LOCAL GOVERNMENT, ENGLAND AND WALES

1955 No. 406

The Abstract of Education Account Regulations, 1955

Made - - - -	15*th March*, 1955
Laid before Parliament	22*nd March*, 1955
Coming into Operation	1*st April*, 1956

The Minister of Housing and Local Government, in exercise of his powers under subsection (1) of section 235 of the Local Government Act, 1933(a), and of all other powers enabling him in that behalf, hereby makes the following regulations:—

1. These regulations may be cited as the Abstract of Education Account Regulations, 1955, and shall come into operation on the 1st day of April, 1956.

2.—(1) The Interpretation Act, 1889(b), applies to the interpretation of these regulations as it applies to the interpretation of an Act of Parliament.

(2) In these regulations, except where the context otherwise requires,—

"authority" means any local education authority for the purposes of the Education Acts, 1944 to 1953, and any joint education committee constituted under Part II of the First Schedule to the Education Act, 1944(c), acting in the exercise of their functions under the first-named Acts; and

"year" means the financial year ending on the 31st day of March.

3.—(1) Subject to the provisions of this regulation, every authority shall as soon as may be after the end of each year make an abstract, in the form set out in the schedule to these regulations, of their accounts relating to income and expenditure for that year and shall submit that abstract, in duplicate, to the district auditor.

(2) The Minister of Housing and Local Government may from time to time, and either generally or specially, authorise such departure from the said form of abstract as he may think fit.

(3) The provisions of this regulation shall be in addition to and not in substitution for any other provision made in or under any enactment and requiring the authority to prepare any abstract of accounts.

(a) 23 & 24 Geo. 5. c. 51. (b) 52 & 53 Vict. c. 63.
(c) 7 & 8 Geo. 6. c. 31.

4. Every abstract of accounts required by the preceding regulation shall be certified by the chief financial officer charged by the authority with the keeping of those accounts and by the district auditor in the appropriate form as set out at the head thereof.

5. The Education Accounts (Annual Statements) Regulations, 1945(a), are hereby revoked except in relation to accounts for any year before that ending on the 31st day of March, 1956.

(a) S.R. & O. 1945/1069 (Rev. V, p. 896: 1945 I, p. 238).

SCHEDULE

EDUCATION ACCOUNT

YEAR ENDED 31ST MARCH, 19

Name of Authority.....

I HEREBY CERTIFY that this Account is a true and complete statement of the transactions of the above-named authority under the Education Acts, 1944 to 1953, for the year ended 31st March, 19 , appearing in the accounts of the authority.

Signed.....
Chief Financial Officer.

Date.....

I HEREBY CERTIFY that I have compared the entries in Tables I to V herein with the accounts of the above-named authority, and that I have ascertained by audit the correctness of such accounts (subject to disallowances of £ on Revenue Account and of £ on Capital Account).

AS WITNESS my hand this day of , 19 .

.....District Auditor.

TABLE I.—EDUCATION

EXPENDITURE

	£ s. d.
I. Nursery Schools	
II. Primary Schools (other than Nursery Schools and Special Schools)	
III. Secondary Schools (other than Special Schools)	
IV. Special Schools	
Carried forward £	

DETAILS OF ABOVE EXPENDITURE

	I. Nursery Schools	II. Primary Schools (other than Nursery and Special Schools)	III. Secondary Schools (other than Special Schools)	IV. Special Schools
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
(A) EXPENDITURE ON SCHOOLS MAINTAINED BY THE AUTHORITY				
1. Salaries of Teachers:—				
(*a*) Contributory Service				
(*b*) Other Service				
2. Teachers (Superannuation) Acts, 1918 to 1946: Employer's Contributions				
3. Salaries and Wages of non-teaching staff:—				
(*a*) Clerical Assistants				
(*b*) Others (not included below)				
4. Local Government Superannuation Acts, 1937 to 1953, or local pensions scheme: Employer's Contributions and Equal Annual Charge				
5. National Insurance: Employer's Contributions				
6. Furniture, apparatus and equipment ...				
7. Books:—				
(*a*) Purchase of books				
(*b*) Apportionments from Public Library Service				
8. Stationery and materials				
9. Rent, rates, taxes and insurance				
10. Upkeep of buildings and grounds (including wages)				
11. Fuel, light and cleaning (including wages) ...				
12. Boarding expenses (including wages) ...				
13. Other expenses (specify)				
TOTALS				
(B) ASSISTANCE* TO SCHOOLS NOT MAINTAINED BY THE AUTHORITY (Education Act, 1944, s. 9 (1))				
TOTALS ... ...£				

