

Appropriation Accounts

(VOLUME 9: CLASSES XIII-XIV)

1981-82

Appropriation Accounts of the sums granted by Parliament for Classes XIII-XIV for the year ended 31st March 1982; 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. 76 of 1981-82.)

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

*Ordered by The House of Commons to be printed
23rd December 1982*

LONDON
HER MAJESTY'S STATIONERY OFFICE

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REPORT OF THE COMPTROLLER AND AUDITOR GENERAL

Revenue Accounts

1. 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 their accuracy, 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.

2. Under these provisions I have carried out test examinations of the revenue accounts of the Inland Revenue Department, and of the accounts relating to betterment levy rendered to me by the Department of the Environment and the Scottish Development Department; national insurance surcharge rendered by the Department of Health and Social Security and the Department of Health and Social Services (Northern Ireland); motor vehicle duties, etc., rendered by the Department of Transport; and broadcast receiving licence revenue collected mainly by the Post Office as agent of the Secretary of State for the Home Department. The results of these examinations have been generally satisfactory.

3. The Customs and Excise Department's accounting for revenue continues to be affected by the after-effects of the strike by civil servants in 1981, to which I referred in paragraphs 13 to 19 of my Report on Volume 9 of the 1980–81 Appropriation Accounts. The Department do not expect to produce a final account of 1981–82 revenue until March 1983 and I have not therefore been able to complete my examination of this account. The outturn figures used for paragraph 6 of my Report are therefore provisional.

4. The Customs and Excise and Inland Revenue Departments informed the Committee of Public Accounts during their 1981–82 Session that the civil servants' strike had caused delays in collecting revenue during 1981–82, and that at 31 March 1982 the sums outstanding amounted to about £750 million for Customs and Excise in respect of VAT, and between £500 and £750 million for Inland Revenue, including National Insurance contributions.

5. I have made some further comments on matters relating to the content of revenue accounts under the Votes of the Departments of Customs and Excise, Inland Revenue and Transport (Class XIII, Votes 5 and 6, and Class VI, Vote 5).

CLASS XIII, VOTE 5. ECONOMIC AND FINANCIAL ADMINISTRATION: CUSTOMS AND EXCISE

Outturn of revenue and cost of collection

6. The net receipts from the various duties collected by the Customs and Excise Department, as provisionally recorded in the Revenue Accounts, and the Department's estimates of percentage costs of collection, were as follows:

	<i>Net receipts</i>		<i>Costs of collection as a percentage of net revenue</i>	
	1981-82 £m.	1980-81 £m.	1981-82 %	1980-81 %
Value added tax	11,856	10,967	1.21	1.17
Hydrocarbon oil	4,644	3,576	0.17	0.20
Tobacco products	3,421	2,821	0.10	0.11
Beers, wines, spirits and cider	3,101	2,601	0.94	1.02
Car tax	507	484	0.29	0.24
Betting and gaming duties	513	460	1.04	1.03
Customs duties*	959	817	5.44	5.60
Agricultural levies*	238	215	1.43	1.42
Miscellaneous	21	17	Not calculated	
	<u>25,260</u>	<u>21,958</u>	<u>1.32</u>	<u>1.36</u>

Estimated total cost of collection £335m. £300m.

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

7. Net receipts of revenue were £3,302 million (15.0 per cent) higher than in 1980-81 but £730 million (2.8 per cent) lower than the £25,990 million revised forecast for 1981-82 in the Financial Statement and Budget Report 1982-83 which took into account expected economic trends and the effect of changes introduced by the Finance Act 1981. The main causes of this shortfall were delay in the collection of VAT as a result of the civil servants' strike in 1981 and some deterioration in trader compliance.

8. The £35 million (11.7 per cent) increase over 1980-81 in the total cost of collection included a net £15.6 million increase in Customs and Excise staff expenditure due to higher salary and wage rates offset by reduced staff numbers. Other increases were £13.2 million in the estimated cost of services rendered by other public departments, £3.9 million in capital expenditure on computers and £3.7 million in other expenditure. These increases were offset by a £1.3 million increase in receipt of Appropriations in Aid.

Value added tax: arrears due for collection

9. The Department normally maintain detailed computerised records of VAT liabilities disclosed by traders' returns, or assessed in the absence of returns, and of

CLASS XIII, VOTE 5 *contd.*

the amounts received or written-off. They prepare 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. However, the disruption of VAT computer operations by the civil servants' strike in 1981 and the resultant backlog of work prevented the compilation of meaningful control accounts at the end of 1980-81 and throughout 1981-82.

10. The control accounts have now been re-established and the arrears position at 30 September 1982 for taxes due up to 31 March 1982, as compared with corresponding figures for the three preceding years, is shown in the following table.

Financial year	Tax liability			Tax outstanding at following 30 September	Percentage of total tax liability
	Arrears brought forward	Liability for year	Total		
	£m.	£m.	£m.	£m.	%
1978-79	787	7,584	8,371	104.8	1.25
1979-80 ^(a)	2,072	13,499	15,571	147.0	0.94
1980-81	2,304	(b)	(b)	(b)	(b)
1981-82	(b)	18,001	(b)	487.9	(b)

(a) The rate of tax was increased to 15 per cent from 18 June 1979.

(b) Figures not available due to the strike in 1981.

11. The Department attribute the size of the balance outstanding at 30 September 1982 to the after-effects of the 1981 strike, which seriously delayed effective enforcement, to some deterioration in trader compliance, and to inflation.

12. My staff would normally review, during the course of their audit of collection procedures, the adequacy and operation of the computerised records of VAT liabilities underlying the figures reported in paragraph 10 above. The disruption of the records during 1981-82 has restricted the extent of this normal review but my staff have monitored, with satisfactory results, the measures taken to re-establish the records and have checked the compilation of the figures from the records.

Remission of revenue and amounts irrecoverable

13. Schedules furnished to me by the Department of extra-statutory remissions of duty in favour of individuals and of amounts written-off as irrecoverable show that for 1981-82 18,579 items amounting to £57,814,888 were remitted or written off, compared with 22,843 items amounting to £45,748,766 in 1980-81, made up as follows:

	1980-81	1981-82
	£'000	£'000
Value added tax	44,452	57,385
Betting and gaming duties	84	118
Other duties and taxes (mainly import duties)	963	125
Penalties and law costs	250	187
	<u>45,749</u>	<u>57,815</u>

CLASS XIII, VOTE 5 *contd.*

14. Remissions of £2.2 million included in these figures nearly all relate to VAT remitted on grounds of equity. Irrecoverable amounts written-off increased substantially as a result of insolvencies among traders owing VAT: the number of such cases rose by 580 (7 per cent) to 8,830 and the value by £11.3 million (29 per cent) to £50.4 million. The Department have analysed writes-off into various categories but have not investigated the causes for the increases; however, the recession, the higher incidence of cases involving the 15 per cent VAT rate introduced in June 1979 and inflation will have been the major contributory factors. Other writes-off, including non-insolvency VAT cases, dropped by 4,837 (34 per cent) to 9,476 and their value by £0.3 million (5 per cent) to £5.3 million; this is because there was a delay in computer processing the smaller value cases during the civil servants' strike and they were not recorded in time to be included in the 1981-82 statistics. Recoveries of tax previously written off amounted to £7.2 million.

15. My staff made a test examination of the Department's records and of individual cases and were satisfied that the procedures for authorising and recording the amounts remitted or written off were operating satisfactorily.

Value Added Tax—Verification of traders' returns*Introduction*

16. When, in 1977, the Committee of Public Accounts (PAC) last examined Customs and Excise on their administration of VAT the Department were generally satisfied with their in-office credibility checks on traders' returns and their inspection of traders' accounting records. But they intended to make their control more sophisticated and to base the frequency of their inspections on perceived need. This Report reviews the Department's present arrangements for maintaining control over traders' compliance with VAT regulations and considers evidence as to their effectiveness. The Department's checks resulted in 1981-82 in the disclosure of under-declarations of VAT to a value of £169 million. The main points of concern to emerge are whether the effectiveness of the Department's control is impaired by constraints on staffing; whether existing inspection resources are used to best effect; and whether the information on which the management of control visits is based is adequate and reliable.

17. With certain exemptions, VAT is chargeable currently at 15 per cent on the supply of goods and services in the United Kingdom. The gross receipts from VAT in 1981-82 were £18,041 million. All those selling taxable commodities exceeding £17,000 a year are required to register with the Customs and Excise Department. Registered traders must keep suitable records to enable them to calculate correctly, and the Department to check, the VAT payable or reclaimable. They must also make periodic returns to the Department of taxable transactions and of the VAT due or refundable on them.

Basis of VAT control

18. Records of nearly 1.4 million registered traders are kept by a computer at Southend. These contain details of the traders' turnover, trade category, complexity and past tax compliance performance. The computer places the traders in

CLASS XIII, VOTE 5 *contd.*

groups denoting the desirable frequency of visits, the grade of the appropriate visiting officer and the duration of the visit. It produces a monthly selection list for each Local VAT Office (LVO) indicating traders (other than large, complex traders) who appear due for inspection. LVOs use this information, together with locally-held data on the large, complex traders, to build up a programme of visits. The computer also processes traders' VAT returns and carries out basic credibility checks to identify inconsistencies for further enquiry.

19. The Department's aim of the first cycle of control visits during the three years ended 31 March 1977, was to visit all the traders at least once and some more often, but shortages of staff prevented them achieving more than one visit in most cases. They have since undertaken several reviews of their inspection programmes and now aim to visit traders at a frequency determined by the size and type of trader and the revenue risk involved.

Staffing

20. On the introduction of VAT, the Government expected its administration to require about 8,200 staff. In practice the number rose to 12,246 by 1978, but the imposition of staff ceilings reduced them to 11,424 by 31 March 1981 and 11,230 on 31 March 1982. Staff complements for the control function were reduced from 5,263 in 1978 to 5,025 in 1981 and 4,948 at 31 March 1982. The direct staff effort employed on visiting fell from 3,900 man-years in 1979 to 3,600 in 1982. The Department recently estimated that they were losing some £200-£400 million of VAT a year through undetected under-declarations by registered traders.

21. I asked whether the Department were satisfied that sufficient staff were devoted to VAT control and what factors they took into account in determining the optimum level of resources to apply. The Department considered that they could profitably devote more resources to VAT control. They had tried to mitigate the effects of staff reductions by greater use of computer facilities and the more efficient use of staff suggested by operational research into revenue risks. But the fact remained that the Department's operational capability had been reduced. Since the inception of VAT the resources employed had been largely determined by political judgment as to the total number of staff who could be afforded for the Department as a whole, and any realistic estimate of the optimum resources for VAT would have to take account of that constraint.

Standard control visits

22. The main element of the Department's programme of control visits is the standard control visit based on the computer-produced selection list. This is strongly influenced by LVO visiting officers' assessments, after previous visits, of the complexity of the traders' businesses and the standards of their compliance. An LVO may also specify selection criteria which give preference to visits within particular localities or trades, and may defer visits to traders who are judged not to require immediate attention. To allow flexibility in making appointments, the selection lists more traders than the LVO can handle, but a selected trader who is not visited is included, with higher priority, on a subsequent list.

CLASS XIII, VOTE 5 *contd.*

23. The Department establish a target national visiting programme based on the staff expected to be available for standard visits after allowing for the prior needs for the control of large, complex traders and for registration, enforcement enquiries and administration. In recent years the programme has been materially adjusted at two yearly intervals to allow for staff reductions and to take account of improvements in risk perception derived from operational research. My examination of the Departmental records showed however that the full control visit programme had never been achieved for traders appearing on standard selection lists. In 1980-81 and 1981-82 only 67 per cent and 74 per cent respectively of the visits were made.

24. The Department told me that operational research had indicated that the early programmes of control visits were over-optimistic; future programmes would have a sounder scientific base and were more likely to be achieved. They attributed the past shortfalls also to a combination of causes, mainly extra demand-led work resulting from, for example, increases in the size of the register and poorer trader compliance for lengthy periods following two periods of industrial action. They stressed that inability to fulfil a target programme did not indicate a failure to make full use of the available staff resources.

25. The 1981-82 programme shortfall was most severe in the case of traders due to be visited most frequently by Senior Officers—generally those where under-declarations were expected to be highest. This is illustrated in the following table.

<i>Type of visit</i>	<i>Visits made in 1981-82</i>	<i>Percentage of programme achieved</i>	<i>Average under- declaration recorded per half day (£)</i>
Each year by Senior Officer for 3 days	6,495	59%	286
Each year by Senior Officer for 2 days	23,016	57%	195
Each year by Senior Officer for 1 day	8,827	49%	1,011
Each 8th year by Officer for 1 day	25,176	126%	65
Each 8th year by Officer for ½ day	26,649	78%	88

26. I asked why there was a higher programme achievement for visits to low-risk than to high-risk traders and whether the Department considered that this reflected adversely on LVOs' use of their discretion. They told me that the civil servants' strike in 1981-82 had disrupted computer output of visit selection lists and reports on trader performance, so the choice of visits was less scientifically based. They had also suspended selection of some annual frequency traders until the previous visit reports had been processed. The Department also explained that because visits to high-risk traders revealed the largest under-declarations, the time allotted tended generally to be exceeded so that quality was achieved at the expense of quantity. On the other hand the programme achieved at the lower-risk end was greater

CLASS XIII, VOTE 5 *contd.*

because of the turnover of businesses on the register and the high priority given to first control visits.

27. In December 1981 the Department's Internal Audit recommended, as a result of an experiment which they had conducted, that the Department should consider the possibility of in-office examination of information on traders as an additional means of visit selection. The Department are considering this recommendation with a view to mounting a statistically valid trial. Meanwhile they have introduced a desk review after four years for traders on an eight year visit cycle.

Visits to large, complex traders

28. The computer-based standard control visits programme does not cover the 4,500 large, complex traders who probably account for about half of VAT receipts. For these firms, LVOs are required to draw up and monitor their own programmes within an imposed structure which requires a minimum of two visits a year and all aspects of a trader's business to be covered over a three year cycle. The LVO responsible for a trader's head office or parent company also covers any dispersed branches or subsidiaries. The effectiveness of these control visits as a whole depends on the care with which individual programmes are drawn up and monitored by the LVOs, and there is little scope for meaningful comparisons between different LVOs.

29. The Department's computer records of visits to complex traders showed that in 1981-82 only 3,599 visits had been made—less than one per trader. These visits had disclosed under-declarations of VAT worth £16 million, or £443 per half day visit session compared with an average of £160 per session for standard control visits. However, the Department told me that they had doubts about the accuracy of these computer records, and that alternative information suggested that longer visits had been made, yielding £20 million but only about £250 per session. They are currently investigating this discrepancy (see also paragraph 42 below).

30. A review by Internal Audit found that LVO management did not pay sufficient attention to the special needs of control over complex traders, that procedural controls were not carried out properly and that there was insufficient management involvement in the actual control checks carried out by visiting officers. In addition to specific recommendations aimed at tightening up existing procedures, Internal Audit recommended in December 1981 that the Department should study the feasibility of centralising control over these traders in a Large Traders' Unit containing the necessary experienced staff, including those with relevant accounting and computing experience.

31. The Department informed me that they thought there was room for further improvement in their management of these control visits. A review had started early in 1982 of the control arrangements for the largest organisations, co-ordination between LVOs, the adequacy of staff training and management and the problem of accounting centres located outside the United Kingdom. They were examining, as one option, the possibility of a special Large Traders' Unit.

CLASS XIII, VOTE 5 *contd.**Visits to traders with computerised records*

32. The Department have identified 42,600 registered traders with computerised accounting systems. Many of these are complex traders but most fall to be visited under the standard selection list procedures. Responsibility for control visiting rests with LVOs but, to cope with the special problems posed in some cases, they use officers trained in computer techniques. 6,400 of the traders with computerised records are visited by these Computer Accounts Officers (CAOs), the more complex ones with support from the Department's Computer Audit Branch. The CAOs are also expected to advise on all the other computerised traders. Visits to computerised traders tend to be more cost-effective than control visits to other traders.

33. The latest figures available indicated that there were 361 CAOs at 89 LVOs but that the number at any office was not related to its workload of computerised traders. Thus in 12 offices there was one trained officer for every 30 or more computerised traders whilst in 17 other offices the ratio was one to nine or less.

34. The Department informed me that this imbalance in the deployment of trained CAOs, which had resulted partly from the movement of staff, was being remedied. They were also improving the computer training given to their staff as well as their records of computerised traders.

Special visits resulting from credibility and other checks

35. When returns claiming repayment are received the computer subjects them to a range of standard credibility checks, including checks for inconsistency with past returns and the returns of similar traders. Traders making net payments are subject to annual credibility checks: a trader's performance under various heads, as shown by his returns, is compared with previous performance and with averages for similar traders. Answers to queries arising from these checks are sought initially from the VAT Central Unit and then from the LVOs who, if they cannot resolve them in-office, visit the traders and inspect their records. Special visits are also made when a trader makes a payment exceeding £2,500 based on the Department's estimated assessment and does not subsequently submit a VAT return. Others arise when information from the examination of one trader prompts a visit to another.

36. Special visits tend to be more productive than standard control visits: repayment and annual credibility control visits in 1981-82 disclosed average under-declarations of £356 and £626 per half day session respectively compared with £160 per session from standard control visits. The parameters for the credibility checks are set to complement the normal control programme and the Department's current development work aims to take account of annual credibility criteria in the selection process for standard control visits. The Department informed me that they were refining their cross-checking procedures for trader selection and increasing special checks on traders paying large assessments.

CLASS XIII, VOTE 5 *contd.**The Department's estimates of cost : yield ratios*

37. The Department estimate that the ratios of staff cost to yield for the different types of control visit are as follows:

Overall control programme	1 : 2.9
Standard control visits	1 : 2.6
Visits to complex traders	1 : 3.3
Visits to computer traders	1 : 3.3
Special visits (all types)	1 : 5.2
Repayment credibility visits	1 : 4.7
Annual credibility visits	1 : 8.9

Footnotes

- (a) Costs are based on the Management Information System referred to in paragraph 41: they exclude local management and headquarters elements which can be attributed to particular types of control visits only on an arbitrary basis.
- (b) Yields are based on under-declarations discovered on control visits: they do not take account of compensating adjustments to input tax that may arise as explained in paragraph 43 but neither do they take account of any benefits obtained from control visits other than under-declarations.
- (c) The ratios are average ratios: they are not calculated to show the ratio of staff costs to yield at the margin.

Quality control over staff performance

38. Control officers are given classroom and practical training which includes instruction in the rudiments of book-keeping and final accounts. They are helped in their work by comprehensive manuals and attend Headquarters-organised seminars on special aspects of control. An Internal Audit review of the training programme concluded that it was adequate for the control of traders with straightforward accounting systems and records, but that greater expertise was needed for complex traders. A qualified accountant in the Department's Control Division is now advising on the development of accountancy in LVOs.

39. After a visit, a control officer is required to report on his examination in sufficient detail for LVO line management to assess his effectiveness. The present system of quality control over inspection depends upon this line management supervision, which includes active participation in control visits to ensure the visiting officer's integrity. Supervision is aided by profiles issued to each LVO comparing its results over the whole range of activities with those of other LVOs.

40. Internal Audit reported in May 1982 that their examination of visit reports suggested that a high proportion did not record all checks carried out, were vague in detail, and often appeared to accept without comment apparently low mark-ups or profits. There was also a wide discrepancy between the average under-declarations per session identified by Senior Officer and Officers. Internal Audit recommended that visiting officers should be required to report on the important accounting ratios and to indicate which of a list of standard checks they had per-

CLASS XIII, VOTE 5 *contd.*

formed. They also recommended a further study into the relative performances of Senior Officers and Officers.

Management information

41. There are two main sources of management information for VAT control purposes. One is the VAT computer which provides headquarters with summarised information on different groupings of traders, information on the progress of visiting programmes and various analyses of under-declarations found on visits. The other source is the Department's manual Management Information System (MIS). Both sources rely on information provided by LVOs; the computer uses reports on individual visits and the MIS uses information summarised by each LVO. The profiles of performance referred to in paragraph 39 draw on both sources.

