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# Appropriation Accounts 1989–90

**Volume 6: Classes IX to XI Housing, Other  
Environmental Services, Home Office and Lord  
Chancellor's Department**

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

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## **OTHER REPORTS OF THE COMPTROLLER AND AUDITOR GENERAL**

In addition to his reports published with the Appropriation Accounts, the Comptroller and Auditor General reports separately to the House of Commons on the results of his examinations of economy, efficiency and effectiveness. These reports are published during the year as House of Commons papers.

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## APPROPRIATION ACCOUNTS (VOLUME 6: CLASSES IX - XI), 1989-90

## REPORT OF THE COMPTROLLER AND AUDITOR GENERAL

## CLASS IX, VOTE 1: HOUSING, ENGLAND

## Deferred expenditure on payments to the Housing Corporation

1. The original gross estimate of £2,352.5 million for this Vote for 1989-90 (HC 231-IX, X) was increased to £2,603.1 million as a result of the revised estimate presented in June 1989 (HC 413) and the supplementary estimates presented in November 1989 and February 1990 (HC 603 and HC 179 respectively). Expenditure on the Vote is not subject to a cash limit. The Account shows gross expenditure of £2,584.2 million, some £18.9 million less than the gross estimate and, taken together with a deficiency in Appropriations in Aid realised of £23,000, an actual surplus to be surrendered of £18,838,236.48.

2. National Audit Office examination of expenditure on payments to the Housing Corporation under the Housing Associations Act 1985 by the Department of the Environment in 1989-90 revealed that a claim for £135.9 million was reduced by £27.0 million in the belief that to meet the claim in full would have resulted in payment of monies in 1989-90 which the Department would not normally have paid until 1990-91 under the payment arrangements which had been in force up to that time. However the Department have accepted that, with their agreement, the final claim for 1989-90 had been prepared on a new basis and ought to have been paid in full.

3. If the full claim of £135.9 million had been correctly treated as fully matured and properly coming into course of payment in 1989-90, the resultant expenditure would have led to an excess Vote of £8,170,508.58. In view of the fundamental effect on the Vote outturn at 31 March 1990 as a result of the omission of this expenditure, I have considered it necessary to qualify my certificate to the Appropriation Account for Class IX Vote 1 1989-90.

4. The Department have accepted that this episode has highlighted unsatisfactory features of the grant claiming arrangements in force for 1989-90, the first year of the new housing association grant arrangements provided for in the Housing Act 1988. The Department have addressed these features in the replacement procedures which now apply, and grant is now claimed in advance on the basis of the Housing Corporation's best estimates of need.

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**CLASS X, VOTE 3: URBAN AID AND DERELICT LAND, RECLAMATION ENGLAND****Uncertified expenditure on Derelict Land grants**

5. My reports on the 1987-88 and 1988-89 Appropriation Accounts drew attention to a backlog of uncertified expenditure on derelict land grant claims relating to 2,550 projects which were active in December 1985. Until proper certified claims are received and cleared there is no assurance that interim payments made and charged to the Vote in previous years represent expenditure properly incurred on the services concerned.

6. The Department have continued to press forward in clearing claims relating to these projects. In the year to August 1990:

- (i) the 56 claims outstanding at August 1989 had been reduced to 11, with a corresponding reduction in the estimated value from £11.7 million to £5.8 million;
- (ii) a further 70 claims for completed projects with an estimated value of £20.3 million were identified as overdue;
- (iii) 122 projects remained in progress on which claims were not yet due.

7. My previous reports noted that the Department had no readily available information on the number or value of outstanding claims on projects approved by them since December 1985. This remains the case and in May 1990 the Department carried out a special exercise to establish the number and value of outstanding final claims on projects approved between January 1986 and March 1989. Of 1,803 projects approved in this period, 638 were still in progress at the end of May 1990 and the Department had received final claims for 974 completed projects. Final claims were overdue on 191 projects amounting to an estimated £17 million.

8. The Department have also made substantial progress in reviewing the circumstances surrounding the 35 claims referred to in my report on the 1988-89 Appropriation Accounts which had been returned uncertified or were subject to qualified audit certificates. They have introduced revised procedures to deal with similar instances in the future. Only four of the 35 claims, amounting to £219,500, remain outstanding together with a further three claims, amounting to £820,000, which were subject to qualified audit certificates during the year to July 1990.

9. In total therefore the overdue claims amounted to an estimated £43 million (paragraphs 6 and 7) while the level of uncleared claims amounted to some £1 million (paragraph 9).

10. The Department introduced changes to the grants claim system from April 1990 designed to speed up the auditing of expenditure on reclamation projects. Following approval of the final costs of a project by the Department, local authorities now send the final claim directly to their auditors. And in order to encourage authorities to submit claims promptly the Department retain five per cent of the estimated grant until an audited final claim is received.

11. The new computerised management system which the Department will be installing in Autumn 1990 will enable them to establish the number and value of outstanding claims for all projects and will assist steps to prevent a backlog recurring.

12. The Department have therefore made sustained and strenuous efforts to resolve the backlog problem, both in tackling the outstanding claims and in introducing improved systems and controls. Nevertheless, in view of the continuing uncertainty surrounding the clearance of outstanding derelict land grant claims, and the material amounts that remain outstanding, I have again considered it necessary to qualify my certificate in respect of this expenditure.



**CLASS X, VOTE 5: ADMINISTRATION****Excess of expenditure over grant**

13. The Account shows expenditure of £1.6 million (0.80 per cent) in excess of the gross Estimate which, as increased by Supplementary Estimates presented in November 1989 (HC 603 of 1989) and February 1990 (HC 179 of 1990), amounted to £199.4 million. There were surplus receipts of classes authorised to be used as Appropriations in Aid of £122,000. It is proposed to ask Parliament to authorise £121,825.78 of the surplus receipts to be appropriated in aid towards meeting the excess, leaving £1,466,683.05 to be voted as a further supply grant. The cash limit for this Vote was £159.9 million and was also overspent by £1.5 million.

14. The overall excess included running costs expenditure charged to part of subhead A1 (Running costs, etc) of £1.5 million (0.97 per cent) in excess of the sum (£154.1 million) provided in the gross Estimate. Actual net running costs expenditure amounted to £154.6 million (comprising £155.6 million on subhead A1 less £983,000 in VAT refunds) which breached the running cost limit for the Vote by £1.4 million.

15. For 1989-90 the running costs limit set by the Treasury for the Department of the Environment was £168.7 million divided among three votes, as follows:

Vote	Gross Running Costs Provision £'000	VAT refunds £'000	Running Costs Limit £'000
Class IX, Vote 2	1,647	—	1,647
Class X, Vote 4	13,917	85	13,832
Class X, Vote 5	154,105	850	153,255
Totals	<u>169,669</u>	<u>935</u>	<u>168,734</u>

16. The Department informed the Treasury in September 1990 that after allowing for offsetting savings on Class IX Vote 2 and Class X Vote 4 the overspend on Class X Vote 5 had resulted in a net breach of the running cost limit by £558,000 (0.3 per cent) as follows:

Vote	Net Provision £'000	Net Outturn £'000	Saving (Excess) £'000
Class IX, Vote 2	1,647	1,574	73
Class X, Vote 4	13,832	13,109	723
Class X, Vote 5	153,255	154,609	(1,354)
Totals	<u>168,734</u>	<u>169,292</u>	<u>(558)</u>

17. The Department of the Environment told me that the overspend on Subhead A1, Class X Vote 5 arose mainly as a result of centrally negotiated pay increases which inflated salaries by more than the increase factor allowed for, and a certain amount of grade restructuring which also had the effect of increasing pay costs. The overspend occurred despite attempts to offset the effects of rising average per capita pay costs during the year by curtailing recruitment and other measures aimed at containing running costs. However, the likelihood of an excess was not identified until after the end of the financial year because unforeseen monitoring difficulties arose from the transfer of the Department's payroll from the Property Services Agency, Hastings to the Chessington Computer Centre. The Department are taking steps to improve their pay forecasting and monitoring procedures to avoid similar problems occurring in future.

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**CLASS XI, VOTE 6: LEGAL AID, ETC****Excess of expenditure over grant**

18. The Account shows expenditure of £14.0 million (2.5 per cent) in excess of the gross Estimate which, as increased by Supplementary Estimate presented in February 1990 (HC 179 of 1989-90), amounted to £567.8 million. There were surplus receipts of classes authorised to be used as Appropriations in Aid of £1,010,622.49. It is proposed to ask Parliament to authorise the surplus receipts to be appropriated in aid towards meeting the excess, leaving a sum of £13,003,850.26 to be voted as a further supply grant.

19. The excess expenditure arose mainly as a result of overspending of £17.2 million on subhead B1: Grants to the Legal Aid Fund, which was partly offset by a net underspend on other subheads of £3.2 million. The overspending on B1 occurred because the volume and cost of bills processed by the Legal Aid Board were higher than anticipated. This was due to an increase in their workload which was greater than expected, and greater efficiency and effectiveness in administrative procedures resulting from the introduction of a number of performance initiatives. The Department are testing a more sophisticated forecasting methodology to improve their estimating of legal aid expenditure.

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**CLASS XI, VOTE 7: NORTHERN IRELAND COURT SERVICE: LEGAL AID, ETC****Excess of expenditure over grant**

20. The Account shows expenditure of £0.1 million (0.8 per cent) in excess of the Estimate of £12.0 million. It is proposed to ask Parliament to provide for the excess by voting a further supply grant of £99,660.96.

21. The excess expenditure arose mainly from a shortfall in damages and other monies recovered on behalf of assisted persons, which are used to offset legal aid expenditure on Subhead A1. These receipts are difficult to estimate and the Department are reviewing their accounting procedures to avoid a recurrence of the problem.

*John Bourn*  
Comptroller and Auditor General

National Audit Office  
17 October 1990



CLASSES IX, X AND XI:

Page	Class	Service	Estimated Gross Expenditure	Authorised Appropriations in Aid	Supply Grant
			£000	£000	£000
00	IX	Department of the Environment—Housing	2,688,242	11,295	2,676,947
00	X	Department of the Environment	12,785,086	208,115	12,576,971
00	XI	Home Office and Legal Departments	6,821,079	314,970	6,506,109
		Total	22,294,407	534,380	21,760,027

**SUMMARY**

Gross Expenditure	Appropriations in Aid applied	Net Expenditure	Gross Expenditure compared with Estimate: Saving or (Excess)	Deficiency of Appropriations in Aid	Amount to be surrendered	Extra Receipts payable to Consolidated Fund	Class
£000	£000	£000	£000	£000	£000	£000	
2,661,933	11,262	2,650,671	26,309	33	26,276	1,824	IX
12,696,381	208,061	12,488,320	90,294 (1,589)	54	90,240	1,912,187	X
6,803,470	314,410	6,489,060	31,723 (14,114)	560	31,163	1,601,924	XI
22,161,784	533,733	21,628,051	148,326 (15,703)	647		3,515,935	

Total amount to be surrendered

147,679

Actual total amount to be surrendered

£147,679,220.67

RECONCILIATION of the Amount to be Surrendered

Supply Grant

£000  
21,760,027

Less: Net Expenditure

21,628,051

131,976

Amount for which Parliamentary authority is required

£000

\*Class X, Excess Vote

1,589

†Class XI, Excess Vote

13,103

Surplus receipts

1,011

15,703

Amount to be surrendered

147,679

\*See Class Summary

†See Class Summary



**CLASS IX**

**HOUSING**

**CLASS IX: DEPARTMENT OF**

Page	No. of Vote	Service	Estimated Gross Expenditure	Authorised Appropriations in Aid	Supply Grant
			£000	£000	£000
00	1	Housing, England	2,603,114	11,120	2,591,994
00	2	Miscellaneous housing administration and grants	85,128	175	84,953
		Total	2,688,242	11,295	2,676,947



**THE ENVIRONMENT—HOUSING**

Gross Expenditure	Appropriations in Aid applied	Net Expenditure	Gross Expenditure compared with Estimate: Saving or (Excess)	Deficiency of Appropriations in Aid	Amount to be surrendered	Extra Receipts payable to Consolidated Fund	No. of Vote
£000	£000	£000	£000	£000	£000	£000	
2,584,253	11,097	2,573,156	18,861	23	18,838	1,817	1
77,680	165	77,515	7,448	10	7,438	7	2
2,661,933	11,262	2,650,671	26,309	33		1,824	
Total amount to be surrendered					26,276		
Actual total amount to be surrendered						<u>£26,276,225.73</u>	

## HOUSING, ENGLAND

## See also Report of the Comptroller and Auditor General

SUMMARY OF OUTTURN, and the ACCOUNT of the sum expended, in the year ended 31 March 1990, compared with the sum granted, for expenditure by the Department of the Environment on subsidies, improvements and investment, payments to the Housing Corporation and other sundry services.

## SUMMARY OF OUTTURN

Section	Estimated			Actual		
	Gross Expenditure £000	Appropriations in Aid £000	Net Expenditure £000	Gross Expenditure £000	Appropriations in Aid £000	Net Expenditure £000
<b>SUBSIDIES TO REVENUE DEFICITS ON LOCAL AUTHORITY AND NEW TOWN HOUSING</b>						
A	669,781	2,500	667,281	654,711	2,469	652,242
<b>PAYMENTS TO THE HOUSING CORPORATION</b>						
B	1,242,938	6,620	1,236,318	1,242,942	6,456	1,236,486
<b>HOMELoAN AND OPTION MORTGAGE GUARANTEE SCHEME</b>						
C	980	2,000	(1,020)	1,055	2,172	(1,117)
<b>OTHER (NON-PUBLIC) EXPENDITURE</b>						
D	689,415	—	689,415	685,545	—	685,545
Total	<u>2,603,114</u>	<u>11,120</u>	<u>2,591,994</u>	<u>2,584,253</u>	<u>11,097</u>	<u>2,573,156</u>

## ACCOUNT

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£000	£000	£000	£000
Section A				
<b>SUBSIDIES TO REVENUE DEFICITS ON LOCAL AUTHORITY AND NEW TOWN HOUSING</b>				
A1 Subsidies to local authorities, residuary bodies, new town development corporations and the Commission for the New Towns in support of provision, repair and maintenance of housing for rent	669,781	654,711	15,070	—
Section B				
<b>PAYMENTS TO THE HOUSING CORPORATION UNDER THE HOUSING ASSOCIATIONS ACT 1985 TO FINANCE GRANTS AND SUBSIDIES BY THE CORPORATION TO REGISTERED HOUSING ASSOCIATIONS</b>				
B1 Finance for grants towards capital schemes	318,500	298,691	19,809	—
B2 Finance for grants to repay loans on capital schemes	872,000	891,902	—	19,902
B3 Revenue grants and subsidies	52,438	52,349	89	—
Section C				
<b>HOMELoAN AND OPTION MORTGAGE GUARANTEE SCHEME</b>				
C1 Loans and grants to first time home buyers ("Homeloan Scheme")	570	677	—	107
C2 Payments to certain insurance companies in respect of guarantees of high percentage loans under the Option Mortgage Scheme	410	378	32	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£000	£000	£000	£000
<b>OTHER (NON-PUBLIC) EXPENDITURE</b>				
Section D				
<b>GRANTS FOR IMPROVEMENT, REPAIR AND CLEARANCE OF PRIVATE SECTOR HOUSING</b>				
D1 Contributions towards grants for improvement, conversion and repair of housing accommodation	605,500	603,042	2,458	—
D2 Contributions towards the cost of environmental works in housing action areas and general improvement areas	19,250	19,691	—	441
D3 Improvement for sale	500	441	59	—
D4 Slum clearance subsidy	40,000	40,212	—	212
D5 Airey houses	15	—	15	—
D6 Assistance for owners of defective housing	18,350	16,363	1,987	—
D7 Homes Insulation	5,800	5,796	4	—
<b>GROSS TOTAL</b>	<b>£000</b>			
Original (revised sum)	2,327,476			
Supplementary	106,758			
Supplementary	168,880			
		2,603,114	2,584,253	39,523
		Estimated	Realised	Surplus of Gross Estimate over Expenditure
		£000	£000	18,861
<i>Deduct</i>				
Z Appropriations in Aid				Deficiency of Appropriations in Aid realised
Original (revised sum)	8,370			23
Supplementary	2,250			—
Supplementary	500			
		11,120	11,097	
<b>NET TOTAL</b>				<b>Net Surplus</b>
Original (revised sum)	2,319,106			18,838
Supplementary	104,508			
Supplementary	168,380			
		2,591,994	2,573,156	<b>Actual surplus to be surrendered</b>
				<b>£18,838,236.48</b>

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

D6 Fewer claims for reinstatement grants were submitted than expected.

