

*Extract from the Third Report from the Committee of Public Accounts, 1946-47:*

10. The Public Accounts Committee of 1945-46 were consulted about the form of estimates for works services proposed by the Treasury as a result of the decision not to ask Parliament for Votes of Credit in 1946-47. In paragraph 5 of the Fourth Report they agreed that the reversion to the very detailed form of the pre-war statements of works services was to be deprecated. They thought that the adoption of a higher limit than before the war for the display of individual works would secure greater prominence for the important works undertaken and would give Parliament all that was necessary for controlling capital expenditure. The Treasury welcomed this suggestion.

11. The Treasury suggested to your Committee and to the Select Committee on Estimates that, for reasons of security and the difficulty of getting out normal estimates for works services, the services of the Defence Departments and the Ministry of Supply should no longer be set out in detail, but grouped under broad headings. These proposals were accepted for the years 1946-47 and 1947-48, continuance on this basis to be subject to further review. The Treasury, in making these proposals, had suggested that further information beyond that published could be made available in evidence and Your Committee accordingly asked them to consult with the Comptroller and Auditor General on the point. Your Committee understand that, as a result of this consultation, arrangements will be made to furnish the Public Accounts Committee next year with a list of the estimates for, and expenditure on, new works services of £100,000, or more, related to the 1946-47 Accounts. A similar course will be adopted, where appropriate and necessary, to supplement the published information on works services in other Civil Department Votes. Your Committee recommend that the proposed arrangements be accepted and reviewed by the Public Accounts Committee next year.

*Extract from the Second Report from the Committee of Public Accounts, 1947-48:*

1. The Appropriation Accounts for 1946-47 were the first to be presented since the ending of the wartime Votes of Credit. Like the Estimates, the Accounts were prepared as far as possible on the same lines as before the war, but they did not always include the same detailed information, mainly because of manpower difficulties and the uncertainties of the immediate post-war period.

2. The Public Accounts Committee of 1946-47 agreed, in paragraph 11 of their Third Report, to the abridgement of the New Works Statements in the Accounts for 1946-47 and 1947-48, on the understanding that the Departments concerned would furnish statements of the estimates for, and expenditure on, new works services of £100,000 or more. Your Committee were duly furnished with these statements. They found them sufficient for their purposes and recommend that these arrangements be continued in future years.

3. Further suggestions were made in evidence for simplifying the Accounts, e.g., by raising the minimum of individual losses requiring notation in the Accounts, the omission of statements of extra remuneration and of some appended accounts, etc. Your Committee recommend that the Treasury should review these suggestions in conjunction with the Comptroller and Auditor General and the Departments concerned.

Appendix "B" (Referred to under heading No. 5, page 6.)

The Public Buildings Expenses Act, 1898, provided that:

1. (1) The Treasury shall issue out of the Consolidated Fund or the growing produce thereof such sums, not exceeding in the whole two million five hundred and fifty thousand pounds, as may be required by the Com-