42. My staff noted that the information supplied to the computer on control visits made did not include the grade of the visiting officer or the actual duration of the visit. Therefore the statistics produced for average under-declarations detected per half day session were based on the planned number of sessions and grades of visiting officers indicated by the visit selection procedure, and took no account of any variations in practice from the plans. My staff also noted many major discrepancies between information produced by the two management information sources, and neither source provided information which materially helped to monitor the cost-effectiveness or the programme of visits to complex traders which account for much of the VAT revenue.

43. Various defects in MIS have also been identified by the Department's Management Services Division and Internal Audit. These include its omission of the compensating adjustments to input tax which can arise when under-declarations of output tax are corrected: the Department have estimated the average reduction in the value of under-declarations at about 25 per cent, although they now think that this is excessive. They intend to try to get a more accurate measure by investigation of statistically valid samples. Management Services Division are reviewing the MIS as a whole and are considering extending the use of the computer.

44. In reply to my enquiries the Department said that criticism of MIS needed to be kept in perspective. They believed that their current management information provided an adequate basis for deploying VAT staff resources and monitoring results; with the help of Operational Research they had used it for the last seven years with increasing benefit. Any attempt to measure accurately the net revenue gain from control activity, including the effect of input tax adjustments, would be of doubtful operational value and would certainly be expensive. However, improvements planned included modified visit reports showing the grade of officer and duration of visit; this would provide knowledge of the use of actual, as distinct from planned, resources and thus help to improve the measures of effectiveness. The Department were also, in common with other major Government Departments, carrying out a comprehensive review of their Financial Management Systems.

CLASS XIII, VOTE 6. ECONOMIC AND FINANCIAL ADMINISTRATION: INLAND REVENUE

Outturn of revenue and cost of collection

45. The net receipts from the various taxes recorded in the Department of Inland Revenue's accounts and the Department's best estimates of the related costs of collection, were as follows:

	<i>Net receipts</i>		<i>Costs of collection as a percentage of net revenue</i>	
	1981-82 £m.	1980-81 £m.	1981-82 %	1980-81 %
Income tax	28,725*	24,295*	2.12	2.36
Corporation tax	4,925*	4,645* }	0.76	0.76
Special tax on banking deposits	355†	—		
Petroleum revenue tax	2,390	2,410 }	0.01	0.02
Supplementary petroleum duty	2,025	—		
Stamp duties	797	641	1.02	1.35
Capital gains tax	526*	508	2.62	2.57
Estate duty and capital transfer tax	497	452	3.16	3.75
Miscellaneous taxes	42	32	not calculated	
	<u>40,282</u>	<u>32,983</u>	<u>1.72</u>	<u>1.98</u>

Estimated total cost of collection £694m. £652m.

* Owing to the effects of the civil servants' strike in 1981 these figures reflect an element of estimation in respect of receipts in the period 13 to 31 March 1981. The figure for income tax in 1981-82 also includes receipts of some £520 million which were unidentified or in transit at 31 March 1982; some of these are likely to represent national insurance contributions and small amounts of corporation tax and capital gains tax.

† This tax was applied for one year only.

46. Net receipts of revenue were £7,299 million (22.1 per cent) higher than in 1980-81 and £1,182 million (3.0 per cent) higher than the £39,100 million forecast in the Financial Statement and Budget Report 1981-82 as likely to arise from economic trends and the effects of the Budget proposals. Outturn was affected by the civil servants' strike between March and August 1981, which postponed the collection of some tax from 1980-81 to 1981-82 and some from 1981-82 to 1982-83 (see paragraph 4 above). The main excesses over the budget projection arose in petroleum taxation (£355 million), due to higher oil prices, corporation tax (£325 million), due mainly to the effect on advance corporation tax of an unexpectedly high level of company dividends, and Schedule D income tax (£276 million), through higher levels of bank and other interest.

47. The £42 million (6.5 per cent) increase over 1980-81 in the cost of collection was due to higher rates of salaries, wages and superannuation and higher costs of supporting services, offset by savings from staff decreases and reductions in the

CLASS XIII, VOTE 6 *contd.*

cost of Post Office services. The value of changes in the ratio of cost of collection to net revenue as an indicator of efficiency is limited: the reduction from 1.92 per cent in 1980-81 to 1.72 per cent in 1981-82 is largely attributable to a proportionately large increase in net receipts of income tax and to the introduction of two new taxes, supplementary petroleum duty and a special tax on bank deposits, which were very economical to administer.

Progress of collection of taxes*(i) Assessed tax*

48. For the principal taxes assessed by officers of the Inland Revenue Department, the Department maintain Balance Accounts for each accounting period comparing amounts assessed with amounts collected, discharged or remitted. The following table shows, for each of the four main assessed taxes, the disposal during the 1981 accounting period ended in October 1981 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 1980 Account	1,595	5,290	335	43	7,263
Gross charge in current year	7,755	6,845	587	2,265	17,452
Less: Net adjustments from discharges, remissions, etc., in current year	(1,533)	(2,433)	(132)	(7)	(4,105)
Amounts due in year	7,817	9,702	790	2,301	20,610
Less: Receipts in 1981 Account	5,875	2,927	438	2,254	11,494
Charges outstanding at close of 1981 Account	1,942	6,775	352	47	9,116

49. The total outstanding balances of £9,116 million at the end of the 1981 accounting period included estimated assessments and amounts under appeal, a large part of which will eventually be discharged. £5,035 million is already known not to be collectible, but for technical reasons cannot yet be formally discharged; a further £2,427 million is "stood over" as being still under appeal, etc, and part of this will also eventually be discharged. The following table analyses the ages of the 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:

CLASS XIII, VOTE 6 *contd.*

Assessments outstanding for	1981 Account					1980 Account totals
	Income tax, excluding PAYE and company payments (unassessed)	Corporation tax	Capital gains tax	Petroleum revenue tax	Totals	
	£m.	£m.	£m.	£m.	£m.	£m.
2 years or more	391	1,774	121	11	2,297	1,391
1-2 years	438	1,774	84	24	2,320	1,756
Less than 1 year	1,113	3,227	147	12	4,499	4,116
Total	1,942	6,775	352	47	9,116	7,263
<i>Less:</i> expected discharges	363	4,572	67	33	5,035	4,121
Other amounts stood over	789	1,414	210	14	2,427	2,155
Amounts collectible at balancing date	790	789	75	—	1,654	987

50. The significant increase of £667 million (68 per cent) over the previous year in the total collectible tax outstanding at the balancing date is largely attributable to the effects of the civil servants' strike in 1981, to which I referred in paragraphs 49 to 55 of my Report on Volume 9 of the 1980-81 Appropriation Accounts.

51. My staff have reviewed, with satisfactory results, the adequacy and operation of procedures for the preparation of the Balance Accounts for these taxes and for the security and accuracy of the records on which the Accounts were based.

(ii) Tax collected without assessment

52. The Department also maintain accounts for tax collected without assessment, viz the tax deducted by employers from employees' pay under PAYE, by contractors in the construction industry from payments to sub-contractors, and by companies from payments of annual interest, etc.; and advance corporation tax payable by companies in respect of dividend distributions, etc. The accounts for each tax year ending in April are charged with the tax reported as due and are credited with the tax received by 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 for a particular tax year, 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.

53. The following table shows, for PAYE and tax deducted from payments to sub-contractors, the total amount, including arrears, charged in the account for each of the last five tax years, the balances outstanding at the close of the account and the additional charges reported in the following account. The balances outstanding from companies in respect of tax deducted from interest payments or payable as advance corporation tax are not significant and accordingly are not shown.

CLASS XIII, VOTE 6 *contd.*

PAYE and tax deducted from payments to sub-contractors:

<i>Account</i>	<i>Total charge including arrears</i>	<i>Balance outstanding at close</i>	<i>Additional charge in following account</i>
	£m.	£m.	£m.
1976-77	14,792	100	121
1977-78	14,578	120	127
1978-79	16,255	139	127
1979-80	18,686	176	137
1980-81	1,925	143	Not yet known

54. Compilation of the total charge for 1980-81 was seriously disrupted by the civil servants' strike in 1981. Only a small percentage of the reports of tax due in respect of the 1980-81 financial year had been processed in the short period between the end of the strike and the closing of the 1980-81 account.

55. My staff have reviewed, with satisfactory results, the adequacy and operation of the procedures following the strike for recording information from employers' returns and preparing the accounts from the returns and other records.

Remissions of revenue and amounts irrecoverable

56. 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 1981 accounting period show that 136,736 items amounting to £82.6 million were remitted or written off, compared with 192,654 items amounting to £73.0 million in the 1980 accounting period, made up as follows:

	1980	1981
	£m.	£m.
Income tax	45.1	55.1
Corporation tax	16.2	20.7
Estate duty and capital transfer tax	4.1	0.9
Surtax	3.7	2.0
Capital gains tax	3.6	2.7
Development land tax	0.3	1.2
	<u>73.0</u>	<u>82.6</u>

57. The significant reduction in the number of items remitted or written off reflects the smaller number of cases dealt with owing to the civil servants' strike in 1981. The marked increases in the amounts of income tax and corporation tax remitted or written off reflect mainly the growth of the charge to tax from incomes and profits. £11.8 million of the total was remitted and £70.8 million was written off as irrecoverable. Of the sums irrecoverable £44.6 million (1980, £39.5 million) was due to insolvencies and £25.8 million (1980, £21.5 million) to taxpayers being abroad or untraceable.

CLASS XIII, VOTE 6 *contd.*

58. My staff made a test examination of the Department's records and were satisfied that the procedures for authorising and recording the amounts remitted or written off were operating satisfactorily.

**CLASS XIV, VOTE 1. OFFICE AND GENERAL ACCOMMODATION SERVICES
(PROPERTY SERVICES AGENCY OF THE DEPARTMENT OF THE ENVIRONMENT)****System controls in District Works Offices**

59. Paragraphs 92 to 94 of my Report on Volume 1 of the Appropriation Accounts refer to certain weaknesses in system controls over accounting transactions, including transactions accounted for in Class XIV, Vote 1, and in stores procedures. As indicated therein, the Property Services Agency (PSA) are taking remedial action.

Measures to promote economy in the Civil estate

60. Paragraphs 23 to 46 of my Report on Volume 1 of the Appropriation Accounts deal with maintenance economy reviews (MERs) and energy conservation measures within the Defence estate. The following paragraphs describe measures which PSA have introduced to promote economy in their Civil estate in the United Kingdom. They show that PSA have introduced Town Reviews to replace MERs as a means of identifying potential savings in the Civil estate, and that both techniques have produced useful results. They also record the progress made by PSA in reducing holdings of office accommodation generally and in pursuing measures to conserve energy.

61. The Civil estate comprises over 70 million square feet of office accommodation and over 35 million square feet of specialised accommodation such as stores, research establishments, courts, museums and galleries. PSA currently account for most of the expenditure and receipts but from 1983-84 arrangements for providing some services on a repayment basis will be extended to cover most civil accommodation.

CLASS XIV, VOTE 1 *contd.**Maintenance economy reviews on the Civil estate*

62. I have summarised the general development of MERs in my Report on Volume 1. In 1980-81, PSA carried out nine MERs on the Civil estate. These resulted in 260 recommendations, postulating capital and current savings of £4.29 million and £3 million respectively. By June 1982 progress in dealing with these recommendations was as follows:

	<i>Postulated savings</i>	
	<i>Capital</i>	<i>Current</i>
	£m.	£m.
Rejected	2.36	0.48
Implemented, or being implemented	1.55	1.24
Under consideration	0.38	1.35
	£4.29m.	£3.07m.

PSA informed me that the pace at which the major savings could be realised was constrained by the need to consult occupying departments, plan moves, surrender leases and arrange capital expenditure and disposals. Given the limitations of the MER technique in the Civil estate, which had led them to switch to Town Reviews, they were reasonably satisfied with the results and with the progress made towards implementing acceptable recommendations, although there was no cause for complacency.

Town Reviews

63. The Civil estate MERs had pointed to opportunities for savings mainly from better use of accommodation or from disposals, and in March 1981 PSA decided that these could be better identified through a modified technique, known as Town Reviews. These entail detailed investigation by small teams into the costs of, and need for, property holdings in cohesive estate management units such as towns, parts of the larger conurbations or groups of smaller towns. PSA told me that they did not intend to examine the whole of the Civil estate by Town Reviews; the need would be determined by monitoring such factors as apparently surplus or excessive use of space, abnormally high energy or maintenance costs, and major changes in holdings or in departments' requirements.

64. PSA asked all their Regions except London (which had already drawn up a separate strategy) to carry out at least one Town Review in 1981-82. By the end of the year two Regions had each reported on one review. In September 1982 PSA informed me that four more reviews started in 1981-82 had been completed, as had five out of 40 planned for 1982-83. These eleven reviews postulated that the following savings could be achieved at a cost of £1.07 million:

Area — 0.44 million square feet
Capital — £0.49 million.
Current — £1.36 million.

PSA planned to carry out another 75 reviews in the three years after 1982-83.

CLASS XIV, VOTE 1 *contd.**Planned reductions in the office estate*

65. In May 1980 the Prime Minister announced plans to reduce civil service numbers to 630,000 over the following four years compared with 732,000 in May 1979. By April 1982 numbers had fallen by 9 per cent overall, to 666,000. The Government have not announced separate targets for reductions in numbers of non-industrial and industrial staff, but up to January 1982 the reductions already made amounted to 5·8 per cent and 14·3 per cent respectively, compared with the final overall target of nearly 14 per cent. These reductions should lead to lower requirements for accommodation but there is not a direct relationship between staff numbers and areas and not all of the staff are accommodated on the office estate.

66. In 1979 PSA held approximately 75 million square feet of office accommodation, which they then aimed to reduce by one per cent by the end of 1980. PSA subsequently revised the target reduction to 5·5 million square feet by 1983. They intended to extend the target again and to make savings on their specialised estate; but Regions expressed doubts about the scope for further cuts, as demands for more accommodation were possible—for example, for Unemployment Benefit Offices and Driving Test Centres. PSA informed me that comparison between current and 1979 areas was difficult because their estate records were reviewed and recategorised in 1981 as part of the move towards charging departments for their occupations. However the area in December 1981 on the new basis was 72·7 million square feet. PSA expected the 1983-84 Estimates to provide for a holding of 70·8 million square feet, of which 0·9 million would be vacant pending disposal. PSA also expected that under the Property Repayment Services arrangements which would start in 1983-84, funds allocated to departments to pay PSA for accommodation would assume a reduction of two per cent a year in the area held between 1983-84 and 1985-86.

67. In 1979 the London Region held 28 million square feet of office accommodation. In 1980 PSA made plans to rationalise London head office accommodation, taking account of the intended reduction in civil service numbers and other factors, so as to reduce the number of holdings from 320 to 220 by 1989. PSA's broad aims were to reduce the rent bill, to rationalise the estate and to reduce the number of fragmented departmental holdings. They planned to reduce the office space occupied by more than 3·5 million square feet by 1989, with savings in rent, rates and maintenance costs of about £37 million a year, for a capital investment of about £10 million. They later revised the estimated savings to about £50 million a year to take account of future rent reviews. PSA informed me in September 1982 that progress on their London Strategy plan so far had been very good. They expected to have reduced the London Headquarters estate by 3·4 million square feet by the end of 1985; they had saved 1·4 million square feet by the end of 1981, and they planned to save a further 0·9 million square feet in 1982.

Energy conservation

68. PSA are fully responsible for devising and implementing energy conservation measures in the Civil estate, subject to availability of funds. They commenced an energy conservation programme in 1972-73, shortly before the major increase in world oil prices, and by 1982 they had achieved successive targets, reducing overall consumption to 58 per cent of its 1972-73 level. They now aim to reduce consumption by a further 14 per cent of the 1978-79 level over three years.

CLASS XIV, VOTE 1 *contd.*

69. As noted in my Report on Volume 1, PSA proposed in 1981 a programme of energy conservation measures over five years which included some £8 million to £9 million a year of work in the Defence estate. This programme emerged from a review of progress which noted that shortfalls in financial allocations would inevitably affect savings in energy costs. The review suggested that a programme of capital investment in the Defence and Civil estates, amounting to £60 million (at 1980 prices) over five years and starting in 1982-83, would yield substantial savings. PSA tentatively estimated the potential savings as £322 million at 1981 prices by 1991; if the programme were spread over ten years instead of five the estimated savings by 1991 would fall to £191 million and the maximum annual savings would not accrue until 1996.

70. The Treasury have declined to provide new funds for a special energy conservation programme in the Civil estate, but they have agreed that if receipts from disposals of property can be increased there can be a corresponding increase in expenditure on energy conservation and other measures to promote economy. The 1981 Public Expenditure Survey was therefore drawn up on the basis that an extra £5 million would be provisionally allocated to such work in 1982-83, £5 million in 1983-84 and £3 million in 1984-85. PSA expect that roughly two thirds of the £5 million in 1982-83 will be spent on energy conservation measures and the balance on estate rationalisation measures. Decisions about the following two or three years will be made during the 1982 Public Expenditure Survey, and these will reflect the changed financial responsibilities resulting from the proposal for occupying departments to pay for accommodation services.

Spend to Save projects

71. I asked PSA for their assessment of the scope in the Civil estate for viable projects in which initial spending would generate net savings, and of the extent to which such projects seemed likely to be deferred due to lack of funds. In September 1982 PSA told me that they estimated there was scope for £25 million of civil energy conservation schemes with a five year pay back period; and that in 1982-83 they had assembled a short-term programme of estate rationalisation schemes with a capital value of £5 million and a three year pay back. They stated that on current investment appraisal criteria, schemes with considerably longer pay back periods would be economic. PSA could not define the exact scope for such work over several years, when circumstances might change, but they thought there was little doubt that viable schemes would sustain a programme of at least £5 million a year for the foreseeable future. They could not say what in practice would happen in future years, because the programme had to be re-assessed annually in the Public Expenditure Survey.

CLASS XIV, VOTE 4. CIVIL SUPERANNUATION, &C.**Effect of 1981 strike at Paymaster General's Office**

72. As forecast in paragraph 9 of my Report on Volume 1 of the 1980-81 Appropriation Accounts about the consequences of strike action by civil servants at the Paymaster General's Office, the 1981-82 Account includes PGO payments of £68,642,877 cashed in March 1981 and which under normal accounting arrangements should have been included in the corresponding 1980-81 Account. Other 1980-81 payments estimated at some £7 million, made by agents on behalf of PGO, are similarly included in the 1981-82 Account.