<b>Receipts</b>	<u>Estimated</u>	<u>Realised</u>
Receipts payable to the Consolidated Fund	£000	£000
Receipts of classes not authorised to be used as Appropriations in Aid	1,599	1,817
Actual sum payable separately to the Consolidated Fund		<u>£1,817,319.28</u>
<b>Details of Receipts</b>	<u>Estimated</u>	<u>Realised</u>
	£000	£000
(i) Receipts of classes authorised to be used as Appropriations in Aid		
Subhead AZ		
Recoupment of housing subsidy on disposal of undeveloped housing land	<u>2,500</u>	<u>2,469</u>
Subhead BZ		
Repayments of housing association grant under the Housing Associations Act 1985 recovered by the Department	<u>6,620</u>	<u>6,456</u>
Subhead CZ		
Repayment by lending institutions of loans granted under the "Homeloan Scheme"	<u>2,000</u>	<u>2,172</u>
Total	<u>11,120</u>	<u>11,097</u>
(ii) Receipts of other classes		
Repayments by the North Housing Association Ltd	55	46
Interest paid by housing associations under the Housing Act 1988 on delayed recoveries of housing association grant	39	261
Interest paid by housing associations under the Housing Act 1988 on delayed recoveries of revenue grants and subsidies	1	—
Interest paid by housing associations under the Housing Act 1988 on delayed payments from Grant Redemption Funds and Rent Surplus Funds	1	—
Repayment by the Housing Corporation of surpluses on borrowings and lendings	1,502	1,500
Repayments in respect of subsidised mortgages for house purchase and improvement (the Option Mortgage Scheme)	1	—
Miscellaneous receipts	—	10
Total	<u>1,599</u>	<u>1,817</u>

*Terence Heiser*  
Accounting Officer

20 August 1990

I certify that I have examined the above account in accordance with the Exchequer and Audit Departments Acts 1866 and 1921 and the National Audit Office auditing standards.

In my opinion the sums expended have been applied for the purposes authorised by Parliament but, in view of the deferment of expenditure described in paragraphs 1 to 4 of my report, which would have transformed the surplus of £18,838,236.48 into an excess of £8,170,508.58, the account does not properly present the expenditure and receipts of Class IX Vote 1 for the year ended 31 March 1990.

*John Bourn*  
Comptroller and Auditor General

## MISCELLANEOUS HOUSING ADMINISTRATION AND GRANTS

SUMMARY OF OUTTURN, and the ACCOUNT of the sum expended, in the year ended 31 March 1990, compared with the sum granted, for expenditure by the Department of the Environment on housing administration, including grant in aid to the Housing Corporation and Housing Action Trusts; housing management and mobility; housing, building and construction research; rent officers and Rent Assessment Panels; grants to home improvement agencies; and grants and payments for sundry housing services and projects.

## SUMMARY OF OUTTURN

Section	Estimated			Actual		
	Gross Expenditure £000	Appropriations in Aid £000	Net Expenditure £000	Gross Expenditure £000	Appropriations in Aid £000	Net Expenditure £000
<b>HOUSING CORPORATION</b>						
A	22,965	3	22,962	22,573	15	22,558
<b>CENTRAL GOVERNMENT: CURRENT</b>						
B	32,383	172	32,211	31,302	150	31,152
<b>HOUSING ACTION TRUSTS</b>						
C	5,000	—	5,000	—	—	—
<b>OTHER (NON-PUBLIC) EXPENDITURE</b>						
D	24,780	—	24,780	23,805	—	23,805
Total	85,128	175	84,953	77,680	165	77,515

The original cash limit on this vote was subsequently reduced to £78,417,000.

## ACCOUNT

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£000	£000	£000	£000
Section A				
<b>HOUSING CORPORATION</b>				
A1 Housing Corporation: grant in aid	19,600	19,731	—	131
A2 Housing Corporation: promotional and advisory activities	1,326	1,141	185	—
A3 Housing Corporation: remuneration and pensions	103	106	—	3
A4 Capital grant to the Housing Corporation	1,936	1,595	341	—
Section B				
<b>CENTRAL GOVERNMENT: CURRENT</b>				
B1 Rent Assessment Panels	2,968	3,019	—	51
B2 Housing mobility	414	801	—	387
B3 Housing, building and construction research and surveys	21,000	20,162	838	—
B4 Housing management	4,325	3,826	499	—
B5 Housing grants	790	787	3	—
B6 Grants for home improvement agencies	1,800	1,733	67	—
B7 Financial sponsorship of the construction industry	112	101	11	—
B8 The British Board of Agrément	539	502	37	—
B9 National Building Agency	356	315	41	—
B10 Award Schemes	73	50	23	—
B11 European Concrete Committee	6	6	—	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£000	£000	£000	£000
Section C				
<b>HOUSING ACTION TRUSTS</b>				
C1 Housing Action Trusts: grant in aid	5,000	—	5,000	—
Section D				
<b>OTHER (NON-PUBLIC) EXPENDITURE</b>				
D1 Expenses of rent officers	23,800	22,875	925	—
D2 London area mobility scheme	980	930	50	—
<b>GROSS TOTAL</b>				
Original	85,127			
Supplementary	1			
	85,128	77,680	8,020	572
	Estimated	Realised	Surplus of Gross Estimate over Expenditure	
	£000	£000	7,448	
<i>Deduct</i>				
Z Appropriations in Aid	175	165	Deficiency of Appropriations in Aid Realised	
			10	
<b>NET TOTAL</b>			Net Surplus	
Original	84,952		7,438	
Supplementary	1			
	84,953	77,515	Actual surplus to be surrendered	
			£7,437,989-25	

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

C1 No Housing Action Trusts could be established because tenants have to be balloted first and additional time was needed for tenant consultation and ballot procedures.

**Receipts**

	Estimated	Realised
Receipts payable to the Consolidated Fund	£000	£000
Receipts of classes not authorised to be used as appropriations in aid	—	7
Actual sum payable separately to the Consolidated Fund		<u>£6,984-00</u>

**Details of Receipts**

	Estimated	Realised
	£000	£000
(i) Receipts of classes authorised to be used as Appropriations in Aid		
Subhead AZ		
Pension contributions from the Deputy Chairman of the Housing Corporation	2	1
Receipts from sales of land in Merseyside acquired and reclaimed by the Housing Corporation with the assistance of special grant	1	14
Subhead BZ		
Pension contributions from Rent Assessment Panel presidents and vice-presidents	7	6
VAT recoveries from housing management payments	163	143
Rent Assessment Panel receipts	2	1
Total	<u>175</u>	<u>165</u>
(ii) Receipts of other classes		
Miscellaneous receipts	—	7

Terence Heiser  
Accounting Officer

20 August 1990

I certify that I have examined the above account in accordance with the Exchequer and Audit Departments Acts 1866 and 1921 and the National Audit Office auditing standards.

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 IX Vote 2 for the year ended 31 March 1990.

*John Bourn*

Comptroller and Auditor General

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**CLASS X**

**OTHER ENVIRONMENTAL SERVICES**

CLASS X: DEPARTMENT OF THE

Page	No. of Vote	Service	Estimated Gross Expenditure	Authorised Appropriations in Aid	Supply Grant
			£000	£000	£000
00	1	Local environmental and planning services, etc., England	46,703	95	46,608
00	2	Central environmental services, etc.	316,505	95	316,410
00	3	Urban aid and derelict land reclamation, England	776,775	1	776,774
00	4	Royal palaces, royal parks, historic buildings, ancient monuments and the national heritage	116,964	13,097	103,867
00	5	Department of the Environment: administration	199,362	39,502	159,860
00	6	Rate support grants etc, England	9,668,447	—	9,668,447
00	7	National parks supplementary grants, England	9,064	—	9,064
00	8	Rate rebate grants, England	196,300	—	196,300
00	9	Sale of shares in the water services public limited Companies, etc.	1,451,527	155,325	1,296,202
00	10	Waster Services Office	3,439	—	3,439
		Total	12,785,086	208,115	12,576,971

**ENVIRONMENT**

Gross Expenditure	Appropriations in Aid applied	Net Expenditure	Gross Expenditure compared with Estimate: Saving or (Excess)	Deficiency of Appropriations in Aid	Amount to be surrendered	Extra Receipts payable to Consolidated Fund	No. of Vote
£000	£000	£000	£000	£000	£000	£000	
43,468	41	43,427	3,235	54	3,181	1,818	1
313,986	95	313,891	2,519	—	2,519	39,518	2
775,908	1	775,907	867	—	867	13,296	3
115,518	13,097	102,421	1,446	—	1,446	1,798	4
200,951	39,502	161,449	(1,589)	—	—	1,719	5
9,604,127	—	9,604,127	64,320	—	64,320	—	6
9,064	—	9,064	—	—	—	—	7
195,131	—	195,131	1,169	—	1,169	1,405	8
1,436,533	155,325	1,281,208	14,994	—	14,994	1,852,633	9
1,695	—	1,695	1,744	—	1,744	—	10
12,696,381	208,061	12,488,320	90,294 (1,589)	54		1,912,187	

Total amount to be surrendered

90,240

Actual total amount to be surrendered

£90,240,160-60

RECONCILIATION of the Amount to be Surrendered

Supply Grant	£000
Less: Net Expenditure	12,576,971
	<u>12,488,320</u>
	88,651
Amount for which Parliamentary authority is required	
*Vote 5, Excess Vote	<u>1,589</u>
Amount to be surrendered	<u>90,240</u>

\*See Report, paragraphs 13 to 17.

**LOCAL ENVIRONMENTAL AND PLANNING SERVICES, ETC., ENGLAND**

SUMMARY OF OUTTURN, and the ACCOUNT of the sum expended, in the year ended 31 March 1990, compared with the sum granted, for expenditure by the Department of the Environment on grants to new towns, local authority and other environmental services (including recreation), town and country planning (including compensation), and other water supply, conservation and sewerage services.

**SUMMARY OF OUTTURN**

Section	Estimated			Actual		
	Gross Expenditure £000	Appropriations in Aid £000	Net Expenditure £000	Gross Expenditure £000	Appropriations in Aid £000	Net Expenditure £000
<b>COUNTRYSIDE, RECREATION AND ENVIRONMENT BODIES</b>						
A	20	95	(75)	—	41	(41)
<b>OTHER (NON-PUBLIC) EXPENDITURE</b>						
B	46,683	—	46,683	43,468	—	43,468
Total	46,703	95	46,608	43,468	41	43,427

**ACCOUNT**

Service	Grant £000	Expenditure £000	Expenditure compared with Grant	
			Less than Granted £000	More than Granted £000
Section A				
<b>COUNTRYSIDE, RECREATION AND ENVIRONMENT BODIES</b>				
A1 Compensation to persons and local authorities	20	—	20	—
Section B				
<b>OTHER (NON-PUBLIC) EXPENDITURE</b>				
B1 Planning redevelopment	5,230	5,425	—	195
B2 Town Development	950	583	367	—
B3 Gypsy sites	7,000	5,434	1,566	—
B4 Clean air	1,450	1,927	—	477
B5 Water supply and sewerage in assisted areas	350	335	15	—
B6 Grants to the new town development corporations and the Commission for New Towns	31,100	29,153	1,947	—
B7 Agency payments on behalf of the European Community for infrastructure projects and other services (net)	1	—	1	—
B8 Agency payments on behalf of the European Community (net)	1	—	1	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£000	£000	£000	£000
B9 Agency payments on behalf of the European Community for national programmes of Community Interest (net)	1	—	1	—
B10 Flood and storm damage	600	611	—	11
GROSS TOTAL				
Original	36,573			
Supplementary	10,130			
	46,703	43,468	3,918	683
	Estimated	Realised	Surplus of Gross Estimate over Expenditure	
	£000	£000	3,235	
Deduct			Deficiency of Appropriations in Aid realised	
Z Appropriations in Aid	95	41	54	
NET TOTAL			Net Surplus	
Original	36,478		3,181	
Supplementary	10,130			
	46,608	43,427		
	Actual surplus to be surrendered		£3,180,683·08	

EXPLANATION of the Causes of Variation between Expenditure and Grant

B3 Delays on two large schemes resulted in grant claim payments being received too late to be paid in 1989-90.

**Receipts**

	Estimated	Realised
Receipts payable to the Consolidated Fund	£000	£000
Receipts of classes not authorised to be used as Appropriations in Aid	1,900	1,818
Actual sum payable separately to Consolidated Fund		<u>£1,818,039-67</u>

**Details of Receipts**

	Estimated	Realised
	£000	£000
(i) Receipts of classes authorised to be used as Appropriations in Aid		
Subhead AZ		
Recovery of planning compensation	95	41
(ii) Receipts of other classes		
Recovery of grant for planning redevelopment	500	529
Recovery of grant for flood and storm damage	1,400	1,203
Recovery of grant from the Commission for New Towns	—	65
Recovery of clean air grant	—	21
Total	<u>1,900</u>	<u>1,818</u>

**Notes***Details of Expenditure*

SUBHEAD B7	Estimated	Actual	Saving	Excess
	£000	£000	£000	£000
AGENCY PAYMENTS ON BEHALF OF THE EUROPEAN COMMUNITY				
Payments to local authorities for infrastructure projects and other services in assisted areas	18,001	45,619	—	27,618
TOTAL EXPENDITURE	18,001	45,619	—	27,618
Less				
Receipts from the European Regional Development Fund	18,000	45,619	27,619	—
NET TOTAL	1	—	27,619	27,618
			Net Saving	1

SUBHEAD B8	Estimated	Actual	Saving	Excess
	£000	£000	£000	£000
AGENCY PAYMENTS ON BEHALF OF THE EUROPEAN COMMUNITY				
Payments to local authorities and others for the improvement of certain:—				
Steel closure areas	2,000	2,909	—	909
Shipbuilding areas	450	155	295	—
Textile closure areas	5,001	5,065	—	64
Dockland areas	800	100	700	—
TOTAL EXPENDITURE	8,251	8,229	995	973
Actual saving			22	
Less				
Receipts from the European Regional Development Fund	8,250	8,229	—	21
NET TOTAL	1	—	22	21
			Net Saving	1

## Notes contd

## Details of Expenditure contd.

SUBHEAD B9	Estimated	Actual	Saving	Excess
	£000	£000	£000	£000
AGENCY PAYMENTS ON BEHALF OF THE EUROPEAN COMMUNITY				
Payments to local and public authorities, nationalised industries, statutory undertakers and charitable trusts for infrastructure works and other services	67,801	33,515	34,286	—
TOTAL EXPENDITURE	67,801	33,515	34,286	—
<i>Less</i>				
Receipts from the European Regional Development Fund	67,800	33,515	—	34,285
NET TOTAL	1	—	34,286	34,285
			Net Saving	1

## EXPLANATION of the Causes of Variation between Estimated and Actual Expenditure

Subheads B7, B8 and B9. Realistic forecasts are not possible for these services.

*Terence Heiser*

Accounting Officer

21 August 1990

I certify that I have examined the above account in accordance with the Exchequer and Audit Departments Acts 1866 and 1921 and the National Audit Office auditing standards.

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 X Vote 1 for the year ended 31 March 1990.

*John Bourn*

Comptroller and Auditor General

## CENTRAL ENVIRONMENTAL SERVICES, ETC.

SUMMARY OF OUTTURN, and the ACCOUNT of the sum expended, in the year ended 31 March 1990, compared with the sum granted, for expenditure by the Department of the Environment on other environmental services including grants in aid and international subscriptions, on grants in aid to the Rural Development Commission, National Rivers Authority and British Waterways Board, on bridge works, on developing civil defence water services, on assistance to the environmental protection industry, on payments in connection with environmental research, on other water supply and sewerage services and on a contribution to the Hillsborough Disaster Appeal.

