2. ARTIFICIAL INSEMINATION

The Agriculture (Artificial Insemination) (Financial Matters) (England and Wales) Regulations, 1948

1948 No. 71

Made - - - -	*19th January*, 1948
Laid before Parliament	*22nd January*, 1948
Coming into Operation	*26th January*, 1948

Whereas by Sections 2 and 3 of the Agriculture (Artificial Insemination) Act, 1946(a), the Minister of Agriculture and Fisheries may with the approval of the Treasury make grants in respect of losses incurred in the operation of Cattle Insemination Centres during the period prescribed by and in accordance with the provisions of the said Act;

And whereas by Section 4 of the said Act the Minister may with the concurrence of the Treasury make regulations with respect to the payment of grants and the conditions subject to which grants may be paid and the manner in which the losses or profits shall be calculated for that purpose;

Now therefore the Minister hereby makes the following regulations:—

1. A grant shall not be paid in respect of any Cattle Insemination Centre unless,

(*a*) the Owners and Controllers cause to be prepared and produced to the Minister within three months after the end of each accounting year, or within such further period as the Minister may allow, accounts in the form prescribed in the First Schedule to these Regulations covering the whole of the operations during that year in respect of each Centre operated by such Owners and Controllers;

(*b*) such accounts are audited or certified, in the form prescribed in the First Schedule, by a qualified Accountant and a copy of any Report by the Auditor is transmitted with the accounts to the Minister;

(*c*) the Owners and Controllers allow any person authorised in that behalf by the Minister to inspect at all reasonable times all books, accounts and other documents relating to the business of the Centre and supply that person with any information which he may require concerning the activities of the Centre and its accounts;

(*d*) the operation of the Centre conforms with the requirements of the licence for the time being in force;

(*e*) the scale of fees charged by the Centre has been approved by the Minister;

(*f*) the organisation and operation of the Centre in other respects conforms with the provisions of the Act.

(a) 9 & 10 Geo. 6. c. 29.

2. Grant will not be paid in respect of any loss arising through any omission to insure livestock or other property or assets which are usually the subject of insurance by a prudent and careful person in the ordinary course of his business. The previous consent of the Minister must be obtained where the Owners of a Centre propose themselves to bear the risk of loss which might be sustained through omitting to effect such insurance as aforesaid, and where such consent has been given an amount equal to the premiums which might be expected to be paid in respect of such insurance will be allowed as a charge for the purpose of calculating the grant payable or repayable as the case may be.

3. In calculating profits or losses there shall not be taken into account any cost, whether on capital account or otherwise, in connection with the provision for employees of a Centre of any new house or cottage occupied or to be occupied otherwise than under a contract of tenancy. Where a new house or cottage is occupied or to be occupied under a contract of tenancy, there shall be taken into account the amount of any subsidy which would be receivable under the Housing (Financial and Miscellaneous Provisions) Act, 1946(a), whether or not such subsidy is in fact applied for or received.

4. For the purpose of the accounts, the assets of the Centre set out in the Second Schedule to these Regulations shall be depreciated at the rates shown therein and, as regards those which are depreciated on cost, shall be included in the accounts of the Centre at original cost less depreciation written off to date, provided that any approved capital cost incurred in connection with the occupation of temporary premises pending the availability of permanent premises shall be depreciated at such a rate as to ensure that the cost less any residual value is written off over the period of occupation. The other assets set out in the Second Schedule shall be included in the accounts at values calculated after depreciation in accordance with the foregoing provisions of this regulation.

5. Profits or losses arising from the disposal of livestock, after taking account of depreciation at the rate laid down in the Second Schedule, during the period for which grants are payable shall be brought into account in calculating the grant payable or repayable as the case may be, but there shall be a valuation of livestock at the end of the grant period in each case and such valuation shall be taken as the closing valuation of livestock at the end of the last accounting year for the purpose of calculation of the grant payable or repayable for that year. This valuation shall be on the basis of the value of the animals to the Centre as a going concern and shall be made by two Valuers, one to be appointed by the Centre and the other by the Minister. In the event of disagreement the valuation shall be referred to an arbitrator agreed upon by the two valuers or, in default of agreement, nominated by the President of the Royal Institution of Chartered Surveyors. Profits or losses arising from the disposal of any other assets during the period for which grants are payable shall also be brought into account in calculating the grant payable or repayable, as the case may be.

