LOCAL GOVERNMENT, SCOTLAND

ABSTRACT OF ACCOUNTS

1952 No. 1723 (S. 91)

The County Council (Abstract of Accounts) (Scotland) Regulations, 1952

Made - - - - 19*th September*, 1952

Coming into Operation 16*th May*, 1953

In exercise of the powers conferred upon me by subsection (3) of section 189 and subsection (1) of section 200 of the Local Government (Scotland) Act, 1947(**a**), and of all other powers enabling me in that behalf, I hereby make the following Regulations:—

1.—(1) These Regulations may be cited as the County Council (Abstract of Accounts) (Scotland) Regulations, 1952, and shall come into operation on the sixteenth day of May, 1953.

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

(3) The County Council (Accounts) Order (Scotland), 1930(**c**), is hereby revoked.

2. The abstract of the accounts of the income and expenditure of every County Council for the financial year commencing on the sixteenth day of May, 1953 and every financial year thereafter shall be made up and balanced in or as nearly as may be in the form—so far as appropriate—set out in the Schedule to these Regulations, except in so far as the Secretary of State may assent to a departure from that form, and shall be completed and signed by the County Treasurer before the 31st day of October in each year.

Dated this 19th day of September, 1952.

James Stuart,
One of Her Majesty's Principal Secretaries of State.

St. Andrew's House,
Edinburgh

(**a**) 10 & 11 Geo. 6. c. 43. (**b**) 52 & 53 Vict. c. 63.
(**c**) S.R. & O. 1930/906; Rev. V, p. 101; 1930, p. 334.

SCHEDULE

ABSTRACT OF ACCOUNTS OF THE COUNTY COUNCIL OF.....
FOR THE YEAR ENDED 15TH MAY, 19.....

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PART I.—COUNTY FUND

Expenditure	Capital Accounts	Revenue Accounts	Income	Capital Accounts	Revenue Accounts
	£	£		£	£
Rating Accounts (see Summary, pp. 1278, 1279, 1331)			Rating Accounts (see Summary, pp. 1278, 1279, 1331)		
Revenue Producing Undertakings:—			Revenue Producing Undertakings:—		
Housing			Housing		
Water			Water		
Slaughterhouse			Slaughterhouse		
Sundry Accounts:—			Sundry Accounts:—		
Trusts, etc.			Trusts, etc.		
Fee Fund			Fee Fund		
Superannuation Fund			Superannuation Fund		
Etc., etc.			Etc., etc.		
Total Expenditure	£	£	Total Income	£	£

NOTE.—Subject to the deduction of any sums which have been disallowed, the expenditure to be certified by the auditor in accordance with Sec. 203 (1) of the Local Government (Scotland) Act, 1947, is the total of the capital and revenue expenditure appearing in this Account.

PART II—RATING ACCOUNTS

CAPITAL ACCOUNT

TYPE 1—FOR USE WHERE A LOANS FUND HAS BEEN ESTABLISHED

EXPENDITURE					INCOME				
	Expenditure to 15th May 19.....	Expenditure during year	Deduct written off during year	Expenditure to 15th May 19.....		Income to 15th May 19.....	Income during year	Deduct Capital assets written off during year	Income to 15th May 19.....
	£	£	£	£		£	£	£	£
Police (detail as necessary)					Police (detail as necessary)				
Roads ,,					Roads ,,				
Health Services ,,					Health Services ,,				
Education ,,					Education ,,				
Etc., etc.					Etc., etc....				
					Balance being Net Capital Expenditure met from Loans Fund				
	£	£	£	£		£	£	£	£

The total Income and Expenditure for the year including the balance met from Loans Fund should be carried to the County Fund.

TYPE II.—FOR USE WHERE A LOANS FUND HAS NOT BEEN ESTABLISHED

EXPENDITURE					INCOME					
	Expenditure to 15th May 19.....	Expenditure during year	Deduct written off during year	Expenditure to 15th May 19.....		Income to 15th May 19.....	Income during year		Deduct Capital assets written off during year	Income to 15th May 19.....
							From Loans	Other Capital Income		
	£	£	£	£		£	£	£	£	£
Police (detail as necessary)					Police (detail other income)					
Roads „					Roads „					
Health Services „					Health Services „					
Education „					Education „					
Etc., etc.					Etc., etc.					
Total ...					Total ...					
Balance in hand at end of year					Balance overpaid at end of year ...					
	£	£	£	£		£	£	£	£	£

The total Income and Expenditure for the year should be carried to the County Fund.

PART II.—RATING ACCOUNTS—(*continued*)

VALUATION OF THE COUNTY (exclusive of Small Burghs)

	Gross Annual Value		Net Annual Value		Rateable Value		Domestic Water	
	Main Roll	Supplementary Roll	Main Roll	Supplementary Roll	Main Roll	Supplementary Roll	Main Roll	Supplementary Roll
	£	£	£	£	£	£	£	£
Mines, Minerals, Quarries, etc. ...								
Mills, Manufactories, etc.								
Iron Works (Smelting)								
Steel Tube Works								
Oil Refineries								
Gas Works								
Water Works								
Sewers and Sewage Works								
Harbours, Quays, Docks, etc. ...								
Tramways								
Steel (Plate) Works								
Agricultural Lands and Heritages ...								
Houses								
Shops, Offices, etc.								
Total ...								
Deduct:—								
Subjects exempt from Rates (specifying same)								
Net Rateable Value ...								