## SUMMARY OF OUTTURN

Section	Estimated			Actual		
	Gross Expenditure £000	Appropriations in Aid £000	Net Expenditure £000	Gross Expenditure £000	Appropriations in Aid £000	Net Expenditure £000
<b>COUNTRYSIDE, RECREATION AND ENVIRONMENT BODIES</b>						
A	148,699	—	148,699	148,592	—	148,592
<b>ENVIRONMENTAL RESEARCH AND TECHNOLOGY</b>						
B	36,122	95	36,027	34,335	127	34,208
<b>BRITISH WATERWAYS BOARD EXTERNAL FINANCE</b>						
C	48,078	—	48,078	48,078	—	48,078
<b>REGIONAL WATER AUTHORITIES EXTERNAL FINANCE</b>						
D	1,000	—	1,000	1,000	—	1,000
<b>CIVIL DEFENCE</b>						
E	4,337	—	4,337	4,087	—	4,087
<b>OTHER WATER SERVICES</b>						
F	3,000	—	3,000	2,963	—	2,963
<b>NATIONAL RIVERS AUTHORITY</b>						
G	74,268	—	74,268	74,268	—	74,268
<b>OTHER (NON-PUBLIC) EXPENDITURE</b>						
<b>(SUBHEADS A1 (PART) AND F3)</b>						
	1,001	—	1,001	663	—	663
Total	316,505	95	316,410	313,986	127	*313,859

\*This figure is £32,000 less than the net total of expenditure on the Appropriation Account being the difference between the Appropriations in Aid realised (£127,000) and that authorised to be applied (£95,000).



## ACCOUNT

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£000	£000	£000	£000
<b>Section A</b>				
<b>COUNTRYSIDE, RECREATION AND ENVIRONMENT BODIES</b>				
A1 Rural Development Commission: grant in aid	31,237	30,846	391	—
A2 Sports Council: grant in aid	41,877	41,877	—	—
A3 Nature Conservancy Council: grant in aid	40,150	40,150	—	—
A4 Countryside Commission: grant in aid	22,233	22,233	—	—
A5 Environmental Safety Group (formerly Hazardous Materials Service)	352	352	—	—
A6 Grants to voluntary bodies	2,037	1,942	95	—
A7 Contributions to the Local Authorities' Conditions of Service Advisory Board	95	83	12	—
A8 Tidy Britain Group	3,000	3,000	—	—
A9 Contributions to the Fund of the United Nations Environment Programme	3,000	3,000	—	—
A10 Subscriptions and contributions to international organisations	551	644	—	93
A11 Environmental initiative (UK 2000)	1,896	1,896	—	—
A12 Local development agencies	130	107	23	—
A13 Groundwork	1,743	1,731	12	—
A14 Broads Authority	895	894	1	—
A15 Miscellaneous	3	—	3	—
A16 Contribution to the Hillsborough Disaster Appeal	500	500	—	—
<b>Section B</b>				
<b>ENVIRONMENTAL RESEARCH AND TECHNOLOGY</b>				
B1 Environmental research and surveys	36,052	34,264	1,788	—
B2 Financial assistance to the environmental protection industry	70	71	—	1
<b>Section C</b>				
<b>BRITISH WATERWAYS BOARD EXTERNAL FINANCE</b>				
C1 British Waterways Board: grant in aid	47,200	47,200	—	—
C2 British Waterways Board: expenditure on bridges	878	878	—	—
<b>Section D</b>				
<b>REGIONAL WATER AUTHORITIES EXTERNAL FINANCE</b>				
D1 Water supply and sewerage in rural areas	1,000	1,000	—	—
<b>Section E</b>				
<b>CIVIL DEFENCE</b>				
E1 Civil Defence	4,337	4,087	250	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£000	£000	£000	£000
Section F				
<b>OTHER WATER SERVICES</b>				
F1 Water supply and sewerage in rural areas	1,500	1,499	1	—
F2 Water supply and sewerage in assisted areas	1,500	1,464	36	—
F3 Agency payments on behalf of the European Community for water and sewerage and other services (net)	1	—	1	—
Section G				
<b>NATIONAL RIVERS AUTHORITY</b>				
G1 National Rivers Authority: grant in aid	74,268	74,268	—	—
<b>GROSS TOTAL</b>				
Original	£000 280,018			
Supplementary	500			
Supplementary	32,174			
Supplementary	3,813			
	<u>316,505</u>	<u>313,986</u>	<u>2,613</u>	<u>94</u>
	Estimated	Applied		
	£000	£000		
<i>Deduct</i>				
Z Appropriations in Aid	95	95		
<b>NET TOTAL</b>				
Original	279,923			
Supplementary	500			
Supplementary	32,174			
Supplementary	3,813			
	<u>316,410</u>	<u>313,891</u>		
	Actual surplus to be surrendered			
			Surplus	
			<u>2,519</u>	
			<u>£2,519,398.11</u>	

**Receipts**

	Estimated	Realised
	£000	£000
Receipts payable to the Consolidated Fund		
(i) Receipts of classes authorised to be used as Appropriations in Aid	95	127
(ii) Receipts of other classes	38,130	39,486
Gross Total		39,613
Appropriated in Aid		95
Net Total		39,518
Actual sum payable separately to the Consolidated Fund		<u>£39,517,838.14</u>

**Details of Receipts**

	Estimated	Realised
	£000	£000
(i) Receipts of classes authorised to be used as Appropriations in Aid		
Subhead BZ		
Contributions from co-sponsors towards the cost of research and surveys and payments from customers for research, dissemination of information, royalties, sales and hire of equipment, and sales of research publications	95	127
(ii) Receipts of other classes		
Miscellaneous	310	362
Interest on loans (Rural Development Commission)	1,800	1,817
Excess receipts from English Industrial Estates Corporation in respect of Rural Development Commission workshops programmes	4,140	5,545(a)
Environmental services charge income received from the former water authorities	28,144	28,144
Office of Water Services: receipt of licence fees (England)	3,736	3,127(b)
Charges for services (RDC)	—	237
Excess capital receipts (RDC)	—	200
VAT receipts from Customs and Excise (RDC)	—	54
<b>Total</b>	<b>38,130</b>	<b>39,486</b>

(a) The extra receipts were due to higher than expected income from workshop rents and sales.

(b) The Department of the Environment act as an agent for the Office of Water Services which collects licence fees from water companies and surrenders them to the Department. The shortfall represents fees outstanding from the Office of Water Services at the year end.

**Notes**

Subhead A1 The Accounts of the Rural Development Commission are published separately as a White Paper. Provision was made for expenditure of £1,000,000 which is classified as other (non-public) expenditure.

Subhead A2 The Accounts of the Sports Council are included in its Annual Report, which is submitted to the Secretary of State and subsequently laid before each House of Parliament.

Subhead A3 The Accounts of the Nature Conservancy Council are published separately as a White Paper.

Subhead A4 The Accounts of the Countryside Commission are published separately as a White Paper.

Subhead C1 The Accounts of the British Waterways Board are included in its Annual Report, which is submitted to the Secretary of State and subsequently laid before each House of Parliament.

Subhead G1 The Accounts of the National Rivers Authority are included in its Annual Report, which is submitted to the Secretary of State and subsequently laid before each House of Parliament.

**Losses Statement**

	£000
Total (22 cases)	145

*Terence Heiser*

Accounting Officer

21 August 1990

I certify that I have examined the above account in accordance with the Exchequer and Audit Department Acts 1866 and 1921 and the National Audit Office auditing standards.

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 X, Vote 2 for the year ended 31 March 1990.

*John Bourn*

Comptroller and Auditor General

## URBAN AID AND DERELICT LAND RECLAMATION, ENGLAND

See also Report of the Comptroller and Auditor General

SUMMARY OF OUTTURN, and the ACCOUNT of the sum expended, in the year ended 31 March 1990, compared with the sum granted, for expenditure by the Department of the Environment on derelict land reclamation, the Urban Programme, grants and other assistance to the private sector for urban regeneration, grants in aid for Urban Development Corporations, payments in connection with inner cities and urban land research and surveys and transitional grants for voluntary bodies.

## SUMMARY OF OUTTURN

Section	Estimated			Actual		
	Gross Expenditure £000	Appropriations in Aid £000	Net Expenditure £000	Gross Expenditure £000	Appropriations in Aid £000	Net Expenditure £000
<b>URBAN DEVELOPMENT CORPORATIONS</b>						
A	436,110	—	436,110	436,109	—	436,109
<b>INNER CITY AND URBAN LAND: RESEARCH</b>						
B	620	1	619	559	1	558
<b>CITY GRANTS</b>						
C	19,500	—	19,500	19,500	—	19,500
<b>DERELICT LAND RECLAMATION</b>						
D	7,500	—	7,500	4,315	—	4,315
<b>OTHER (NON-PUBLIC) EXPENDITURE</b>						
E	309,045	—	309,045	311,449	—	311,449
<b>CITY ACTION TEAMS (CATS)</b>						
F	4,000	—	4,000	3,976	—	3,976
Total	<u>776,775</u>	<u>1</u>	<u>776,774</u>	<u>775,908</u>	<u>1</u>	<u>775,907</u>

## ACCOUNT

Service	Grant £000	Expenditure £000	Expenditure compared with Grant	
			Less than Granted £000	More than Granted £000
Section A				
<b>URBAN DEVELOPMENT CORPORATIONS</b>				
A1 London Docklands Development Corporation: grant in aid	255,750	255,750	—	—
A2 Merseyside Development Corporation: grant in aid	23,000	23,000	—	—
A3 Trafford Park Development Corporation: grant in aid	13,500	13,300	200	—
A4 Black Country Development Corporation: grant in aid	38,000	38,000	—	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£000	£000	£000	£000
A5 Teesside Development Corporation: grant in aid	35,810	36,009	—	199
A6 Tyne & Wear Development Corporation: grant in aid	35,800	35,800	—	—
A7 Leeds Development Corporation: grant in aid	8,750	8,750	—	—
A8 Central Manchester Development Corporation: grant in aid	11,000	11,000	—	—
A9 Sheffield Development Corporation: grant in aid	9,500	9,500	—	—
A10 Bristol Development Corporation: grant in aid	5,000	5,000	—	—
Section B				
<b>INNER CITY AND URBAN LAND: RESEARCH</b>				
B1 Extra mural research	620	559	61	—
Section C				
<b>CITY GRANTS</b>				
C1 City grants to the private sector	12,500	11,494	1,006	—
C2 Urban regeneration grants to the private sector	7,000	8,006	—	1,006
Section D				
<b>DERELICT LAND RECLAMATION</b>				
D1 Non local authority sector	7,500	4,315	3,185	—
Section E				
<b>OTHER (NON-PUBLIC) EXPENDITURE</b>				
E1 Urban programme, including urban development grants	226,000	218,604	7,396	—
E2 Transitional grants for voluntary bodies	7,740	6,356	1,384	—
E3 Local authorities sector derelict land reclamation	75,305	86,489	—	11,184
Section F				
<b>CITY ACTION TEAMS</b>				
F1 City action teams (CATS)	4,000	3,976	24	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£000	£000	£000	£000
GROSS TOTAL				
Original	573,875			
Supplementary	91,000			
Supplementary	104,910			
Supplementary	6,990			
	<u>776,775</u>	775,908	13,256	12,389
	Estimated	Applied		
Deduct				
Z Appropriations in Aid	1	1		
NET TOTAL				Surplus
Original	573,874			
Supplementary	91,000			
Supplementary	104,910			
Supplementary	6,990			
	<u>776,774</u>	775,907		867
		Actual surplus to be surrendered		<u>£866,781.32</u>

EXPLANATION of the Causes of Variation between Expenditure and Grant

- C1 Claims from contractors expected late in the year were not received.
- C2 Work on one major project was ahead of schedule.
- D1 Project starts delayed.
- E2 Local authorities failed to submit claims promptly.
- E3 Better than expected progress made in reducing backlog of claims awaited from local authorities.

**Receipts**

	Estimated	Realised
Receipts payable to the Consolidated Fund	£000	£000
(i) Receipts of classes authorised to be used as Appropriations in Aid	1	1
(ii) Receipts of other classes	10,055	13,296
Gross Total		13,297
Appropriated in Aid		1
Net Total		13,296
Actual sum payable separately to the Consolidated Fund		£13,295,887.62

**Details of Receipts**

	Estimated	Realised
(i) Receipts of classes authorised to be used as Appropriations in Aid	£000	£000
Subhead BZ		
Contributions from co-sponsors towards the cost of research and surveys. Payments from customers for research, dissemination of information, sales and hire of equipment	1	1
(ii) Receipts of other classes		
Recovery of grant for derelict land reclamation	10,000	13,062(a)
Urban Development Corporations—miscellaneous	55	229
Recovery of grants under the Local Government Grants (Social Need) Act 1969	—	5
Total	10,055	13,296

(a) Higher than expected after-value receipts.

*Other notes*

Subheads A1 to A10. The Accounts of the Urban Development Corporations are included in their Annual Reports, which are submitted to the Secretary of State and subsequently laid before each House of Parliament.

*Terence Heiser*

Accounting Officer

11 September 1990

I certify that I have examined the above account in accordance with the Exchequer and Audit Departments Acts 1866 and 1921 and the National Audit Office auditing standards.

Subject to the uncertainty arising from the uncertified expenditure on Derelict Land Reclamation Grants referred to in paragraphs 5 to 12 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 X Vote 3 for the year ended 31 March 1990.

*John Bourn*

Comptroller and Auditor General

**ROYAL PALACES, ROYAL PARKS, HISTORIC BUILDINGS,  
ANCIENT MONUMENTS AND THE NATIONAL HERITAGE**

SUMMARY OF OUTTURN, and the ACCOUNT of the sum expended, in the year ended 31 March 1990, compared with the sum granted, for expenditure by the Department of the Environment on royal palaces, etc. (including administration), royal parks, etc. (including administration), historic buildings, ancient monuments and certain public buildings, the national heritage, on grants in aid and other grants, on payments to the Inland Revenue covering assets accepted in lieu of tax, on an international subscription and on the resurvey of listed buildings.

**SUMMARY OF OUTTURN**

Section	Estimated			Actual		
	Gross Expenditure £000	Appropriations in Aid £000	Net Expenditure £000	Gross Expenditure £000	Appropriations in Aid £000	Net Expenditure £000
<b>ROYAL PALACES, ROYAL PARKS AND BOARD OF TRUSTEES FOR THE ARMOURIES</b>						
ABC	35,215	12,912	22,303	34,066	14,708	19,358
<b>HISTORIC BUILDINGS, ANCIENT MONUMENTS AND THE NATIONAL HERITAGE</b>						
D	81,749	185	81,564	81,452	179	81,273
Total	116,964	13,097	103,867	115,518	14,887	*100,631

\* This figure is £1,790,000 less than the net total of expenditure on the Appropriation Account being the difference between the Appropriations in Aid realised (£14,887,000) and those authorised to be applied (£13,097,000).

**ACCOUNT**

Service	Grant £000	Expenditure £000	Expenditure compared with Grant	
			Less than Granted £000	More than Granted £000
Section A				
<b>OCCUPIED ROYAL PALACES AND OTHER HISTORIC BUILDINGS</b>				
A1 Capital expenditure—purchase of furniture and equipment etc.	603	532	71	—
A2 Board of Trustees of the Armouries: grant in aid.	3,400	3,485	—	85
A3 Accommodation at Buckingham Palace, Windsor Castle, etc: grant in aid	75	75	—	—
A4 Capital expenditure – Refurbishment of Albert Memorial	750	134	616	—
A5 Current expenditure	1,233	1,722	—	489
A6 Running costs	220	182	38	—



Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£000	£000	£000	£000
Section B				
<b>HISTORIC ROYAL PALACES (INCLUDING HAMPTON COURT GARDENS, HOME PARK AND TOWER OF LONDON GARDENS)</b>				
B1 Capital expenditure	5,790	4,972	818	—
B2 Current expenditure	5,938	5,744	194	—
B3 Running costs	5,691	5,361	330	—
Section C				
<b>ROYAL PARKS (EXCLUDING HAMPTON COURT GARDENS, HOME PARK AND TOWER OF LONDON GARDENS)</b>				
C1 Capital expenditure – purchase of furniture and equipment etc.	404	594	—	190
C2 Current expenditure	3,200	3,300	—	100
C3 Running costs	7,911	7,965	—	54
Section D				
<b>HISTORIC BUILDINGS, ANCIENT MONUMENTS, AND THE NATIONAL HERITAGE</b>				
D1 Historic Buildings and Monuments Commission for England: grant in aid	72,899	72,899	—	—
D2 Redundant Churches Fund	1,600	1,600	—	—
D3 The National Heritage Memorial Fund: grant in aid	1,500	1,500	—	—
D4 Assets accepted in lieu of tax	1,000	1,000	—	—
D5 Royal Commission on Historical Monuments	4,605	4,397	208	—
D6 Miscellaneous	145	56	89	—
GROSS TOTAL	£000			
Original	116,534			
Supplementary	430			
		116,964	115,518	2,364
		Estimated £000	Applied £000	918
<i>Deduct</i>				
Z Appropriations in Aid		13,097	13,097	
NET TOTAL				
Original	103,437			
Supplementary	430			
		103,867	102,421	Surplus 1,446
		Actual surplus to be surrendered		£1,446,093-23

EXPLANATION of the Causes of Variation between Expenditure and Grant

- A4 Reduced expenditure due to slippage in letting contract for exploratory work and in preliminary planning.  
B1 Slippage of planned expenditure due to delay in the launch of the Historic Royal Palaces Agency.