* *See* Education Act, 1944, s. 114 (2) (*b*).

REVENUE ACCOUNT

INCOME

	£ s. d.
I. Grants made by the Minister of Education:—	
(1) Under Regulations made under Education Act, 1944, s. 100	
(2) Under Regulations made under Education Act, 1944, s. 101	
II. Income in respect of:—	
(1) Nursery Schools	
(2) Primary Schools (other than Nursery Schools and Special Schools)	
(3) Secondary Schools (other than Special Schools)	
(4) Special Schools	
Carried forward ...£	

DETAILS OF INCOME IN HEAD II ABOVE

	(1) Nursery Schools	(2) Primary Schools (other than Nursery and Special Schools)	(3) Secondary Schools (other than Special Schools)	(4) Special Schools
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
1. Endowments (transfer from Trust Fund Account)				
2. Sums due for board and lodging in maintained Schools (Education Act, 1944, s. 61)				
3. Sale of needlework, produce, etc.				
4. Rents (gross), letting of schools, playing fields, etc.				
5. Other income (specify)				
TOTALS ... ...£				

TABLE I.—EDUCATION

EXPENDITURE

	£ s. d.
Brought forward ...	
V. Further Education:—	
(*a*) Other than County Colleges	
(*b*) County Colleges	
VI. Training of Teachers:—	
(*a*) Colleges and Hostels	
(*b*) Emergency Training Scheme	
(*c*) Other forms of training (including short courses)	
Carried forward ...£	

DETAILS OF ABOVE EXPENDITURE

	V. Further Education		VI. Training of Teachers		
	(*a*) Other than County Colleges	(*b*) County Colleges	(*a*) Colleges and Hostels	(*b*) Emergency Training Scheme	(*c*) Other Forms of Training
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
(A) EXPENDITURE ON SCHOOLS AND INSTITUTIONS MAINTAINED BY THE AUTHORITY					
1. Salaries of Teachers:—					
(*a*) Contributory Service ...					
(*b*) Other Service					
2. Teachers (Superannuation) Acts, 1918 to 1946: Employer's Contributions					
3. Salaries and wages of non-teaching staff:—					
(*a*) Clerical Assistants					
(*b*) Others (not included below)					
4. Local Government Superannuation Acts, 1937 to 1953, or local pensions scheme: Employer's Contributions and Equal Annual Charge					
5. National Insurance: Employer's Contributions					
6. Furniture, apparatus and equipment					
7. Books:—					
(*a*) Purchase of books					
(*b*) Apportionments from Public Library Service					
8. Stationery and materials					
9. Rent, rates, taxes and insurance ...					
10. Upkeep of buildings and grounds (including wages)					
11. Fuel, light and cleaning (including wages)					
12. Boarding expenses (including wages)					
13. Other expenses (specify)					
TOTALS					
(B) ASSISTANCE* TO SCHOOLS AND INSTITUTIONS NOT MAINTAINED BY THE AUTHORITY					
TOTALS ... ...£					

* See Education Act, 1944, s. 114 (2) (*b*).