Gordon Downey

Comptroller and Auditor General

Exchequer and Audit Department

22 December 1982

CLASSES XIII-XIV:

Page	Class	SERVICE	Estimated Gross Expenditure	Authorised Appropriations in Aid	Supply Grant
			£	£	£
5	XIII	Other Public Services	1,573,799,410	351,569,410	1,222,230,000
71	XIIIA	House of Commons: Administration	14,526,000	136,000	14,390,000
77	XIV	Common Services	2,225,670,010	180,871,010	2,044,799,000
		Total	£ 3,813,995,420	532,576,420	3,281,419,000

SUMMARY

Gross Expenditure	Appropriations in Aid applied	Net Expenditure	Gross Expenditure compared with Estimate: Saving	Deficiency of Appropriations in Aid	Amount to be surrendered	Extra Receipts payable to Consolidated Fund	Class
£	£	£	£	£	£	£	
1,454,648,774	293,921,532	1,160,727,242	119,150,636	57,647,878	61,502,758	74,473,902.54	XIII
13,966,111	136,000	13,830,111	559,889	—	559,889	50,029.16	XIII A
2,072,727,535	175,790,019	1,896,937,516	152,942,475	5,080,991	147,861,484	222,392,085.16	XIV
3,541,342,420	469,847,551	3,071,494,869	272,653,000	62,728,869		296,916,016.86	
Total amount to be surrendered					£ 209,924,131		
Actual total amount to be surrendered					£209,924,132.35		

CLASS XIII

OTHER PUBLIC SERVICES

CLASS XIII:

Page	No. of Vote	SERVICE	Estimated Gross Expenditure	Authorised Appropriations in Aid	Supply Grant
			£	£	£
8	1	Parliament and Privy Council: House of Lords	6,545,000	196,000	6,349,000
11	2	Parliament and Privy Council: House of Commons	22,921,000	—	22,921,000
12	3	Parliament and Privy Council: Privy Council Office	677,000	9,000	668,000
14	4	Economic and Financial Administration: Treasury	29,019,000	7,140,000	21,879,000
19	5	Economic and Financial Administration: Customs and Excise	274,205,000	13,809,000	260,396,000
22	6	Economic and Financial Administration: Inland Revenue	620,494,000	32,525,000	587,969,000
26	7	Economic and Financial Administration: Life Assurance Premium Relief	11,000,000	—	11,000,000
27	8	Economic and Financial Administration: Exchequer and Audit Department	10,398,000	2,016,000	8,382,000
29	9	Economic and Financial Administration: National Investment and Loans Office	625,000	326,000	299,000
31	10	Economic and Financial Administration: Department for National Savings	148,036,000	67,636,000	80,400,000
33	11	Economic and Financial Administration: United Kingdom Coinage	24,200,000	—	24,200,000
34	12	Central Management of the Civil Service, &c.	39,138,000	1,944,000	37,194,000
41	13	Central Management of the Civil Service: Computers and Telecommunications	206,527,000	197,613,000	8,914,000
45	14	Central Management of the Civil Service: Civil Service Catering Services	1,467,010	1,466,010	1,000
48	15	Records, Registrations and Surveys: Public Record Office	3,864,000	301,000	3,563,000
50	16	Records, Registrations and Surveys: Office of Population Censuses and Surveys	55,407,000	5,781,000	49,626,000
53	17	Records, Registrations and Surveys: Land Registry	49,859,000	82,000	49,777,000
55	18	Records, Registrations and Surveys: Charity Commission	3,319,300	300	3,319,000
57	19	Records, Registrations and Surveys: Ordnance Survey	35,880,000	17,290,000	18,590,000
60	20	Other Services: Cabinet Office	10,309,100	25,100	10,284,000
62	21	Other Services: Office of the Parliamentary Commissioner and Health Service Commissioners	1,222,000	—	1,222,000
63	22	Other Services: Public Trustee	3,268,000	3,267,000	1,000
65	23	Other Services: Irish Land Purchases	287,000	—	287,000
66	24	Stationery and Printing: Payments to the Trading Fund	5,954,000	—	5,954,000
67	25	Stationery and Printing Supplies to the Houses of Parliament, &c.	8,637,000	143,000	8,494,000
69	26	Other Services: Repayments to the Contingencies Fund	541,000	—	541,000
		Total	£ 1,573,799,410	351,569,410	1,222,230,000

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
£	£	£	£	£	£	£	
6,402,083	196,000	6,206,083	142,917	—	142,917	2,669-12	1
21,528,305	—	21,528,305	1,392,695	—	1,392,695	—	2
665,887	9,000	656,887	11,113	—	11,113	1,301-08	3
25,382,627	7,140,000	18,242,627	3,636,373	—	3,636,373	288,261-80	4
268,165,332	13,809,000	254,356,332	6,039,668	—	6,039,668	697,292-18	5
594,008,209	32,525,000	561,483,209	26,485,791	—	26,485,791	5,513,900-60	6
11,000,000	—	11,000,000	—	—	—	—	7
9,539,582	2,016,000	7,523,582	858,418	—	858,418	621,021-69	8
588,793	326,000	262,793	36,207	—	36,207	21,861-39	9
143,933,765	65,073,997	78,859,768	4,102,235	2,562,003	1,540,232	5,144-55	10
15,392,900	—	15,392,900	8,807,100	—	8,807,100	309,765-07	11
37,916,184	1,733,041	36,183,143	1,221,816	210,959	1,010,857	136,087-31	12
150,580,359	143,196,617	7,383,742	55,946,641	54,416,383	1,530,258	140,443-73	13
1,344,965	1,344,965	—	122,045	121,045	1,000	482,647-98	14
3,523,670	301,000	3,222,670	340,330	—	340,330	170,612-91	15
50,508,610	5,719,917	44,788,693	4,898,390	61,083	4,837,307	759,372-24	16
48,468,177	82,000	48,386,177	1,390,823	—	1,390,823	63,547,611-45	17
3,062,040	300	3,061,740	257,260	—	257,260	37,701-21	18
33,567,559	17,290,000	16,277,559	2,312,441	—	2,312,441	586,199-31	19
9,839,485	25,100	9,814,385	469,615	—	469,615	145,973-99	20
1,139,639	—	1,139,639	82,361	—	82,361	—	21
3,011,489	3,011,489	—	256,511	255,511	1,000	887,507-13	22
242,272	—	242,272	44,728	—	44,728	—	23
5,954,000	—	5,954,000	—	—	—	—	24
8,342,200	122,106	8,220,094	294,800	20,894	273,906	118,527-80	25
540,642	—	540,642	358	—	358	—	26
1,454,648,774	293,921,532	1,160,727,242	119,150,636	57,647,878	61,502,758	74,473,902-54	
Total amount to be surrendered					£	61,502,758	
Actual total amount to be surrendered						£61,502,759-71	

PARLIAMENT AND PRIVY COUNCIL: HOUSE OF LORDS

SUMMARY OF PROGRAMME OUTTURN, and the ACCOUNT of the sum expended, in the year ended 31 March 1982, compared with the sum granted, for the expenditure of the House of Lords.

SUMMARY OF PROGRAMME OUTTURN

Section	Estimated			Actual		
	Gross Expenditure £	Appropriations in Aid £	Net Expenditure £	Gross Expenditure £	Appropriations in Aid £	Net Expenditure £
PROGRAMME 13.1						
PARLIAMENT AND PRIVY COUNCIL						
A	6,545,000	196,000	6,349,000	6,402,083	196,903	*6,205,180

*This figure is £903 less than the net total of expenditure on the Appropriation Account, being the difference between the Appropriations in Aid realised (£196,903) and those authorised to be applied (£196,000).

ACCOUNT

Service	Grant £	Expenditure £	Expenditure compared with Grant	
			Less than Granted £	More than Granted £
PROGRAMME 13.1				
A1 Expenses of Peers	1,498,000	1,433,971	64,029	—
A2 House of Lords Offices	2,412,000	2,317,777	94,223	—
A3 Retired Allowances, &c.	267,000	273,428	—	6,428
A4 Police	2,117,000	2,118,213	—	1,213
A5 Refreshment Department	251,000	258,694	—	7,694

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
GROSS TOTAL				
Original	6,496,000			
Supplementary	49,000			
	<u>£ 6,545,000</u>	6,402,083	158,252	15,335
	Estimated	Applied		
Deduct				
AZ Appropriations in Aid				
Original	148,000			
Supplementary	48,000			
	<u>196,000</u>	196,000		
NET TOTAL				
Original	6,348,000			
Supplementary	1,000			
	<u>£ 6,349,000</u>	6,206,083		
			Surplus	
			£142,917	
		Actual surplus to be surrendered	<u>£142,916.73</u>	

Receipts

Receipts payable to Consolidated Fund	Estimated	Realised
	£	£
(i) Receipts of classes authorised to be used as Appropriations in Aid	196,000	196,903.12
(ii) Receipts of other classes	—	1,766.00
Total	<u>£196,000</u>	<u>198,669.12</u>
Appropriated in aid		196,000.00
Payable separately to Consolidated Fund		<u>£2,669.12</u>

Details of Receipts

	Estimated	Realised
	£	£
(i) Receipts of classes authorised to be used as Appropriations in Aid		
Judicial Proceedings, Private Bills, Taxation of Costs, fees, etc.	34,000	40,038
Contributions in respect of widows', etc., pensions	39,000	39,706
Contributions from profits of Refreshment Department towards staff costs	<u>123,000</u>	<u>117,159</u>
Total	<u>£196,000</u>	<u>196,903</u>
(ii) Receipts of other classes		
Lapsed payable orders	—	<u>£1,766</u>

Notes

Subhead A3. Certain payments in respect of March, April and May 1981 made by the Paymaster General's Office were charged to this subhead on an apportioned basis under modified accounting arrangements which had to be accepted because of industrial action in that office.

Subhead A5. The Accounts of the Refreshment Department are published by the House of Lords as a separate paper.

Peter Henderson

Clerk of the Parliaments

Accounting Officer

30 September 1982

I certify that I have examined the above Account in accordance with the Exchequer and Audit Departments Acts 1866 and 1921. In my opinion the sums expended have been applied for the purposes authorised by Parliament and the Account properly presents the expenditure and receipts of Class XIII Vote 1 for the year ended 31 March 1982.

Gordon Downey

Comptroller and Auditor General

PARLIAMENT AND PRIVY COUNCIL: HOUSE OF COMMONS

ACCOUNT of the sum expended, in the year ended 31 March 1982, 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
	£	£	£	£
PROGRAMME 13.1				
PARLIAMENT AND PRIVY COUNCIL				
A1 House of Commons	22,723,000	21,330,305	1,392,695	—
A2 Members' Fund (Grant in Aid)	198,000	198,000	—	—
TOTAL	£ 22,921,000	21,528,305	1,392,695	—
Surplus			<u>1,392,695</u>	
Actual surplus to be surrendered			<u>£1,392,694.83</u>	

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

Charles Gordon
Accounting Officer

14 December 1982

I certify that I have examined the above Account in accordance with the Exchequer and Audit Departments Acts 1866 and 1921. In my opinion the sums expended have been applied for the purposes authorised by Parliament and the Account properly presents the expenditure and receipts of Class XIII Vote 2 for the year ended 31 March 1982.

Gordon Downey
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 1982, compared with the sum granted, for the expenditure of the Department of Her Majesty's Most Honourable Privy Council.

SUMMARY OF PROGRAMME OUTTURN

Section	Estimated			Actual		
	Gross Expenditure	Appropriations in Aid	Net Expenditure	Gross Expenditure	Appropriations in Aid	Net Expenditure
	£	£	£	£	£	£
PROGRAMME 13.1						
PARLIAMENT AND PRIVY COUNCIL						
A	677,000	9,000	668,000	665,887	10,301	*655,586

*This figure is £1,301 less than the net total of expenditure on the Appropriation Account, being the difference between the Appropriations in Aid realised (£10,301) and those authorised to be applied (£9,000).

ACCOUNT

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
PROGRAMME 13.1				
A1 Privy Council Office	677,000	665,887	11,113	—
	<u>Estimated</u>	<u>Applied</u>		
<i>Deduct</i> AZ Appropriations in Aid	9,000	9,000		
NET TOTAL	£ 668,000	656,887		Surplus 11,113
		Actual surplus to be surrendered		<u>£11,113.08</u>

Receipts	Estimated	Realised
	£	£
Receipts authorised to be used as Appropriations in Aid (Judicial fees, etc.)	9,000	10,301·08
Appropriated in aid		9,000·00
Payable separately to Consolidated Fund		<u>£1,301·08</u>

N. E. Leigh
Accounting Officer

16 September 1982

I certify that I have examined the above Account in accordance with the Exchequer and Audit Departments Acts 1866 and 1921. In my opinion the sums expended have been applied for the purposes authorised by Parliament and the Account properly presents the expenditure and receipts of Class XIII Vote 3 for the year ended 31 March 1982.

Gordon Downey
Comptroller and Auditor General

ECONOMIC AND FINANCIAL ADMINISTRATION: TREASURY

SUMMARY OF PROGRAMME OUTTURN, and the ACCOUNT of the sum expended, in the year ended 31 March 1982, 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 £
PROGRAMME 13.1						
PARLIAMENT AND PRIVY COUNCIL						
A	3,340,000	—	3,340,000	3,323,400	—	3,323,400
PROGRAMME 13.2						
ECONOMIC AND FINANCIAL ADMINISTRATION						
B	19,451,000	2,689,000	16,762,000	18,197,560	2,786,718	15,410,842
PROGRAMME 13.6						
OTHER SERVICES						
C	6,228,000	4,451,000	1,777,000	3,861,667	4,573,333	(711,666)
Total	<u>£29,019,000</u>	<u>7,140,000</u>	<u>21,879,000</u>	<u>25,382,627</u>	<u>7,360,051</u>	<u>*18,022,576</u>

*This figure is £220,051 less than the net total expenditure on the Appropriation Account, being the difference between the Appropriations in Aid realised (£7,360,051) and those authorised to be applied (£7,140,000).

ACCOUNT

Service	Grant £	Expenditure £	Expenditure compared with Grant	
			Less than Granted £	More than Granted £
PROGRAMME 13.1				
SECTION A				
GRANTS IN AID TO THE CIVIL LIST AND TO PARLIAMENTARY BODIES				
A1 Grant in aid to the Royal Trustees*	2,600,000	2,600,000	—	—
A2 Grants in aid to Parliamentary Bodies	740,000	723,400	16,600	—

*See also appended statement.

ECONOMIC AND FINANCIAL ADMINISTRATION:
TREASURY

1981-82, Class XIII, Vote 4

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
PROGRAMME 13.2				
SECTION B				
MANAGEMENT OF THE ECONOMY				
B1 Treasury Administration	15,230,000	14,108,226	1,121,774	—
B2 National Economic Development Council	4,053,000	3,988,565	64,435	—
B3 Banking: Cost of Appeals	11,000	2,022	8,978	—
B4 Review Board for Government Contracts	79,000	23,552	55,448	—
B5 Committee of Enquiry into Non-Industrial Civil Service Pay	75,000	70,776	4,224	—
B6 Public Sector Pay Review Bodies	3,000	4,419	—	1,419
PROGRAMME 13.6				
SECTION C				
OTHER SERVICES				
C1 Services provided on behalf of several departments	1,424,000	1,352,906	71,094	—
C2 Office of the Lord Lyon	52,000	52,320	—	320
C3 Honours and Dignities	690,000	683,207	6,793	—
C4 Chequers Trust (Grant in Aid)	112,000	112,000	—	—
C5 Chessington Computer Centre	1,360,000	1,191,902	168,098	—
C6 Computer Expenditure (Chessington Computer Expenditure)	2,590,000	469,332	2,120,668	—

EXPLANATION of the Cause of Variation between Expenditure and Grant
C6 Saving due to the re-appraisal of a major project.

ECONOMIC AND FINANCIAL ADMINISTRATION:
TREASURY

1981-82, Class XIII, Vote 4

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
GROSS TOTAL				
Original	22,589,000			
Supplementary	6,430,000			
	<u>£ 29,019,000</u>	25,382,627	3,638,112	1,739
		Estimated		
		Applied		
Z Deduct				
Appropriations in Aid				
Original	711,000			
Supplementary	6,429,000			
	<u>7,140,000</u>	7,140,000		
NET TOTAL				
Original	21,878,000			
Supplementary	1,000			
	<u>£ 21,879,000</u>	18,242,627		
			Surplus	
			3,636,373	
			<u>£3,636,373.46</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	7,140,000	7,360,050.87
(ii) Receipts of other classes	—	68,210.93
Total	<u>£7,140,000</u>	<u>7,428,261.80</u>
Appropriated in aid		<u>7,140,000.00</u>
Payable separately to Consolidated Fund		<u>£288,261.80</u>

ECONOMIC AND FINANCIAL ADMINISTRATION:
TREASURY

1981-82, Class XIII, Vote 4

Details of Receipts

	Estimated	Realised
	£	£
(i) Receipts of classes authorised to be used as Appropriations in Aid		
Subhead BZ		
Provision transferred from Vote for Central Management of the Civil Service, &c. (Class XIII, Vote 12)	2,404,000	2,404,000
Miscellaneous Receipts	285,000	382,718
	<u>£2,689,000</u>	<u>2,786,718</u>
Subhead CZ		
Doorkeeping expenses (Subhead C1)	460,000	462,000
Provision transferred from Vote for Central Management of the Civil Service, &c. (Class XIII, Vote 12)	3,745,000	3,745,000
Other receipts	246,000	366,333
	<u>£4,451,000</u>	<u>4,573,333</u>
Total	<u>£7,140,000</u>	<u>7,360,051</u>
(ii) Receipts of other classes		
Exchequer Office, Scotland	—	25,000
Refunds from Post Office for unused official paid stationery	—	21,597
History of Parliament Trust	—	20,000
Other receipts	—	1,614
Total		<u>£68,211</u>

Notes

Statement showing the amount of stamp duty remitted by direction of the Treasury in the year ended 31 March 1982.

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	£ 83,461
On deeds and other instruments for public departments	283,756

The stamp duties were paid from the Contingencies Fund and included in the amount voted in 1982-83 for Repayments to the Contingencies Fund.

Douglas Wass

Accounting Officer

30 September 1982

I certify that I have examined the above Account in accordance with the Exchequer and Audit Departments Acts 1866 and 1921. In my opinion the sums expended have been applied for the purposes authorised by Parliament and the Account properly presents the expenditure and receipts of Class XIII Vote 4 for the year ended 31 March 1982.

Gordon Downey

Comptroller and Auditor General

SUBHEAD A1 GRANT IN AID TO THE ROYAL TRUSTEES

The grant of £2,600,000 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>1980</i>	<i>1981</i>	<i>1982</i>	
	£	£	£	£
The Queen's Civil List	5,300	1,284,024	635,626	1,924,950
HM Queen Elizabeth The Queen Mother		153,700	47,750	201,450
HRH The Prince Philip, Duke of Edinburgh		77,500	23,750	101,250
HRH The Princess Anne, Mrs Mark Philips		52,500	16,250	68,750
HRH The Princess Margaret, Countess of Snowdon		51,250	15,750	67,000
HRH Princess Alice, Duchess of Gloucester		16,250	5,000	21,250
Other Members of the Royal Family: (a)				
HRH The Duke of Gloucester		46,750	14,500	61,250
HRH The Duke of Kent		57,500	17,750	75,250
HRH Princess Alexandra, the Hon Mrs Angus Ogilvy		57,250	17,750	75,000
Civil List Pensions		2,887	963	3,850
	<u>£5,300</u>	<u>1,799,611</u>	<u>795,089</u>	<u>2,600,000</u>

- (a) A sum of £285,073 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 1981. This receipt covered the supplements of £161,500 shown here, £38,573 paid in financial year 1980-81, 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 1982

**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 1982, compared with the sum granted, for expenditure by the Customs and Excise Department, including the expenses of Value Added Tax Tribunals and an international subscription.

SUMMARY OF PROGRAMME OUTTURN

Section	Estimated			Actual		
	Gross Expenditure £	Appropriations in Aid £	Net Expenditure £	Gross Expenditure £	Appropriations in Aid £	Net Expenditure £
PROGRAMME 13.2						
ECONOMIC AND FINANCIAL ADMINISTRATION						
A	274,205,000	13,809,000	260,396,000	268,165,332	14,492,893	*253,672,439

*This figure is £683,893 less than the net total of expenditure on the Appropriation Account, being the difference between the Appropriations in Aid realised (£14,492,893) and those authorised to be applied (£13,809,000).

ACCOUNT

Service	Grant £	Expenditure £	Expenditure compared with Grant	
			Less than Granted £	More than Granted £
PROGRAMME 13.2				
A1 Customs and Excise Staff	220,735,000	220,832,382	—	97,382
A2 General Expenses	32,218,000	27,148,726	5,069,274	—
A3 Telecommunications Services	7,277,000	7,789,611	—	512,611
A4 Stationery and Printing	6,712,000	5,317,121	1,394,879	—
A5 Legal Expenses, Investigations, Rewards, &c.	1,925,000	1,281,345	643,655	—

EXPLANATION of the Causes of Variation between Expenditure and Grant

- A2 Mainly due to an over-estimate of the effects of the change to public postal methods, and to the decision not to proceed with the purchase of a vessel.
- A4 General reduction in requirements for stationery and printing.
- A5 Decreased activity resulting from the period of industrial action in 1981.