**Receipts**

	Estimated	Realised
Receipts payable to the Consolidated Fund	£000	£000
(i) Receipts of classes authorised to be used as Appropriations in Aid	13,097	14,887
(ii) Receipts of other classes		8
Gross total		14,895
Appropriated in Aid		13,097
Net total		1,798
Actual sum payable separately to the Consolidated Fund		£1,797,742.59

**Details of Receipts**

	Estimated	Realised
(i) Receipts of classes authorised to be used as Appropriations in Aid	£000	£000
Subhead AZ		
Rents and related receipts:		
(1) Royal Palaces – official functions of the Royal Household	73	92
(2) Other historic buildings	1	18
(3) Administration including VAT refunds	11	—
	85	110
Subhead BZ		
Admission fees, receipts from sales, licences, rents and related receipts		
(1) Historic royal palaces open to the public	11,000	12,366(a)
(2) Administration including VAT refunds	500	498
	11,500	12,864
Subhead CZ		
Admission fees, licences, rents and related receipts, and receipts from sales:		
(1) Royal Parks and Royal Parks Constabulary	1,298	1,703
(2) Administration including VAT refunds	29	31
	1,327	1,734
Subhead DZ		
(1) Royal Commission on Historical Monuments	175	174
(2) Resurvey VAT refunds	10	5
	185	179
	13,097	14,887
(ii) Receipts of other classes		
Miscellaneous receipts	—	8

(a) Better than expected levels of income from visitors to the Historic Royal Palaces.

Terence Heiser

Accounting Officer

19 September 1990

I certify that I have examined the above account in accordance with the Exchequer and Audit Departments Acts 1866 and 1921 and the National Audit Office auditing standards.

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 X Vote 4 for the year ended 31 March 1990.

*John Bourn*

Comptroller and Auditor General

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## DEPARTMENT OF THE ENVIRONMENT: ADMINISTRATION

See also Report of Comptroller and Auditor General.

SUMMARY OF OUTTURN, and the ACCOUNT of the sum expended, in the year ended 31 March 1990, compared with the sum granted, for expenditure by the Department of the Environment on central administration, including royal commissions, committees, etc.; payments in connection with research and surveys.

## SUMMARY OF OUTTURN

Section	Estimated			Actual		
	Gross Expenditure £000	Appropriations in Aid £000	Net Expenditure £000	Gross Expenditure £000	Appropriations in Aid £000	Net Expenditure £000
<b>DEPARTMENTAL ADMINISTRATION</b>						
A	199,362	39,502	159,860	200,951	39,624	*161,327

\*This figure is £122,000 less than the net total of expenditure on the Appropriation Account, being the difference between the Appropriations in Aid realised (£39,624,000) and those authorised to be applied (£39,502,000).

## ACCOUNT

Service	Grant £000	Expenditure £000	Expenditure compared with Grant	
			Less than Granted £000	More than Granted £000
Section A				
<b>DEPARTMENTAL ADMINISTRATION</b>				
A1 Running costs, etc	178,638	181,251	—	2,613
A2 Common services	3,673	3,673	—	—
A3 Capital expenditure	17,051	16,027	1,024	—
GROSS TOTAL	£000			
Original	191,020			
Supplementary	5,995			
Supplementary	2,347			
	199,362	200,951	1,024	2,613
	Estimated	Applied	Excess of Expenditure over Gross Estimate	
	£000	£000	1,589	
Deduct				
Z Appropriations in Aid				
Original	37,156			
Supplementary	2,346			
	39,502	39,502		
NET TOTAL				
Original	153,864			
Supplementary	5,995			
Supplementary	1			
	159,860	161,449		Excess of Expenditure over Net Estimate
				1,589

Actual Excess of Expenditure over Net Estimate

£1,588,508.83

Excess Expenditure on Running Costs (part of Subhead A1) £1,487,375.85

Excess Expenditure on Non Running Costs £101,132.98.

**Receipts**

	Estimated	Realised
Receipts payable to the Consolidated Fund	£000	£000
(i) Receipts of classes authorised to be used as Appropriations in Aid	39,502	39,624
(ii) Receipts of other classes	997	1,597
Gross Total		41,221
Appropriated in Aid		39,502
Net Total		1,719
Actual sum payable separately to the Consolidated Fund		<u>£1,719,198.49</u>

**Details of Receipts**

	Estimated	Realised
(i) Receipts of classes authorised to be used as Appropriations in Aid	£000	£000
Subhead AZ		
Receipts from the Department of Transport (Class VIII, Vote 2) and the Property Services Agency (Class 1, Vote 4 and Class XX, Vote 19) of assessed contributions towards running costs and capital expenditure in respect of common services	7,190	7,189
Receipts from other Government departments, non-departmental public bodies and others in relation to costs incurred on their behalf in respect of common services, other office services, outward repayment secondments and sundry other staff-related activities.	1,356	1,145
Costs recovered from local authorities and others in relation to the right to buy conferred on secure tenants of certain dwellings	1	—
Receipts in respect of fees for "deemed" planning applications equalling the amount to be refunded to appellants	81	45
Receipts in respect of fees, charges and awards of costs in relation to other statutory functions.	510	544
Receipts in respect of recovery of VAT payments for contracted-out services.	850	983
Payments toward the administration, research and survey costs of the Building Research Establishment	29,514	29,718
	<u>39,502</u>	<u>39,624</u>
(ii) Receipts of other classes		
Receipts in respect of fees for "deemed" planning applications in addition to those at AZ(4)	153	153
Miscellaneous	50	40
Receipts in respect of the Sale of the Princes Risborough Laboratory in addition to those included in AZ(7)	794	1,404(a)
	<u>997</u>	<u>1,597</u>

(a) The excess arises because the Sale of the Princes Risborough Laboratory generated more receipts than had been budgeted for.

**Special payments**

£000

Total (34 cases)

119

Terence Heiser

Accounting Officer

21 September 1990

I certify that I have examined the above account in accordance with the Exchequer and Audit Departments Acts 1866 and 1921 and the National Audit Office auditing standards.

Except for the excess expenditure of £1,466,683.05 referred to in paragraphs 18 to 22 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 X Vote 5 for the year ended 31 March 1990.

*John Bourn*

Comptroller and Auditor General

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## RATE SUPPORT GRANTS ETC, ENGLAND

ACCOUNT of the sum expended, in the year ended 31 March 1990, compared with the sum granted, for expenditure by the Department of the Environment on rate support grants to local authorities in England and payments to specified bodies, and a grant to charging authorities. £55 million of the grant is subject to the passage of legislation currently before Parliament.\*

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£000	£000	£000	£000
A1 Rate support grants	9,613,447	9,586,415	27,032	—
A2 Grant for Community Charge Preparation costs	55,000	17,712	37,288	—
<b>TOTAL</b> <i>Original</i>	9,668,447	9,604,127	64,320	—
			} <u>64,320</u>	
		Surplus	<u>64,320</u>	
		Actual surplus to be surrendered	<u>£64,320,002.47</u>	

\*The Grant for Community Charge Preparation Costs is paid under the terms of Section 146 of the Local Government and Housing Act 1989 which came into force on 16 November 1989.

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

A2 The underspend is due to some Local Authorities not submitting their claims in 1989-90.

*Terence Heiser*

Accounting Officer

20 September 1990

I certify that I have examined the above account in accordance with the Exchequer and Audit Departments Acts 1866 and 1921 and the National Audit Office auditing standards.

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 X Vote 6 for the year ended 31 March 1990.

*John Bourn*

Comptroller and Auditor General

## RATE SUPPORT GRANTS

1. The following table shows the latest estimate of 1989-90 expenditure by local authorities in England.
2. The rate support grants paid out in 1989-90 comprised £9,588m in respect of that year, together with £25m in respect of 1985/86 following implementation of the Rate Support Grant Supplementary Report (England) (No. 4) 1985-86. Net reductions of £27m were made in respect of the final Supplementary Reports for 1987-88 and 1988-89, further estimates under section 66(1) of the 1988 Act for the years 1985-86 to 1989-90, and final adjustments to the education pools for the years 1984-85 to 1988-89.

Terence Heiser  
Accounting Officer

20 September 1990

## RATE SUPPORT GRANTS

Relevant expenditure for the purposes of rate support grants in respect of 1989-90

Service	£m	Latest estimate of relevant expenditure £m
Education		14,034
School Meals and Milk		390
Libraries, Museums and Art Galleries		549
Personal Social Services and Port Health		3,607
Police		3,795
Fire		854
Other Home Office Services		533
Local Transport		2,089
Local Environmental Services		3,647
Agricultural Services		153
Consumer Protection and Trading Standards		90
Employment		127
Non HRA Housing		177
Housing Benefits		249
<b>Total current expenditure</b>		<b>30,294</b>
Revenue Contribution to Capital Outlay		81
Loan Charges (including leasing)		3,128
Rate Fund Contributions to Housing Revenue Account		368
Interest Receipts		(756)
<b>Total relevant expenditure</b>		<b>33,115</b>
National Parks Supplementary Grants		9.1
Transport Supplementary Grants		204.0
Specific Revenue Grants		3,626
Rate Support Grants — of which		9,588
Block Grant	8,851	
Domestic Rate Relief Grant	737	



## NATIONAL PARKS SUPPLEMENTARY GRANTS, ENGLAND

ACCOUNT of the sum expended, in the year ended 31 March 1990, compared with the sum granted, for expenditure by the Department of the Environment for national parks supplementary grants to local authorities in England.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£000	£000	£000	£000
A1 National parks supplementary grants	9,064	9,064	—	—

*Terence Heiser*

Accounting Officer

17 August 1990

I certify that I have examined the above account in accordance with the Exchequer and Audit Departments Acts 1866 and 1921 and the National Audit Office auditing standards.

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 X Vote 7 for the year ended 31 March 1990.

*John Bourn*

Comptroller and Auditor General

## RATE REBATE GRANTS, ENGLAND

ACCOUNT of the sum expended, in the year ended 31 March 1990, compared with the sum granted, for expenditure by the Department of the Environment on rate rebate grants to local authorities in England.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£000	£000	£000	£000
A1 Rate rebates for disabled persons	115,000	115,668	—	668
A2 Grants for rate income foregone in enterprise zones	81,300	79,463	1,837	—
<b>TOTAL</b>	<b>196,300</b>	<b>195,131</b>	<b>1,837</b>	<b>668</b>
	Surplus		1,169	
	Actual surplus to be surrendered		<u>£1,169,280-00</u>	

**Receipts**

	Estimated	Realised
Receipts payable to the Consolidated Fund	—	—
Receipts of classes not authorised to be used as Appropriations in Aid	£000	£000
	—	1,405
Actual sum payable separately to the Consolidated Fund		<u>£1,405,155-83</u>

**Details of Receipts**

	Estimated	Realised
Receipts of classes not authorised to be used as Appropriations in Aid	£000	£000
Recovery of grant in Enterprise Zones	—	1,405(a)

(a) The recoveries of grant overpaid in prior years were not anticipated at main estimates.

*Terence Heiser*

Accounting Officer

21 August 1990

I certify that I have examined the above account in accordance with the Exchequer and Audit Departments Acts 1866 and 1921 and the National Audit Office auditing standards.

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 X Vote 8 for the year ended 31 March 1990.

*John Bourn*

Comptroller and Auditor General

**SALE OF SHARES IN THE WATER HOLDING  
COMPANIES, ETC.**

SUMMARY OF OUTTURN, and the ACCOUNT of the sum expended, in the year ended 31 March 1990, compared with the sum granted, for expenditure by the Department of the Environment for expenses incurred in connection with the sale of shares in the water holding companies; subscriptions for new shares in water holding companies; and to meet any criminal proceedings against the residuary water authorities.

**SUMMARY OF OUTTURN**

Section	Estimated			Actual		
	Gross Expenditure £000	Appropriations in Aid £000	Net Expenditure £000	Gross Expenditure £000	Appropriations in Aid £000	Net Expenditure £000
<b>PRIVATISATION PROGRAMME: SALE OF SHARES</b>						
A	1,451,527	155,325	1,296,202	1,436,533	2,007,958	*(571,425)

\*This figure is £1,852,633,000 less than the net total of expenditure on the Appropriation Account, being the difference between the Appropriations in Aid realised (£2,007,958,000) and those authorised to be applied (£155,325,000).

**ACCOUNT**

Service	Grant £000	Expenditure £000	Expenditure compared with Grant	
			Less than Granted £000	More than Granted £000
<b>SALE OF SHARES IN THE WATER HOLDING PUBLIC LIMITED COMPANIES</b>				
A1 Preliminary expenses	6,870	6,869	1	—
A2 Main expenses	148,821	133,828	14,993	—
A3 Subscriptions for new shares	1,295,820	1,295,820	—	—
A4 Criminal proceedings	16	16	—	—
<b>GROSS TOTAL</b>				
Original		7,626		
Supplementary		1,296,220		
Supplementary		147,681		
		1,451,527	14,994	—
<b>DEDUCT</b>				
Z Appropriations in Aid		Estimated £000	Applied £000	
Original		7,625		
Supplementary		20		
Supplementary		147,680		
		155,325	155,325	
<b>NET TOTAL</b>				
Original				1
Supplementary		1,296,200		
Supplementary		1		
		1,296,202	1,281,208	
		Surplus	14,994	
		Actual surplus to be surrendered	£14,993,673.16	

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

A2 The difference is due to late receipt of advisers' invoices and lower than forecast commission charges.

**Receipts**

	Estimated	Realised
Receipts payable to the Consolidated Fund	£000	£000
Receipts of classes authorised to be used as Appropriations in Aid	2,068,605	2,007,958
Amount authorised to be Appropriated in Aid	155,325	155,325
<b>Net Total</b>	<b>1,913,280</b>	<b>1,852,633</b>
Actual sum payable separately to the Consolidated Fund		<b>£1,852,633,362-13</b>

**Details of Receipts**

	Estimated	Realised
Receipts from the Sale of Shares	£000	£000
Sale of Shares in the English Water Holding Companies: first call receipts	155,325	155,325
	1,913,280	1,852,633(a)
<b>Total</b>	<b>2,068,605</b>	<b>2,007,958</b>

(a) The difference between estimated and realised receipts is made up of debentures repayed directly to HM Treasury, and accounted for on Class XIX, Vote 11.

**Losses Statement**

Losses due to fluctuations in exchange rates	£000
	119

**New shares acquired** (in the year and held at 31 March 1990)

English Water plcs	£
37,664,295 ordinary shares of £1	NIL
9 special rights redeemable preference shares of £1	9

The ordinary shares, issued under section 83 of the Water Act 1989, were obtained at nil value and are reserved by the Secretary of State to meet share bonus entitlements.

**Other notes**

Expenditure and receipts in connection with the sale of shares in the Welsh Water Holding Company are shown on Class XVII, Vote 13.

*Terence Heiser*

Accounting Officer

19 September 1990

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I certify that I have examined the above account in accordance with the Exchequer and Audit Departments Acts 1866 and 1921 and the National Audit Office auditing standards.

In my opinion the sums expended have been applied for the purposes authorised by Parliament and the account properly presents the expenditure and receipts for Class X Vote 9 for the year ended 31 March 1990.

