,542.61
Payable separately to Consolidated Fund	£20,937,000	23,849,512.62

Details of Receipts

	Estimated	Realised
	£	£
Employees' contributions	13,685,000	13,693,322
Employers' contributions	22,403,000	22,865,209
Transfer values received	1,220,000	2,580,524 (a)
Total	<u>£37,308,000</u>	<u>39,139,055</u>

(a) Some transfer payments were higher than expected.

*Donald Maitland*  
Accounting Officer

28 October 1980

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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

DEPARTMENT OF INDUSTRY  
(POST OFFICE PENSIONS FUND)

ACCOUNT of the sum expended, in the year ended 31 March 1980, 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

24 September 1980

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

*Douglas Henley*  
Comptroller and Auditor General



**TRANSPORT SUPPLEMENTARY GRANTS, ENGLAND AND WALES**

ACCOUNT of the sum expended in the year ended 31 March 1980, 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				
Original	347,500,000			
Supplementary	3,300,000			
	£350,800,000	350,800,000	—	—

*Peter Baldwin*  
Accounting Officer

23 September 1980

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