6. Profits or losses shall be calculated after charging interest on borrowed capital at the actual rate paid or payable or at 4 per cent. per annum whichever is the lesser, and after charging interest on share capital at the actual rate paid or payable or at 5 per cent. per annum whichever is the lesser. Provided always that the average charge for interest on all capital shall not exceed 4 per cent. in any one year; except that where the Milk

(a) 9 & 10 Geo. 6. c. 48.

Marketing Board provides monies from its own resources for the establishment and operation of Cattle Insemination Centres by the Board, profits or losses shall be calculated after charging interest on such monies at 2 per cent. per annum.

7. Profits or losses for the purpose of calculating the amount of grants payable or repayable, as the case may be, shall be computed before charging any tax on profits.

8. In arriving at the amount of grant payable or repayable as the case may be, the Minister shall reduce or exclude any expenditure which he deems excessive or unreasonable, and shall increase the amount of any income which he deems unreasonably low.

9. Application for grant in respect of any accounting year shall be made not later than two months after the submission of the audited accounts for that year.

10. In these Regulations " The Minister " means the Minister of Agriculture and Fisheries, and " Qualified Accountant " means a person who is a member of one or more of these bodies, that is to say, the Institute of Chartered Accountants in England and Wales, the Society of Incorporated Accountants and Auditors, the Society of Accountants in Edinburgh, the Institute of Accountants and Actuaries in Glasgow, the Society of Accountants in Aberdeen and the Association of Certified and Corporate Accountants.

11. These Regulations shall come into operation on the twenty-sixth day of January, 1948, and may be cited as The Agriculture (Artificial Insemination) (Financial Matters) (England and Wales) Regulations, 1948.

In witness whereof the Official Seal of the Minister of Agriculture and Fisheries is hereunto affixed this nineteenth day of January, nineteen hundred and forty-eight.

T. Williams,
Minister of Agriculture and Fisheries.

Approved.

C. James Simmons,
J. W. Snow,
Lords Commissioners of His Majesty's Treasury.

FIRST SCHEDULE

.....*Cattle Insemination Centre*

SERVICE STOCK ACCOUNT FOR THE YEAR / PERIOD ENDED.....19.....

	Expenditure				Depreciation at 40 per cent. per annum on Cost		Loss or Profit on Sales to P. and L. A/c. (III)	Total	As per Balance Sheet (IV)
	As per Last A/c.	Additions	Less Sales	Total	As per Last A/c.	From P. and L. A/c. (III)			
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Bulls									
A.									
B.									
C.									
D.									
E.									
F.									
G.									
H.									
I.									
J.									
K.									
L.									
Cows									
A.									
B.									
C.									
TOTALS									

Signed.....Chairman of Society or Board

Date .....

TRADING ACCOUNT FOR THE YEAR / PERIOD ENDED.....19.....

	£ s. d.	£ s. d.
A. *Maintenance of Service Stock*—		
Feeding Stuffs		
Insurance		
Carriage		
Salary of Stock Foreman		
B. *Purchase of Semen*		
C. *Insemination Costs*—		
Salaries of Lay Inseminators ...		
Upkeep of Transport		
Travelling and Subsistence		
D. *Management and Supervision*—		
Salary of Veterinary Surgeon ...		
Milk Marketing Board Supervision (Board Centres only)		
Remuneration of Officials		
Clerical Services		
E. *Establishment*—		
Rates		
Other Insurance		
Repairs and Maintenance		
Upkeep of Laboratory		
Lighting and Heating...		
Printing and Stationery		
Postages, Telegrams and Telephones		
Advertising and Sundry		
Total Operating Costs		
OPERATING PROFIT—To Profit and Loss Account (III)		

	No.	£ s. d.
F. *Insemination Fees*—		
Commercial.....at..... ...		
Nominated.....at..... ...		
Returns (not yielding income) ...		
Total inseminations performed ...		
Total Income from Fees... ...		
G. *Sale of Semen*		
OPERATING LOSS—To Profit and Loss Account (III)		

Signed.....Chairman of Society or Board

Date .....

PROFIT AND LOSS ACCOUNT FOR THE YEAR / PERIOD ENDED.....19..... III.