*John Bourn*

Comptroller and Auditor General

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## OFFICE OF WATER SERVICES

ACCOUNT of the sum expended, in the year ended 31 March 1990, compared with the sum granted, for expenditure by the Office of Water Services on administration and operational costs.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
Office of Water Services	£000	£000	£000	£000
A1 Running costs	2,775	1,228	1,547	—
A2 Capital expenditure	664	467	197	—
TOTAL				
Original	£000 2,334			
Supplementary	1,105			
	3,439	1,695	1,744	—
			Surplus <u>1,744</u>	
			Actual surplus to be surrendered <u>£1,744,249.23</u>	

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

A1 OFWAT first year costs were below initial allocation because of (a) difficulties in recruiting suitable staff (b) a lower than anticipated level of water company activity.

## Receipts

	Estimated	Realised
Receipts payable to the Consolidated Fund	—	—
Licence fees and related receipts	£000 4,008	£000 1(a)
Actual sum payable separately to the Consolidated Fund		<u>£266.33</u>

## Note

(a) Water undertakers' licence fees of £3,127,232.00 have been recorded on Class X, Vote 2 1989-90 in accordance with the Water Act 1989.

*Ian Byatt*  
Accounting Officer

19 September 1990

I certify that I have examined the above account in accordance with the Exchequer and Audit Departments Acts 1866 and 1921 and the National Audit Office auditing standards.

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 X Vote 10 for the year ended 31 March 1990.

*John Bourn*  
Comptroller and Auditor General

**CLASS XI**

**HOME OFFICE AND LORD CHANCELLOR'S DEPARTMENT**

CLASS XI: HOME OFFICE AND

Page	No. of Vote	Service	Estimated Gross Expenditure	Authorised Appropriations in Aid	Supply Grant
			£000	£000	£000
00	1	Police, magistrates' courts, probation, community services and other grants, England and Wales	2,614,957	13,755	2,601,202
00	2	Prisons, England and Wales	1,176,598	36,467	1,140,131
00	3	Home Office administration, immigration and police support services, England and Wales	514,011	70,272	443,739
00	4	Home broadcasting	1,245,168	—	1,245,168
00	5	Lord Chancellors' Department: Administration of justice: England and Wales	439,415	175,137	264,278
00	6	Lord Chancellors' Department: Legal Aid, etc.	567,771	750	567,021
00	7	Northern Ireland Court Services: Legal Aid, etc.	11,998	—	11,998
00	8	Northern Ireland Court Service: Administration of Justice	21,167	4,781	16,386
00	9	The Crown Prosecution Service: Crown prosecutions and legal services	73,500	13,500	60,000
00	10	The Crown Prosecution Service: administration	113,151	—	113,151
00	11	Serious Fraud Office: investigations and prosecutions	5,555	250	5,305
00	12	Serious Fraud Office: administration	5,814	—	5,814
00	13	The Crown Office, Scotland: Crown prosecutions and legal services	5,117	—	5,117
00	14	The Crown Office, Scotland: Procurator Fiscal Service and Lord Advocate's Department: administration	26,857	58	26,799
		Total	6,821,079	314,970	6,506,109

**LEGAL DEPARTMENTS**

Gross Expenditure	Appropriations in Aid applied	Net Expenditure	Gross Expenditure compared with Estimate: Saving or (Excess)	Deficiency of Appropriations in Aid	Amount to be surrendered	Extra Receipts payable to Consolidated Fund	No. of Vote
£000	£000	£000	£000	£000	£000	£000	
2,613,908	13,416	2,600,492	1,049	339	710	242,296	1
1,159,202	36,467	1,122,735	17,396	—	17,396	31,985	2
513,474	70,272	443,202	537	—	537	78,471	3
1,243,031	—	1,243,031	2,137	—	2,137	1,217,644	4
435,448	175,137	260,311	3,967	—	3,967	17,221	5
581,785	750	581,035	(14,014)	—	—	1,055	6
12,098	—	12,098	(100)	—	—	1	7
21,073	4,781	16,292	94	—	94	4,877	8
73,317	13,500	59,817	183	—	183	1,077	9
110,824	—	110,824	2,327	—	2,327	212	10
3,475	29	3,446	2,080	221	1,859	9	11
5,763	—	5,763	51	—	51	6	12
4,893	—	4,893	224	—	224	20	13
25,179	58	25,121	1,678	—	1,678	7,050	14
6,803,470	314,410	6,489,060	31,723 (14,114)	560		1,601,924	

Total amount to be surrendered

31,163

Actual total amount to be surrendered

£31,162,834.34

RECONCILIATION of the Amount to be Surrendered

Supply Grant

£000  
6,506,109

Less: Net Expenditure

6,489,060

17,049

Amount for which Parliamentary authority is required

£000

\*Vote 6, Excess Vote

13,003

Surplus receipts

1,011

†Vote 7, Excess Vote

100

14,114

31,163

\*See Report paragraphs 18 and 19.

†See Report paragraphs 20 and 21.



**POLICE, MAGISTRATES' COURTS, PROBATION, COMMUNITY SERVICES  
AND OTHER GRANTS, ENGLAND AND WALES**

SUMMARY OF OUTTURN, and the ACCOUNT of the sum expended, in the year ended 31 March 1990, compared with the sum granted, for expenditure by the Home Office on court services, compensation for criminal injuries, including a grant in aid, probation, police, community services, and superannuation payments for police and fire services.

**SUMMARY OF OUTTURN**

Section	Estimated			Actual		
	Gross Expenditure	Appropriations in Aid	Net Expenditure	Gross Expenditure	Appropriations in Aid	Net Expenditure
	£000	£000	£000	£000	£000	£000
<b>CRIMINAL INJURIES COMPENSATION</b>						
A	75,000	12,000	63,000	75,000	12,000	63,000
<b>PROBATION AND AFTER-CARE</b>						
B	17,617	275	17,342	17,646	—	17,646
<b>CENTRAL AND MISCELLANEOUS SERVICES</b>						
C	2,733	1,480	1,253	2,827	1,416	1,411
<b>OTHER (NON-PUBLIC) EXPENDITURE</b>						
D	187,582	—	187,582	187,475	—	187,475
E	186,943	—	186,943	186,779	—	186,779
F	2,030,293	—	2,030,293	2,029,392	—	2,029,392
G	114,789	—	114,789	114,789	—	114,789
	<u>2,519,607</u>	<u>—</u>	<u>2,519,607</u>	<u>2,518,435</u>	<u>—</u>	<u>2,518,435</u>
Total	<u>2,614,957</u>	<u>13,755</u>	<u>2,601,202</u>	<u>2,613,908</u>	<u>13,416</u>	<u>2,600,492</u>

## ACCOUNT

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£000	£000	£000	£000
Section A				
<b>CRIMINAL INJURIES COMPENSATION</b>				
A1 Criminal Injuries Compensation Board: grant in aid	75,000	75,000	—	—
Section B				
<b>PROBATION AND AFTER-CARE</b>				
B1 Probation and bail hostels: grants	17,617	17,646	—	29
Section C				
<b>CENTRAL AND MISCELLANEOUS SERVICES</b>				
C1 Police and fire services superannuation	2,433	2,462	—	29
C2 Special payment to Avon & Somerset Police Authority	300	365	—	65
<b>OTHER (NON-PUBLIC) EXPENDITURE (SECTIONS D TO G)</b>				
Section D				
<b>COURT SERVICES</b>				
D1 Magistrates' courts: grants etc.	187,582	187,475	107	—
Section E				
<b>PROBATION</b>				
E1 Probation: grants	186,943	186,779	164	—
Section F				
<b>POLICE</b>				
F1 Police: grants	2,028,248	2,027,895	353	—
F2 Special grants for riot expenditure	93	92	1	—
F3 Special grants for policing costs	190	34	156	—
F4 Special grant for West Midlands Police Authority	341	341	—	—
F5 Special grant for South Yorkshire Police Authority	1,421	1,030	391	—
Section G				
<b>COMMUNITY RELATIONS</b>				
G1 Commonwealth immigrants: grants	114,789	114,789	—	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£000	£000	£000	£000
<b>GROSS TOTAL</b>				
Original	2,610,664			
Less Supplementary	1,983			
Supplementary	6,276			
	<u>2,614,957</u>	2,613,908	1,172	123
	Estimated	Realised	Surplus of Gross Estimate over Expenditure	
	£000	£000	<u>1,049</u>	
<b>Deduct</b>				
Z Appropriations in Aid			Deficiency of Appropriations in Aid realised	
Original	15,739		339	
Less Supplementary	1,984		<u>339</u>	
	<u>13,755</u>	13,416		
<b>NET TOTAL</b>				
Original	2,594,925			
Supplementary	1			
Supplementary	6,276			
	<u>2,601,202</u>	2,600,492	Net Surplus	
			<u>710</u>	
			Actual surplus to be surrendered	
			<u>£710,003.06</u>	

**Receipts**

	Estimated	Realised
	£000	£000
Receipts payable to Consolidated Fund		
Receipts of Classes not authorised to be used as Appropriations in Aid	219,636	242,296
Actual sum payable separately to Consolidated Fund		<u>£242,296,239.46</u>

**Details of Receipts**

	Estimated	Realised
	£000	£000
(i) Receipts of classes authorised to be used as Appropriations in Aid		
Subhead AZ		
Contribution from the Scottish Home and Health Department towards the grant in aid paid to the Criminal Injuries Compensation Board (Subhead A1)	12,000	12,000
Subhead BZ		
Proceeds of the sale of premises used as probation and bail hostels approved by the Secretary of State (Subhead B1)	275	—
Subhead CZ		
Employees' contributions towards police pensions. Transfer values received from police authorities (Subhead C1)	1,333	1,203
Employees' contributions towards firemen's pensions (Subhead C1)	147	213
	<u>1,480</u>	<u>1,416</u>
Total	<u>13,755</u>	<u>13,416</u>
(ii) Receipts of other classes		
Fines and fixed penalties etc.	219,636	241,133
Sale of property	—	328
Refund of grant	—	835
	<u>219,636</u>	<u>242,296</u>
Total	<u>219,636</u>	<u>242,296</u>

**Notes**

Fines, fees and other sums payable to the Secretary of State under Section 61 of the Justices of the Peace Act 1979 amounting to £12,902,000 have been written off as irrecoverable.

Subhead A1. The Accounts of the Criminal Injuries Compensation Board are published with the Board's Annual Report as a Command Paper.

Subhead F1. During the year grants payable under this subhead were abated by £34,223,000 (plus VAT amounting to £5,134,000) for police authorities' contributions towards expenditure met from the Vote for Home Office Administration, Immigration and Police Support Services, England and Wales, Class XI Vote 3, under Subheads D3, D4, D7, D9 and D10.

Subhead F3. The expenditure represents balances of special grant in respect of policing the coal strike based on police authorities' claims and includes only part of the grant payments for this purpose, the remainder being met by normal police grant in Subhead F1.

Subhead F4. The expenditure represents balances of special grant in respect of compensation payments under the Riot (Damages) Act 1886, based on the police authority's claim, arising from civil disturbances at Handsworth, West Midlands.

*Clive Whitmore*

Accounting Officer

30 August 1990

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I certify that I have examined the above account in accordance with the Exchequer and Audit Departments Acts 1866 and 1921 and the National Audit Office auditing standards.

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 XI Vote 1 for the year ended 31 March 1990.

*John Bourn*

Comptroller and Auditor General

## PRISONS, ENGLAND AND WALES

SUMMARY OF OUTTURN, and the ACCOUNT of the sum expended, in the year ended 31 March 1990, compared with the sum granted, for expenditure by the Home Office in England and Wales on prisons (including central administration and other costs arising from the detention of prisoners), the Parole Board and the storage and maintenance of equipment (including certain civilian emergency equipment), and transport management.

## SUMMARY OF OUTTURN

Section	Estimated			Actual		
	Gross Expenditure £000	Appropriations in Aid £000	Net Expenditure £000	Gross Expenditure £000	Appropriations in Aid £000	Net Expenditure £000
<b>PRISONS</b>						
A	503,277	27,807	475,470	486,031	58,030	428,001
B	681	—	681	604	—	604
C	20,586	3,044	17,542	19,562	2,724	16,838
D	222,706	3,145	219,561	228,812	3,802	225,010
E	105,804	372	105,432	104,669	753	103,916
F	121,286	465	120,821	116,277	946	115,331
G	202,258	1,634	200,624	203,247	1,292	201,955
Total	1,176,598	36,467	†1,140,131	1,159,202	67,547	*1,091,655

†The original cash limit on this vote was subsequently reduced to £1,137,625,000.

\*This figure is £31,080,000 less than the net total of expenditure on the Appropriation Account, being the difference between the Appropriations in Aid realised (£67,547,000) and those authorised to be applied (£36,467,000).

## ACCOUNT

Service	Grant £000	Expenditure £000	Expenditure compared with Grant	
			Less than Granted £000	More than Granted £000
Section A				
<b>HEADQUARTERS CURRENT EXPENDITURE</b>				
A1 Headquarters' running costs	68,317	68,528	—	211
A2 Other Headquarters' current expenditure	39,154	41,520	—	2,366
<b>CAPITAL EXPENDITURE</b>				
A3 Capital expenditure on the Prison Estate	386,780	362,799	23,981	—
A4 Prison Service Industries and Farms (PSIF)	3,071	4,418	—	1,347

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

A4 Greater than expected to meet more stringent health, safety and hygiene standards and also an accelerated replacement programme for machinery and equipment.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£000	£000	£000	£000
A5 Other capital expenditure	5,955	8,766	—	2,811
Section B				
<b>PAROLE BOARD</b>				
B1 Parole Board and Local Review Committees	681	604	77	—
Section C				
<b>SUPPLY AND TRANSPORT BRANCH CURRENT EXPENDITURE</b>				
C1 Supply and Transport Branch running costs	11,512	9,935	1,577	—
C2 Other Supply and Transport current expenditure	7,306	7,823	—	517
C3 Transport running costs	429	326	103	—
CAPITAL EXPENDITURE				
C4 Furniture, vehicles and equipment	1,339	1,478	—	139
Section D				
<b>SOUTH EAST REGION CURRENT EXPENDITURE</b>				
D1 South East Region running costs	177,530	174,907	2,623	—
D2 Operating Expenses	29,039	37,781	—	8,742
D3 Welfare, employment and occupation of inmates	14,155	13,372	783	—
CAPITAL EXPENDITURE				
D4 Equipment and building	1,982	2,752	—	770
Section E				
<b>SOUTH WEST REGION CURRENT EXPENDITURE</b>				
E1 South West Region running costs	83,707	83,881	—	174
E2 Operating expenses	13,749	12,561	1,188	—
E3 Welfare, employment and occupation of inmates	7,008	6,595	413	—
CAPITAL EXPENDITURE				
E4 Equipment and building	1,340	1,632	—	292

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

A5 Catching up of slippage in the programme for replacement of telephone switchboards.

C1 Savings in accommodation and maintenance costs as a result of closing of stores.

D2 Due to the cost of accommodating inmates in police cells as a result of industrial action in the Prison Service.

D4 Outturn includes cost of improvements to quarters and of education equipment for which provision was included in subheads A3 and D3 respectively.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£000	£000	£000	£000
Section F				
<b>MIDLAND REGION CURRENT EXPENDITURE</b>				
F1 Midland Region running costs	96,131	93,450	2,681	—
F2 Operating expenses	14,836	13,014	1,822	—
F3 Welfare, employment and occupation of inmates	8,608	7,911	697	—
CAPITAL EXPENDITURE				
F4 Equipment and building	1,711	1,902	—	191
Section G				
<b>NORTH REGION CURRENT EXPENDITURE</b>				
G1 North Region running costs	163,076	162,020	1,056	—
G2 Operating expenses	23,594	25,581	—	1,987
G3 Welfare, employment and occupation of inmates	13,410	13,134	276	—
CAPITAL EXPENDITURE				
G4 Equipment and building	2,178	2,512	—	334
<b>GROSS TOTAL</b>	<b>£000</b>			
<i>Original</i>	1,176,598	1,159,202	37,277	19,881
		<b>Estimated</b>		
		£000		
<i>Deduct</i>				
Z Appropriations in Aid				
<i>Original</i>	36,467	36,467		
<b>NET TOTAL</b>				<b>Surplus</b>
<i>Original</i>	1,140,131	1,140,131	1,122,735	17,396
				<b>Actual surplus to be surrendered</b>
				<b>£17,396,332.54</b>

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

F2 Savings on heating fuel due to the mild winter and on victualling costs as a result of the inmate population being less than forecast.