REVENUE ACCOUNT

INCOME

	£ s. d.
Brought forward ...	
II. (*contd.*) Income in respect of:—	
(5) Further Education:—	
(*a*) Other than County Colleges	
(*b*) County Colleges	
(6) Training of Teachers:—	
(*a*) Colleges and Hostels	
(*b*) Emergency Training Scheme...	
(*c*) Other forms of training (including short courses)	
Carried forward £	

DETAILS OF ABOVE INCOME

	(5) Further Education		(6) Training of Teachers		
	(*a*) Other than County Colleges	(*b*) County Colleges	(*a*) Colleges and Hostels	(*b*) Emergency Training Scheme	(*c*) Other Forms of Training
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
1. Endowments (transfer from Trust Fund Account)					
2. Tuition Fees					
3. Sums due for board and lodging ...					
4. Sale of books, needlework, produce, etc.					
5. Rents (gross), letting of schools, playing fields, etc.					
6. Other income (specify)					
TOTALS ... ...£					

TABLE I.—EDUCATION

EXPENDITURE

	£ s. d.	£ s. d.
Brought forward ...	—	
VII. MEDICAL INSPECTION AND MEDICAL AND DENTAL TREATMENT		
(A) Education Act, 1944, s. 48, and Education (Miscellaneous Provisions) Act, 1953, s. 4		
1. Salaries and Fees:—		
(*a*) Contributory Service under the Teachers (Superannuation) Acts, 1918 to 1946...		
(*b*) Other Service (not included below)		
2. Teachers (Superannuation) Acts, 1918 to 1946: Employer's Contributions		
3. Local Government Superannuation Acts, 1937 to 1953, or local pensions scheme: Employer's Contributions and Equal Annual Charge		
4. National Insurance: Employer's Contributions		
5. Travelling and subsistence allowances of staff		
6. Printing and stationery		
7. Drugs, medical requisites, apparatus (including spectacles) and furniture		
8. Rent, rates, taxes and insurance		
9. Upkeep of buildings (including wages)		
10. Fuel, light and cleaning (including wages)		
11. Cleansing of pupils and clothing (Education Act, 1944, s. 54) ...		
12. Other expenses (specify)		
(B) Expenditure under the Education Act, 1944, s. 78 (2)		

VIII. PROVISION OF MILK, MEALS AND OTHER REFRESHMENT

	Milk	Day Pupils		Total
		Dinners	Other Meals and Refreshment	
(A) Maintained Schools (Education Act, 1944, s. 49)	£ s. d.	£ s. d.	£ s. d.	£ s. d.
1. Food				
2. Salaries and Wages:—				
(*a*) Contributory Service under Teachers (Superannuation) Acts, 1918 to 1946... ...				
(*b*) Other Service (not included below)				
3. Teachers (Superannuation) Acts, 1918 to 1946: Employer's Contributions				
4. Local Government Superannuation Acts, 1937 to 1953, or local pensions scheme: Employer's Contributions and Equal Annual Charge				
5. National Insurance: Employer's Contributions				
6. Fuel and light				
7. Transport of meals (including wages)				
Carried forward ...£				

REVENUE ACCOUNT

INCOME

	£ s. d.	£ s. d.
Brought forward ...	—	
III. MEDICAL INSPECTION AND MEDICAL AND DENTAL TREATMENT		
A) Education Act, 1944, s. 48, and Education (Miscellaneous Provisions) Act, 1953, s. 4		
(B) Education Act, 1944, s. 78 (2)		

IV. PROVISION OF MILK, MEALS AND OTHER REFRESHMENT

	Milk	Day Pupils		Total
		Dinners	Other Meals and Refreshment	
A) Maintained Schools (Education Act, 1944, s. 49)	£ s. d.	£ s. d.	£ s. d.	£ s. d.
1. From staff, parents or pupils ...				
2. From other sources (specify) ...				
Carried forward ...£				

TABLE I.—EDUCATION

EXPENDITURE

	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Brought forward ...					
VIII. PROVISION OF MILK, MEALS AND OTHER REFRESHMENT—*cont.*					
(A) Maintained Schools (Education Act, 1944, s. 49)—*cont.*					
8. Furniture and equipment:—					
(*a*) Repair and maintenance ...					
(*b*) Replacement of light equipment					
9. Overalls					
10. Rent, rates, taxes and insurance...					
11. Upkeep of buildings (including wages)					
12. Laundry and materials for cleaning and washing up					
13. Other expenses (specify)					
(B) Schools not maintained by the Authority					
1. Education Act, 1944, s. 78 (2) (*a*)					
2. Education Act, 1944, s. 81 (*b*) ...					