ECONOMIC AND FINANCIAL ADMINISTRATION:
CUSTOMS AND EXCISE

1981-82, Class XIII, Vote 5

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A6 London Airport Cargo Schemes	1,172,000	648,798	523,202	—
A7 Departmental Entry Processing Scheme	519,000	616,391	—	97,391
A8 Capital Expenditure on Computers	3,019,000	3,969,329	—	950,329
A9 Value Added Tax Tribunals	465,000	418,288	46,712	—
A10 Subscription to the Customs Co-operation Council	163,000	143,341	19,659	—
GROSS TOTAL	£ 274,205,000	268,165,332	7,697,381	1,657,713
	<u>Estimated</u>	<u>Applied</u>		
<i>Deduct</i> AZ Appropriations in Aid	13,809,000	13,809,000		
NET TOTAL	£ 260,396,000	254,356,332		<u>Surplus</u> 6,039,668
		Actual surplus to be surrendered		<u>£6,039,668·19</u>

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

A6 Rundown of the LACES system was achieved earlier than expected on implementation of the successor ACP80 system.

A8 Part payment for a project brought forward from 1982-83 to take advantage of beneficial terms offered for early purchase, partly offset by slippage of other projects into 1982-83.

Receipts

Receipts payable to Consolidated Fund	Estimated	Realised
	£	£
(i) Receipts of classes authorised to be used as Appropriations in Aid	13,809,000	14,492,892·52
(ii) Receipts of other classes	16,000	13,399·66
Total	£13,825,000	14,506,292·18
Appropriated in aid		13,809,000·00
Payable separately to Consolidated Fund		<u>£697,292·18</u>

Details of Receipts

	Estimated	Realised
	£	£
(i) Receipts of classes authorised to be used as Appropriations in Aid		
Repayments for services to statutory bodies, &c. (Subhead A1)	354,000	270,967
Fees for registration of ships (Subhead A1)	424,000	434,296
Moneys received from merchants, &c., for special attendance of officers, &c. (Subhead A1)	4,977,000	3,791,713(a)
(a) Mainly due to a reduction in the number of requests for additional attendance received from merchants.		

Details of Receipts *contd.*

	Estimated	Realised
	£	£
Recovery of the cost of staff on loan to outside bodies (Subhead A1)	147,000	227,496
Proceeds, less duty, of sale of seized goods, stores, &c., and seized currency receipts (Subhead A5)	2,044,000	1,998,815
Law costs and investigation expenses recovered (Subhead A5)	703,000	638,777
Fines and penalties (Subhead A5)	4,250,000	6,139,357(b)
London Airport Cargo Electronic Data Processing Scheme recoverable costs (Subhead A1)	121,000	67,526
Miscellaneous	789,000	923,946
Total	<u>£13,809,000</u>	<u>14,492,893</u>
 (ii) Receipts of other classes		
Interest under section 24(1) of the Crown Proceedings Act 1947	16,000	11,800
Staff restaurants: repayment of loans	—	1,600
Total	<u>£16,000</u>	<u>13,400</u>

(b) Due to unforeseen receipts of some large penalties, including one for £1.36m.

Notes

Deficiency of revenue amounting to £1,562,030 (including £1,489,608 VAT) occurred in 203 cases due to official error where liability was remitted or not pursued.

Expenditure included £24,084 in respect of rewards, of which sum £3,999 was paid to officers of this Department and £20,085 to other persons. Nothing was paid to police and officers of other Departments. Where payees' receipts have not been furnished, the sums expended are supported by certificates from the responsible paying officers.

Expenditure attributable to the cost of revenue collection, &c., for the Isle of Man, estimated at £130,000, is recovered by deduction from the Isle of Man share of Common Duties. The cost of collection for 1980-81, estimated at £120,000, was £123,258.

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.

Completion of this Account has been delayed by industrial action and as a result some minor receipts and expenditure proper to this year will be included in the 1982-83 Account. For the same reason some minor receipts and expenditure proper to the 1980-81 Account are included in this Account.

D. A. Lovelock

Accounting Officer

28 October 1982

I certify that I have examined the above Account in accordance with the Exchequer and Audit Departments Acts 1866 and 1921. In my opinion the sums expended have been applied for the purposes authorised by Parliament and the Account properly presents the expenditure and receipts of Class XIII Vote 5 for the year ended 31 March 1982.

Gordon Downey

Comptroller and Auditor General

**ECONOMIC AND FINANCIAL ADMINISTRATION:
INLAND REVENUE**

See also Report of Comptroller and Auditor General

SUMMARY OF PROGRAMME OUTTURN, and the ACCOUNT of the sum expended, in the year ended 31 March 1982, compared with the sum granted, for the expenditure of the Inland Revenue Department.

SUMMARY OF PROGRAMME OUTTURN

Section	Estimated			Actual		
	Gross Expenditure £	Appropriations in Aid £	Net Expenditure £	Gross Expenditure £	Appropriations in Aid £	Net Expenditure £
PROGRAMME 13.2						
ECONOMIC AND FINANCIAL ADMINISTRATION						
A	620,494,000	32,525,000	587,969,000	594,008,209	35,640,805	*558,367,404

*This figure is £3,115,805 less than the net total of expenditure on the Appropriation Account, being the difference between the Appropriations in Aid realised (£35,640,805) and those authorised to be applied (£32,525,000).

ACCOUNT

Service	Grant £	Expenditure £	Expenditure compared with Grant	
			Less than Granted £	More than Granted £
PROGRAMME 13.2				
A1 Salaries, &c.	513,394,000	504,364,878	9,029,122	—
A2 General Administrative Expenses	75,576,000	63,534,692	12,041,308	—

EXPLANATION of the Causes of Variation between Expenditure and Grant

A2 Mainly due to estimating difficulties on revised procedures for payment and savings on printing and stationery and from reduced travel and removal.

ECONOMIC AND FINANCIAL ADMINISTRATION:
INLAND REVENUE

1981-82, Class XIII, Vote 6

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A3 Collection of Tax: Miscellaneous Expenses	365,000	424,704	—	59,704
A4 Clerks to General Commissioners: Remuneration and Expenses	2,158,000	2,072,312	85,688	—
A5 Legal Expenses, &c.	4,599,000	3,193,178	1,405,822	—
A6 Capital Expenditure	8,029,000	5,454,304	2,574,696	—
A7 Telecommunications Current Expenditure	14,085,000	12,875,824	1,209,176	—
A8 Computers Current Expenditure	2,288,000	2,088,317	199,683	—
GROSS TOTAL	£ 620,494,000	594,008,209	26,545,495	59,704
	Estimated	Applied		
<i>Deduct</i> AZ Appropriations in Aid	32,525,000	32,525,000		
NET TOTAL	£ 587,969,000	561,483,209		
			Surplus 26,485,791	
		Actual surplus to be surrendered	£26,485,791.11	

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

A5 Mainly due to reduced recovery proceedings in local Collection offices through industrial action.

A6 Mainly due to delay in completion of various projects.

Receipts

Receipts payable to Consolidated Fund	Estimated	Realised
	£	£
(i) Receipts of classes authorised to be used as Appropriations in Aid	32,525,000	35,640,804.69
(ii) Receipts of other classes	121,000	2,398,095.91
Total	£32,646,000	38,038,900.60
Appropriated in aid		32,525,000.00
Payable separately to Consolidated Fund		£5,513,900.60

ECONOMIC AND FINANCIAL ADMINISTRATION:
INLAND REVENUE

1981-82, Class XIII, Vote 6

Details of Receipts

	Estimated	Realised
	£	£
(i) Receipts of classes authorised to be used as Appropriations in Aid		
Receipts for certain valuation services	703,000	3,142,428
Legal costs recovered	3,124,000	1,990,243(a)
Miscellaneous receipts	500,000	738,634
Recovery of cost of collection of the Surcharge on National Insurance Contributions under the National Insurance Surcharge Act 1976	5,850,000	9,672,105(b)
Recovery of cost of administration from the National Insurance Funds, the National Health Services and the Redundancy Funds under the Social Security Act 1975	22,348,000	22,097,395
Total	£32,525,000	35,640,805
(ii) Receipts of other classes		
Interest under section 24(1) of the Crown Proceedings Act 1947	121,000	171,691
Other receipts	—	2,226,405(c)
Total	£121,000	2,398,096

- (a) Mainly due to reduced recovery proceedings in local Collection offices through industrial action.
(b) Due to industrial action the final quarterly payment by DHSS for 1980-81 was not made until 1981-82 and costs for 1981-82 were lower than estimated.
(c) Mainly bank interest received in respect of tax receipts delayed by industrial action.

Losses Statement

Cash Losses £104,037

The department has overpaid the Land Registry and other government departments on account of fee stamps sold on its behalf by the Post Office. The overpayments occurred in the period 1971-1982 but the amount involved in the earlier years cannot be ascertained. During 1977-78 to 1980-81 the amount overpaid was of the order of £410,000. For these years an amount of £400,000 has been provisionally deducted from payments to the Land Registry, the only department for whom significant amounts of fee stamps are still sold. When figures for 1981-82 are completed a final adjustment will be made.

Notes

Industrial action in a number of Inland Revenue offices in 1981 delayed the recording of certain transactions and led to some estimation being necessary in the 1980-81 Appropriation Account. Appropriate adjustments have been reflected in the Appropriation Account for 1981-82.

Under section 43 Finance Act 1978 the Board are required to repay to police authorities tax previously paid in respect of tax liability of members of police forces arising in consequence of the provision of free accommodation. The sum of £1,266,775 including repayment supplement was paid from Revenue in the year ended 31 March 1982 and included three repayments totalling £349,672 which were based on estimates due to the absence of adequate supporting documentation in respect of earlier years.

Expenditure attributable to Northern Ireland is collected from their share of all UK taxes under regulations made under section 15(3) of the Northern Ireland Constitution Act 1973. The system provided for in regulations involves the aggregation of the costs of collection of all UK taxes (i.e. all taxes collected by Customs and Excise and Inland Revenue plus vehicle excise duties collected by the Department of the Environment) and the attribution to Northern Ireland of a proportion of those costs equalling the proportion they receive of the total taxes.

Term annuity bonds 1981-88 yielding £1,008,234 per annum and the following securities were accepted in satisfaction of tax liability in the period 1 November 1980 to 31 March 1982:

	£
14% Exchequer Stock 1984	15,550
Powdrex Ltd. Ordinary Shares	5,902
Miscellaneous " "	263

L. Airey

Accounting Officer

3 September 1982

I certify that I have examined the above Account in accordance with the Exchequer and Audit Departments Acts 1866 and 1921. In my opinion the sums expended have been applied for the purposes authorised by Parliament and the Account properly presents the expenditure and receipts of Class XIII Vote 6 for the year ended 31 March 1982.

Gordon Downey

Comptroller and Auditor General

**ECONOMIC AND FINANCIAL ADMINISTRATION:
LIFE ASSURANCE PREMIUM RELIEF**

ACCOUNT of the sum expended, in the year ended 31 March 1982, 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
	£	£	£	£
PROGRAMME 13.2				
ECONOMIC AND FINANCIAL ADMINISTRATION				
Life Assurance Premium Relief	11,000,000	11,000,000	—	—

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 discontinued such relief and provided 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 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

3 September 1982

I certify that I have examined the above Account in accordance with the Exchequer and Audit Departments Acts 1866 and 1921. In my opinion the sums expended have been applied for the purposes authorised by Parliament and the Account properly presents the expenditure and receipts of Class XIII Vote 7 for the year ended 31 March 1982.

Gordon Downey

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 1982, 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
	£	£	£	£	£	£
PROGRAMME 13.2						
ECONOMIC AND FINANCIAL ADMINISTRATION						
A	10,398,000	2,016,000	8,382,000	9,539,582	2,637,022	*6,902,560

*This figure is £621,022 less than the net total of expenditure on the Appropriation Account, being the difference between the Appropriations in Aid realised (£2,637,022) and those authorised to be applied (£2,016,000).

ACCOUNT

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
PROGRAMME 13.2				
A1 Exchequer and Audit Department	10,395,000	9,537,151	857,849	—
A2 International Subscription	3,000	2,431	569	—
GROSS TOTAL	£ 10,398,000	9,539,582	858,418	—
	<u>Estimated</u>	<u>Applied</u>		
<i>Deduct</i> AZ Appropriations in Aid	2,016,000	2,016,000		
NET TOTAL	£ 8,382,000	7,523,582		Surplus 858,418
		Actual surplus to be surrendered		£858,418·07

ECONOMIC AND FINANCIAL ADMINISTRATION:
EXCHEQUER AND AUDIT DEPARTMENT

1981-82, Class XIII, Vote 8

Receipts

	<u>Estimated</u>	<u>Realised</u>
	£	£
Receipts authorised to be used as Appropriations in Aid (Audit fees and sundry receipts)	2,016,000	2,637,021.69(a)
Appropriated in aid		<u>2,016,000.00</u>
Payable separately to Consolidated Fund		<u>£621,021.69</u>

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

Gordon Downey
Accounting Officer and
Comptroller and Auditor General

28 September 1982

I certify that I have examined the above Account. In my opinion the sums expended have been applied for the purposes authorised by Parliament and the Account properly presents the expenditure and receipts of Class XIII Vote 8 for the year ended 31 March 1982.

Douglas Wass
Auditor of the Civil List

Treasury
16 December 1982

**ECONOMIC AND FINANCIAL ADMINISTRATION:
NATIONAL INVESTMENT AND LOANS OFFICE**

SUMMARY OF PROGRAMME OUTTURN, and the ACCOUNT of the sum expended, in the year ended 31 March 1982, compared with the sum granted, for the expenditure of the National Debt Office, Pensions Commutation Board and Public Works Loan Commission.

SUMMARY OF PROGRAMME OUTTURN

Section	Estimated			Actual		
	Gross Expenditure	Appropriations in Aid	Net Expenditure	Gross Expenditure	Appropriations in Aid	Net Expenditure
	£	£	£	£	£	£
PROGRAMME 13.2						
ECONOMIC AND FINANCIAL ADMINISTRATION						
A	625,000	326,000	299,000	588,793	346,696	*242,097

*This figure is £20,696 less than the net total of expenditure on the Appropriation Account, being the difference between the Appropriations in Aid realised (£346,696) and those authorised to be applied (£326,000).

ACCOUNT

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
PROGRAMME 13.2				
A1 National Debt Office, Pensions Commutation Board and Public Works Loan Commission				
Original	638,000			
Less Supplementary	13,000			
	625,000	588,793	36,207	—
	Estimated	Applied		
Deduct				
AZ Appropriations in Aid				
Original	637,000			
Less Supplementary	311,000			
	326,000	326,000		
NET TOTAL				
Original	1,000			
Supplementary	298,000			
	£ 299,000	262,793		
			Surplus	
			36,207	
			£36,207-06	
		Actual surplus to be surrendered		

Receipts

	Estimated	Realised
Receipts payable to Consolidated Fund	<u>£</u>	<u>£</u>
(i) Receipts of classes authorised to be used as Appropriations in Aid	326,000	346,696.11
(ii) Receipts of other classes	—	1,165.28
Total	<u>£326,000</u>	<u>347,861.39</u>
Appropriated in aid		<u>326,000.00</u>
Payable separately to Consolidated Fund		<u>£21,861.39</u>

Details of Receipts

	Estimated	Realised
	<u>£</u>	<u>£</u>
(i) Receipts of classes authorised to be used as Appropriations in Aid		
Management expenses under certain Acts	128,000	128,000
Repayment from the National Insurance Fund, Redundancy Fund, Maternity Fund	80,000	82,100
Receipts from Public Works Loan Fees	75,000	74,555
Other receipts	43,000	62,041
Total	<u>£326,000</u>	<u>346,696</u>
(ii) Receipts of other classes		
Miscellaneous	—	<u>£1,165</u>

P. A. Goodwin
Accounting Officer

21 June 1982

I certify that I have examined the above Account in accordance with the Exchequer and Audit Departments Acts of 1866 and 1921. In my opinion the sums expended have been applied for the purposes authorised by Parliament and the Account properly presents the expenditure and receipts of Class XIII Vote 9 for the year ended 31 March 1982.

Gordon Downey
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 1982, compared with the sum granted, for the expenditure of the Department for National Savings.

SUMMARY OF PROGRAMME OUTTURN

Section	Estimated			Actual		
	Gross Expenditure £	Appropriations in Aid £	Net Expenditure £	Gross Expenditure £	Appropriations in Aid £	Net Expenditure £
PROGRAMME 13.2						
ECONOMIC AND FINANCIAL ADMINISTRATION						
A	148,036,000	67,636,000	80,400,000	143,933,765	65,073,997	78,859,768

ACCOUNT

Service	Grant £	Expenditure £	Expenditure compared with Grant	
			Less than Granted £	More than Granted £
PROGRAMME 13.2				
A1 Salaries, &c.	54,894,000	51,500,280	3,393,720	—
A2 General Administrative Expenses	17,171,000	15,683,605	1,487,395	—
A3 Payments to other Public Bodies	68,029,000	67,115,039	913,961	—
A4 Publicity	5,791,000	8,277,111	—	2,486,111
A5 Computers Capital Expenditure	852,000	394,172	457,828	—
A6 Computers Current Expenditure	1,299,000	963,558	335,442	—

EXPLANATION of the Cause of Variation between Expenditure and Grant

A4 To promote sales of National Savings in order to meet the Public Sector Borrowing Requirement target.

ECONOMIC AND FINANCIAL ADMINISTRATION:
DEPARTMENT FOR NATIONAL SAVINGS

1981-82, Class XIII, Vote 10

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
GROSS TOTAL	148,036,000	143,933,765	6,588,346	2,486,111
	Estimated	Realised	Surplus of Gross Estimate over Expenditure 4,102,235	
<i>Deduct</i>			Deficiency of Appropriations in Aid realised 2,562,003	
AZ Appropriations in Aid				
<i>Original</i> 68,857,000				
<i>Less Supplementary</i> 1,221,000	67,636,000	65,073,997		
NET TOTAL			Net Surplus 1,540,232	
<i>Original</i> 79,179,000				
<i>Supplementary</i> 1,221,000	80,400,000	78,859,768		
			Actual surplus to be surrendered <u>£1,540,232.38</u>	

Receipts

	Estimated	Realised
	£	£
Receipts payable to Consolidated Fund	—	5,144.55

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	66,938,000	64,200,000
Periodic payments fees	22,000	14,834
Miscellaneous	676,000	859,163
Total	£67,636,000	65,073,997
(ii) Receipts of other classes		
Refund of overpayment of wages	—	1,458
Refund of sick pay	—	1,837
Refund of advance of salary re third party claim following accident	—	1,850
Total		£5,145

S. W. Gilbert

Accounting Officer

30 September 1982

I certify that I have examined the above Account in accordance with the Exchequer and Audit Departments Acts 1866 and 1921. In my opinion the sums expended have been applied for the purposes authorised by Parliament and the Account properly presents the expenditure and receipts of Class XIII Vote 10 for the year ended 31 March 1982.

Gordon Downey

Comptroller and Auditor General

**ECONOMIC AND FINANCIAL ADMINISTRATION:
UNITED KINGDOM COINAGE**

ACCOUNT of the sum expended, in the year ended 31 March 1982, 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
	£	£	£	£
PROGRAMME 13.2				
ECONOMIC AND FINANCIAL ADMINISTRATION				
A1 United Kingdom Coinage	24,200,000	15,392,900	8,807,100	—
		Surplus	8,807,100	
		Actual surplus to be surrendered	<u>£8,807,099-61</u>	

EXPLANATION of the Cause of Variation between Expenditure and Grant
There was a sharp fall in the demand from the banks for new coins.

Receipts

Receipts payable to Consolidated Fund	Estimated	Realised
	£	£
Metal reclaimed and melted	—	308,301-97
Commission due in respect of UK proof and uncirculated coins issued in the financial year 1980-81	—	1,463-10
Total		<u>£309,765-07</u>

Note

The Royal Mint Trading Fund Accounts are published separately as a White Paper.

Douglas Wass
Accounting Officer

24 September 1982

I certify that I have examined the above Account in accordance with the Exchequer and Audit Departments Acts 1866 and 1921. In my opinion the sums expended have been applied for the purposes authorised by Parliament and the Account properly presents the expenditure and receipts of Class XIII Vote 11 for the year ended 31 March 1982.

Gordon Downey
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 1982, compared with the sum granted, for the expenditure by the Management and Personnel Office on the central management of the civil service, on the Office of the Parliamentary Counsel, and certain other services, including grants in aid to the Government Hospitality Fund and other bodies.