**Receipts**

	Estimated	Realised
Receipts payable to Consolidated Fund	£000	£000
(i) Receipts of classes authorised to be used as Appropriations in Aid	36,467	67,547
(ii) Receipts of other classes	—	905
Gross Total	36,467	68,452
Appropriated in Aid		36,467
		31,985
Actual sum payable separately to Consolidated Fund		<u>£31,984,764-99</u>

**Details of Receipts**

	Estimated	Realised
(i) Receipts of classes authorised to be used as Appropriations in Aid	£000	£000
Subhead AZ		
Receipts from sale outside the Prison Service of goods manufactured in prison workshops and produce from prison farms (except HMP Coldingley)	6,942	5,502
Receipts from sale of land and property	18,505	50,718
VAT refunds and receipts from services provided	2,360	1,810
	<u>27,807</u>	<u>58,030</u>
Subhead CZ		
Receipts from the supply of goods and services	2,665	2,409
Receipts from sale of vehicles	379	315
	<u>3,044</u>	<u>2,724</u>
Subhead DZ		
Rents	2,100	2,742
Receipts from the supply of goods and services	339	295
Receipts from the sale outside the Prison Service of goods manufactured in prison workshops (HMP Coldingley)	706	765
	<u>3,145</u>	<u>3,802</u>
Subhead EZ		
Rents	204	570
Receipts from the supply of goods and services	168	183
	<u>372</u>	<u>753</u>
Subhead FZ		
Rents	300	711
Receipts from the supply of goods and services	165	235
	<u>465</u>	<u>946</u>
Subhead GZ		
Rents	1,404	981
Receipts from the supply of goods and services	230	311
	<u>1,634</u>	<u>1,292</u>
Total	<u>36,467</u>	<u>67,547</u>
(ii) Receipts of other classes		
Miscellaneous	—	905



Losses Statement	£000
Total Losses (634 cases)	1,299
Details	£000
Major damage caused by inmates to buildings at:—	
Morton Hall	110
Durham	420
Unvouched payments PSA/TCS accounts, 1985-1988	366

*Clive Whitmore*

Accounting Officer

30 August 1990

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I certify that I have examined the above account in accordance with the Exchequer and Audit Departments Acts 1866 and 1921 and the National Audit Office auditing standards.

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 XI Vote 2 for the year ended 31 March 1990.

*John Bourn*

Comptroller and Auditor General

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**HOME OFFICE ADMINISTRATION, IMMIGRATION AND POLICE SUPPORT SERVICES,  
ENGLAND AND WALES**

SUMMARY OF OÚTTURN, and the ACCOUNT of the sum expended, in the year ended 31 March 1990, compared with the sum granted, for expenditure by the Home Office on court services, other services related to crime, probation and after-care, police, fire, civil defence, control of immigration and nationality, issue of passports, etc., other protective and community services, certain broadcasting services, data protection, an inquiry into the Hillsborough Stadium disaster and other miscellaneous services including grants in aid and international subscriptions: and on administration (excluding prisons).

**SUMMARY OF OÚTTURN**

Section	Estimated			Actual		
	Gross Expenditure £000	Appropriations in Aid £000	Net Expenditure £000	Gross Expenditure £000	Appropriations in Aid £000	Net Expenditure £000
<b>COURT SERVICES, ETC.</b>						
A	7,290	—	7,290	7,132	—	7,132
<b>CRIMINAL INJURIES COMPENSATION—ADMINISTRATION</b>						
B	9,077	1,452	7,625	9,025	1,444	7,581
<b>PROBATION AND AFTER-CARE ETC.</b>						
C	15,998	—	15,998	15,957	—	15,957
<b>POLICE</b>						
D	140,529	50,788	89,741	140,107	60,372	79,735
<b>CIVIL DEFENCE</b>						
E	51,456	247	51,209	51,017	396	50,621
<b>IMMIGRATION AND CITIZENSHIP</b>						
F	83,358	5,334	78,024	80,056	4,223	75,833
<b>PASSPORT DEPARTMENT</b>						
G	37,369	1,861	35,508	41,235	1,873	39,362
<b>FIRE</b>						
H	15,375	1,707	13,668	16,073	1,900	14,173
<b>COMMUNITY SERVICES</b>						
I	30,172	—	30,172	30,006	—	30,006
<b>CENTRAL AND MISCELLANEOUS SERVICES</b>						
J	5,151	718	4,433	5,238	1,038	4,200
K	90,396	825	89,571	91,765	1,574	90,191
L	1,528	250	1,278	1,393	280	1,113
M	3,318	6,890	(3,572)	3,295	5,294	(1,999)
	<u>100,393</u>	<u>8,683</u>	<u>91,710</u>	<u>101,691</u>	<u>8,186</u>	<u>93,505</u>
<b>PUBLIC CORPORATIONS</b>						
<b>CABLE AUTHORITY</b>						
N	77	200	(123)	—	750	(750)

Section	Estimated			Actual		
	Gross Expenditure	Appropriations in Aid	Net Expenditure	Gross Expenditure	Appropriations in Aid	Net Expenditure
	£000	£000	£000	£000	£000	£000
<b>OTHER (NON-PUBLIC) EXPENDITURE</b>						
O	22,917	—	22,917	21,175	—	21,175
Total	514,011	70,272	443,739	513,474	79,144	*434,330

\*This figure is £8,872,000 less than the net total of expenditure on the Appropriation Account, being the difference between the Appropriations in Aid realised (£79,144,000) and those authorised to be applied (£70,272,000).

ACCOUNT

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£000	£000	£000	£000
Section A				
<b>COURT SERVICES, ETC.</b>				
A1 Magistrates' courts: training expenses	603	616	—	13
A2 Audit of justices' clerks' accounts	772	348	424	—
A3 Coroners: expenses of courses	9	9	—	—
A4 Expenses of research	1,597	1,982	—	385
A5 Law services: miscellaneous	150	285	—	135
A6 Law services: grants to support services	3,937	3,752	185	—
A7 May Inquiry	222	140	82	—
Section B				
<b>CRIMINAL INJURIES COMPENSATION—ADMINISTRATION</b>				
B1 Criminal Injuries Compensation Board: (grant in aid)	9,077	9,025	52	—
Section C				
<b>PROBATION AND AFTER-CARE ETC.</b>				
C1 Probation and after-care: training expenses	6,669	6,793	—	124
C2 After-care and supervision	6,939	6,948	—	9
C3 Expenses of research	190	148	42	—
C4 National Association for the Care and Resettlement of Offenders: (grant in aid)	824	824	—	—
C5 Attendance centres: general expenses	1,376	1,244	132	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£000	£000	£000	£000
<b>Section D</b>				
<b>POLICE</b>				
D1 Central administrative services: current expenditure	11,485	11,852	—	367
D2 Central administrative services: capital expenditure	1,521	932	589	—
D3 Police training and education: current expenditure	26,570	28,308	—	1,738
D4 Police training and education: capital expenditure	4,048	3,378	670	—
D5 Police Complaints Authority: (grant in aid)	2,166	2,219	—	53
D6 Central support services (scientific and technical): current expenditure	47,855	47,203	652	—
D7 Central support services (scientific and technical): capital expenditure	13,294	11,977	1,317	—
D8 Expenses of research	3,813	4,032	—	219
D9 Police negotiating machinery and representative associations	627	715	—	88
D10 Central support and miscellaneous services	25,023	24,761	262	—
D11 National Crime Prevention Association: (grant in aid)	1,000	1,000	—	—
D12 Safer cities	2,707	3,296	—	589
D13 Subscription to the International Criminal Police Organisation	420	434	—	14
<b>Section E</b>				
<b>CIVIL DEFENCE</b>				
E1 Central administrative services	14,684	13,702	982	—
E2 Warning and monitoring services	12,260	12,300	—	40
E3 Current and capital grant to BBC Home Services for development and maintenance of wartime broadcasting service	422	422	—	—
E4 Civil Defence College	1,987	1,911	76	—
E5 Telecommunications services	22,103	22,682	—	579
<b>Section F</b>				
<b>IMMIGRATION AND CITIZENSHIP</b>				
F1 Immigration and Nationality Department: current expenditure	79,823	77,415	2,408	—
F2 Immigration and Nationality Department: capital expenditure	2,405	1,511	894	—
F3 Immigration appeals: advice and assistance: (grant in aid)	1,130	1,130	—	—

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

D2 Mainly due to a delay in the construction of new office/laboratory accommodation at Sandridge through refusal of planning permission (an appeal has been lodged).

D4 Mainly due to a delay in the construction of a new lecture/assembly hall at Chantmarle Police Training Centre through changes to the original specification.

D12 Due to a late surge in the rate of take up of grants.

F2 Mainly due to slippage in the Harmondsworth replacement project.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£000	£000	£000	£000
Section G				
<b>PASSPORT DEPARTMENT</b>				
G1 Passport Department: current expenditure	34,437	38,683	—	4,246
G2 Passport Department: capital expenditure	2,932	2,552	380	—
Section H				
<b>FIRE</b>				
H1 Central administrative services	2,802	2,834	—	32
H2 Fire Service College: current expenditure	7,795	8,405	—	610
H3 Fire Service College: capital expenditure	2,699	3,109	—	410
H4 Research and statistics	1,134	1,077	57	—
H5 Royal Society for the Prevention of Accidents: (grant in aid)	30	30	—	—
H6 Inquiry into Hillsborough Stadium Disaster	915	618	297	—
Section I				
<b>COMMUNITY SERVICES</b>				
I1 Commission for Racial Equality: (grant in aid)	11,805	11,805	—	—
I2 Equal Opportunities Commission: (grant in aid)	3,894	3,894	—	—
I3 Payments of pensions to former salaried board members of the Commission for Racial Equality and the Equal Opportunities Commission	41	38	3	—
I4 Reduction in racial disadvantage	1,098	948	150	—
I5 Voluntary service: grants	5,410	5,397	13	—
I6 National Council for Voluntary Organisations: (grant in aid)	956	956	—	—
I7 Women's Royal Voluntary Service: (grant in aid)	5,353	5,353	—	—
I8 Marriage guidance: (grant in aid)	1,615	1,615	—	—

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

G1 Due to additional recruitment and other measures taken to reduce the backlog of work and a payment of arrears to the Post Office in respect of agency services.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£000	£000	£000	£000
<b>CENTRAL AND MISCELLANEOUS SERVICES (SECTIONS J TO M)</b>				
Section J				
<b>OTHER PROTECTIVE SERVICES</b>				
J1 Gaming Board for Great Britain: (grant in aid)	2,344	2,297	47	—
J2 Gaming Board for Great Britain: Board members' salaries, etc.	80	79	1	—
J3 United Nations Fund for Drug Abuse Control: (grant in aid)	200	187	13	—
J4 Drug control measures	110	110	—	—
J5 Other overseas drug control measures	2,366	2,517	—	151
J6 Subscription to the European Drugs Co-operation (Pompidou) Group	51	48	3	—
Section K				
<b>CENTRAL ADMINISTRATION</b>				
K1 Ministers and central services: current expenditure	79,288	80,869	—	1,581
K2 Ministers and central services: capital expenditure	11,108	10,896	212	—
Section L				
<b>MISCELLANEOUS BROADCASTING SERVICES</b>				
L1 Broadcasting Complaints Commission: (grant in aid)	270	258	12	—
L2 Broadcasting Standards Council: (grant in aid)	1,158	1,035	123	—
L3 Broadcasting: expenses of research	100	100	—	—
Section M				
<b>MISCELLANEOUS SERVICES</b>				
M1 Parliamentary Boundary Commissions for England and Wales	169	152	17	—
M2 Data Protection Registrar: (grant in aid)	2,975	2,971	4	—
M3 Data Protection Tribunal	10	—	10	—
M4 Game licences	164	172	—	8
<b>PUBLIC CORPORATIONS</b>				
Section N				
<b>CABLE AUTHORITY</b>				
N1 Repayable grant to Cable Authority	77	—	77	—
<b>OTHER (NON-PUBLIC) EXPENDITURE</b>				
Section O				
O1 Grants to local authorities	21,867	21,175	692	—
O2 Loan to Radio Authority	1,050	—	1,050	—

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

O2 No loan was required because of the delay in enactment of the Broadcasting Bill.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£000	£000	£000	£000
GROSS TOTAL	£000			
Original (revised sum)	513,842			
Supplementary	169			
	514,011	513,474	11,928	11,391
	Estimated	Realised		
	£000	£000		
<i>Deduct</i>				
Z Appropriations in Aid				
Original (revised sum)	70,104			
Supplementary	168			
	70,272	70,272		
NET TOTAL				
Original (revised sum)	443,738			
Supplementary	1			
	443,739	443,202		Surplus 537
				Actual surplus to be surrendered £536,614.93

**Receipts**

	Estimated	Realised
	£000	£000
Receipts payable to Consolidated Fund		
(i) Receipts of classes authorised to be used as Appropriations in Aid	70,272	79,144
(ii) Receipts of other classes	68,456	69,598
Gross Total	138,728	148,742
Appropriated in Aid		70,272
Net Total		78,470
Actual sum payable separately to Consolidated Fund		<u>£78,469,911.79</u>

**Details of Receipts**

	Estimated	Realised
	£000	£000
(i) Receipts of classes authorised to be used as Appropriations in Aid		
Subhead BZ		
Contribution from the Scottish Home and Health Department towards the Grant in Aid paid to the Criminal Injuries Compensation Board (Subhead B1)	1,452	1,444
Subhead DZ		
Receipts for training courses, accommodation etc.	936	1,371
Contributions from civil defence and fire services etc., towards maintenance of communications equipment	20,010	19,782
Contributions from Scottish Home and Health Department for centrally provided services	3,769	3,472
Contributions from Northern Ireland Office for centrally provided services	173	150
Monies recovered from police authorities for the rental of telecommunications equipment supplied under the Home Office telecommunications scheme	11,195	8,854(a)
Reclaim of VAT	7,423	6,403(b)
Other miscellaneous receipts including: sale of land and buildings; equipment from wireless rental scheme; repayment service for PNCO	7,282	20,340(c)
	<u>50,788</u>	<u>60,372</u>
Subhead EZ		
Receipts for training courses, accommodation, sale of equipment, reclaim of VAT on contracted out services etc. at the Civil Defence College	247	396
Subhead FZ		
Fees under the British Nationality Acts and for documents of identity, visa fees, reclaim of VAT on contracted out services etc.	4,262	3,296(d)
Receipts from carrying companies in respect of detention and removal expenses of persons refused leave to enter the United Kingdom	1,072	927
	<u>5,334</u>	<u>4,223</u>
Subhead GZ		
Visa fees	1,400	1,750
Other receipts	461	123
	<u>1,861</u>	<u>1,873</u>
Subhead HZ		
Contributions from Scottish Home and Health Department towards the net cost of the Fire Service College based on the proportion of the total Great Britain fire service personnel who are employed in Scotland	879	879
Receipts for training courses, accommodation, repayment services, sale of equipment, reclaim of VAT on contracted out services and grants	828	1,021
	<u>1,707</u>	<u>1,900</u>

Explanation of the variation between estimated and realised receipts.

- (a) Due to higher than expected purchases of installed rental equipment by local authorities.
- (b) Mainly due to underspends on telecommunication services and the Police National Computer.
- (c) Mainly due to a higher than expected number of local authorities taking up the option to purchase their holdings of rented equipment.
- (d) Mainly due to British Nationality Act fee receipts being lower than originally expected and lack of provision of additional immigration services.



Details of Receipts *contd.*

	Estimated	Realised
	£000	£000
Subhead JZ		
Fees payable to the Gaming Board (Subhead J1) for the issue of licensing certificates for gaming machines and operators of gaming establishments etc.	395	673
Fees under the Misuse of Drugs Act 1971: charges for licences for the production, supply, possession, import and export of controlled drugs	323	365
	<u>718</u>	<u>1,038</u>
Subhead KZ		
Reclaim of VAT on contracted out services	511	667
Other receipts associated with central services	314	907(e)
	<u>825</u>	<u>1,574</u>
Subhead LZ		
Payments by the British Broadcasting Corporation and Independent Broadcasting Authority to meet the cost of the Broadcasting Complaints Commission	248	258
Fees received under Wireless Telegraphy Act 1949 for university and special event under transmission licences	2	22
	<u>250</u>	<u>280</u>
Subhead MZ		
Miscellaneous receipts	5	7
Fees payable to the Data Protection Registrar under the Data Protection Act 1984	6,885	5,287(f)
	<u>6,890</u>	<u>5,294</u>
Subhead NZ		
Refund of Cable Authority loan	200	750(g)
Total	<u>70,272</u>	<u>79,144</u>
(ii) Receipts of other classes		
Passport fees etc.	61,554	60,915
Fees under Animals (Scientific Procedures) Act 1986	1,127	1,244
Penalties under Immigration (Carriers Liability) Act 1987	1,680	2,226
Fees for issue of Certificate of Entitlement	26	25
Fees under Wireless Telegraphy Act 1949	4,000	4,400
Contribution from Guernsey towards cost of defence and international representation	69	75
Miscellaneous	—	713(h)
Total	<u>68,456</u>	<u>69,598</u>

## Explanation of the variation between estimated and realised receipts.

- (e) Mainly due to an increase in the salaries reclaimed in respect of Home office staff on loan or seconded to outside bodies and additional Central Administration service charges.
- (f) Due to the non-renewal rate of registration fees being higher than expected.
- (g) Due to the loan to the Cable Authority being refunded earlier than expected because of increased yield from fee receipts.
- (h) Mainly due to earlier recovery of liabilities arising under the Act.