Details need not be shown

Abstract of Rates

	Rateable Values		Rate per £		Rate Levy: Assessment for year			Rate Levy: Deduct—Relieved and written off as irrecoverable†			Rate Levy: Net Income for year transferred to p. 55			Arrears at beginning of year*			Assessment collected during year*			Arrears at end of year		
	Own.	Occ.	Own.	Occ.	Own.	Occ.	Total	Own.	Occ.	Total	Own.	Occ.	Total	Own.	Occ.	Total	Own.	Occ.	Total	Own.	Occ.	Total
	£ s. d.	£ s. d.			£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
County Rate																						
Domestic Water (specifying areas)																						
District Councils (specifying districts)																						
Drainage Districts (specifying districts)																						
Lighting Districts (specifying districts)																						
Scavenging Districts (specifying districts)																						
Other Rates (specifying same)																						
Total																						
Grant in lieu of rates on Government property																						
Grand Total																						

* Including £ of arrears written off in a previous year which were collected during the year.
† The sums to be entered in these columns are the total sums written off during the year.

PART II.—RATING

APPORTIONABLE

GENERAL COUNTY EXPENSES

	£	£
County Clerk's Department:— (detail as necessary)	£	
County Treasurer's Department:— (detail as necessary)	£	
Auditor's Fee		
Allowance to County Convener		
Travelling Expenses and other Allowances of Members		
County Buildings—proportion transferred from p. 1306		
Other General County Expenses:— (detail as necessary)	£	
Apportioned as follows		
Rating Accounts:— (detail heads)		
Revenue Producing Undertakings:— (detail heads)		
Sundry Accounts:— (detail heads)		

ACCOUNTS—(*continued*)

EXPENSES

OTHER APPORTIONABLE EXPENSES

	£
Medical Officer of Health's Department:— (detail as necessary)	
Apportioned as follows:— (detail heads)	
Sanitary Officer's Department:— (detail as necessary)	£
Apportioned as follows:— (detail heads)	
County Architect's Department:— (detail as necessary)	£
Apportioned as follows:— (detail heads)	
Etc. etc.	£

PART II.—RATING

POLICE

EXPENDITURE

	£	£
GRANT EARNING EXPENDITURE		
Pay and allowances of:—		
Whole-time personnel	£	
Civilian personnel in the police department...		
Police pensions, gratuities, etc.		£
Premises required for the police service:—		
Rents, rates where payable, taxes, insurance premiums ...	£	
Repairs and maintenance		
Heating, lighting, cleaning, etc.		
Operational equipment (including maintenance costs and repairs):—		
Clothing and accoutrements	£	
Horses		
Motor vehicles and cycles		
Wireless		
Administration expenses:—		
Direct charges:—		
Salaries and Wages	£	
Office accommodation		
Travelling and Subsistence		
Stationery and office equipment		
Other expenses		
Proportion of general expenses		
Capital expenditure met out of revenue		
*Loan charges:—		
Contribution towards liquidation of debt	£	
Interest (gross)		
Expenses of Loans Fund		
Other expenses:—		
(detail as necessary)		£
NON-GRANT EARNING EXPENDITURE		
General expenses (proportion)	£	
Other expenses:—		
(detail as necessary)		
Total Expenditure carried to Summary (p. 1331)		£

* See Note on p. 1330.

ACCOUNTS—(*continued*)

INCOME

	£	£
INCOME INCLUDED FOR GRANT PURPOSES		
For services of police		
Rents:—		
Other departments		
Other sources		
Dividends and Interest on invested capital of the former police pensions fund		
Pensions Contributions		
Grants from the Road Fund		
Other Income:—		
(detail as necessary)		
POLICE GRANT		
INCOME EXCLUDED FOR GRANT PURPOSES		
Rents:—		
Other departments		
Other sources		
Other Income:—		
(detail as necessary)		
Total Income carried to Summary (p. 1331)		

NOTE.—The headings relative to "Income included for grant purposes" and "Grant earning expenditure" are appropriate only to Counties with separate Police Forces. A County which is a constituent member of a Joint Police Committee should enter in this account the sums paid to the Joint Committee on requisition, together with any income and expenditure separately received or borne by the County.

PART II—RATING

ROADS, STREETS AND BRIDGES

Mileage of County Roads—

EXPENDITURE

	Classified	Unclassified	
	£	£	
Maintenance and Minor Improvements:—			
Wages, etc.			
Materials			
Other expenses:—			
(detail as necessary)			£
Major Improvements and Special Schemes:—			
Wages, etc.			
Materials			
Other expenses:—			
(detail as necessary)			
Public Safety:—			
Traffic signs, white lines, etc.			
Other expenses:—			
(detail as necessary)			
Surveyor and Staff:—			
Salaries and Wages			
Travelling, etc.			
Office accommodation			
Stationery, printing, etc.			
Other expenses:—			
(detail as necessary)			
Less charged to Trunk Roads (below) ...			
*Loan Charges:—			
Contribution towards liquidation of debt ...			
Interest (gross)			
Expenses of Loans Fund			
General Expenses (proportion)			
County Architect's Dept. (proportion)			
Roadmen's Houses, etc. (upkeep etc.)			
Other expenses:—			
(detail as necessary)			
Recoverable Works			
Total Expenditure carried to Summary (p. 1331)			£

* See note on p. 1330.