	£ s. d.	£ s. d.		£ s. d.	£ s. d.
Operating Loss as per Trading Account (II) ...			Operating Profit as per Trading Account (II) ...		
Legal and other Professional Charges			Interest on Investments		
Interest on Borrowings			Cottage Rents		
Loss on Sale of Service Stock per Account I ...			Profit on Sale of Service Stock per Account I ...		
,, ,, ,, Other Assets			,, ,, ,, Other Assets		
Other Expenses (specify)			Sundry Receipts—Annual Subscriptions and Levies		
			Gifts		
			Other receipts (specify) ...		
Hiring Charges—Rentals (less Rates)					
Service Stock					
Depreciation—Buildings					
Adaptation of Hired Premises ...					
Service Stock per Account I ...					
Transport					
Equipment					
Preliminary Expenses written off					
Interest on Shares					
Surplus for the year / period carried down			Deficiency for the year / period carried down		
		£			£
Deficiency brought down			Surplus brought down		
Deficiency brought forward from last account ...			Surplus brought forward from last account ...		
Exchequer Grant—Amount repayable under the Agriculture (Artificial Insemination) Act, 1946.			Exchequer Grant—Amount receivable under the Agriculture (Artificial Insemination) Act, 1946.		
Provision for Taxation			Subscriptions and Levies towards past losses ...		
Appropriations—General Reserve			Transfer from General Reserve		
Other					
Balance, surplus, to Balance Sheet (IV)			Balance, deficiency, to Balance Sheet (IV) ...		
		£			£

Signed.....Chairman of Society or Board

Date .....

BALANCE SHEET AS AT.....19.....

	£ s. d.	£ s. d.	£ s. d.		£ s. d.	£ s. d.	£ s. d.
SHARE CAPITAL:				LAND AND BUILDINGS acquired, at cost			
Issued shares of £ each fully paid				BUILDINGS ERECTED, fencing, roads, drainage &c., at cost...			
GENERAL RESERVE:				*Less* Depreciation per last Account			
As per last Account				*Less* Depreciation this year / period (Account III)			
From / To Profit & Loss Account III				ADAPTATION OF HIRED PREMISES, at cost			
PROFIT AND LOSS ACCOUNT:				*Less* Depreciation per last Account			
Add Surplus / Deduct Deficiency as per Account III				*Less* Depreciation this year / period (Account III)			
LOAN CAPITAL:				SERVICE STOCK—per Account I			
Secured Loans				TRANSPORT—as per last Account Additions (*less* Sales)			
Loan Stock				*Less* Depreciation as per Profit & Loss Account III ...			
Other Unsecured Loans ...							
Bank Advances							
EXCHEQUER GRANT REPAYABLE: Under the Agriculture (Artificial Insemination) Act, 1946							
PROVISION FOR TAXATION:							
PROVISION FOR INTEREST ON SHARE CAPITAL							
Carried forward				Carried forward			

	£ s. d.	£ s. d.	£ s. d.		£ s. d.	£ s. d.	£ s. d.
Brought forward				Brought forward			
SUNDRY CREDITORS:				EQUIPMENT—as per last Account			
Interest on Borrowings ...				Additions (*less* Sales)			
Trading, General and Accrued Charges				*Less* Depreciation as per Profit & Loss Account III ...			
Note: State amount and conditions of any guarantee by Members or others towards the extinction of deficiencies.				PRELIMINARY EXPENSES ... *Less* Written off per last Account			
				Written off this $\frac{\text{year}}{\text{period}}$ (Account III)			
				EXCHEQUER GRANT OUTSTANDING: Under the Agriculture (Artificial Insemination) Act, 1946			
				STOCKS AND STORES (at cost or market value, whichever is less)			
				SUNDRY DEBTORS AND PAYMENTS IN ADVANCE ...			
				INVESTMENTS: (Market Value £) ...			
				CASH AT BANKERS AND IN HAND			
			£				£

Signed.....Chairman of Society or Board

Date .....

Auditor's Report

I/We have examined the books of account of the.....Cattle Insemination Centre for the $\frac{\text{period}}{\text{year}}$ ended .....and have to report that so far as appears from my/our examination, proper books of account are kept; that I/we have obtained all the information and explanations which to the best of my/our knowledge and belief were necessary for the purposes of my/our audit, and that the foregoing Service Stock Account and Trading and Profit and Loss Accounts for the year ended..... and Balance Sheet as at.....are in agreement with the books of account produced for my/our inspection.

Subject to my/our Report dated.....* I am/we are of opinion that the said accounts are properly drawn up in accordance with the Agriculture (Artificial Insemination) (Financial Matters) (England and Wales) Regulations, 1948, that the Balance Sheet gives a true and correct view of the State of the Centre's affairs as at.....and that the Service Stock Account and Trading and Profit and Loss Accounts give a true and correct view of the stock transactions and the profit/loss for the $\frac{\text{period}}{\text{year}}$ ended .....to the best of my/our information and according to the explanations given to me/us.