<b>Losses Statement</b>	£000
Total Losses (795 cases)	82
	—
<b>Notes</b>	
Special Payments (345 cases)	304
	—

**Other Notes**

During the year grants payable under Subhead F1 of the Vote for Police, Magistrates' Courts, Probation and Community Services and other Grants, England and Wales, Class XI Vote 1, were abated by £34,223,000 (plus VAT amounting to £5,134,000) for police authorities' contributions towards expenditure met from this Vote under Subheads D3, D4, D7, D9 and D10 on training, laboratories, the police national computer, recruiting and miscellaneous services.

Subhead B1 The Accounts of the Criminal Injuries Compensation Board are published with the Board's Annual Report as a Command Paper.

Subheads D5, I1, I2 and M2. The accounts of the Police Complaints Authority, the Commission for Racial Equality, the Equal Opportunities Commission and the Data Protection Registrar are published separately as White Paper Accounts.

Subheads J1, L1 and L2. The Accounts of the Gaming Board, the Broadcasting Complaints Commission and the Broadcasting Standards Council are published in their Annual Reports.

*Clive Whitmore*

Accounting Officer

30 August 1990

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I certify that I have examined the above account in accordance with the Exchequer and Audit Departments Acts 1866 and 1921 and the National Audit Office auditing standards.

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 XI, Vote 3 for the year ended 31 March 1990.

*John Bourn*

Comptroller and Auditor General

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## HOME BROADCASTING

ACCOUNT of the sum expended, in the year ended 31 March 1990, compared with the sum granted, for expenditure by the Home Office on payment to the BBC for Home Broadcasting and payments in respect of the collection and enforcement of licence fees.

## ACCOUNT

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£000	£000	£000	£000
<b>BROADCAST RECEIVING LICENCES</b>				
A1 Grant for BBC home services general purposes expenditure	1,168,966	1,168,966	—	—
A2 Television licensing system management expenses	76,202	74,065	2,137	—
TOTAL	£000			
Original	1,236,637			
Supplementary	8,531			
	1,245,168	1,243,031	2,137	—
			2,137	
			Actual surplus to be surrendered	
			£2,136,668-35	

## Receipts

	Estimated	Realised
	£000	£000
Receipts payable to Consolidated Fund		
Receipts in respect of broadcasting receiving licenses issued	1,233,000	1,217,644
Actual sum payable separately to Consolidated Fund		£1,217,644,283-00

## Notes

An estimated sum of £126.5 million licence revenue remained uncollected because of licence evasion. Licence enforcement measures are undertaken as far as is practicable and cost effective.

Clive Whitmore  
Accounting Officer

30 August 1990

I certify that I have examined the above account in accordance with the Exchequer and Audit Departments Acts 1866 and 1921 and the National Audit Office auditing standards.

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 XI Vote 4 for the year ended 31 March 1990.

John Bourn  
Comptroller and Auditor General

**LORD CHANCELLOR'S DEPARTMENT  
ADMINISTRATION OF JUSTICE, ENGLAND AND WALES**

SUMMARY OF OUTTURN, and the ACCOUNT of the sum expended, in the year ended 31 March 1990, compared with the sum granted, for expenditure by the Lord Chancellor's Department on the Court Service, the Law Commission, the Office of the Special Commissioners for Income Tax, the Office of the Social Security Commissioners, the VAT tribunals, the Immigration Appellate Authorities, the Transport Tribunal, the Banking and Building Societies' Appeals Tribunals, the Public Trust Office, certain other legal services, including a grant-in-aid for the administration of legal aid, site acquisitions, the development and construction of court buildings and the refurbishment and adaptation of office and general accommodation.

**SUMMARY OF OUTTURN**

Section	Estimated			Actual		
	Gross Expenditure £000	Appropriations in Aid £000	Net Expenditure £000	Gross Expenditure £000	Appropriations in Aid £000	Net Expenditure £000
<b>ADMINISTRATION OF JUSTICE</b>						
A	25,926	772	25,154	27,242	132	27,110
B	263,351	163,108	100,243	256,065	177,232	78,833
C	12,696	1,105	11,591	12,191	1,051	11,140
D	9,637	9,636	1	11,276	13,255	(1,979)
E	31,103	16	31,087	31,097	21	31,076
F	95,702	500	95,202	96,736	—	96,736
G	1,000	—	1,000	841	—	841
	<u>439,415</u>	<u>175,137</u>	<u>264,278</u>	<u>435,448</u>	<u>191,691</u>	<u>243,757*</u>

\*This figure is £16,554,000 less than the net total of expenditure in the Appropriation Account, being the difference between the Appropriations in Aid realised (£191,691,000) and that authorised to be applied (£175,137,000).

**ACCOUNT**

Service	Grant £000	Expenditure £000	Expenditure compared with Grant	
			Less than Granted £000	More than Granted £000
Section A				
<b>HEADQUARTERS AND MISCELLANEOUS SERVICES</b>				
A1 HQ Administration: running costs	24,215	25,660	—	1,445
A2 Capital expenditure	1,512	1,383	129	—
A3 Miscellaneous services	36	36	—	—
A4 Council for Licensed Conveyancers: grant in aid	163	163	—	—
Section B				
<b>COURT BUSINESS</b>				
B1 Court Services: running costs	196,695	192,693	4,002	—
B2 Capital expenditure	8,421	6,870	1,551	—
B3 Other expenditure	58,235	56,502	1,733	—

EXPLANATION of the Causes of the Variation between Expenditure and Grant

B2 Deferral of capital expenditure on a major computer project.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£000	£000	£000	£000
Section C				
<b>OTHER LEGAL SERVICES</b>				
C1 Law Commission: running costs	2,134	1,762	372	—
C2 Judge Advocate General and Courts Martial Appeals Court: running costs	440	500	—	60
C3 Council on Tribunals: running costs	486	506	—	20
C4 Operation of certain tribunals: running costs	5,892	5,349	543	—
C5 Capital Expenditure – Crown supplies	104	13	91	—
C6 Other expenditure	3,640	4,061	—	421
Section D				
<b>ADMINISTRATION OF PRIVATE ASSETS</b>				
D1 The Public Trust Office: running costs	9,291	10,984	—	1,693
D2 Capital expenditure	346	292	54	—
Section E				
<b>LEGAL AID ADMINISTRATION</b>				
E1 Legal Aid Board: grant in aid	30,335	30,329	6	—
E2 Grants to Law Centres	768	768	—	—
Section F				
<b>COURT BUILDING PROGRAMME</b>				
F1 Site purchase	8,500	7,985	515	—
F2 Resource costs	16,245	18,129	—	1,884
F3 Works costs	70,780	70,340	440	—
F4 Miscellaneous	177	282	—	105
Section G				
<b>OFFICE AND GENERAL ACCOMMODATION</b>				
G1 Resource costs	174	393	—	219
G2 Works costs	826	448	378	—

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

- D1 Inaccuracy in the original Estimates figures caused by mis-allocation of some of the provision attributable to this subhead.  
 F2 Difficulties arising from the inflexibility of a large capital building programme compounded by the lack of current and historical data.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£000	£000	£000	£000
<b>GROSS TOTAL</b>				
<i>Original</i>	422,117			
<i>Supplementary (revised sum)</i>	17,298			
	<u>439,415</u>	<u>435,448</u>	9,814	5,847
	<u>Estimated</u>	<u>Applied</u>		
	£000	£000		
<i>Deduct</i>				
Z Appropriations in Aid				
<i>Original</i>	173,637			
<i>Supplementary</i>	1,500			
	<u>175,137</u>	<u>175,137</u>		
<b>NET TOTAL</b>				
<i>Original</i>	248,480			
<i>Supplementary (revised sum)</i>	15,798			
	<u>264,278</u>	<u>260,311</u>		
				Surplus
				3,967
				<u>£3,967,408.02</u>
		Actual surplus to be surrendered		

**Receipts**

	Estimated	Realised
	£000	£000
Receipts payable to Consolidated Fund		
(i) Receipts of classes authorised to be used as Appropriations in Aid	175,137	191,691
(ii) Receipts of other classes	—	667
Gross Total	175,137	192,358
Appropriated in Aid		175,137
Net Total		17,221
Actual sum payable separately to Consolidated Fund		17,220,686-68

**Details of Receipts**

	Estimated	Realised
	£000	£000
(i) Receipts of classes authorised to be used as Appropriations in Aid		
Subhead AZ		
(1) Recovery from Home Office for audit of accounts of Justices' Clerks (Class XI, Vote 3)	722	82(a)
(2) Recovery from Public Records Office for audit of systems at the Public Record Office	50	50
	772	132
Subhead BZ		
Income from fees and charges as shown below:		
(1) Civil Court fees etc	162,104	175,358
(2) VAT refunds	654	1,355(b)
(3) Receipts from sale of publications, Registry Trust Ltd. and other fees and charges received	350	519
	163,108	177,232
Subhead CZ		
(1) Fees charged for the service provided by the Lands Tribunal	130	126
(2) Recovery from the National Insurance Fund for the costs incurred by the Office of the Social Security Commissioners in administering national insurance benefits	975	925
	1,105	1,051
Subhead DZ		
(1) Fees charged for the services provided by the Public Trust Office	2,800	3,761(c)
(2) Recovery from the National Investment and Loans Office for the costs of administering funds in court	2,207	3,019(c)
(3) Fees charged for the service provided by the Court of Protection	4,629	6,475(c)
	9,636	13,255

**EXPLANATION of the Causes of the Variations between Appropriations in Aid and Estimate**

- (a) Reduction and redirection of LCD's audit role in relation to Justices' Clerks accounts.  
(b) Increase in recovery resulting from growth in the use of outside service agencies.  
(c) Under-estimate due to error in estimating Public Trust Office expenditure (entry at D1 earlier refers): receipts are assessed at a level to meet costs.

## Details of Receipts contd.

	Estimated	Realised
	£000	£000
Subhead EZ		
Receipts in respect of work on the administration of legal aid	16	21
Subhead FZ		
Recovery from the Metropolitan Police Office for the provision of a Courtroom at Woolwich Crown Court	500	—(d)
<b>Total</b>	<b>175,137</b>	<b>191,691</b>
(ii) Receipts of other classes		
Miscellaneous	—	667

## EXPLANATION of the Causes of the Variations between Appropriations in Aid and Estimate

(d) Project slippage.

## Notes

Special payments	£000
Total (477 cases)	158

*Thomas Legg*

Accounting Officer

2 August 1990

I certify that I have examined the above account in accordance with the Exchequer and Audit Department Acts 1866 and 1921 and the National Audit Office auditing standards.

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 XI Vote 5 for the year ended 31 March 1990.

*John Bourn*

Comptroller and Auditor General



## LORD CHANCELLOR'S DEPARTMENT: LEGAL AID, ETC.

## See also Report of the Comptroller and Auditor General

SUMMARY OF OUTTURN, and the ACCOUNT of the sum expended, in the year ended 31 March 1990, compared with the sum granted, for grants to the Legal Aid Fund and for expenditure by the Lord Chancellor's Department on legal aid in criminal cases and costs paid from central funds.

## SUMMARY OF OUTTURN

Section	Estimated			Actual		
	Gross Expenditure £000	Appropriations in Aid £000	Net Expenditure £000	Gross Expenditure £000	Appropriations in Aid £000	Net Expenditure £000
A	9,247	10	9,237	11,600	—	11,600
B	558,524	740	557,784	570,185	1,760	568,425
Total	567,771	750	567,021	581,785	1,760	580,025*

\*This figure is £1,010,000 less than the net total of expenditure in the Appropriation Account, being the difference between the Appropriations in Aid realised (£1,760,000) and that authorised to be applied (£750,000).

## ACCOUNT

Service	Grant £000	Expenditure £000	Expenditure compared with Grant	
			Less than Granted £000	More than Granted £000
Section A				
<b>COSTS FROM CENTRAL FUNDS</b>				
A1 Payment of costs from central funds	9,247	11,600	—	2,353
Section B				
<b>LEGAL AID</b>				
B1 Grants to the Legal Aid Fund	418,061	435,229	—	17,168
B2 Legal Aid in criminal cases	140,463	134,956	5,507	—

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

A1 Grant reduced by £2.5 million to reflect unexpectedly low expenditure during the first half of the financial year. In the latter half, and contrary to the previous expectations, expenditure increased significantly so that the final figure reached a level comparable to the original provision.

Service	£000	Grant £000	Expenditure £000	Expenditure compared with Grant	
				Less than Granted £000	More than Granted £000
<b>GROSS TOTAL</b>					
Original	557,771				
Supplementary	10,000	567,771	581,785	5,507	19,521
		Estimated £000	Applied £000	Excess of Expenditure over Gross Estimate 14,014	
<i>Deduct</i>					
Z Appropriations in Aid		750	750		
<b>NET TOTAL</b>					
Original	557,021				
Supplementary	10,000	567,021	581,035		Excess of Expenditure over Gross Estimate 14,014
		Actual excess of Expenditure over Gross Estimate		£14,014,472.75	

**Receipts**

	Estimated	Realised
Receipts payable to the Consolidated Fund	£000	£000
(i) Receipts of classes authorised to be used as Appropriations in Aid	750	1,760
(ii) Receipts of other classes		44
Gross Total		1,804
Appropriated in Aid		750
Net Total		1,054
£43,793.05 paid separately to the Consolidated Fund £1,010,622.49 available for Excess Vote		£1,054,415.54

**Details of Receipts**

	Estimated	Realised
(i) Receipts of classes authorised to be used as Appropriations in Aid	£000	£000
Subhead AZ		
Payments to central funds as a result of court orders against the prosecution or convicted defendants for costs	10	—
Subhead BZ		
Criminal legal aid contributions paid by defendants, in accordance with court orders, attributable to proceedings in the higher criminal courts	740	1,760(a)
Total	750	1,760
(ii) Receipts of other classes		
Costs from central funds		44
(a) Surplus due to uncertain level of receipts from contribution orders.		

**Losses Statement**

Total (1,968 cases) £000  
265

**Notes****Special Payments**

Total (10 cases) 122

Thomas Legg

Accounting Officer

12 September 1990

I certify that I have examined the above account in accordance with the Exchequer and Audit Department Acts 1866 and 1921 and the National Audit Office auditing standards.

Except for the excess expenditure of £14,014,472.75 referred to in paragraphs 18 and 19 of my report in my opinion the sums expended have been applied for the purposes of authorised by Parliament and the account properly presents the expenditure and receipts for Class XI Vote 6 for the year ended 31 March 1990.

*John Bourn*

Comptroller and Auditor General

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**NORTHERN IRELAND COURT SERVICE: LEGAL AID ETC**

**See also Report of Comptroller and Auditor General**

ACCOUNT of the sum expended, in the year ended 31 March 1990, compared with the sum granted, for expenditure by the Northern Ireland Court Service on legal aid and court services.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£000	£000	£000	£000
<b>LEGAL AID</b>				
A1 Legal aid expenditure*	11,578	11,692	—	114
<b>OTHER LEGAL SERVICES</b>				
A2 Costs on court services	420	406	14	—
<b>TOTAL</b>	<b>11,998</b>	<b>12,098</b>	<b>14</b>	<b>114</b>

Excess of Expenditure over Estimate 100

Actual excess of Expenditure over Estimate £99,660.96

\*The Accounts of the Legal Aid Fund (Northern Ireland) are published separately as a White Paper.