SUMMARY OF PROGRAMME OUTTURN

Section	Estimated			Actual		
	Gross Expenditure	Appropriations in Aid	Net Expenditure	Gross Expenditure	Appropriations in Aid	Net Expenditure
	£	£	£	£	£	£
PROGRAMME 13.3						
CENTRAL MANAGEMENT OF THE CIVIL SERVICE						
A	14,310,000	256,000	14,054,000	15,511,636	258,310	15,253,326
B	6,419,000	288,000	6,131,000	5,014,688	152,870	4,861,818
C	3,786,000	711,000	3,075,000	3,515,601	698,627	2,816,974
D	5,257,000	688,000	4,569,000	5,159,334	618,445	4,540,889
E	3,217,000	1,000	3,216,000	2,565,925	4,789	2,561,136
F	6,149,000	—	6,149,000	6,149,000	—	6,149,000
Total	<u>£39,138,000</u>	<u>1,944,000</u>	<u>37,194,000</u>	<u>37,916,184</u>	<u>1,733,041</u>	<u>36,183,143</u>

ACCOUNT

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
PROGRAMME 13.3				
SECTION A				
GENERAL MANAGEMENT OF THE CIVIL SERVICE				
A1 Civil and Personnel Office: Ministers and general administration	9,947,000	10,488,438	—	541,438
A2 General Expenses	4,363,000	5,023,198	—	660,198
SECTION B				
CENTRAL CIVIL SERVICE RECRUITMENT				
B1 Civil Service Commission	6,419,000	5,014,688	1,404,312	—
SECTION C				
CENTRAL CIVIL SERVICE TRAINING				
C1 Civil Service College	3,786,000	3,515,601	270,399	—
SECTION D				
OTHER CENTRAL SERVICES FOR CIVIL SERVICE MANAGEMENT				
DEPARTMENTAL SERVICES				
D1 Medical Advisory Service	756,000	695,760	60,240	—
D2 Chessington Computer Centre	2,420,000	2,408,074	11,926	—
D3 Computer Expenditure (Chessington Computer Centre)	491,000	448,554	42,446	—
D4 Institute of Manpower Studies (Grant in Aid)	34,000	34,000	—	—
D5 Royal Institute of Public Administration	41,000	35,050	5,950	—
WELFARE				
D6 Civil Service Sports Council (Grant in Aid)	707,000	707,000	—	—
D7 Civil Service Benevolent Fund (Grant in Aid)	409,000	409,000	—	—

EXPLANATION of the Causes of Variation between Expenditure and Grant

- A2 Delayed billing by British Telecom, price increases, uncertainty about the cost of functions to be transferred to HM Treasury and greater use of fee paid services than expected.
- B1 Recruitment activity less than expected.

CENTRAL MANAGEMENT OF THE CIVIL SERVICE, &c.
(MANAGEMENT AND PERSONNEL OFFICE)

1981-82, Class XIII, Vote 12

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
D8 Civil Service Retirement Fellowship (Grant in Aid)	116,000	116,000	—	—
D9 Residential Hostels (Grants)	228,000	250,896	—	22,896
D10 Residential Hostels (Loans)	55,000	55,000	—	—
SECTION E				
OTHER SERVICES				
E1 Office of the Parliamentary Counsel	761,000	649,909	111,091	—
E2 Government Hospitality Fund	301,000	357,099	—	56,099
E3 Government Hospitality Fund (Grant in Aid)	748,000	708,000	40,000	—
E4 George Cross Annuities	9,000	9,491	—	491
E5 Historical Manuscripts Commission	288,000	237,870	50,130	—
E6 British Records Association (Grant in Aid)	10,000	10,000	—	—
E7 Civil Service Pay Research Unit ⁽¹⁾	1,095,000	512,171	582,829	—
E8 Public Sector Pay Review Bodies	5,000	4,772	228	—
E9 Committee of Enquiry into Non-Industrial Civil Service Pay	—	15,424	—	15,424
E10 Commissions etc., Residual Services ⁽²⁾	—	61,189	—	61,189
SECTION F				
F1 <i>Provision transferred to Economic and Financial Administration: Treasury (Class XIII, 4)⁽³⁾</i>	6,149,000	6,149,000	—	—

(1) (2) and (3) See Note.

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

E7 Disbandment of Civil Service Pay Research Unit from 30 September 1981.

CENTRAL MANAGEMENT OF THE CIVIL SERVICE, &c.
(MANAGEMENT AND PERSONNEL OFFICE)

1981-82, Class XIII, Vote 12

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
GROSS TOTAL				
<i>Original</i> 39,417,000				
<i>Less Supplementary</i> 279,000				
<u>£</u>	39,138,000	37,916,184	2,579,551	1,357,735
	<u>Estimated</u>	<u>Realised</u>	Surplus of Gross Estimate over Expenditure 1,221,816	
Z Deduct				
<i>Appropriations in Aid</i>				
<i>Original</i> 2,224,000				
<i>Less Supplementary</i> 280,000				
<u>£</u>	1,944,000	1,733,041		Deficiency of Appropriations in Aid realised 210,959
NET TOTAL				
<i>Original</i> 37,193,000				
<i>Plus Supplementary</i> 1,000				
<u>£</u>	37,194,000	36,183,143		Net Surplus 1,010,857
				<u>Actual surplus to be surrendered £1,010,857-01</u>

NOTE

- (1) Provision of expenditure on the Civil Service Pay Research Unit financed expenditure (by virement) on E9, Committee of Enquiry into Non-Industrial Civil Service Pay.
- (2) Provision for residual payments for 1980-81, due to industrial action, for Royal Commissions transferred to other votes.
- (3) The provision in Section F covers expenditure on those functions transferred to HM Treasury by the Transfer of Functions (Minister for the Civil Service and Treasury) Order 1981.

Receipts

	Estimated	Realised
	£	£
Receipts payable to Consolidated Fund	88,000	136,087-31

Details of Receipts

	Estimated	Realised
	£	£
(i) Receipts of classes authorised to be used as Appropriations in Aid		
Subhead AZ		
Loan of staff	47,000	78,464
Services to non-Exchequer bodies	105,000	53,134
Miscellaneous	104,000	126,712
	<u>£256,000</u>	<u>258,310</u>
Subhead BZ		
Services to non-Exchequer bodies	287,000	150,155
Miscellaneous	1,000	2,715
	<u>£288,000</u>	<u>152,870</u>

CENTRAL MANAGEMENT OF THE CIVIL SERVICE, &c.
(MANAGEMENT AND PERSONNEL OFFICE)

1981-82, Class XIII, Vote 12

Details of Receipts *contd.*

	Estimated	Realised
	£	£
Subhead CZ		
Fees for courses from non-Exchequer bodies	561,000	544,645
Miscellaneous	150,000	153,982
	<u>£711,000</u>	<u>698,627</u>
Subhead DZ		
Services to non-Exchequer bodies	631,000	554,636
Contribution towards assistance to the London Hostels Association	56,000	63,622
Miscellaneous	1,000	187
	<u>£688,000</u>	<u>618,445</u>
Subhead EZ		
Miscellaneous	£1,000	4,789
Total	<u>£1,944,000</u>	<u>1,733,041</u>

(ii) Receipts of other classes

Interest on and repayment of loans: Civil Service Sports Council	66,000	66,602
London Hostels Association, for the purchase of properties for use as hostels	22,000	21,572
Comshare—Royalties received from users of MANPLAN computer software	—	1,469
Refund from Post Office for surplus Official Paid Stationery	—	38,626
Subscription agent for the sale of Pay and Conditions of Service Code to non-Exchequer bodies	—	5,518
Miscellaneous	—	2,300
Total	<u>£88,000</u>	<u>136,087</u>

GOVERNMENT HOSPITALITY FUND (GRANT IN AID) ACCOUNT

RECEIPTS	£	PAYMENTS	£
Balance 1 April 1981	19,624	Expenditure	742,208
Grant in Aid 1981-82	708,000		
Receipts for functions held in 1981-82	18,767		
Miscellaneous receipts	10,756		
Receipts for functions held in 1980-81	4,957	Balance 31 March 1982	19,896
	<u>£762,104</u>		<u>£762,104</u>

The following is a statement of heads under which the net expenditure of £712,685 was incurred in 1981-82:

	£
State visit of His Majesty King Khalid Bin Abdul Aziz of Saudi Arabia	43,799
State visit of His Majesty Qaboos Bin Said Al Said, Sultan of Oman	42,982
Meeting of the Agriculture Ministers of Member States of the European Community	17,732
Visit of His Excellency the President of the Republic of Ghana	16,002
Visit of His Excellency the Prime Minister of the Government of the Socialist Republic of Romania	15,656

	£
Meeting of the Foreign Ministers of Member States of the European Community	14,676
Meeting of the NATO Nuclear Planning Group	13,035
Visit of His Excellency the Minister of State for Military Production of the Arab Republic of Egypt	12,331
Visit of His Excellency the President of the Arab Republic of Egypt	12,096
Luncheon for Heads of State attending the Royal Wedding	11,543
Visit of His Excellency the Minister for Foreign Affairs of the Federative Republic of Brazil	10,525
Meeting of the Ministers of the Interior of Member States of the European Community	8,706
Meeting of the Finance Ministers of Member States of the European Community	8,602
Annual Banquet for Heads of Missions	8,544
Informal Meeting of European Community Employment Ministers	7,906
Meeting of the Industry Ministers of Member States of the European Community	7,814
Visit of His Excellency the Minister of Electricity and Energy of the Arab Republic of Egypt	7,787
Visit of His Excellency the President of the Republic of France	7,641
Visit of His Excellency the Minister of Transport and Postal Affairs of the Hungarian People's Republic	7,200
Visit of Her Imperial Highness Princess Chichibu of Japan	7,122
Firework Display in Hyde Park on eve of the Royal Wedding	6,900
Visit of Her Excellency the President of the Republic of Iceland	6,516
Reception for Foreign Visitors and Heads of Missions attending the Royal Wedding	6,107
Visit of the Right Honourable the Prime Minister of Fiji	5,784
Visit of His Excellency the Minister for External Affairs of the Government of India	5,489
Visit of His Excellency the Vice-President of the State Commission for Science and Technology of the People's Republic of China	5,467
Visit of His Excellency the Minister of Commerce of the Republic of the Ivory Coast	5,299
Visit of His Excellency the President of the Arab Republic of Egypt	5,024
Visit of His Excellency the Prime Minister, Minister of Economy, Finance and Commerce of the Republic of Peru	5,023
Visit of His Excellency the Minister of Oil of the Republic of Iraq	5,008
Visit of the Minister of Commerce and Industry of the Republic of Korea	4,901
Visit of His Excellency the Secretary of State for Education of the United Mexican States	4,691
Visit of His Excellency the Minister of Foreign Affairs of the Socialist Republic of Romania	4,621
Visit of His Excellency the Chancellor of the Federal Republic of Germany	4,482
Visit of Shrimati Indira Gandhi Prime Minister of the Republic of India	4,473
Visit of His Excellency the President of the Council of Ministers of the Italian Republic	4,362
Visit of His Excellency the Deputy Minister of Defence and Aviation of the Kingdom of Saudi Arabia	4,171
Visit of His Excellency the Minister for Foreign Affairs of the Republic of Venezuela	4,062
Visit of Dr Garret Fitzgerald TD An Taoiseach of the Irish Republic	3,966
Visit of the Honourable the Foreign Minister for the Republic of Kenya	3,925
Visit of the Secretary of the Navy of the United States of America	3,907
Visit of His Excellency the Minister of Economy and Planning of the United Republic of Cameroon	3,887
Meeting of the Foreign Ministers of Member States of the European Community	3,801
Visit of His Excellency Herr Hermann Axen, Member of the Politburo and Secretary of the Central Committee of the Sozialistische Einheitspartei Deutschlands	3,784
Visit of His Excellency the Minister for Foreign Affairs of the Hungarian People's Republic	3,762
Visit of the Minister for Foreign Affairs of Australia	3,715
27th Annual Assembly of the Atlantic Treaty Association	3,601
Visit of His Excellency the Minister of Industry and Commerce of the Federative Republic of Brazil	3,538
Visit of His Excellency the Minister for Foreign Affairs of the Kingdom of Morocco	3,290
Visit of His Excellency the Minister of Light Industry of the People's Republic of Bulgaria	3,275
Visit of His Excellency the Minister for Foreign Affairs of the Republic of Tunisia	3,044
Visit of the Minister of Planning of the Kingdom of Saudi Arabia	3,038
The Bi-Annual Assembly of the United Nations IMCO	3,004
Visit of His Excellency the Minister for Mines and Energy of the Federative Republic of Brazil	2,999
Visit of the Foreign Ministers of ASEAN and EEC	2,916
Visit of His Excellency the Secretary-General of the Council of Europe	2,903

CENTRAL MANAGEMENT OF THE CIVIL SERVICE, &c.
(MANAGEMENT AND PERSONNEL OFFICE) **1981-82, Class XIII, Vote 12**

	£
Visit of His Excellency the Minister of Foreign Affairs of the Polish People's Republic XXVth Congress of PIANC	2,903 2,804
Visit of His Excellency the President of the Parliamentary Assembly of the Council of Europe	2,782 2,700
Visit of the Director General of the International Atomic Energy Agency	2,700
International Rubber Study Group Conference	2,573
International Conference on Trade Co-operation between the EEC and Third World Countries	2,552 2,503
Congress of Association Europaene des Gaz de Petrole Liquifies	2,503
Visit of His Excellency the Deputy Minister for Foreign Trade of the Union of Soviet Socialist Republics	2,433 2,415
33rd Annual Meeting of the International Whaling Commission	2,415
Visit of His Excellency the President of the Government of Spain	2,264
Visit of His Excellency the Minister for Foreign Affairs and Culture of the Republic of Singapore	2,241 2,109
Visit of His Excellency the Minister of Foreign Affairs of the Republic of Costa Rica	2,109
Visit of His Excellency the Minister for Industry and Exports of the Republic of Portugal	2,079 2,028
Visit of His Excellency the Minister for Planning of the Federative Republic of Brazil	2,028
Other visits of, and functions for, Commonwealth and Foreign Representatives, Missions etc.	132,837 41,696
Incidental Expenses	41,696
Purchases of stock of wines, spirits, minerals, cigars and cigarettes <i>less</i> issues	67,332
	£712,685

J. S. Cassels

Accounting Officer

24 September 1982

I certify that I have examined the above Account in accordance with the Exchequer and Audit Departments Acts 1866 and 1921. In my opinion the sums expended have been applied for the purposes authorised by Parliament and the Account properly presents the expenditure and receipts of Class XIII Vote 12 for the year ended 31 March 1982.

Gordon Downey

Comptroller and Auditor General

**CENTRAL MANAGEMENT OF THE CIVIL SERVICE:
COMPUTERS AND TELECOMMUNICATIONS**

SUMMARY OF PROGRAMME OUTTURN, and the ACCOUNT of the sum expended, in the year ended 31 March 1982, compared with the sum granted, for expenditure by the Central Computer and Telecommunications 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 £
PROGRAMME 13.3						
CENTRAL MANAGEMENT OF THE CIVIL SERVICE						
A	205,571,000	197,613,000	7,958,000	150,199,473	143,196,617	7,002,856
PROGRAMME 13.1						
PARLIAMENT AND PRIVY COUNCIL						
B	956,000	—	956,000	380,886	—	380,886
Total	<u>206,527,000</u>	<u>197,613,000</u>	<u>8,914,000</u>	<u>150,580,359</u>	<u>143,196,617</u>	<u>7,383,742</u>

*By virtue of the Transfer of Functions (Minister for the Civil Service and Treasury) Order 1981 (S.I. No. 1670) the functions of the Central Computer and Telecommunications Agency (Civil Service Department) were transferred to HM Treasury on 7 December 1981.

ACCOUNT

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
PROGRAMME 13.3				
SECTION A				
COMPUTERS AND TELECOMMUNICATIONS				
A1 Salaries and General Administrative Expenses	9,187,587	8,266,704	920,883	—
A2 Computer Expenditure (Central Computer and Telecommunications Agency Computer Centre)	1,448,000	768,473	679,527	—
A3 Development Studies	1,078,000	1,001,088	76,912	—
A4 Subscription to International Organisations	413	—	413	—
A5 Purchase of Computers	113,245,000	83,851,675	29,393,325	—
A6 Hire of Computers	26,667,000	11,612,366	15,054,634	—
A7 Maintenance of Computers	37,903,000	33,014,861	4,888,139	—
A8 Capital Expenditure: Interdepartmental Telecommunications Services	2,978,000	778,080	2,199,920	—
A9 Current Expenditure: Interdepartmental Telecommunications Services	13,064,000	10,906,226	2,157,774	—

EXPLANATION of the Causes of Variation between Expenditure and Grant

- A1 Unfilled vacancies and less than anticipated use of consultants.
- A2 Reduced expenditure due to cancellation of a project and a lower level of hire, bureau and maintenance commitments than expected.
- A5 Reduced expenditure due to the cancellation, deferment, slippage and re-appraisal of some projects, together with other causes such as price reductions and estimating and accounting adjustments.
- A6 Shortfall due to the cancellation of a major project; the slippage of another; reduced hire and bureau commitments; and an estimating error.
- A7 Reduced expenditure due to the cancellation, deferment, slippage and re-appraisal of some projects.
- A8 Slippage of two major projects and delays in another becoming fully operational.
- A9 Reduced expenditure due to less calls on the public network and slippage of the Government Telecommunications Network programme.

CENTRAL MANAGEMENT OF THE CIVIL SERVICE:
COMPUTERS AND TELECOMMUNICATIONS

1981-82, Class XIII, Vote 13

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
PROGRAMME 13.1				
SECTION B				
COMPUTER SERVICES FOR THE HOUSES OF PARLIAMENT				
B1 Computer Services for the House of Lords	181,000	97,429	83,571	—
B2 Computer Services for the House of Commons	775,000	283,457	491,543	—
GROSS TOTAL	£ 206,527,000	150,580,359	55,946,641	—
	Estimated	Realised	Surplus of Gross Estimate over Expenditure 55,946,641	
Z <i>Deduct</i> Appropriations in Aid	197,613,000	143,196,617	Deficiency of Appropriations in Aid realised 54,416,383	
NET TOTAL	£ 8,914,000	7,383,742	Net Surplus 1,530,258	
		Actual surplus to be surrendered	£1,530,258.44	

Receipts

	Estimated	Realised
	£	£
Receipts payable to Consolidated Fund	—	140,443.73

Details of Receipts

	Estimated	Realised
	£	£
(i) Receipts of classes authorised to be used as Appropriations in Aid		
Subhead AZ		
Receipts from supplies and services (computers)	154,620,000	111,797,462(a)
Receipts from supplies and services (telecommunications)	11,721,000	10,077,595(b)
Recovery of deductible input VAT	25,287,000	15,308,606(c)
Miscellaneous receipts	5,985,000	6,012,954
Total	£197,613,000	143,196,617

(a) Reduced receipts due to a shortfall of expenditure on Subheads A5, A6 and A7.

(b) Reduced receipts due to less activity on the corresponding expenditure Subheads A8 and A9.

(c) Reduced recoveries resulting from a lower level of activity on the corresponding expenditure Subheads, together with disproportionate input VAT resulting from industrial action.

CENTRAL MANAGEMENT OF THE CIVIL SERVICE:
COMPUTERS AND TELECOMMUNICATIONS

1981-82, Class XIII, Vote 13

Details of Receipts contd.

	Estimated	Realised
	£	£
(ii) Receipts of other classes		
Disposal of ADP equipment	—	36,232
Disposal of electronic typewriting equipment	—	20,562
Breach of contract settlements	—	52,552
Sale of magnetic tapes and discs	—	19,814
Software royalties	—	9,321
Miscellaneous	—	1,963
Total		<u>£140,444</u>

Anthony Rawlinson
Accounting Officer

28 September 1982

I certify that I have examined the above Account in accordance with the Exchequer and Audit Departments Acts 1866 and 1921. In my opinion the sums expended have been applied for the purposes authorised by Parliament and the Account properly presents the expenditure and receipts of Class XIII Vote 13 for the year ended 31 March 1982.