	£ s. d.	£ s. d.
IX. FACILITIES FOR RECREATION AND SOCIAL AND PHYSICAL TRAINING (Education Act, 1944, ss. 41 and 53)		
1. Centres, etc., provided by the Authority:—		
(*a*) Salaries of instructors, wardens, leaders, etc.:—		
(i) Contributory Service under the Teachers (Superannuation) Acts, 1918 to 1946		
(ii) Other Service		
(*b*) Teachers (Superannuation) Acts, 1918 to 1946: Employer's Contributions		
(*c*) Local Government Superannuation Acts, 1937 to 1953, or local pensions scheme: Employer's Contributions and Equal Annual Charge		
(*d*) National Insurance: Employer's Contributions		
(*e*) Provision of premises and equipment		
(*f*) Other expenses (specify)		
2. Aid to Centres, etc., provided by other Bodies		
3. Training courses (including £ s. d. Contributory Salaries under the Teachers (Superannuation) Acts, 1918 to 1946, and £ s. d. Employer's Contributions under those Acts)		
4. Playing fields, swimming baths, camps and other facilities (including £ s. d. Contributory Salaries under the Teachers (Superannuation) Acts, 1918 to 1946, and £ s. d. Employer's Contributions under those Acts)		
5. Other expenses (specify)		

Carried forward £

REVENUE ACCOUNT

INCOME

	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Brought forward					
IV. PROVISION OF MILK, MEALS AND OTHER REFRESHMENT—*cont.*					
(B) Income in respect of schools not maintained by the Authority. (Education Act, 1944, s. 78 (2) (*a*))					

	£. s. d.
V. FACILITIES FOR RECREATION AND SOCIAL AND PHYSICAL TRAINING (Education Act, 1944, ss. 41 and 53)	

Carried forward £ — —

TABLE I.—EDUCATION

EXPENDITURE

	£ s. d.
Brought forward	

X. AID TO PUPILS (Education Act, 1944, s. 81, and Education (Miscellaneous Provisions) Act, 1953, s. 6)

	Section 81 (*a*) £ s. d.	Section 81 (*b*)* £ s. d.	Section 81 (*c*) £ s. d.	Section 6 (1953 Act) £ s. d.
1. Primary Schools (other than Special Schools)				
2. Secondary Schools (other than Special Schools)				
3. Special Schools				
4. Further Education				
5. Training of Teachers:—				
(*a*) Colleges and Hostels ...				
(*b*) Other forms of training ...				
6. Universities and University Colleges				
7. Other expenses (specify)				

	£ s. d.
XI. ADMINISTRATION	
1. Salaries and wages (not included below):—	
(*a*) Contributory Service under the Teachers (Superannuation) Acts, 1918 to 1946	
(*b*) Other Service	
2. Teachers (Superannuation) Acts, 1918 to 1946: Employer's Contributions	
3. Local Government Superannuation Acts, 1937 to 1953, or local pensions scheme: Employer's Contributions and Equal Annual Charge	
4. National Insurance: Employer's Contributions	
5. Office accommodation	
6. Printing, advertising, stationery, etc.	
7. Travelling expenses (including subsistence):—	
(*a*) Of Members of the Local Education Authority	
(*b*) Other	
8. Compensation for loss of office:—	
(*a*) Under Education Act, 1944, s. 98	
(*b*) Other	
9. Other expenses (specify)	

	£
Carried forward	

* Exclusive of expenditure under Head VIII (B) 2.