**Receipts**

	Estimated	Realised
	£000	£000
Receipts payable to Consolidated Fund	—	1
Actual sum payable separately to Consolidated Fund		<u>£389.02</u>

*E. A. Simpson*

Accounting Officer

20 August 1990

I certify that I have examined the above account in accordance with the Exchequer and Audit Departments Acts 1866 and 1921 and the National Audit Office auditing standards.

Except for the excess expenditure of £99,660.96 referred to in paragraphs 20 and 21 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 XI Vote 7 for the year ended 31 March 1990.

*John Bourn*

Comptroller and Auditor General

**NORTHERN IRELAND COURT SERVICE: ADMINISTRATION OF JUSTICE**

SUMMARY OF OUTTURN, and the ACCOUNT of the sum expended, in the year ended 31 March 1990, compared with the sum granted, for expenditure by the Northern Ireland Court Service on court services and certain other legal services including grants in aid.

**SUMMARY OF OUTTURN**

Section	Estimated			Actual		
	Gross Expenditure	Appropriations in Aid	Net Expenditure	Gross Expenditure	Appropriations in Aid	Net Expenditure
	£000	£000	£000	£000	£000	£000
A	10,703	4,679	6,024	10,826	5,661	5,165
B	1,517	102	1,415	1,548	93	1,455
C	8,947	—	8,947	8,699	—	8,699
Total	<u>21,167</u>	<u>4,781</u>	<u>16,386</u>	<u>21,073</u>	<u>5,754</u>	<u>15,319*</u>

\*This figure is £973,000 less than the net total of expenditure on the Appropriation Account, being the difference between the Appropriations in Aid realised (£5,754,000) and those authorised to be applied (£4,781,000).

**ACCOUNT**

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£000	£000	£000	£000
Section A				
<b>COURT SERVICES</b>				
A1 Court Services	6,846	7,004	—	158
A2 Enforcement of Judgments Office	1,165	1,057	108	—
A3 Central Administration	2,692	2,765	—	73
Section B				
<b>OTHER LEGAL SERVICES</b>				
B1 The Law Society for Northern Ireland (grant in aid)*	1,214	1,317	—	103
B2 Operation of certain tribunals	278	206	72	—
B3 The Queen's University of Belfast (grant in aid)	25	25	—	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£000	£000	£000	£000
Section C				
<b>ACCOMMODATION SERVICES</b>				
C1 Acquisitions and New Works	6,592	6,530	62	—
C2 Purchase of furniture and equipment (capital)	607	577	30	—
C3 Maintenance and running costs	1,748	1,592	156	—
GROSS TOTAL	£000			
Original	19,506			
Supplementary	21			
Supplementary	1,640			
	21,167	21,073	428	334
	<u>Estimated</u>	<u>Applied</u>		
	£000	£000		
Deduct				
Z Appropriations in Aid	4,781	4,781		
NET TOTAL				
Original	14,725			
Supplementary	21			
Supplementary	1,640			
	16,386	16,292		
				Surplus
				94
				<u>£94,087.34</u>

Actual surplus to be surrendered

\*The Accounts of the Legal Aid Fund (Northern Ireland) are published separately as a White Paper.

**Receipts**

	Estimated	Realised
Receipts payable to Consolidated Fund	£000	£000
(i) Receipts of classes authorised to be used as Appropriations in Aid	4,781	5,754
(ii) Receipts of other classes	3,109	3,904
GROSS TOTAL	7,890	9,658
Appropriated in aid		4,781
NET TOTAL		4,877
Actual sum payable separately to Consolidated Fund		<u>£4,877,292.71</u>

Details of Receipts	Estimated	Realised
	£000	£000
(i) Receipts of classes authorised to be used as Appropriations in Aid		
Subhead AZ		
Court fees, etc:		
Supreme Court	1,400	1,764
County Courts	1,137	1,561
Magistrates' Courts	818	728
Enforcement of Judgments Office	1,170	1,381
Other receipts	154	227
	<u>4,679</u>	<u>5,661</u>
Subhead BZ		
Recovery from National Insurance Fund	102	93
TOTAL	<u>4,781</u>	<u>5,754</u>
(ii) Receipts of other classes		
Fines, etc	2,889	3,407 <sup>(a)</sup>
Interest on banking accounts, etc	120	328
Miscellaneous	100	169
TOTAL	<u>3,109</u>	<u>3,904</u>

(a) Increase in the number of fines imposed as a means of disposal which, together with continued administrative procedures to recover outstanding sums, has resulted in higher than forecast receipts.

#### Notes

*Special payments* £000  
Total (25 cases) 102

#### Details

Treasury has approved special payments of up to £150,000 for the relocation of a member of the Judiciary for security reasons. Payments totalling £80,000 for this purpose are included in the above figure but the final total is not yet known.

*E. A. Simpson*

Accounting Officer

16 July 1990

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I certify that I have examined the above account in accordance with the Exchequer and Audit Departments Acts 1866 and 1921 and the National Audit Office auditing standards.

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 XI Vote 8 for the year ended 31 March 1990.

*John Bourn*

Comptroller and Auditor General

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**THE CROWN PROSECUTION SERVICE: CROWN PROSECUTIONS AND LEGAL SERVICES**

SUMMARY OF OUTTURN, and the ACCOUNT of the sum expended, in the year ended 31 March 1990, compared with the sum granted, for expenditure by the Director of Public Prosecutions on crown prosecutions.

**SUMMARY OF OUTTURN**

Section	Estimated			Actual		
	Gross Expenditure £000	Appropriations in Aid £000	Net Expenditure £000	Gross Expenditure £000	Appropriations in Aid £000	Net Expenditure £000
<b>CROWN PROSECUTIONS AND LEGAL SERVICES</b>						
A	73,500	13,500	60,000	73,317	14,480	*58,837

\*This figure is £980,000 less than the net total of expenditure in the Appropriation Account, being the difference between the Appropriations in Aid realised (£14,480,000) and those authorised to be applied (£13,500,000).

**ACCOUNT**

Service	Grant £000	Expenditure £000	Expenditure compared with Grant	
			Less than Granted £000	More than Granted £000
A1 Crown Prosecutions	73,500	73,317	183	—
<i>Deduct</i> AZ Appropriations in Aid	13,500	13,500		
NET TOTAL	60,000	59,817		Surplus 183
		Actual surplus to be surrendered		<u>£182,667.49</u>



	Estimated	Realised
	£000	£000
<b>Receipts</b>		
Receipts payable to Consolidated Fund		
(i) Receipts of classes authorised to be used as Appropriations in Aid	13,500	14,480
(ii) Receipts of other classes	—	97
Gross Total	13,500	14,577
Appropriated in Aid		13,500
Net Total		1,077
Actual sum payable separately to Consolidated Fund		£1,077,108.76

**Details of Receipts**

	Estimated	Realised
	£000	£000
(i) Receipts of classes authorised to be used as Appropriations in Aid		
Costs awarded to the Crown Prosecution Service	13,500	14,480
(ii) Receipts of other classes		
Miscellaneous	—	97
Total	13,500	14,577

**Losses Statement**

Abandonment of enforcement action against convicted defendants:	16,500 cases	£000 395
Other losses:	142 cases	3

*Allan D. Green*

Accounting Officer

4 September 1990

I certify that I have examined the above account in accordance with the Exchequer and Audit Departments Acts 1866 and 1921 and the National Audit Office auditing standards.

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 XI, Vote 9 for the year ended 31 March 1990.

*John Bourn*

Comptroller and Auditor General

## THE CROWN PROSECUTION SERVICE: ADMINISTRATION

ACCOUNT of the sum expended, in the year ended 31 March 1990, compared with the sum granted, for expenditure by the Crown Prosecution Service on administrative costs.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£000	£000	£000	£000
A1 Crown Prosecution Service	113,151	110,824	2,327	—
			Surplus 2,327	
		Actual surplus to be surrendered	<u>£2,326,916.75</u>	

	Estimated	Realised
	£000	£000
<b>Receipts</b>		
Receipts payable to Consolidated Fund — Miscellaneous	—	212
Actual sum payable separately to Consolidated Fund		<u>£212,223.82</u>

*Allan D. Green*  
Accounting Officer

4 September 1990

I certify that I have examined the above account in accordance with the Exchequer and Audit Departments Acts 1866 and 1921 and the National Audit Office auditing standards.  
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 XI Vote 10 for the year ended 31 March 1990.

*John Bourn*  
Comptroller and Auditor General

**SERIOUS FRAUD OFFICE: INVESTIGATIONS AND PROSECUTIONS**

SUMMARY OF OUTTURN, and the ACCOUNT of the sum expended, in the year ended 31 March 1990, compared with the sum granted, for expenditure by the Serious Fraud Office on investigations and prosecutions.

**SUMMARY OF OUTTURN**

Section	Estimated			Actual		
	Gross Expenditure £000	Appropriations in Aid £000	Net Expenditure £000	Gross Expenditure £000	Appropriations in Aid £000	Net Expenditure £000
<b>CROWN PROSECUTIONS</b>						
A	5,555	250	5,305	3,475	29	3,446

**ACCOUNT**

Service	Grant £000	Expenditure £000	Expenditure compared with Grant	
			Less than Granted £000	More than Granted £000
A1 Serious Fraud Investigation and Prosecution	5,555	3,475	2,080	—
<b>GROSS TOTAL</b>	5,555	3,475	2,080	—
	<u>Estimated</u> £000	<u>Realised</u> £000	Surplus of Gross Estimate over Expenditure £2,080	
<i>Deduct</i> Z Appropriations in Aid	250	29	Deficiency of Appropriations in Aid realised £221	
<b>NET TOTAL</b>	5,305	3,446	Net Surplus <u>1,859</u>	
	Actual surplus to be surrendered		<u>£1,858,762.57</u>	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A1 Some of the larger cases did not reach Court, due to circumstances outside the control of the SFO.

**Receipts**

	Estimated £000	Realised £000
Receipts payable to Consolidated Fund	—	9
Receipts of classes not authorised to be used as appropriations in aid	—	—
Actual sum payable separately to the Consolidated Fund	—	<u>£9,200.00</u>

Barbara Mills  
Accounting Officer

7 September 1990

I certify that I have examined the above account in accordance with the Exchequer and Audit Departments Acts 1866 and 1921 and the National Audit Office auditing standards. 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 XI, Vote 11 for the year ended 31 March 1990.

John Bourn  
Comptroller and Auditor General

**SERIOUS FRAUD OFFICE: ADMINISTRATION**

ACCOUNT of the sum expended, in the year ended 31 March 1990, compared with the sum granted, for expenditure by the Serious Fraud Office on administrative costs.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£000	£000	£000	£000
<b>ADMINISTRATION</b>				
A1 Running costs	5,422	5,416	6	—
A2 Capital expenditure	392	347	45	—
<b>TOTAL</b>				
Original	5,514			
Supplementary	250			
Supplementary	50			
	<u>5,814</u>	<u>5,763</u>	51	—

Surplus . . . . . 51  
 Actual surplus to be surrendered £51,434.24

**Receipts**

	Estimated	Realised
	£000	£000
Receipts payable to the Consolidated Fund	—	—
Amounts received from Defence Counsel in respect of sale of evidence	—	6
Actual sum payable separately to the Consolidated Fund		<u>£5,699.88</u>

Barbara Mills  
 Accounting Officer

7 September 1990

I certify that I have examined the above account in accordance with the Exchequer and Audit Departments Acts 1866 and 1921 and the National Audit Office auditing standards. 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 XI, Vote 12 for the year ended 31 March 1990.

John Bourn  
 Comptroller and Auditor General

**THE CROWN OFFICE, SCOTLAND:  
CROWN PROSECUTIONS AND LEGAL SERVICES**

ACCOUNT of the sum expended, in the year ended 31 March 1990, compared with the sum granted, for expenditure by the Crown Office on witnesses' expenses and other costs associated with crown prosecutions.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£000	£000	£000	£000
<b>CROWN PROSECUTIONS AND LEGAL SERVICES</b>				
A1 Crown prosecution costs and fees connected with legal proceedings (criminal cases)				
Original	£000			
Supplementary	4,617			
	500			
	5,117	4,893	224	—
			Surplus 224	
			Actual surplus to be surrendered	
			<u>£223,984-18</u>	

**Receipts**

	Estimated	Realised
	£000	£000
Receipts payable to Consolidated Fund	—	20
Miscellaneous	—	20
Actual sum payable separately to Consolidated Fund		<u>£20,210-14</u>

*Ian Dean*  
Accounting Officer

24 August 1990

I certify that I have examined the above account in accordance with the Exchequer and Audit Departments Acts 1866 and 1921 and the National Audit Office auditing standards. 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 XI Vote 13 for the year ended 31 March 1990.

*John Bourn*  
Comptroller and Auditor General

**CROWN OFFICE, SCOTLAND, PROCURATOR FISCAL SERVICE  
AND LORD ADVOCATE'S DEPARTMENT: ADMINISTRATION**

SUMMARY OF OUTTURN, and the ACCOUNT of the sum expended, in the year ended 31 March 1990, compared with the sum granted, for expenditure by the Lord Advocate's Departments on administrative costs including fees paid to temporary Procurators Fiscal and grants in aid.

**SUMMARY OF OUTTURN**

Section	Estimated			Actual		
	Gross Expenditure £000	Appropriations in Aid £000	Net Expenditure £000	Gross Expenditure £000	Appropriations in Aid £000	Net Expenditure £000
<b>CENTRAL AND MISCELLANEOUS SERVICES</b>						
A	26,062	58	26,004	24,438	118	24,320
B	795	—	795	741	—	741
Total	26,857	58	†26,799	25,179	118	*25,061

\*This figure is £60,000 less than the net total of expenditure on the Appropriation Account, being the difference between the Appropriations in Aid realised (£118,000) and those authorised to be applied (£58,000).

†The original cash limit on this vote was subsequently reduced to £26,299,000.

**ACCOUNT**

Service	Grant £000	Expenditure £000	Expenditure compared with Grant	
			Less than Granted £000	More than Granted £000
Section A				
<b>CROWN PROSECUTION COSTS</b>				
A1 Running costs of the Crown Office and Procurators Fiscal and their support staff engaged in the prosecution of crime in Scotland	19,561	19,538	23	—
A2 Lord Advocate's Department running costs	1,097	1,109	—	12
A3 Capital expenditure	5,404	3,791	1,613	—
Section B				
<b>UNIVERSITY PATHOLOGY COSTS</b>				
B1 Forensic pathology services: grant in aid	795	741	54	—

EXPLANATION of the causes of variation between Expenditure and Grant.

A3 Due to slippage in construction programme.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£000	£000	£000	£000
GROSS TOTAL	£000			
Original	26,856			
Supplementary	1			
	26,857	25,179	1,690	12
	Estimated	Applied		
	£000	£000		
Deduct				
AZ Appropriations in Aid	58	58		
NET TOTAL				
Original	26,798			
Supplementary	1			
	26,799	25,121		
			Surplus	
			1,678	
			Actual surplus to be surrendered	
			£1,677,954-87	

**Receipts**

Receipts payable to Consolidated Fund

- (i) Receipts of classes authorised to be used as Appropriations in Aid  
(ii) Receipts of other classes

Gross Total  
Appropriated in aid

Net Total

Actual sum payable separately to Consolidated Fund

Estimated

£000

58

6,912

6,970

Realised

£000

118

6,990

7,108

58

7,050

£7,050,097-05

**Details of Receipts**

- (i) Receipts of classes authorised to be used as Appropriations in Aid  
Fees charged for administering the estates of persons who die intestate and without known heirs (Ultimus Haerces), VAT recoveries and other miscellaneous receipts  
(ii) Receipts of other classes  
Fines and fixed penalties (under the Road Traffic Acts)

Estimated

£000

58

6,912

Realised

£000

118

6,990

**Note**

*Special Payments*

Under extra statutory arrangements approved by Treasury, certain local authorities withhold sums from fixed penalties collected under the Road Traffic Acts as contributions to their costs of collection. The amount involved in 1989-90 is estimated at £748,000.

*Ian Dean*

Accounting Officer

24 August 1990

I certify that I have examined the above account in accordance with the Exchequer and Audit Departments Acts 1866 and 1921 and the National Audit Office auditing standards.

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 XI, Vote 14 for the year ended 31 March 1990.

*John Bourn*

Comptroller and Auditor General







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