Gordon Downey
Comptroller and Auditor General

**CENTRAL MANAGEMENT OF THE CIVIL SERVICE:
CIVIL SERVICE CATERING SERVICES**

SUMMARY OF PROGRAMME OUTTURN, and the ACCOUNT of the sum expended, in the year ended 31 March 1982, compared with the sum granted, for the expenditure of the Civil Service Catering Organisation (Civil Service Department*) in connection with the provision of catering services.

SUMMARY OF PROGRAMME OUTTURN

Section	Estimated			Actual		
	Gross Expenditure	Appropriations in Aid	Net Expenditure	Gross Expenditure	Appropriations in Aid	Net Expenditure
	£	£	£	£	£	£
PROGRAMME 13.3						
CIVIL SERVICE CATERING SERVICES						
A	1,467,000	1,466,010	990	1,344,965	1,484,353	†(139,388)
B	10	—	10	—	—	—
Total	<u>£1,467,010</u>	<u>1,466,010</u>	<u>1,000</u>	<u>1,344,965</u>	<u>1,484,353</u>	<u>(139,388)</u>

*By virtue of the Transfer of Functions (Minister for the Civil Service and Treasury) Order 1981 (S.I. No. 1670) the functions of the Civil Service Catering Services (Civil Service Department) were transferred to HM Treasury on 7 December 1981.

†Due to the token nature of this Vote, Appropriations in Aid (AZ) were estimated at £1,466,010 to produce a net expenditure figure of £1,000. In the Appropriation Account net expenditure is shown as nil with Appropriations in Aid applied of £1,344,965. The actual outturn figure above takes account of total receipts under Subhead A1 of £1,484,353.

ACCOUNT

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
PROGRAMME 13.3				
SECTION A				
A1 Civil Service Catering Organisation	1,467,000	1,344,965	122,035	—

CENTRAL MANAGEMENT OF THE CIVIL SERVICE:
CIVIL SERVICE CATERING SERVICES

1981-82, Class XIII, Vote 14

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
SECTION B				
B1 Directly Managed Restaurants, &c. ⁽¹⁾	10	—	10	—
GROSS TOTAL	£ 1,467,010	1,344,965	122,045	—
	Estimated	Applied	Surplus of Gross Estimate over Expenditure 122,045	
Z Deduct Appropriations in Aid	1,466,010	1,344,965	Difference between Estimated and Applied Appropriations in Aid 121,045	
NET TOTAL	£ 1,000	—	Net Surplus to be surrendered £1,000	

(1) For details see Notes.

Receipts

Receipts payable to Consolidated Fund	Estimated	Realised
	£	£
(i) Receipts of classes authorised to be used as Appropriations in Aid	1,466,010	1,484,352.99
(ii) Receipts of other classes	—	343,260.02
Total	£1,466,010	1,827,613.01
Appropriated in aid		1,344,965.03
Payable separately to Consolidated Fund		£482,647.98

Details of Receipts

	Estimated	Realised
	£	£
(i) Receipts of classes authorised to be used as Appropriations in Aid		
Subhead AZ		
Recoveries from Exchequer Departments	1,163,010	1,096,372
Agency Fees	303,000	387,981
Total	£1,466,010	1,484,353
(ii) Receipts of other classes		
Excess of receipts over expenditure in respect of directly managed restaurants (Subhead B1)	—	342,810
Miscellaneous	—	450
Total		£343,260

CENTRAL MANAGEMENT OF THE CIVIL SERVICE:
CIVIL SERVICE CATERING SERVICES

1981-82, Class XIII, Vote 14

Notes

Details of Expenditure

SUBHEAD B1	Estimated	Actual	Saving	Excess
	£	£	£	£
DIRECTLY MANAGED RESTAURANTS (NET)				
Salaries, etc., of 1,694 staff	10,473,000	9,773,751	699,249	—
Supplies and services	6,997,000	6,465,414	531,586	—
Contributions on account of accruing liability for superannuation	1,541,000	1,354,917	186,083	—
	£ 19,011,000	17,594,082	1,416,918	—
<i>Less</i>				
Trading receipts from directly managed restaurants	10,761,000	9,827,915	—	933,085
Recoveries from user departments	7,791,000	7,764,213	—	26,787
Recovery of deductible input VAT	383,000	325,690	—	57,310
Miscellaneous Receipts	75,990	19,074	—	56,916
NET TOTAL EXPENDITURE	£ 10	(342,810)	1,416,918	1,074,098
		Net Saving	<u>£342,820</u>	

Other Notes

Expenditure on the provision of accommodation, fuel and light and certain equipment costs in directly managed restaurants is borne on other Votes.

Anthony Rawlinson

Accounting Officer

28 September 1982

I certify that I have examined the above Account in accordance with the Exchequer and Audit Departments Acts 1866 and 1921. In my opinion the sums expended have been applied for the purposes authorised by Parliament and the Account properly presents the expenditure and receipts of Class XIII Vote 14 for the year ended 31 March 1982.

Gordon Downey

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 1982, compared with the sum granted, for the expenditure of the Public Record Office.

SUMMARY OF PROGRAMME OUTTURN

Section	Estimated			Actual		
	Gross Expenditure	Appropriations in Aid	Net Expenditure	Gross Expenditure	Appropriations in Aid	Net Expenditure
	£	£	£	£	£	£
PROGRAMME 13.4						
RECORDS, REGISTRATIONS AND SURVEYS						
A	3,864,000	301,000	3,563,000	3,523,670	471,613	*3,052,057

*This figure is £170,613 less than the net total expenditure on the Appropriation Account, being the difference between the Appropriations in Aid realised (£471,613) and those authorised to be applied (£301,000).

ACCOUNT

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
PROGRAMME 13.4				
A1 Public Record Office	3,830,000	3,490,386	339,614	—
A2 Payment to British Film Institute	34,000	33,284	716	—
GROSS TOTAL	£ 3,864,000	3,523,670	340,330	—
	<u>Estimated</u>	<u>Applied</u>		
<i>Deduct</i> AZ Appropriations in Aid	301,000	301,000		
NET TOTAL	£ 3,563,000	3,222,670		
		Actual surplus to be surrendered	<u>Surplus</u> 340,330	
			<u>£340,330-30</u>	

RECORDS, REGISTRATIONS AND SURVEYS:
PUBLIC RECORD OFFICE

1981-82, Class XIII, Vote 15

Receipts

Receipts authorised to be used as Appropriations in Aid	Estimated	Realised
	£	£
Fees for copies of documents	298,000	450,479-85
Miscellaneous	3,000	21,133-06
	301,000	471,612-91
Appropriated in aid		301,000-00
Payable separately to Consolidated Fund		£170,612-91

G. H. Martin
Accounting Officer

29 September 1982

I certify that I have examined the above Account in accordance with the Exchequer and Audit Departments Acts 1866 and 1921. In my opinion the sums expended have been applied for the purposes authorised by Parliament and the Account properly presents the expenditure and receipts of Class XIII Vote 15 for the year ended 31 March 1982.

Gordon Downey
Comptroller and Auditor General

RECORDS, REGISTRATIONS AND SURVEYS:
OFFICE OF POPULATION CENSUSES AND SURVEYS 1981-82, Class XIII, Vote 16

**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 1982, 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 £
PROGRAMME 13.4						
RECORDS, REGISTRATIONS AND SURVEYS						
A	55,407,000	5,781,000	49,626,000	50,508,610	5,719,917	44,788,693

ACCOUNT

Service	Grant £	Expenditure £	Expenditure compared with Grant	
			Less than Granted £	More than Granted £
PROGRAMME 13.4				
A1 Salaries, &c.	22,186,000	21,507,973	678,027	—
A2 General Administrative Expenditure	28,267,000	24,571,549	3,695,451	—
A3 Other Current Expenditure	1,940,000	1,843,553	96,447	—
A4 Purchase of Capital Equipment	3,008,000	2,579,535	428,465	—
A5 International Union for the Scientific Study of Population (Grant in Aid)	6,000	6,000	—	—

EXPLANATION of the Cause of Variation between Expenditure and Grant

A2 Economies on the Census of Population; cancellation of Social Surveys and reduction in the size of continuous surveys; savings on computer software and consultancy.

RECORDS, REGISTRATIONS AND SURVEYS:
OFFICE OF POPULATION CENSUSES AND SURVEYS 1981-82, Class XIII, Vote 16

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
GROSS TOTAL	£ 55,407,000	50,508,610	4,898,390	—
	Estimated	Realised	Surplus of Gross Estimate over Expenditure 4,898,390	
<i>Deduct</i> AZ Appropriations in Aid	5,781,000	5,719,917	Deficiency of Appropriations in Aid realised 61,083	
NET TOTAL	£ 49,626,000	44,788,693	Net Surplus 4,837,307	
		Actual surplus to be surrendered	<u>£4,837,307.44</u>	

Receipts

Receipts payable to Consolidated Fund	Estimated	Realised
	£	£
(i) Receipts of classes authorised to be used as Appropriations in Aid	5,781,000	5,719,917.08
(ii) Receipts of other classes	—	759,372.24
Total Appropriated in aid	£5,781,000	6,479,289.32
Payable separately to Consolidated Fund		£759,372.24
		5,719,917.08

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	1,430,000	1,363,467
Repayment for services in connection with:		
(a) National Insurance	480,000	520,237
(b) National Health Service:		
(i) Central Register	3,153,000	3,152,614
(ii) Hospital In-Patient Enquiry	94,000	97,000
(c) Ministry of Defence	154,000	158,000
(d) World Health Organisation	6,000	7,700
(e) European Community	200,000	104,432
(f) Health and Safety Commission	5,000	7,821
(g) Lord Chancellor's Office	32,000	22,284
Payments for surveys, census and statistical data	218,000	281,143
Miscellaneous receipts	9,000	5,219
Total	£5,781,000	5,719,917

RECORDS, REGISTRATIONS AND SURVEYS:
OFFICE OF POPULATION CENSUSES AND SURVEYS 1981-82, Class XIII, Vote 16

Details of Receipts *contd.*

	Estimated	Realised
	£	£
(ii) Receipts of other classes		
Sale of School Packs	—	6,012
Sale of Data Prep Equipment	—	721,623
Sale of Magnetic Tape Unit	—	126
LFS Processing	—	23,580
Recording of data for Socio-Economic Group (National Travel Survey)	—	8,031
Total		<u>£759,372</u>

A. R. Thatcher
Accounting Officer

6 August 1982

I certify that I have examined the above Account in accordance with the Exchequer and Audit Departments Acts 1866 and 1921. In my opinion the sums expended have been applied for the purposes authorised by Parliament and the Account properly presents the expenditure and receipts of Class XIII Vote 16 for the year ended 31 March 1982.

Gordon Downey
Comptroller and Auditor General

RECORDS, REGISTRATIONS AND SURVEYS: LAND REGISTRY

SUMMARY OF PROGRAMME OUTTURN, and the ACCOUNT of the sum expended, in the year ended 31 March 1982, compared with the sum granted, for the expenditure of the Land Registry.

SUMMARY OF PROGRAMME OUTTURN

Section	Estimated			Actual		
	Gross Expenditure	Appropriations in Aid	Net Expenditure	Gross Expenditure	Appropriations in Aid	Net Expenditure
	£	£	£	£	£	£
PROGRAMME 13.4						
RECORDS, REGISTRATIONS AND SURVEYS						
A	49,859,000	82,000	49,777,000	48,468,177	93,615	*48,374,562

*This figure is £11,615 less than the net total of expenditure on the Appropriation Account, being the difference between the Appropriations in Aid realised (£93,615) and those authorised to be applied (£82,000).

ACCOUNT

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
PROGRAMME 13.4				
A1 Salaries	35,939,000	36,458,641	—	519,641
A2 General expenses and legal costs	7,890,000	7,139,563	750,437	—
A3 Computers and Telecommunications	1,564,000	991,583	572,417	—
A4 Ordnance Survey services	2,226,000	1,588,585	637,415	—
A5 Capital Expenditure on Land and Buildings	1,040,000	985,073	54,927	—
A6 Rent, &c.	1,200,000	1,304,732	—	104,732

EXPLANATION of the Causes of Variation between Expenditure and Grant

- A3 Reduced expenditure due primarily to the deferred acquisition of equipment and software, and economies achieved in telecommunications charges.
- A4 The increase in intake of Housing Act applications was lower than anticipated and there were modifications in plans practice.

RECORDS, REGISTRATIONS AND SURVEYS:
LAND REGISTRY

1981-82, Class XIII, Vote 17

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
GROSS TOTAL				
Original	48,411,000			
Supplementary	1,448,000			
	£ 49,859,000	£ 48,468,177	2,015,196	624,373
	Estimated	Applied		
Deduct				
AZ Appropriations in Aid	82,000	82,000		
NET TOTAL				
Original	48,329,000			
Supplementary	1,448,000			
	£ 49,777,000	£ 48,386,177		
			Surplus	
			1,390,823	
			Actual surplus to be surrendered	
			£1,390,823.40	

Receipts

Receipts payable to Consolidated Fund	Estimated	Realised
	£	£
(i) Receipts authorised to be used as Appropriations in Aid (Miscellaneous)	82,000	93,614.66
(ii) Receipts of other classes (Fees etc.)	55,000,000	63,535,996.79(a)
Total Appropriated in aid	£55,082,000	63,629,611.45
		82,000.00
Payable separately to Consolidated Fund		£63,547,611.45

(a) The very heavy intake of casework resulted in a significant increase in fee income.

Note

Subhead A2 expenditure included 171 indemnity payments totalling £151,006.

Robert Roper
Accounting Officer

28 September 1982

I certify that I have examined the above Account in accordance with the Exchequer and Audit Departments Acts 1866 and 1921. In my opinion the sums expended have been applied for the purposes authorised by Parliament and the Account properly presents the expenditure and receipts of Class XIII Vote 17 for the year ended 31 March 1982.

Gordon Downey
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 1982, compared with the sum granted, for the expenditure of the Charity Commission for England and Wales.

SUMMARY OF PROGRAMME OUTTURN

Section	Estimated			Actual		
	Gross Expenditure	Appropriations in Aid	Net Expenditure	Gross Expenditure	Appropriations in Aid	Net Expenditure
	£	£	£	£	£	£
PROGRAMME 13.4						
RECORDS, REGISTRATIONS AND SURVEYS						
A	3,319,300	300	3,319,000	3,062,040	901	*3,061,139

*This figure is £601 less than the net total of expenditure on the Appropriation Account, being the difference between the Appropriations in Aid realised (£901) and those authorised to be applied (£300).

ACCOUNT

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
PROGRAMME 13.4				
A1 Charity Commission	3,150,300	3,062,040	88,260	—
A2 Computers—capital expenditure	169,000	—	169,000	—
GROSS TOTAL	£ 3,319,300	3,062,040	257,260	—
	<u>Estimated</u>	<u>Applied</u>		
<i>Deduct</i> AZ Appropriations in Aid	300	300		
NET TOTAL	£ 3,319,000	3,061,740		Surplus 257,260
		Actual surplus to be surrendered		<u>£257,259.98</u>

RECORDS, REGISTRATIONS AND SURVEYS:
CHARITY COMMISSION

1981-82, Class XIII, Vote 18

Receipts

Receipts payable to Consolidated Fund	Estimated	Realised
	£	£
(i) Receipts of classes authorised to be used as Appropriations in Aid	300	901.47
(ii) Receipts of other classes (Refund from Post Office for surplus Official Paid stationery)	—	37,099.74
Total	£300	38,001.21
Appropriated in aid		300.00
Payable separately to Consolidated Fund		£37,701.21

Denis Peach
Accounting Officer

29 September 1982

I certify that I have examined the above Account in accordance with the Exchequer and Audit Departments Acts 1866 and 1921. In my opinion the sums expended have been applied for the purposes authorised by Parliament and the Account properly presents the expenditure and receipts of Class XIII Vote 18 for the year ended 31 March 1982.

Gordon Downey
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 1982, compared with the sum granted, for expenditure by the Ordnance Survey on the survey of Great Britain and other mapping services.

SUMMARY OF PROGRAMME OUTTURN

Section	Estimated			Actual		
	Gross Expenditure £	Appropriations in Aid £	Net Expenditure £	Gross Expenditure £	Appropriations in Aid £	Net Expenditure £
PROGRAMME 13.4						
RECORDS, REGISTRATIONS AND SURVEYS						
A	35,880,000	17,290,000	18,590,000	33,567,559	17,876,199	*15,691,360

*This figure is £586,199 less than the net total of expenditure on the Appropriation Account, being the difference between the Appropriations in Aid realised (£17,876,199) and those authorised to be applied (£17,290,000).

ACCOUNT

Service	Grant £	Expenditure £	Expenditure compared with Grant	
			Less than Granted £	More than Granted £
PROGRAMME 13.4				
A1 Administration	31,265,000	29,963,681	1,301,319	—
A2 Stores, Goods and Services	2,347,000	1,883,057	463,943	—
A3 Capital Expenditure	1,938,000	1,295,648	642,352	—
A4 Payments of Value Added Tax to Customs and Excise	330,000	425,173	—	95,173

EXPLANATION of the Cause of Variation between Expenditure and Grant
A3 Due mainly to re-appraisal of capital equipment and deferments.

RECORDS, REGISTRATIONS AND SURVEYS:
ORDNANCE SURVEY

1981-82, Class XIII, Vote 19

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
GROSS TOTAL	£ 35,880,000	33,567,559	2,407,614	95,173
	<u>Estimated</u>	<u>Applied</u>		
<i>Deduct</i> AZ Appropriations in Aid	17,290,000	17,290,000		
NET TOTAL	£ 18,590,000	16,277,559		
				Surplus 2,312,441
		Actual surplus to be surrendered		<u>£2,312,441.20</u>

Receipts

	<u>Estimated</u>	<u>Realised</u>
	£	£
Receipts authorised to be used as Appropriations in Aid Appropriated in aid	17,290,000	17,876,199.31 17,290,000.00
Payable separately to Consolidated Fund		£586,199.31

Details of Receipts

	<u>Estimated</u>	<u>Realised</u>
	£	£
Sale of maps, etc.	6,176,000	6,264,817
Copyright fees	5,418,000	6,280,596(a)
Services for		
Land Registry	1,982,000	1,500,151
Natural Environment Research Council	636,000	688,284
Ministry of Defence	2,203,000	2,006,640
Others	701,000	815,475
Other receipts	174,000	320,236
	<u>£17,290,000</u>	<u>17,876,199</u>

(a) Due to a 25 per cent increase in business licence fees with effect from 1 January 1981 and increased receipts from Electricity Boards following the three yearly review.

RECORDS, REGISTRATIONS AND SURVEYS:
ORDNANCE SURVEY

1981-82, Class XIII, Vote 19

Details of Receipts *contd.*

The amounts paid over to government departments in respect of the sale of maps and publications on their behalf were:

Natural Environment Research Council	£ 70,979
Other Departments	2,243

W. P. Smith
Accounting Officer

30 September 1982

I certify that I have examined the above Account in accordance with the Exchequer and Audit Departments Acts 1866 and 1921. In my opinion the sums expended have been applied for the purposes authorised by Parliament and the Account properly presents the expenditure and receipts of Class XIII Vote 19 for the year ended 31 March 1982.

Gordon Downey
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 1982, compared with the sum granted, for the expenditure of the Cabinet Office and grants in aid to international organisations.

SUMMARY OF PROGRAMME OUTTURN

Section	Estimated			Actual		
	Gross Expenditure £	Appropriations in Aid £	Net Expenditure £	Gross Expenditure £	Appropriations in Aid £	Net Expenditure £
PROGRAMME 13.6						
OTHER SERVICES						
A	10,309,100	25,100	10,284,000	9,839,485	29,495	*9,809,990

*This figure is £4,395 less than the net total expenditure on the Appropriation Account, being the difference between the Appropriations in Aid realised (£29,495) and those authorised to be applied (£25,100).