REVENUE ACCOUNT

INCOME

	£	s.	d.	£	s.	d.
Brought forward		—				

TABLE I.—EDUCATION

EXPENDITURE

	£ s. d.	£ s. d.
Brought forward	—	
XII. INSPECTION (other than Medical Inspection)		
1. Salaries:—		
(*a*) Contributory Service under the Teachers (Superannuation) Acts, 1918 to 1946		
(*b*) Other Service		
2. Teachers (Superannuation) Acts, 1918 to 1946: Employer's Contributions		
3. Local Government Superannuation Acts, 1937 to 1953, or local pensions scheme: Employer's Contributions and Equal Annual Charge		
4. National Insurance: Employer's Contributions		
5. Travelling expenses (including subsistence)		
6. Other expenses (specify)		
XIII. LOAN CHARGES*		
1. Interest (without deduction of tax)		
2. Principal repaid otherwise than out of Sinking Fund		
3. Contributions to Sinking Fund		
4. Management expenses		
XIV. ADJUSTMENTS WITH OTHER LOCAL EDUCATION AUTHORITIES		
1. Contributions in respect of:—		
(*a*) Nursery Schools		
(*b*) Primary Schools (other than Nursery and Special Schools) ...		
(*c*) Secondary Schools (other than Special Schools)		
(*d*) Special Schools		
(*e*) Further Education—Other than County Colleges		
(*f*) Further Education—County Colleges		
(*g*) Training of Teachers—Colleges and Hostels		
(*h*) Training of Teachers—Emergency Training Scheme		
(*i*) Training of Teachers—Other forms of training		
2. Other adjustments (state Authorities and purpose)		
†XV. OTHER EXPENSES		
1. Training of the Blind (including £ s. d. Contributory Salaries under the Teachers (Superannuation) Acts, 1918 to 1946, and £ s. d. Employer's Contributions under those Acts) ...		
2. Provision of board and lodging (Education Act, 1944, s. 50)		
3. Provision of clothing (Education (Miscellaneous Provisions) Act, 1948, s. 5)...		
4. Provision of transport and other facilities (Education Act, 1944, s. 55)		
5. Education provided otherwise than at school (Education Act, 1944, s. 56) (including £ s. d. Contributory Salaries under the Teachers (Superannuation) Acts, 1918 to 1946, and £ s. d. Employer's Contributions under those Acts)		
6. Expenditure on Educational Research (Education Act, 1944, s. 82) ...		
7. Other expenses (specify)		
Carried forward £		

* Excluding loan charges to be shown under Head XVI.

† All Heads to include Employer's Contributions and Equal Annual Charge under the Local Government Superannuation Acts, 1937 to 1953, or local pensions scheme, where appropriate.

REVENUE ACCOUNT

INCOME

	£ s. d.	£ s. d.
Brought forward	—	
VI. INCOME FROM SINKING FUNDS (without deduction of tax)	—	
VII. ADJUSTMENTS WITH OTHER LOCAL EDUCATION AUTHORITIES		
1. Contributions in respect of:—		
(*a*) Nursery Schools		
(*b*) Primary Schools (other than Nursery and Special Schools) ...		
(*c*) Secondary Schools (other than Special Schools)		
(*d*) Special Schools		
(*e*) Further Education—Other than County Colleges		
(*f*) Further Education—County Colleges		
(*g*) Training of Teachers—Colleges and Hostels		
(*h*) Training of Teachers—Emergency Training Scheme		
(*i*) Training of Teachers—Other forms of training		
2. Other adjustments (state Authorities and purpose)		
VIII. OTHER INCOME		
1. Training of the Blind		
2. Sums due in respect of the provision of:—		
(*a*) Board and lodging (Education Act, 1944, s. 52)...		
(*b*) Clothing (Education (Miscellaneous Provisions) Act, 1948, s. 5)		
(*c*) Transport (Education (Miscellaneous Provisions) Act, 1953, s. 12)		
3. Other income (specify)		
Carried forward		£