TRUNK

EXPENDITURE

Improvements:—		
Salaries, wages, etc.	£	
Materials		
Other expenses:—		
(detail as necessary)		£
Maintenance:—		
Salaries, wages, etc.	£	
Materials		
Other expenses:—		
(detail as necessary)		
Surveyor and Staff—proportion of expenses transferred from above		
General expenses (proportion)		
Other expenses:—		
(detail as necessary)		
Total Expenditure carried to Summary (p. 1331)		£

ACCOUNTS—(*continued*)

(INCLUDING PUBLIC SAFETY)

Trunk ... ...miles
Classified ... ...
Unclassified ... ...

INCOME

	Classified	Unclassified	
	£	£	
Grants from Ministry of Transport:—			
Classification			
Special improvement works			
Salary and travelling expenses of Road Surveyor			
Miscellaneous			
			£
Grant from Unemployment Grants Committee			
Exchequer Subsidy in respect of Roadmen's Houses			
Work done for and materials supplied to:—			
Private parties			
Other departments			
Other local authorities			
Other income:—			
(detail as necessary)			
Total Income carried to Summary (p. 1331)			£

ROADS

INCOME

Grants from Ministry of Transport:—	£	
Improvement		
Maintenance		
Survey		£
Other income:—		
(detail as necessary)		
Total Income carried to Summary (p. 1331)		£

PART II—RATING
PUBLIC

EXPENDITURE

	£	County General	Landward	Total
Medical Officer of Health's Department (proportion p. 1283) ...		£	£	£
Sanitary Officer's Department (proportion p. 1283)				
Port Sanitation:—				
Salaries, wages, etc. of staff:—				
Medical Officers	£			
Sanitary Inspectors				
Food Inspectors				
Ratcatchers				
Uniforms				
Travelling expenses				
Upkeep of premises				
Hire of Launches, etc.				
Administration Expenses:—				
Direct Charges:—				
Salaries and Wages ...	£			
Office accommodation ...				
Travelling and subsistence ...				
Stationery and office equipment				
Other expenses				
Proportion of expenses of Medical Officer of Health's Department and general expenses				
Other expenses:— (detail as necessary)				
Milk Testing Scheme:—				
Salaries, etc. of Milk Officers				
Travelling and Subsistence				
Upkeep of premises				
Equipment				
Administration expenses:—				
Direct Charges:—				
Salaries and wages	£			
Office accommodation ...				
Travelling and subsistence ...				
Stationery and Office equipment				
Other expenses				
Proportion of expenses of Medical Officer of Health's Department and general expenses				
Other expenses:— (detail as necessary)				
Pest Destruction—Extermination of Rats:—				
Wages, etc. of Inspectors ...	£			
Traps, baits, poisons, etc. ...				
Food and Drugs Inspection				
Meat Inspection:— (detail as necessary)				
Contributions to Special Districts under Sec. 154 of L.G. (Sc.) Act, 1947 ...				
General expenses (proportion)				
Other expenses:— (detail as necessary)				
Total Expenditure carried to Summary (p. 1331)		£	£	£

ACCOUNTS—(*continued*)

HEALTH

INCOME

		County General	Landward	Total
Registration Fees:—				
Nursing Homes Registration Act Nurses (Scotland) Act	£		£	£
Port Sanitation:—				
Charges for disinfection or disinfestation of ships	£			
Government Grant				
Other income:—				
(detail as necessary)				
Milk Testing Scheme:—				
Government Grant	£			
Other income:—				
(detail as necessary)				
Pest Destruction — Extermination of Rats:—				
Government Grant	£			
Private parties				
Sale of traps, baits, poisons, etc.				
Other income:—				
(detail as necessary)				
Total Income carried to Summary (p. 1331)		£	£	£

PART II.—RATING

ASYLUM OFFICERS'

EXPENDITURE

	£
Pensions to Officers	
Transfer values	
Other expenditure:—	
(detail as necessary)	
Total Expenditure carried to Summary (p. 1331)	£

HEALTH

(A) FUNCTIONS UNDER NATIONAL HEALTH SERVICE (SCOTLAND) ACT, 1947:—			
Administration expenses:—			
Direct charges:—			
Salaries and Wages	£		
Office accommodation			
Travelling and subsistence			
Stationery and office equipment			
Other expenses...			
Proportion of expenses of Medical Officer of Health's Department and general expenses...		£	
Allocated as follows:—			
Functions under National Health Service (Scotland) Act, 1947:—			
General Nursing Service	£		
Section 22—Care of Mothers and Young Children			
„ 23—Domiciliary Midwifery ...			
„ 24—Health Visiting			
„ 25—Home Nursing			
„ 26—Vaccination and Immunisation			
„ 27—Prevention of Illness			
„ 28—Domestic Help			
„ 29—Research			
„ 30—Contributions towards expenditure on co-ordination of services			
Other enactments			
Mental Health Services			
Other Direct Health Services			
1. General Nursing Service:—			
Salaries, wages, etc.	£		
Board of nurses			
Travelling expenses			
Upkeep of cars			
Cars purchased			
Uniforms or allowances in lieu			
Medicines and equipment			
Other expenditure:—			
(detail as necessary)			
Provision of accommodation for nurses:—			
Domestic Help...	£		
Provisions			
Heating, lighting and cleaning			
Laundry			
Repairs and maintenance ...			
Furnishings			
Rents, rates and insurance ...			
Other expenditure:—			
(detail as necessary)			
Carried forward	£	£ —	£ —