* Delete if not applicable.

.....Date.

..... Auditor(s)

SECOND SCHEDULE

ANNUAL RATES OF DEPRECIATION OF ASSETS OF CATTLE INSEMINATION CENTRES

Buildings, including Houses and Cottages—		
A.	Brick, masonry or concrete roofed with slate or tiles	2 per cent. on cost
B.	Brick, masonry or concrete roofed with galvanised corrugated iron or asbestos	2½ " " " "
C.	Timber treated with preservative, roofed as in A on brick or concrete walls or piers at least 18" high ...	2½ " " " "
D.	Timber as at C roofed as at B ...	4 " " " "
E.	Timber not on brick or concrete walls or piers at least 18" high and roofed as in A	5 " " " "
F.	Timber as in E and roofed as in B ...	8 " " " "
G.	Dutch Barns	5 " " " "
Fencing—		
H.	All types	5 " " " "
Roads—		
I.	Concrete or good macadam on sound foundation	4 " " " "
J.	Other roads	8 " " " "
Drainage—		
K.	Land Drainage with pipes	4 " " " "
L.	Mole Drainage...	12½ " " " "
Preliminary Expenses—		
M.	Approved Preliminary Expenses ...	20 " " " "
Livestock—		
N.	Bulls and teaser cows—down to a nominal book value of £5	40 " " " "
Transport—		
O.	Motor Vehicles	25 per cent. on written down value
Equipment—		
P.	Laboratory equipment	15 " " " " " "
Q.	Other equipment	10 " " " " " "

Note.—Expenditure—under items A to L above—on premises held on lease to be depreciated at such rates as will write-off the expenditure, less any sum recoverable from the lessor, during the period of the lease (or the period to the first "break" where there is a "break" clause in the lease) or at the above rates whichever are the greater.

EXPLANATORY NOTE

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

The Agriculture (Artificial Insemination) Act, 1946, empowered the Minister of Agriculture and Fisheries to make grants out of monies provided by Parliament in respect of losses incurred between 1945 and 1950 in the operation of certain centres for the artificial insemination of cattle. Such centres were required to be owned and controlled either by the Milk Marketing Board or by any farmers' co-operative society, cattle breeders' society, or other association of breeders or owners of cattle.

The Minister, with the concurrence of the Treasury, is empowered to make regulations with respect to the payment of such grants and, in particular, to prescribe the times at which, and the conditions subject to which the grants may be paid, and the manner in which the losses or profits of such centres shall be calculated. These regulations are for these purposes.

3. DISEASES OF ANIMALS

[*See* also LOCAL GOVERNMENT, E., p. 1728 below.]

(1) *Dogs and Cats.*
(2) *Poultry*, p. 222.
(3) *Sheep Scab*, p. 228.
(4) *Warble Fly*, p. 239.

(1) DOGS AND CATS

The Importation of Dogs and Cats (Amendment) Order of 1948

1948 No. 771

Made - - - -	*5th April*, 1948
Laid before Parliament	*16th April*, 1948
Coming into Operation	*1st May*, 1948

The Minister of Agriculture and Fisheries, by virtue and in exercise of the powers vested in him under the Diseases of Animals Acts, 1894 to 1937, and of every other power enabling him in this behalf, hereby orders as follows:—

Revocation of Order

1. The Importation of Dogs and Cats (Amendment) Order of 1945(**a**) is hereby revoked and the Importation of Dogs and Cats Order of 1928(**b**) shall be read and have effect as if the first named Order had not been made.

Short Title and Commencement

2. This Order may be cited as the Importation of Dogs and Cats (Amendment) Order of 1948, and shall come into operation on the first day of May, nineteen hundred and forty-eight.

In witness whereof the Official Seal of the Minister of Agriculture and Fisheries is hereunto affixed this fifth day of April nineteen hundred and forty-eight.

(L.S.)

H. J. Johns,
Under Secretary.

EXPLANATORY NOTE

(*This Note is not part of the Order, but is intended to indicate its general purport.*)

This Order revokes one which was made for the purpose of enabling duly authorised officers of H.M. Army to issue licences authorising the landing of dogs belonging to members of the military forces for detention and isolation upon premises approved for the purpose by the Secretary of State for War.

(**a**) S.R. & O. 1945 (No. 949) I, p. 29.
(**b**) S.R. & O. 1928 (No. 922) p. 177.