

(ii) *National Pay Office Levy* (1st April, 1946 to 10th March, 1947).—This levy has remained at 2 per cent. on other income of the Commission not only during the period this fund was in existence during the 1946–47 financial year, but also right from the date of establishment of the National Pay Office Fund on the 1st April, 1943. As pointed out, however, in last year's comments (H.—45, 19th August, 1946, p. 11), it had become necessary to review the national pay office levy because of the continued fall in value of the other income of the Commission to which this levy was directly linked. At the same time it was decided to convert the levy from the percentage on income to a rate per paid labour-hour for inclusion in the new national administration levy. As from the 10th March, 1947, therefore, the 2 per cent. national pay office levy became 1½d. per paid labour-hour. It was considered that this revised levy would not only provide sufficient income to cover the normal peacetime operation of central pay offices and labour engagement bureaux, but would also prove a more stable and equitable basis of charging than the former percentage based on total earnings, ordinary and overtime.

(iii) *Daily and Weekly Minimum Payments* (10th March, 1947, to 31st March, 1947).—The annual total of these payments, according to the Commission's earnings and employment records for the year prior to their commencement, was expected to approximate £100,000. To provide, therefore, for these costs a levy of 2¼d. per paid labour-hour was required (see (i), *Annual Holidays Act* levy).

(iv) *General (Administration)* (1st April, 1946, to 31st March, 1947).—The services covered by the income for general (administration) are :—

- (a) Preparation of co-operative contracts fund accounts by port local offices of the Commission.
- (b) Checking, issue, and collection of all accounts by the Commission's Head Office and general Head Office expenses in connection with the operation of the various funds of the Commission, including the keeping of all statistical records and accounts and preparation of annual statements of account.
- (c) The portion of administrative salaries and expenses of both Head Office and port local offices which are included in the grant from Consolidated Fund (vote, "Labour"), (see Section (3)).

The services under headings (a) and (b) are financed by internal percentage assessments on the other operating funds of the Commission. As at the 31st March, 1946, these assessments were at the rate of 1 per cent. on Co-operative Contracts Fund income and 2 per cent. on other fund incomes. For the same reasons as mentioned in connection with (ii), *National Pay Office Levy*, it has been found necessary to increase these assessments to 1¼ per cent. and 2½ per cent. respectively for the year ended 31st March, 1947. The cost of heading (c) is covered by annual parliamentary appropriation.

Summarized, the composition of National Administration Fund income as at 31st March, 1947, was :—

Class of Expenditure.	Charges.
Annual holidays	2¼d. per paid labour hour.
Statutory holidays	1½d. „
Central Pay Offices and Labour Engagement Bureaux	1½d. „
Daily and weekly minimum payments ..	2¼d. „
Total national administration levy ..	8d. „
General (Administration)	{ 1¼ per cent. of Co-operative Contracts Fund income. 2½ per cent. of other fund incomes parliamentary appropriation.