ACCOUNTS—*(continued)*

SUPERANNUATION ACT, 1909

INCOME

	£
Proportion of Pensions recovered from other local authorities	
Total Income carried to Summary (p. 1331)	£

SERVICES

(A) FUNCTIONS UNDER NATIONAL HEALTH SERVICE (SCOTLAND) ACT, 1947:—

	£	£	£
1. General Nursing Service:—			
(*a*) Accommodation for nurses	£		
(*b*) Other Income:— (detail as necessary)		£	
Allocated as follows:—			
Section 22—Care of Mothers and Young Children (Clinics)	£		
„ 23—Domiciliary Midwifery ...			
„ 24—Health Visiting			
„ 25—Home Nursing			
„ 26—Vaccination and Immunisation			
„ 27—Prevention of illness; care and after-care			
Mental Health Services (if applicable) ...			
Carried forward			£ —

PART II.—RATING

HEALTH SERVICES

EXPENDITURE

			Brought forward	£ —
(A) FUNCTIONS UNDER NATIONAL HEALTH SERVICE (SCOTLAND) ACT, 1947 —(*continued*):—				
1. General Nursing Service—(*continued*):—				
Brought forward	£	£ —		
Contributions to voluntary organisations, etc.				
	£			
Less Charged to School Health Service ...				
	£			
Add Proportion of administration expenses ...		£		
Allocated as follows:—				
Section 22—Care of Mothers and Young Children (Clinics)	£			
„ 23—Domiciliary Midwifery ...				
„ 24—Health Visiting				
„ 25—Home Nursing				
„ 26—Vaccination and Immunisation				
„ 27—Prevention of illness; care and after-care				
Mental Health Services (if applicable) ...				
2. Section 22—Care of Mothers and Young Children:—				
(*a*) Clinics (including mobile clinics) and Child Welfare Centres:—				
Salaries, wages, etc.	£			
Uniforms				
Medicines, medical equipment, etc.				
Heating, lighting, cleaning, etc.				
Laundry				
Furnishings				
Repairs, maintenance, etc. ...				
Rates, rents, insurances, etc....				
Travelling expenses				
Other direct expenses:— (detail as necessary)				
Proportion of administration expenses				
Contributions to voluntary organisations, etc.				
Proportion of General Nursing Service expenditure (if applicable)				
	£			
Carried forward	£	£ —	£ —	

ACCOUNTS—*(continued)*

—*(continued)*

INCOME

		Brought forward	£ —
(A) FUNCTIONS UNDER NATIONAL HEALTH SERVICE (SCOTLAND) ACT, 1947 —*(continued)*:—			
NOTE.—The General Nursing Service account may be used by authorities who, in carrying out their functions as local health authorities, run their nursing service as one unit and allocations of the proportion of expenditure applicable to each section covered should be made on the basis of the estimated time spent on each service. Items which are identifiable to a particular service may be shown either under the separate account applicable to that service or included in General Nursing Service expenditure and charged in full to the particular section in the allocation of general expenditure, a note being made of the amount so included.			
2. Section 22—Care of Mothers and Young Children:—			
(*a*) Clinics (including mobile clinics) and Child Welfare Centres:—			
Charges for supplies ...	£		
Other income:—			
(detail as necessary)		£	
Carried forward		£	£ — £ —

PART II.—RATING

HEALTH

EXPENDITURE

			Brought forward	£ —
(A) FUNCTIONS UNDER NATIONAL HEALTH SERVICE (SCOTLAND) ACT, 1947 —(*continued*):—				
2. Section 22—Care of Mothers and Young Children—(*continued*):—				
	Brought forward	£	£ —	
(*b*) Day Nurseries:—				
Salaries, wages, etc.	£			
Uniforms				
Provisions				
Medicines				
Heating, lighting, cleaning, etc.				
Laundry				
Furnishings				
Repairs, maintenance, etc. ...				
Rents, rates, insurance ...				
Other direct expenses:— (detail as necessary)				
Proportion of administration expenses				
Contributions to voluntary organisations, etc.				
(*c*) Other forms of Day-time Care (e.g. Toddlers Playgrounds):—				
Salaries, wages, etc.	£			
Provisions				
Other direct expenses:— (detail as necessary)				
Proportion of administration expenses				
Contributions to voluntary organisations, etc.				
(*d*) Nurses' Hostels (for Nursery Nurses):—				
Salaries, wages, etc.	£			
Provisions				
Heating, lighting, cleaning, etc.				
Laundry				
Furnishings				
Repairs, maintenance, etc. ...				
Rents, rates, insurances, etc. ...				
Other direct expenses:— (detail as necessary)				
Proportion of administration expenses				
Contributions to voluntary organisations, etc.				
Carried forward		£	£ —	£ —