TABLE I.—EDUCATION

EXPENDITURE

	£ s. d.	£ s. d.
Brought forward	—	
XVI. WORK AIDED BY, OR WHOLLY RECHARGEABLE TO, GOVERNMENT DEPARTMENTS OTHER THAN THE MINISTRY OF EDUCATION*		
1. Agricultural education (including £ s. d. Contributory Salaries under the Teachers (Superannuation) Acts, 1918 to 1946, and £ s. d. Employer's Contributions under those Acts)...		
2. Universities and University Colleges (Education Act, 1944, s. 84) (specify)		
3. Education in Prisons and Borstal Institutions (including £ s. d. Contributory Salaries under the Teachers (Superannuation) Acts, 1918 to 1946, and £ s. d. Employer's Contributions under those Acts)		
4. Other work (specify)		
XVII. TOTAL EXPENDITURE		
XVIII. TRANSFERS TO LOAN AND CAPITAL ACCOUNT (specify)		
XIX. TOTAL EXPENDITURE (including transfers)		£

* Include under this Head all expenditure on work within the purview of other Government Departments whether administrative, aid to students, loan charges or any other items for which Heads appear in this account. Where provision is not made under this Head for the separate entry of Contributory Salaries and Employer's Contributions under the Teachers (Superannuation) Acts, 1918 to 1946, the amounts (if any) should be shown.

REVENUE ACCOUNT

INCOME

	£ s. d.
Brought forward	

IX. WORK AIDED BY, OR WHOLLY RECHARGEABLE TO, GOVERNMENT DEPARTMENTS OTHER THAN THE MINISTRY OF EDUCATION

	Ministry of Agriculture and Fisheries	Home Office (Education in Prisons and Borstal Institutions)	Other Government Departments
	£ s. d.	£ s. d.	£ s. d.
1. Grants			
2. Fees...			
3. Other Local Authorities			
4. Other income			

X. TOTAL INCOME ... ...

XI. DEFICIT TO BE MET FROM COUNTY OR GENERAL RATE FUND ... ...

TOTAL £

TABLE II.—

(A) CAPITAL

EXPENDITURE

	£ s. d.
Expenditure (specify)	
Balances at end of year (specify)	£ s. d.
	£

(B) REVENUE

EXPENDITURE

	£ s. d.
1. Expenses of administration and management	
2. Expenditure on Trust Property other than school premises	
3. Scholarships, Exhibitions, etc.	
4. Prizes	
5. Transfer to Education Revenue Account (Table I)	
6. Other expenditure (specify)	
Balances at end of year (specify)	£ s. d.
	£

TRUST FUNDS

ACCOUNT

INCOME

	£ s. d.
Income (specify)	
Balances at commencement of year	
£	

ACCOUNT

INCOME

	£ s. d.
1. From real estate	
2. From rent charges or other periodical payments	
3. From interest on investments	
4. From other sources (specify)	
Balances at commencement of year	
£	

TABLE III.—LOAN

1.	Capital Income: From loans 2.	Transfers from revenue account 3.	From other local authorities 4.	From sales and other sources 5.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
I. Nursery Schools				
II. Primary Schools (other than Nursery and Special Schools)				
III. Secondary Schools (other than Special Schools)				
IV. Special Schools				
V. Further Education—				
(*a*) Other than County Colleges ...				
(*b*) County Colleges				
VI. Colleges and Hostels for the Training of Teachers				
VII. Medical Inspection and Medical and Dental Treatment				
VIII. Provision of Milk, Meals and other refreshment				
IX. Facilities for Recreation and Social and Physical Training				
X. Agricultural Education				
XI. Other purposes (specify)				
XII. Totals ... ...£				

XIII. Total of Cols. 7 to 9 of Item XII.....

XIV. Total of balances in hand at commencement of year (as shown in Col. 10 of previous year's account).....

XV. Total of balances overdrawn at commencement of year (as shown in Col. 11 of previous year's account).....

XVI. Total of balances in hand carried forward at end of year (as shown in Col. 10).....

XVII. Total of balances overdrawn at end of year (as shown in Col. 11).....

XVIII. Totals ... ...

TABLE IV.—SINKING

	Income: £ s. d.
1. Contributions from:—	
(*a*) Revenue Account	
(*b*) Other sources	
2. Balance at commencement of year	
	£