ACCOUNT

Service	Grant £	Expenditure £	Expenditure compared with Grant	
			Less than Granted £	More than Granted £
PROGRAMME 13.6				
A1 Cabinet Office	7,950,000	7,773,040	176,960	—
A2 Capital Expenditure on computers	2,358,000	2,065,345	292,655	—
A3 Contributions to International Organisations (Grants in Aid)	1,100	1,100	—	—
GROSS TOTAL	£ 10,309,100	9,839,485	469,615	—
	Estimated	Applied		
<i>Deduct</i> AZ Appropriations in Aid	25,100	25,100		
NET TOTAL	£ 10,284,000	9,814,385		Surplus 469,615
		Actual surplus to be surrendered		<u>£469,614.54</u>

Receipts

Receipts payable to Consolidated Fund	Estimated	Realised
	£	£
(i) Receipts of classes authorised to be used as Appropriations in Aid (Miscellaneous)	25,100	29,464.61
(ii) Receipts of other classes (Sale of computer)	—	141,579.38
Total	£25,100	171,073.99
Appropriated in aid		25,100.00
Payable separately to Consolidated Fund		£145,973.99

Robert Armstrong
Accounting Officer

20 September 1982

I certify that I have examined the above Account in accordance with the Exchequer and Audit Departments Acts 1866 and 1921. In my opinion the sums expended have been applied for the purposes authorised by Parliament and the Account properly presents the expenditure and receipts of Class XIII Vote 20 for the year ended 31 March 1982.

Gordon Downey
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 1982, 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, including an international subscription.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
PROGRAMME 13.6				
OTHER SERVICES				
A1 Office of the Parliamentary Commissioner and Health Service Commissioners	1,222,000	1,139,639	82,361	—
Surplus			£82,361	
Actual surplus to be surrendered			£82,360.95	

C. M. Clothier
Accounting Officer

3 September 1982

I certify that I have examined the above Account in accordance with the Exchequer and Audit Departments Acts 1866 and 1921. In my opinion the sums expended have been applied for the purposes authorised by Parliament and the Account properly presents the expenditure and receipts of Class XIII Vote 21 for the year ended 31 March 1982.

Gordon Downey
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 1982, compared with the sum granted, for the expenditure of the office of the Public Trustee.

SUMMARY OF PROGRAMME OUTTURN

Section	Estimated			Actual		
	Gross Expenditure £	Appropriations in Aid £	Net Expenditure £	Gross Expenditure £	Appropriations in Aid £	Net Expenditure £
PROGRAMME 13.6						
OTHER SERVICES						
A	3,268,000	3,267,000	1,000	3,011,489	3,898,996	*(887,507)

*Due to the token nature of this Vote estimated Appropriations in Aid (AZ) were restricted to £3,267,000 to produce a net expenditure figure of £1,000: total receipts were estimated at £4,193,000. In the Appropriation Account net expenditure is shown as nil with Appropriations in Aid applied of £3,011,489. Actual outturn figures above take account of total receipts of £3,898,996.

ACCOUNT

Service	Grant £	Expenditure £	Expenditure compared with Grant	
			Less than Granted £	More than Granted £
PROGRAMME 13.6				
A1 Public Trustee	3,268,000	3,011,489	256,511	—
	Estimated	Realised	Surplus of Gross Estimate over Expenditure 256,511	
A <i>Deduct</i> Appropriations in Aid	3,267,000	3,011,489	Difference between Estimated and Applied Appropriations in Aid 255,511	
NET TOTAL	£ 1,000	—	Net Surplus to be surrendered £1,000	

Receipts

	Estimated	Realised
Receipts payable to Consolidated Fund	<u>£</u>	<u>£</u>
Receipts authorised to be used as Appropriations in Aid (Fees, etc.)	4,193,000	3,898,995.55
Amount authorised to be appropriated in aid	3,267,000	3,011,488.42
Payable separately to Consolidated Fund	<u>£926,000</u>	<u>887,507.13</u>

J. A. Boland

Accounting Officer

1 October 1982

I certify that I have examined the above Account in accordance with the Exchequer and Audit Departments Acts 1866 and 1921. In my opinion the sums expended have been applied for the purposes authorised by Parliament and the Account properly presents the expenditure and receipts of Class XIII Vote 22 for the year ended 31 March 1982.

Gordon Downey

Comptroller and Auditor General

OTHER SERVICES: IRISH LAND PURCHASES

ACCOUNT of the sum expended, in the year ended 31 March 1982, compared with the sum granted, for charges in connection with land purchases in Northern Ireland, and the expenses of management of guaranteed bonds issued for the purposes of Irish Land Purchases.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
PROGRAMME 13.6				
A1 Land Purchase Annuities	233,000	176,668	56,332	—
A2 Percentage Stock, &c.	33,000	32,632	368	—
A3 Management of Guaranteed Bonds	21,000	32,972	—	11,972
Total	£ 287,000	242,272	56,700	11,972
		Surplus	44,728	
		Actual surplus to be surrendered	£44,727·87	

Note

The Account of the Irish Land Purchase Fund is published separately as a White Paper.

P. A. Goodwin
Accounting Officer

21 October 1982

I certify that I have examined the above Account in accordance with the Exchequer and Audit Departments Acts 1866 and 1921. In my opinion the sums expended have been applied for the purposes authorised by Parliament and the Account properly presents the expenditure and receipts of Class XIII Vote 23 for the year ended 31 March 1982.

Gordon Downey
Comptroller and Auditor General

**STATIONERY AND PRINTING:
PAYMENTS TO THE TRADING FUND**

ACCOUNT of the sum expended, in the year ended 31 March 1982, compared with the sum granted, for payment to Her Majesty's Stationery Office Trading Fund to meet the cost of providing Reports of Parliamentary Debates and of the price concessions to Public Libraries.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
PROGRAMME 13.1 PARLIAMENT AND PRIVY COUNCIL				
A1 Reports of Parliamentary Debates (Hansard)	5,229,000	5,229,000	—	—
A2 Government Publications	725,000	725,000	—	—
TOTAL	£ 5,954,000	5,954,000	—	—

Note

The HMSO Trading Fund Accounts are published separately as a White Paper.

W. J. Sharp
Accounting Officer

13 August 1982

I certify that I have examined the above Account in accordance with the Exchequer and Audit Departments Acts 1866 and 1921. In my opinion the sums expended have been applied for the purposes authorised by Parliament and the Account properly presents the expenditure and receipts of Class XIII Vote 24 for the year ended 31 March 1982.

Gordon Downey
Comptroller and Auditor General

**STATIONERY AND PRINTING SUPPLIES TO THE
HOUSES OF PARLIAMENT, &c.**

ACCOUNT of the sum expended, in the year ended 31 March 1982, compared with the sum granted, for expenditure by Her Majesty's Stationery Office on the reimbursement of their Trading Fund in respect of stationery and printing supplied to the Houses of Parliament and to United Kingdom members of the European Assembly.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
PROGRAMME 13.1 PARLIAMENT AND PRIVY COUNCIL				
A1 Supplies to the House of Lords	2,243,000	2,155,381	87,619	—
A2 Supplies to the House of Commons	6,344,000	6,172,113	171,887	—
A3 Supplies to United Kingdom Members of the European Assembly	50,000	14,706	35,294	—
GROSS TOTAL				
<i>Original</i>	5,728,000			
<i>Supplementary</i>	2,909,000			
	£ 8,637,000	8,342,200	294,800	—
	<u>Estimated</u>	<u>Realised</u>	Surplus of Gross Estimate over Expenditure 294,800	
<i>Deduct</i>			Deficiency of Appropriations in Aid realised 20,894	
AZ Appropriations in Aid <i>Supplementary</i>	143,000	122,106		
NET TOTAL				
<i>Original</i>	5,728,000			
<i>Supplementary</i>	2,766,000			
	£ 8,494,000	8,220,094	Net Surplus 273,906	
			£273,906.37	
		Actual surplus to be surrendered		

STATIONERY AND PRINTING SUPPLIES
TO THE HOUSES OF PARLIAMENT, &c.

1981-82, Class XIII, Vote 25

Receipts	<u>Estimated</u>	<u>Realised</u>
	£	£
Receipts payable to Consolidated Fund	<u>118,000</u>	<u>118,527·80</u>
Details of Receipts	<u>Estimated</u>	<u>Realised</u>
	£	£
(i) Receipts of classes authorised to be used as Appropriations in Aid		
Receipts from the sale of HMSO publications, etc., provided out of the Vote, by the House of Commons	<u>£143,000</u>	<u>122,106</u>
(ii) Receipts of other classes		
Receipts in 1980-81 from the sale of HMSO publications etc., provided out of the Vote, by the House of Commons	<u>£118,000</u>	<u>118,528</u>

Note

The HMSO Trading Fund Accounts are published separately as a White Paper.

W. J. Sharp
Accounting Officer

13 August 1982

I certify that I have examined the above Account in accordance with the Exchequer and Audit Departments Acts 1866 and 1921. In my opinion the sums expended have been applied for the purposes authorised by Parliament and the Account properly presents the expenditure and receipts of Class XIII Vote 25 for the year ended 31 March 1982.

Gordon Downey
Comptroller and Auditor General

OTHER SERVICES: REPAYMENTS TO THE CONTINGENCIES FUND

ACCOUNT of the sum expended, in the year ended 31 March 1982, compared with the sum granted, to repay to the Contingencies Fund certain miscellaneous advances.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
PROGRAMME 13.6				
OTHER SERVICES				
A1 Other Services: Repayments to the Contingencies Fund	541,000	540,642	358	—
			Surplus	358
			Actual surplus to be surrendered	<u>£357.69</u>

Note

The Accounts of the Contingencies Fund are published separately as a White Paper.

Anthony Rawlinson
Accounting Officer

9 June 1982

I certify that I have examined the above Account in accordance with the Exchequer and Audit Departments Acts 1866 and 1921. In my opinion the sums expended have been applied for the purposes authorised by Parliament and the Account properly presents the expenditure and receipts of Class XIII Vote 26 for the year ended 31 March 1982.

Gordon Downey
Comptroller and Auditor General

CLASS XIII A

**HOUSE OF COMMONS:
ADMINISTRATION**

CLASS XIII A: HOUSE

Page	SERVICE	Estimated Gross Expenditure	Authorised Appropriations in Aid	Supply Grant
		£	£	£
74	House of Commons: Administration	14,526,000	136,000	14,390,000
	Total	14,526,000	136,000	14,390,000

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
£	£	£	£	£	£	£
13,966,111	136,000	13,830,111	559,889	—	559,889	50,029-16
13,966,111	136,000	13,830,111	559,889	—		50,029-16
Total amount to be surrendered					£ 559,889	
Actual total amount to be surrendered					<u>£559,889-29</u>	

HOUSE OF COMMONS: ADMINISTRATION

SUMMARY OF PROGRAMME OUTTURN, and the ACCOUNT of the sum expended, in the year ended 31 March 1982, 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 £
PROGRAMME 13.1						
PARLIAMENT AND PRIVY COUNCIL						
A	14,526,000	136,000	14,390,000	13,966,111	139,443	*13,826,668

*This figure is £3,443 less than the net total expenditure on the Appropriation Account, being the difference between the Appropriations in Aid realised (£139,443) and those authorised to be applied (£136,000).

ACCOUNT

Service	Grant £	Expenditure £	Expenditure compared with Grant	
			Less than Granted £	More than Granted £
PROGRAMME 13.1				
A1 Office of the Speaker	204,000	204,256	—	256
A2 Department of the Clerk of the House	2,919,000	2,622,690	296,310	—
A3 Department of the Serjeant at Arms	1,607,000	1,579,198	27,802	—
A4 Department of the Library	1,451,000	1,457,128	—	6,128
A5 Administration Department	2,677,000	2,541,263	135,737	—
A6 Department of the Official Report	1,096,000	1,004,613	91,387	—
A7 Refreshment Department	1,543,000	1,568,561	—	25,561

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
A8 Retired Allowances, &c.	879,000	870,189	8,811	—
A9 Police	2,150,000	2,118,213	31,787	—
GROSS TOTAL				
Original	14,288,000			
Supplementary	238,000			
	<u>£ 14,526,000</u>	13,966,111	591,834	31,945
		Estimated		
		Applied		
Deduct				
AZ Appropriations in Aid				
Original	128,000			
Supplementary	8,000			
	<u>136,000</u>	136,000		
NET TOTAL				
Original	14,160,000			
Supplementary	230,000			
	<u>£ 14,390,000</u>	13,830,111		
			Surplus	
			559,889	
			<u>£559,889.29</u>	
		Actual surplus to be surrendered		

Receipts

	Estimated	Realised
	£	£
Receipts payable to Consolidated Fund		
(i) Receipts of classes authorised to be used as Appropriations in Aid	136,000	139,443.34
(ii) Receipts of other classes	—	46,585.82
Total	£136,000	186,029.16
Appropriated in aid		136,000.00
Payable separately to Consolidated Fund		£50,029.16

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.	3,400	3,955
Contributions in respect of widows', etc., pensions	88,000	89,839
Contributions from Parliamentary Contributory Pension Fund, etc., towards staff costs	44,500	44,375
Miscellaneous	100	1,274
Total	£136,000	139,443
(ii) Receipts of other classes		
Transfer values	—	£46,686

Notes

Subhead A7. The Accounts of the Refreshment Department are published by the House of Commons Commission as a separate paper.

Subhead A8. Certain payments in respect of March, April and May 1981 made by the Paymaster General's Office were charged to this Vote on an apportioned basis under modified accounting arrangements which had to be accepted because of industrial action in that Office.

George Thomas
Speaker

Charles Gordon
Accounting Officer

14 December 1982

I certify that I have examined the above Account in accordance with the Exchequer and Audit Departments Acts 1866 and 1921. In my opinion the sums expended have been applied for the purposes authorised by Parliament and the Account properly presents the expenditure and receipts of Class XIII A Vote 1 for the year ended 31 March 1982.

Gordon Downey
Comptroller and Auditor General

CLASS XIV
COMMON SERVICES

CLASS XIV:

Page	No. of Vote	SERVICE	Estimated Gross Expenditure	Authorised Appropriations in Aid	Supply Grant
			£	£	£
80	1	Office and General Accommodation Services	547,360,010	80,574,010	466,786,000
85	2	Administration and Miscellaneous Services (Property Services Agency of the Department of the Environment)	249,908,000	—	249,908,000
87	3	Publicity: Central Office of Information	52,699,000	11,046,000	41,653,000
90	4	Civil Superannuation, &c.	1,058,423,000	62,102,000	996,321,000
93	5	Rates on Government Property	305,500,000	26,000,000	279,500,000
95	6	Other Common Services: Government Actuary	996,000	413,000	583,000
97	7	Other Common Services: Paymaster General's Office	10,784,000	736,000	10,048,000
		Total	£ 2,225,670,010	£ 180,871,010	£ 2,044,799,000

COMMON SERVICES

Gross Expenditure	Appropriations in Aid applied	Net Expenditure	Gross Expenditure compared with Estimate: Saving	Deficiency of Appropriations in Aid	Amount to be surrendered	Extra Receipts payable to Consolidated Fund	No. of Vote
£	£	£	£	£	£	£	
522,378,585	80,574,010	441,804,575	24,981,425	—	24,981,425	22,420,893.05	1
234,325,937	—	234,325,937	15,582,063	—	15,582,063	53,891,364.50	2
46,106,204	6,468,015	39,638,189	6,592,796	4,577,985	2,014,811	—	3
967,716,070	62,102,000	905,614,070	90,706,930	—	90,706,930	145,930,036.98	4
291,635,217	25,515,921	266,119,296	13,864,783	484,079	13,380,704	—	5
946,701	413,000	533,701	49,299	—	49,299	144,455.48	6
9,618,821	717,073	8,901,748	1,165,179	18,927	1,146,252	5,335.15	7
2,072,727,535	175,790,019	1,896,937,516	152,942,475	5,080,991		222,392,085.16	
Total amount to be surrendered					£	147,861,484	
Actual total amount to be surrendered						£147,861,483.35	

OFFICE AND GENERAL ACCOMMODATION SERVICES**See also Report of Comptroller and Auditor General**

SUMMARY OF PROGRAMME OUTTURN, and the ACCOUNT of the sum expended, in the year ended 31 March 1982, 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 £
PROGRAMME 14.1						
OFFICE AND GENERAL ACCOMMODATION SERVICES						
A	428,478,000	74,626,010	353,851,990	426,475,233	81,122,825	345,352,408
B	10	—	10	—	—	—
C	6,547,000	109,000	6,438,000	6,675,828	108,034	6,567,794
	<u>435,025,010</u>	<u>74,735,010</u>	<u>360,290,000</u>	<u>433,151,061</u>	<u>81,230,859</u>	<u>351,920,202</u>
OTHER PROGRAMMES						
D	112,335,000	5,839,000	106,496,000	89,227,524	6,481,114	82,746,410
Total	<u>£547,360,010</u>	<u>80,574,010</u>	<u>466,786,000</u>	<u>522,378,585</u>	<u>87,711,973</u>	<u>*434,666,612</u>

*This figure is £7,137,963 less than the net total of expenditure on the Appropriation Account, being the difference between the Appropriations in Aid realised (£87,711,973) and those authorised to be applied (£80,574,010).

OFFICE AND GENERAL ACCOMMODATION SERVICES 1981-82, Class XIV, Vote 1

ACCOUNT

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
PROGRAMME 14.1				
SECTION A				
OFFICE AND GENERAL ACCOMMODATION SERVICES				
A1 Acquisitions and New Works	44,803,000	48,924,324	—	4,121,324
A2 Furniture and Equipment, &c.	15,841,000	21,198,956	—	5,357,956
A3 Rents, &c.	164,927,000	152,706,123	12,220,877	—
A4 Maintenance and Running Costs	202,907,000	203,645,830	—	738,830
SECTION B				
WORKS AND LANDS REPAYMENT SERVICES				
B1 New Works and Other Services (Repayment) (Net)	10	—	10	—
SECTION C				
TRANSPORT SERVICES				
C1 Transport Services	6,547,000	6,675,828	—	128,828
OTHER PROGRAMMES				
SECTION D				
SPECIALISED ACCOMMODATION SERVICES				
D1 Acquisitions and New Works	80,782,000	62,718,335	18,063,665	—
D2 Rents, &c.	9,019,000	6,688,271	2,330,729	—
D3 Supply of Furniture and Equipment	2,424,000	2,690,362	—	266,362
D4 Maintenance and Other Running Costs	20,110,000	17,130,556	2,979,444	—

EXPLANATION of the Causes of Variation between Expenditure and Grant

- A2 Due to additional purchases of furniture as a result of the MPO initiative to improve working conditions in the Civil Service.
- D1 Due to slippage of purchases and works services.
- D2 Due to rent reviews and new hirings estimated for 1981-82 being deferred until 1982-83.
- D4 Due to fuel prices increasing less than allowed for and slippage on major maintenance schemes.

OFFICE AND GENERAL ACCOMMODATION SERVICES 1981-82, Class XIV, Vote 1

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
GROSS TOTAL	£ 547,360,010	522,378,585	35,594,725	10,613,300
	Estimated	Applied		
Z <i>Deduct</i> Appropriations in Aid	80,574,010	80,574,010		
NET TOTAL	£ 466,786,000	441,804,575		Surplus 24,981,425
		Actual surplus to be surrendered		<u>£24,981,424.56</u>

Receipts

	Estimated	Realised
	£	£
Receipts payable to Consolidated Fund		
(i) Receipts of classes authorised to be used as Appropriations in Aid	80,574,010	87,711,973.58
(ii) Receipts of other classes	6,399,000	15,282,929.47
Total	£86,973,010	102,994,903.05
Appropriated in aid		80,574,010.00
Payable separately to Consolidated Fund		£22,420,893.05

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	39,117,000	38,057,496
Rents and related receipts	29,970,000	38,325,009(a)
Disposals of stores, &c.	389,000	472,351
Other receipts	5,150,010	4,267,969(b)
	£74,626,010	81,122,825
Subhead CZ		
Government Car Service and Interdepartmental Despatch Service	£109,000	108,034
Subhead DZ		
Rents and Related Receipts	5,395,000	6,205,114(c)
Miscellaneous Receipts	444,000	276,000
	£5,839,000	6,481,114
Total	£80,574,010	87,711,973

(a) Due to retrospective recovery of service charges and rent reviews settled at higher levels than allowed for.

(b) Due mainly to a decrease in the proportion of repayment work carried out by directly employed labour.

(c) Due to recovery of back rent from British Library.