ACCOUNTS—(*continued*)

SERVICES—(*continued*)

INCOME

			Brought forward	£ —
(A) FUNCTIONS UNDER NATIONAL HEALTH SERVICE (SCOTLAND) ACT, 1947 —(*continued*):—				
2. Section 22—Care of Mothers and Young Children—(*continued*):—				
	Brought forward	£	£ —	
(*b*) Day Nurseries:—				
Payments by Mothers	£			
Employees for meals				
Other income:—				
(detail as necessary)				
(*c*) Other forms of Day-time Care (e.g. Toddlers Playgrounds):—				
(detail income as necessary)	£			
(*d*) Nurses' Hostels (for Nursery Nurses):—				
Payments for board and lodgings	£			
Employees for meals				
Other income:—				
(detail as necessary)				
Carried forward		£	£ —	£ —

PART II.—RATING

HEALTH SERVICES

EXPENDITURE

		Brought forward	£ —
(A) FUNCTIONS UNDER NATIONAL HEALTH SERVICE (SCOTLAND) ACT, 1947 —(*continued*):—			
2. Section 22—Care of Mothers and Young Children—(*continued*):—			
	Brought forward £	£	£ —
(*e*) Residential Nurseries:—			
Salaries, wages, etc.	£		
Uniforms			
Provisions			
Medicines			
Heating, lighting, cleaning, etc.			
Laundry			
Furnishings			
Repairs, maintenance, etc. ...			
Upkeep of grounds			
Rents, rates, insurances, etc. ...			
Telephone			
Conveyance of children ...			
Other direct expenses:— (detail as necessary)			
Proportion of administration expenses			
Contributions to voluntary organisations, etc.			
(*f*) Mother and Baby Homes:—			
Salaries, wages, etc.	£		
Uniforms			
Provisions			
Medicines			
Heating, lighting cleaning, etc.			
Laundry			
Furnishings			
Repairs, maintenance, etc. ...			
Upkeep of grounds			
Rents, rates, insurance, etc. ...			
Telephone			
Conveyance of patients ...			
Other direct expenses:— (detail as necessary)			
Proportion of administration expenses			
Contributions to voluntary organisations, etc.			
		Total Expenditure under Section 22	£
		Carried forward	£	£ —

ACCOUNTS—(*continued*)

—(*continued*)

INCOME

		Brought forward	£ —
(A) FUNCTIONS UNDER NATIONAL HEALTH SERVICE (SCOTLAND) ACT, 1947 —(*continued*):—			
2. Section 22—Care of Mothers and Young Children—(*continued*):—			
	Brought forward £	£	—
(*e*) Residential Nurseries:—			
Payments by Mothers ...	£		
Employees for meals ...			
Other income:—			
(detail as necessary)			
(*f*) Mother and Baby Homes:—			
(detail income as necessary)	£		
Total Income under Section 22		£	
Carried forward		£	£ —

PART II.—RATING
HEALTH SERVICES

EXPENDITURE

		Brought forward	£ —
(A) FUNCTIONS UNDER NATIONAL HEALTH SERVICE (SCOTLAND) ACT, 1947 —(*continued*):—		Brought forward	£
3. Section 23—Domiciliary Midwifery:—			
Salaries, wages, etc.	£		
Travelling expenses			
Uniforms			
Equipment			
Other direct expenses:— (detail as necessary)			
Upkeep of Nurses' Homes:—			
Salaries, wages, etc.	£		
Provisions			
Heating, lighting, cleaning, etc.			
Laundry			
Repairs, maintenance, etc. ...			
Rent, rates, insurances, etc. ...			
Other expenses:— (detail as necessary)			
Upkeep of Nurses Houses			
Proportion of administration expenses			
Contributions to voluntary organisations, etc.			
Proportion of General Nursing Service expenditure (if applicable)			
4. Section 24—Health Visiting:—			
Salaries, wages, etc.	£		
Travelling expenses			
Uniforms			
Equipment			
Other direct expenses:— (detail as necessary)			
Proportion of administration expenses			
Contributions to voluntary organisations, etc.			
Proportion of General Nursing Service expenditure (if applicable)			
5. Section 25—Home Nursing:—			
Salaries, wages, etc.	£		
Travelling expenses			
Uniforms			
Equipment			
Other direct expenses:— (detail as necessary)			
Upkeep of Nurses Houses			
Proportion of administration expenses			
Contributions to voluntary organisations, etc.			
Proportion of General Nursing Service exditure (if applicable)			
6. Section 26—Vaccination and Immunisation:—			
Salaries, wages, etc.	£		
Travelling expenses			
Stationery, printing, advertising, etc.			
Other direct expenses			
Proportion of administration expenses ...			
Proportion of General Nursing Service expenditure (if applicable)			
Carried forward		£	£ —

ACCOUNTS—(*continued*)
—(*continued*)

INCOME

		Brought forward	£ —
(A) FUNCTIONS UNDER NATIONAL HEALTH SERVICE (SCOTLAND) ACT, 1947 —(*continued*):—			
	Brought forward	£	
3. Section 23—Domiciliary midwifery:— Nurses homes:— (detail as necessary)	£		
Other income:— (detail as necessary)			
4. Section 24—Health Visiting:— (detail income as necessary)	£		
5. Section 25—Home Nursing:— (detail income as necessary)	£		
6. Section 26—Vaccination and Immunisation:— (detail income as necessary)	£		
Carried forward		£	£ —