AND CAPITAL ACCOUNT

Totals 6.	Capital Expenditure: Expended by the Authority on works, etc. 7.	Capital Expenditure: Amounts repaid to lenders or transferred to sinking funds: Out of unexpended balances of loans 8.	Capital Expenditure: Amounts repaid to lenders or transferred to sinking funds: Out of other capital receipts 9.	Balances carried forward at end of year: In hand 10.	Balances carried forward at end of year: Overdrawn 11.	
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	I.
						II.
						III.
						IV.
						V.
						VI.
						VII.
						VIII.
						IX.
						X.
						XI.
£						XII.
.....	.....£					
£						
.....	.....£					
.....	.....£					
£						
£	£					

FUND ACCOUNT

Expenditure

	£ s. d.
1. Amount applied to repayment of debt	
2. Balance at end of year:—	
(i) invested	
(ii) uninvested	
	£

TABLE V.—ALLOCATION OF LOAN SERVICE CHARGES AND OUTSTANDING

Purpose of Loans	Loans outstanding at beginning of year	Loans raised during year	Interest paid during year—gross
1.	2.	3.	4.
	£ s. d.	£ s. d.	£ s. d.
I. Nursery Schools			
II. Primary Schools (other than Nursery and Special Schools)			
III. Secondary Schools (other than Special Schools)			
IV. Special Schools			
V. Further Education:—			
(*a*) Other than County Colleges ...			
(*b*) County Colleges			
VI. Colleges and Hostels for the Training of Teachers			
VII. Medical Inspection and Medical and Dental Treatment			
VIII. Provision of Milk, Meals and other refreshment			
IX. Facilities for Recreation and Social and Physical Training			
X. Agricultural Education			
XI. Other purposes (specify)			
Totals ... ...£			

LOAN DEBT AND SINKING FUNDS, YEAR ENDED 31ST MARCH, 19 .

Loans Repaid during the Year			Loans outstanding at end of year	Sinking Fund	
From Revenue Account	From Sinking Fund	From other sources		Gross amounts added to funds during year	Amounts in funds at end of year (invested and uninvested)
5.	6.	7.	8.	9.	10.
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.

Given under the official seal of the Minister of Housing and Local Government this fifteenth day of March, nineteen hundred and fifty-five.

(L.S.)

Duncan Sandys,
Minister of Housing and Local Government.

EXPLANATORY NOTE

(This Note is not part of the Regulations, but is intended to indicate their general purport.)

These Regulations prescribe a new form of abstract of accounts to be made by local education authorities in relation to their functions under the Education Acts, 1944 to 1953. The abstract conveniently summarises their transactions under their main heads of income and expenditure, and forms the basis for the calculation of education grants.

The Regulations come into operation on the 1st April, 1956, and will apply in relation to education accounts for the year commencing the 1st April, 1955, and subsequent years.

1955 No. 1866

The Local Authorities (Sinking Funds) Regulations, 1955

Made - - - - 12*th December,* 1955
Coming into Operation 1*st April,* 1956

The Minister of Housing and Local Government, in exercise of his powers under section 213 of the Local Government Act, 1933(**a**), and of all other powers enabling him in that behalf, hereby makes the following regulations:—

1. These regulations may be cited as the Local Authorities (Sinking Funds) Regulations, 1955, and shall come into operation on the first day of April, 1956.

2. The Interpretation Act, 1889(**b**), applies to the interpretation of these regulations as it applies to the interpretation of an Act of Parliament.

3. The prescribed rate of accumulations for the purposes of paragraph (*b*) of subsection (1) of section 213 of the Local Government Act, 1933 (which relates to sinking funds maintained by local authorities by payment of equal annual sums, with accumulations at the rates provided therein) shall be three and a half per cent. per annum.

4. The Local Government (Sinking Funds, Amendment of Rate of Accumulations) Regulations, 1952(**c**), are hereby revoked.

Given under the official seal of the Minister of Housing and Local Government this twelfth day of December, nineteen hundred and fifty-five.

(L.S.)

F. L. Edwards,
Under Secretary,
Ministry of Housing and Local Government.

(a) 23 & 24 Geo. 5. c. 51. (b) 52 & 53 Vict. c. 63. (c) S.I. 1952/215 (1952 II, p. 1274.)