OFFICE AND GENERAL ACCOMMODATION SERVICES 1981-82, Class XIV, Vote 1

Details of Receipts contd.

	Estimated	Realised
	£	£
(ii) Receipts of other classes		
Sale of land and buildings	6,399,000	9,405,084(d)
Refund of advance payment plus interest for site purchase which did not proceed	—	3,128,826
Excess of receipts over expenditure in respect of services rendered on repayment terms (Subhead B1)	—	2,633,446
Reimbursement by Lord Chancellor's Department of payments made on their behalf	—	53,377
Reimbursement by landlord of service charges for prior year	—	41,111
Refund of membership fees	—	11,030
Late recovery of rent and service charge for repayment client for prior year	—	6,158
Interest on deposit account for purchase of coastguard's house	—	1,789
Dividend from firm in liquidation	—	946
Works services instalment receipts	—	762
Recovery of overpayment to contractor	—	400
	£6,399,000	15,282,929

(d) Due to slippage from previous year.

Losses Statement

Total losses (708 cases) £3,419,109

Details

	£
Wilful damage, including arson, to government building, by persons unknown	1,500,000
Payment of rent due to delay in taking occupation, and expenditure on occupational services due to change of client	620,374
Damage by explosions and fire to government building in Northern Ireland during civil disturbances	364,800

Notes

Special Payments

9 payments £402,169

Detail

Ex gratia payment to Cardiff City Council for abortive expenditure following cancellation of MOD dispersal project to St Mellons £400,000

OFFICE AND GENERAL ACCOMMODATION SERVICES **1981-82, Class XIV, Vote 1**

Notes contd.

Details of Subhead B1

The Department provided £61,534,000 of new works (of which £24,493,000 was recoverable from Exchequer Departments compared with £16,865,000 in 1980-81 and £37,041,000 from Non-Exchequer Bodies compared with £48,975,000 in 1980-81) and £44,326,922 of other services (Exchequer Departments £12,182,235 and Non-Exchequer Bodies £32,144,687). The position on 31 March 1982 was as follows:

Excess of expenditure over receipts on 31 March 1981	£	£	£
Exchequer Departments			3,765,610
Expenditure 1981-82	36,675,235		
Receipts	<u>36,402,264</u>		
Excess expenditure		272,971	
Non-Exchequer Bodies			
Expenditure 1981-82	69,185,687		
Receipts	<u>72,092,104</u>		
Excess receipts		<u>2,906,417</u>	
Surplus receipts payable separately to Consolidated Fund			<u>2,633,446(a)</u>
Excess of expenditure over receipts to 31 March 1982			<u>£1,132,164</u>

(a) Generally due to receipts proper to previous financial year which were held up by Paymaster General's Office due to an industrial dispute.

Other Note

Of the total losses recorded in this Account £10,689 was the proportion borne on the National Insurance Fund.

A. M. Alfred
Accounting Officer

14 September 1982

I certify that I have examined the above Account in accordance with the Exchequer and Audit Departments Acts 1866 and 1921. In my opinion the sums expended have been applied for the purposes authorised by Parliament and the Account properly presents the expenditure and receipts of Class XIV Vote 1 for the year ended 31 March 1982.

Gordon Downey
Comptroller and Auditor General

**ADMINISTRATION AND MISCELLANEOUS SERVICES
 (PROPERTY SERVICES AGENCY OF THE
 DEPARTMENT OF THE ENVIRONMENT)**

ACCOUNT of the sum expended in the year ended 31 March 1982, 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
	£	£	£	£
PROGRAMME 14.1				
OFFICE AND GENERAL ACCOMMODATION SERVICES				
SECTION A				
ADMINISTRATION				
A1 Salaries, &c.	150,490,000	148,346,448	2,143,552	—
A2 General Administrative Expenses	92,530,000	79,868,032	12,661,968	—
A3 Telecommunications Services	6,888,000	6,111,457	776,543	—
TOTAL	£ 249,908,000	234,325,937	15,582,063	—
	Surplus		<u>15,582,063</u>	
	Actual surplus to be surrendered		<u>£15,582,062.65</u>	

EXPLANATION of the Causes of Variation between Expenditure and Grant

- A2 Due to the deferment of works schemes and lower construction costs which affected consultants' fees, and to savings in travelling and subsistence expenses.
 A3 Due mainly to economies achieved in the use of telephones during the year.

Receipts

Receipts payable to the Consolidated Fund	Estimated	Realised
	£	£
Reimbursement of departmental expenses incurred on work carried out on repayment terms and other receipts	56,865,000	52,827,364.50
Recovery of deductible input VAT	833,000	1,064,000.00
Total	<u>£57,698,000</u>	<u>53,891,364.50</u>

ADMINISTRATION AND MISCELLANEOUS SERVICES
(PROPERTY SERVICES AGENCY OF THE
DEPARTMENT OF THE ENVIRONMENT)

1981-82, Class XIV, Vote 2

Losses Statement

Total losses (135 cases) £105,260

A. M. Alfred
Accounting Officer

14 September 1982

I certify that I have examined the above Account in accordance with the Exchequer and Audit Departments Acts 1866 and 1921. In my opinion the sums expended have been applied for the purposes authorised by Parliament and the Account properly presents the expenditure and receipts of Class XIV Vote 2 for the year ended 31 March 1982.

Gordon Downey
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 1982, compared with the sum granted, for expenditure by the Central Office of Information on home and overseas publicity.

SUMMARY OF PROGRAMME OUTTURN

Section	Estimated			Actual		
	Gross Expenditure £	Appropriations in Aid £	Net Expenditure £	Gross Expenditure £	Appropriations in Aid £	Net Expenditure £
PROGRAMME 14.4						
PUBLICITY						
A	33,714,000	10,790,000	22,924,000	28,339,873	6,326,703	22,013,170
B	6,696,000	256,000	6,440,000	5,849,387	141,312	5,708,075
C	12,289,000	—	12,289,000	11,916,944	—	11,916,944
Total	<u>£52,699,000</u>	<u>11,046,000</u>	<u>41,653,000</u>	<u>46,106,204</u>	<u>6,468,015</u>	<u>39,638,189</u>

ACCOUNT

Service	Grant £	Expenditure £	Expenditure compared with Grant	
			Less than Granted £	More than Granted £
PROGRAMME 14.4				
SECTION A				
HOME PUBLICITY				
A1 Advertising	21,697,000	18,457,935	3,239,065	—
A2 Films and Television	3,044,000	3,016,677	27,323	—
A3 Exhibitions	1,816,000	1,418,915	397,085	—
A4 Publications	5,243,000	3,713,972	1,529,028	—
A5 Other Publicity Services	1,914,000	1,732,374	181,626	—

EXPLANATION of the Causes of Variation between Expenditure and Grant

- A1 Expenditure on recruitment publicity for Ministry of Defence and Home Office was less than expected and some advertising for Manpower Services Commission was not required.
- A4 Expenditure for Publications was less than expected from a number of departments, particularly Manpower Services Commission, Department of Health and Social Security and the Advisory, Conciliation and Arbitration Service.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
SECTION B				
OVERSEAS PUBLICITY				
B1 Overseas Press and Radio	1,285,000	961,609	323,391	—
B2 Films and Television	1,650,000	1,261,839	388,161	—
B3 Overseas Visitors and Information Studies	815,000	725,271	89,729	—
B4 Publications	620,000	450,704	169,296	—
B5 Other Publicity Services	2,326,000	2,449,964	—	123,964
SECTION C				
STAFF COSTS AND ADMINISTRATIVE EXPENSES				
C1 Staff Costs and Administrative Expenses	12,276,000	11,916,944	359,056	—
C2 Computerisation Capital Expenditure	13,000	—	13,000	—
GROSS TOTAL	£ 52,699,000	46,106,204	6,716,760	123,964
	Estimated	Realised	Surplus of Gross Estimate over Expenditure 6,592,796	
Z <i>Deduct</i> Appropriations in Aid	11,046,000	6,468,015	Deficiency of Appropriations in Aid realised 4,577,985	
NET TOTAL	£ 41,653,000	39,638,189	Net Surplus 2,014,811	
	Actual surplus to be surrendered		<u>£2,014,811·18</u>	

Receipts	Estimated	Realised
	£	£
Receipts authorised to be used as Appropriations in Aid		
Subhead AZ		
Recoverable services for other Government departments	3,100,000	2,506,783(a)
Recoverable services for non-Exchequer bodies and other receipts	7,236,000	3,687,003(b)
Repayments from National Insurance Fund	454,000	132,917
	<u>£10,790,000</u>	<u>6,326,703</u>
Subhead BZ		
Recoverable services for non-Exchequer bodies and other receipts	256,000	141,312
Total	<u>£11,046,000</u>	<u>6,468,015</u>

- (a) Expenditure, mainly for the Home Office and Department of Health and Social Security, less than expected.
- (b) Expenditure, mainly for the Manpower Services Commission and the Advisory, Conciliation and Arbitration Service, less than expected.

E. R. Kelly
Accounting Officer

25 August 1982

I certify that I have examined the above Account in accordance with the Exchequer and Audit Departments Acts 1866 and 1921. In my opinion the sums expended have been applied for the purposes authorised by Parliament and the Account properly presents the expenditure and receipts of Class XIV Vote 3 for the year ended 31 March 1982.

Gordon Downey
Comptroller and Auditor General

CIVIL SUPERANNUATION, &c.**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 1982, 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
	£	£	£	£	£	£
PROGRAMME 14.5						
CIVIL SUPERANNUATION						
A	1,058,423,000	62,102,000	996,321,000	967,716,070	72,002,980	*895,713,090

*This figure is £9,900,980 less than the net total of expenditure on the Appropriation Account, being the difference between the Appropriations in Aid realised (£72,002,980) and those authorised to be applied (£62,102,000).

ACCOUNT

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
PROGRAMME 14.5				
A1 Recurrent Payments	721,334,000	692,402,540	28,931,460	—
A2 Non-Recurrent Payments	321,491,000	265,667,382	55,823,618	—
A3 Injury Benefits	830,000	798,618	31,382	—
A4 Royal Irish Constabulary Pensions, &c.	994,000	1,015,969	—	21,969
A5 Miscellaneous	13,774,000	7,831,561	5,942,439	—

EXPLANATION of the Causes of Variation between Expenditure and Grant

A2 Retirements in the year were some 17 per cent less than expected.

A5 A sharp decrease in the number of Transfer Values in respect of officers transferring to employment outside the Civil Service.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
GROSS TOTAL				
Original	974,623,000			
Supplementary	83,800,000			
	<u>£ 1,058,423,000</u>	967,716,070	90,728,899	21,969
	Estimated	Applied		
<i>Deduct</i>				
AZ Appropriations in Aid				
Original	61,602,000			
Supplementary	500,000			
	<u>62,102,000</u>	62,102,000		
NET TOTAL				
Original	913,021,000			
Supplementary	83,300,000			
	<u>£ 996,321,000</u>	905,614,070		
			Surplus	
			90,706,930	
		Actual surplus to be surrendered	<u>£90,706,929.92</u>	

Receipts

Receipts payable to Consolidated Fund	Estimated	Realised
	£	£
(i) Receipts of classes authorised to be used as Appropriations in Aid	62,102,000	72,002,979.74
(ii) Receipts of other classes	130,645,000	136,029,057.24
Total	<u>£192,747,000</u>	<u>208,032,036.98</u>
Appropriated in aid		62,102,000.00
Payable separately to Consolidated Fund		<u>£145,930,036.98</u>

Details of Receipts

	Estimated	Realised
	£	£
(i) Receipts of classes authorised to be used as Appropriations in Aid		
Periodical contributions for widows' and dependants' benefits	46,110,000	52,328,333
Other superannuation contributions and transfer values received: superannuation benefits repaid: rebates from the Redundancy Funds, and amounts recovered from public boards, &c.	15,992,000	19,674,647
Total	<u>£62,102,000</u>	<u>72,002,980(a)</u>

- (a) Receipts were generally more than expected, in particular those for contributions for widows' and dependants' benefits and those in respect of staff on loan.

Details of Receipts contd.	Estimated	Realised
	£	£
(ii) Receipts of other classes		
Contributions, &c. on account of accruing liability for superannuation:		
From the National Insurance Funds	56,345,000	60,831,465
From National Health Service Contributions	1,019,000	1,235,752
From the National Savings Bank	3,245,000	3,235,666
From the National Insurance Surcharge	3,395,000	3,515,766
From the Royal Ordnance Factories	16,720,000	16,332,411
From the Royal Mint	1,428,000	1,308,055
From the Health and Safety Commission and Executive	6,975,000	7,090,447
From the Manpower Services Commission	28,885,000	28,989,892
From the Property Services Agency Supplies	3,319,000	3,267,181
From the Advisory, Conciliation and Arbitration Service	1,236,000	1,235,609
From H.M. Stationery Office	6,479,000	7,418,536
Miscellaneous	1,599,000	1,468,277
Miscellaneous	—	100,000
Total	£130,645,000	136,029,057

Notes*Special Payments*

96 payments £194,621

Details

A payment of accrued interest was made to the Post Office on an ex gratia basis following a late claim for re-imbursement of the pensions paid to former Department of National Savings pensioners. £
125,343

Other Notes

Certain payments in respect of March, April and May 1981 made by the Paymaster General's Office were charged to this Vote on an apportioned basis under modified accounting arrangements which had to be accepted because of industrial action in that Office.

L. A. Andrews

Accounting Officer

27 August 1982

I certify that I have examined the above Account in accordance with the Exchequer and Audit Departments Acts 1866 and 1921. Subject to the observations in paragraph 72 of my Report in my opinion the sums expended have been applied for the purposes authorised by Parliament and the Account properly presents the expenditure and receipts of Class XIV Vote 4 for the year ended 31 March 1982.

Gordon Downey

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 1982, 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 £
PROGRAMME 14.6						
RATES ON GOVERNMENT PROPERTY						
A	305,500,000	26,000,000	279,500,000	291,635,217	25,515,921	266,119,296

ACCOUNT

Service	Grant £	Expenditure £	Expenditure compared with Grant	
			Less than Granted £	More than Granted £
PROGRAMME 14.6				
A1 Rates and Contributions in lieu of Rates for Property occupied by the Crown, &c.	285,500,000	272,548,630	12,951,370	—
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	20,000,000	19,086,587	913,413	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
£	£	£	£	£
GROSS TOTAL				
Original	262,293,000			
Supplementary	25,707,000			
Supplementary	17,500,000			
	<u>£ 305,500,000</u>	291,635,217	13,864,783	—
	Estimated	Realised	Surplus of Gross Estimate over Expenditure 13,864,783	
Deduct				
AZ Appropriations in Aid				
Original	22,755,000			
Supplementary	2,245,000			
Supplementary	1,000,000			
	<u>26,000,000</u>	25,515,921		Deficiency of Appropriations in Aid realised 484,079
NET TOTAL				
Original	239,533,000			
Supplementary	23,462,000			
Supplementary	16,500,000			
	<u>£ 279,500,000</u>	266,119,296		Net Surplus 13,380,704
				<u>£13,380,704.25</u>
		Actual surplus to be surrendered		

Receipts

Receipts authorised to be used as Appropriations in Aid	Estimated	Realised
	£	£
Repayments by Commonwealth and foreign countries and international organisations (Subhead A2)	1,760,000	1,510,405
Repayments of expenses under the Social Security Act 1975	13,558,000	13,710,361
Other repayments	7,906,000	6,789,004
Refunds from Local Authorities	2,776,000	3,506,151
Total	<u>£26,000,000</u>	<u>25,515,921</u>

Douglas Wass
Accounting Officer

24 September 1982

I certify that I have examined the above Account in accordance with the Exchequer and Audit Departments Acts 1866 and 1921. In my opinion the sums expended have been applied for the purposes authorised by Parliament and the Account properly presents the expenditure and receipts of Class XIV Vote 5 for the year ended 31 March 1982.

Gordon Downey
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 1982, compared with the sum granted, for the expenditure of the Department of the Government Actuary.

SUMMARY OF PROGRAMME OUTTURN

Section	Estimated			Actual		
	Gross Expenditure	Appropriations in Aid	Net Expenditure	Gross Expenditure	Appropriations in Aid	Net Expenditure
	£	£	£	£	£	£
PROGRAMME 14.7						
OTHER COMMON SERVICES: GOVERNMENT ACTUARY						
A	996,000	413,000	583,000	946,701	557,455	*389,246

*This figure is £144,455 less than the net total of expenditure on the Appropriation Account, being the difference between the Appropriations in Aid realised (£557,455) and those authorised to be applied (£413,000).

ACCOUNT

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
PROGRAMME 14.7				
A1 Administration	996,000	946,701	49,299	—
	Estimated	Realised		
<i>Deduct</i> AZ Appropriations in Aid	413,000	413,000		
NET TOTAL	£ 583,000	533,701		
		Actual surplus to be surrendered	Surplus 49,299	
			£49,298·61	

OTHER COMMON SERVICES:
GOVERNMENT ACTUARY

1981-82, Class XIV, Vote 6

Receipts	Estimated	Realised
	£	£
Receipts authorised to be used as Appropriations in Aid	413,000	557,455.48
Appropriated in aid		413,000.00
Payable separately to Consolidated Fund		<u>£144,455.48</u>

Details of Receipts	Estimated	Realised
	£	£
Repayments for actuarial services rendered to other Commonwealth Governments, National Boards, etc.	110,000	251,082
Repayments from National Insurance Fund	303,000	302,944
Miscellaneous	—	3,429
	<u>£413,000</u>	<u>557,455</u>

E. A. Johnston
Accounting Officer

31 August 1982

I certify that I have examined the above Account in accordance with the Exchequer and Audit Departments Acts 1866 and 1921. In my opinion the sums expended have been applied for the purposes authorised by Parliament and the Account properly presents the expenditure and receipts of Class XIV Vote 6 for the year ended 31 March 1982.

Gordon Downey
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 1982, 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
	£	£	£	£	£	£
PROGRAMME 14.7						
OTHER COMMON SERVICES: PAYMASTER GENERAL'S OFFICE						
A	10,784,000	736,000	10,048,000	9,618,821	717,073	8,901,748

ACCOUNT

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
PROGRAMME 14.7				
A1 Administration	9,675,000	9,091,099	583,901	—
A2 Capital Expenditure: Office Machinery	1,109,000	527,722	581,278	—
GROSS TOTAL	£ 10,784,000	9,618,821	1,165,179	—
	<u>Estimated</u>	<u>Realised</u>	Surplus of Gross Estimate over Expenditure 1,165,179	
<i>Deduct</i> AZ Appropriations in Aid	736,000	717,073	Deficiency of Appropriations in Aid realised 18,927	
NET TOTAL	£ 10,048,000	8,901,748	Net Surplus 1,146,252	
		Actual surplus to be surrendered	<u>£1,146,252.18</u>	

EXPLANATION of the Cause of Variation between Expenditure and Grant

A2 Cost of additional computer equipment estimated at £860,000 was reduced to £418,000 by compensation from the manufacturers. Purchase of other computer equipment was not pursued following improvements to the existing system and the postponement of a system development.

OTHER COMMON SERVICES:
PAYMASTER GENERAL'S OFFICE

1981-82, Class XIV, Vote 7

Receipts	Estimated	Realised
	£	£
Receipts payable to Consolidated Fund	—	<u>5,335.15</u>
Details of Receipts		
(i) Receipts of classes authorised to be used as Appropriations in Aid	Estimated	Realised
	£	£
Repayment of expenses from the National Insurance and Redundancy Funds	605,000	555,673
Repayment of expenses from Trading Funds, &c., and other receipts	<u>131,000</u>	<u>161,400</u>
Total	<u>£736,000</u>	<u>717,073</u>
(ii) Receipts of other classes		
From the Post Office	—	<u>£5,335</u>

L. A. Andrews
Accounting Officer

27 August 1982

I certify that I have examined the above Account in accordance with the Exchequer and Audit Departments Acts 1866 and 1921. In my opinion the sums expended have been applied for the purposes authorised by Parliament and the Account properly presents the expenditure and receipts of Class XIV Vote 7 for the year ended 31 March 1982.

Gordon Downey
Comptroller and Auditor General

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