PART II.—RATING
HEALTH SERVICES

EXPENDITURE

		Brought forward	£ —
(A) FUNCTIONS UNDER NATIONAL HEALTH SERVICE (SCOTLAND) ACT, 1947 —(*continued*):—			
	Brought forward	£	
7. Section 27—Prevention of Illness; Care and Aftercare:—			
Tuberculosis and Other Diseases (excluding Mental):—			
Salaries, wages, etc.	£		
Equipment			
Provisions			
Other direct expenses:— (detail as necessary)			
Upkeep of Nurses Houses			
Proportion of administration expenses ...			
Contributions to voluntary organisations, etc.			
Proportion of General Nursing Service expenditure (if applicable)			
8. Section 28—Domestic Help:—			
Salaries, wages, etc.	£		
Travelling expenses			
Other direct expenses:— (detail as necessary)			
Proportion of administration expenses ...			
Contributions to voluntary organisations ...			
9. Section 29—Research:—			
Direct expenditure:— (detail as necessary)	£		
Proportion of administration expenses ...			
10. Section 30—Contributions towards expenditure on co-ordination of services			
(B) FUNCTIONS UNDER OTHER ENACTMENTS:—			
(*a*) Eleventh Schedule—National Health Service (Scotland) Act, 1947			
1. Infectious Disease Notification Act, 1889:—			
Fees to Doctors		£	
2. Public Health (Scotland) Act, 1897— Disinfection measures in cases of Infectious Disease:—			
Salaries and Wages of staff employed on the undernoted services:			
(i) Disinfection of bedding, premises, etc.	£		
(ii) Upkeep of motor vans ...			
(iii) Upkeep of public disinfector and post-mortem rooms ...			
(iv) Interments			
(v) Other expenses:— (detail as necessary)			
3. Notification of Births Act, 1907:—			
Stationery, printing, etc.	£		
Other expenses:— (detail as necessary)			
Carried forward		£	£

ACCOUNTS—*(continued)*
—*(continued)*

INCOME

		Brought forward	£ —
(A) FUNCTIONS UNDER NATIONAL HEALTH SERVICE (SCOTLAND) ACT, 1947—*(continued)*:—			
	Brought forward	£	
7. Section 27—Prevention of Illness; Care and Aftercare:— (detail income as necessary)	£		
8. Section 28—Domestic Help:— Payments by householders ... ... Other income:— (detail as necessary)	£		
9. Section 29—Research:— (detail as necessary)	£		
(B) FUNCTIONS UNDER OTHER ENACTMENTS:— (*a*) Eleventh Schedule—National Health Service (Scotland) Act, 1947:— (detail income as necessary)	£		
		£	
Carried forward		£	£

PART II—RATING
HEALTH SERVICES

EXPENDITURE

		Brought forward	£
(B) FUNCTIONS UNDER OTHER ENACTMENTS—(*continued*):—			
(*a*) Eleventh Schedule—National Health Service (Scotland) Act, 1947—(*continued*)			
	Brought forward	£	
4. Midwives (Scotland) Act, 1915—Supervision and training of midwives:—			
Fees to Doctors	£		
Contributions towards training of midwives			
Other expenses:—			
(detail as necessary)			
5. Local Government (Emergency Provisions) Act, 1916—			
Notification of infectious disease in establishments occupied by H.M. Forces:—			
Fees to Doctors			
6. Local Government (Scotland) Act, 1929 (Section 29):—			
Health Propaganda			
7. Maternity Services (Scotland) Act, 1937 (Section 7 (2))—			
Midwives refresher courses:—			
Fees to Instructors, etc.	£		
Midwives			
Other expenses:—			
(detail as necessary)			
8. Public Health (Scotland) Act, 1945—measures for preventing the spread of infectious disease:—			
Salaries, wages, etc.	£		
Equipment			
Other expenses:—			
(detail as necessary)			
(*b*) Additional functions:—			
Nurseries and Child-Minders Regulation Act, 1948:—			
Salaries, wages, etc.	£		
Stationery, etc.			
Other expenses:—			
(detail as necessary)			
Proportion of administration expenses applicable to (B) ...			
(C) MENTAL HEALTH SERVICES:—			
1. General:—			
Salaries, wages, etc. of staff directly engaged in Mental Health Services	£		
Other expenses:—			
(detail as necessary)		£	
2. Lunacy (Scotland) Act, 1857 (Section 112) Lunacy (Scotland) Act, 1866 (Section 9 (2) (*b*))			
Lunacy warrants, etc.	£		
Other expenses:—			
(detail as necessary)			
Carried forward		£	£

ACCOUNTS—(*continued*)
—(*continued*)

INCOME

Brought forward			£
(B) FUNCTIONS UNDER OTHER ENACTMENTS (*continued*):—			
Brought forward		£	
(*b*) Additional functions:— (detail income as necessary)	£		
(C) MENTAL HEALTH SERVICES:— 1. General (detail income as necessary)	£		
		£	
2. Lunacy (Scotland) Act, 1857 (Section 112) Lunacy (Scotland) Act, 1886 (Section 9 (2)(*b*)) (detail income as necessary)	£		
Carried forward		£	£

PART II.—RATING

HEALTH SERVICES

EXPENDITURE

		Brought forward ...	£
(C) MENTAL HEALTH SERVICES—(*continued*):—		Brought forward	£
3. Mental Deficiency and Lunacy (Scotland) Act, 1913 (Section 26)—Boarded-out mental defectives:—			
Board	£		
Clothing			
Medical Charges			
Visitation expenses			
Other expenses:— (detail as necessary)			
4. National Health Service (Scotland) Act, 1947 (Section 27)—Care and After-care of mental defectives:— (detail as necessary)	£		
5. National Health Service (Scotland) Act, 1947 (Section 51)—Training and occupation for Mental defectives:—			
Occupation centre:—			
Salaries, wages, etc. ...	£	£	
Provisions			
Equipment			
Heating, lighting, etc. ...			
Repairs, maintenance, etc.			
Other expenses:— (detail as necessary)			
Proportion of administration expenses applicable to (C) ...			
Contributions to Voluntary Organisations, etc....			
(D) OTHER DIRECT HEALTH SERVICES:— (detail as necessary)		£	
Total Expenditure carried to Summary (p. 1331)			£

HOUSING ASSESS

Transferred to Housing (Part III):—		
Consolidated Schemes (p. 1337):—		
Statutory Rate Contribution	£	
Additional Rate Contribution		£
Other Schemes (p. 1339):—		
Deficit to be met from Rates		
Total Expenditure carried to Summary (p. 1331)		£

TOWN AND

Salaries, Wages, etc.	£
Printing, stationery, etc.	
General expenses (proportion)	
Other expenses:— (detail as necessary)	
Total Expenditure carried to Summary (p. 1331)	£

ACCOUNTS—(*continued*)
—(*continued*)

INCOME

		Brought forward ...	£
(C) MENTAL HEALTH SERVICES—(*continued*):—		Brought forward	£
3. Mental Deficiency and Lunacy (Scotland) Act, 1913 (Section 26)—Boarded-out mental defectives:— (detail income as necessary)	£		
4. National Health Service (Scotland) Act, 1947 (Section 27)— Care and after-care of mental defectives:— (detail income as necessary)	£		
5. National Health Service (Scotland) Act, 1947 (Section 51)— Training and occupation for mental defectives:— (detail income as necessary)	£		
(D) OTHER DIRECT HEALTH SERVICES:— (detail income as necessary)		£	
HEALTH SERVICES—GRANT FROM DEPARTMENT OF HEALTH FOR SCOTLAND ...			
Total Income carried to Summary (p. 1331)			£

MENT ACCOUNT

Transferred from Housing (Part III):—	
Consolidated Schemes (p. 1336):—	
Repayment of Additional Rate Contribution	£
Other Schemes (p. 1338):—	
Surplus to be credited to Rates	
Total Income carried to Summary (p. 1331)	£

COUNTRY PLANNING

Government Grant	£
Other income:—	
(detail as necessary)	
Total Income carried to Summary (p. 1331)	£

PART II—RATING

COUNTY

EXPENDITURE

	£	£
County Buildings:—		
Salary of keeper		
Rent, rates, insurance, etc.		
Repairs, furnishings, etc.		
Lighting, cleaning, etc.		
Other expenses		
*Loan Charges:—		
Contribution towards liquidation of debt		
Interest (gross)		
Expenses of Loans Fund...		
General expenses (proportion)		
Other expenses:—		
(detail as necessary)		
		£
Less proportion charged to General Expenses (p. 1282) ...		
Total Expenditure carried to Summary (p. 1331)		£

* See note on p. 1330.

EDUCA

	£	£
1. Administration expenses:—		
Direct charges:—		
Salaries and Wages		
Office accommodation		
Travelling and subsistence		
Stationery and office expenses		
Proportion of general expenses		
		£

2. Expenditure on educational establishments (other than hostels) under the management of the Authority:—

	Primary and Secondary	Further Education: Courses of Instruction	Further Education: Leisure-time Occupation	£	£
(*a*) Educational Staff:—					
Salaries, etc., of teachers, wardens, leaders and others	£	£	£		
Other expenses					
				£	
(*b*) Maintenance:—					
Books, clothing for physical exercise, materials, instruments and apparatus ...	£	£	£		
Furniture and equipment ...					
Rents, rates and insurance...					
Repairs and maintenance of premises					
Fuel, light, cleaning, janitorial and other services ...					
Clerical assistance in schools					
Other expenses					
Carried forward					£

ACCOUNTS—(*continued*)

BUILDINGS

INCOME

	£
From other local authorities	
Rents	
Other income	
(detail as necessary)	
Total Income carried to Summary (p. 1331)	£

TION

Government Grants:—			
(*a*) Scottish Education Department:—			
Under S.70 (12)	£		
Under the Children and Young Persons (Scotland) Act, 1937			
Other Grants:—			
(detail as necessary)		£	
(*b*) Other Government Departments:—			
(detail as necessary)			£
School Fees:—			
(*a*) Primary and secondary education		£	
(*b*) Further education:—			
Courses of Instruction	£		
Leisure-time occupation			
Endowments:—			
(*a*) Under S.90		£	
(*b*) Towards teachers salaries or for behoof of schools:—			
From property or funds administered under S.89 ...	£		
From other sources			
Contributions from other Education Authorities (S.24)			
From parents and others in respect of:—			
(*a*) School meals:—			

	Mid-day meals	Other refreshments	
From staff, parents and pupils ...	£	£	
From other sources			£
(*b*) Clothing			
(*c*) Travelling, board and lodging			
(*d*) Other services:—			
(detail as necessary)			
Carried forward			£

EXPENDITURE

		£
	Brought forward	

Contributions to education authorities or other bodies in respect of educational services:—

	Primary and Secondary	Further Education: Courses of Instruction	Further Education: Leisure-time Occupation	£
(*a*) To education authorities (S.24)	£	£	£	
(*b*) To other managers of schools or educational establishments or to bodies providing primary, secondary and further education, other than to the managers of central institutions or colleges for the training of teachers				
Under S.24				
Under S.25 (1)				
Under S.25 (3)				
Under S.25 (7)				
				£

(*c*) To universities (S. 26) ... ...
(*d*) To central institutions (S. 25 (1)) ... ...
(*e*) To centres or colleges for training of teachers (SS. 25 (1) and (5))
(*f*) To voluntary societies or agencies (S. 25 (6)) ... ...

Provision of books for general reading (S. 12) ... ...

Provision to enable pupils to take advantage of educational facilities:—
(*a*) Pupils receiving primary, secondary or further education, other than those included in (*b*) below:—

	Primary and Secondary Education	Further Education: Courses of Instruction	Further Education: Leisure-time Occupation	£
Provision of transport and payment of travelling expenses (SS. 1, 44 and 45)	£	£	£	
Provision of board and lodgings, including maintenance of hostels (SS. 13 and 14) ...				
Other expenses, including fees, scholarships, bursaries and allowances (S. 42)				
Provision made elsewhere than at an educational establishment (S. 14) ...				
				£

		£
	Carried forward	

ACCOUNTS—(*continued*)
—(*continued*)

INCOME

		£
	Brought forward	
Other Income:—		
(*a*) Sales of books, etc.	£	
(*b*) Rents		
(*c*) Bank Interest		
(*d*)		
	Carried forward	£

PART II.—RATING
EDUCATION

EXPENDITURE

		£
	Brought forward	£
5. Provision to enable pupils to take advantage of educational facilities—(*continued*)		
	Brought forward	£
(*b*) Pupils receiving higher education (S. 43):—		
Universities	£	
Central institutions		
Centres or colleges for training teachers		
Other institutions		
6. Provision of food and clothing (SS. 47, 48 and 49):—		
(*a*) School Meals:—		

	Mid-day Meals	Other Refreshments	
Food	£	£	
Preparation, transport, service, etc. ...			£

(*b*) Service of milk	
(*c*) Clothing	
7. Medical examination, inspection and treatment (SS. 50, 51 and 52):—	
(*a*) Salaries of medical, dental and professional staff (other than nursing staff)	£
(*b*) Salaries of nursing staff	
(*c*) Travelling, etc. of professional staff	
(*d*) Hospitals, nursing associations, etc.	
(*e*) Other expenses	
8. Children and Young Persons (Scotland) Act, 1937:—	
Approved schools:—	
(*a*) Under management of education authority	£
(*b*) Not under management of education authority	
9. Promotion and development of education (SS. 27 and 28):—	
(*a*) Educational research and services for the improvement of education	£
(*b*) Educational conferences	
10. Expenditure for capital purposes:—	
(*a*) Revenue contributions towards capital expenditure (including £ in respect of School Meals Service)	£
*(*b*) Loan charges:—	
Contribution towards liquidation of debt	£
Interest (gross)	
Expenses of Loans Fund	
11. Other expenses:—	£
(detail as necessary)	
Total Expenditure carried to Summary (p. 1331)	£

* See note on p. 1330.

ACCOUNTS—*(continued)*
—*(continued)*

INCOME

	£
Brought forward	

NOTE.—Unless otherwise stated the statutory references are to the Education (Scotland) Act, 1946.

	£
Total Income carried to Summary (p. 1331)	

PART II.—RATING
WELFARE

EXPENDITURE

	£	£	£
Salaries, wages, etc.			
Maintenance of offices			
Stationery, printing, etc.			
Other expenses of Welfare Officer			
Provision of accommodation:—			
(*a*) Residential:—			
Remuneration of staff		£	
Uniforms			
Provisions			
Heating and lighting			
Furnishings			
Repairs and maintenance			
Upkeep of grounds			
Rents, rates, insurance			
Amenities for residents			
Clothing for residents			
Conveyance of residents			
General medical supervision			
*Loan charges:—			
Contributions toward liquidation of debt	£		
Interest (gross)			
Expenses of Loans Fund ...			
Other expenses:— (detail as necessary)			£
(*b*) Temporary accommodation:— (detail as necessary)			
(*c*) Reception centres:— (detail as necessary)			
General Welfare Services:—			
(*a*) Blind persons:—			
Medical certification		£	
Employment of Blind Persons:—			
(*a*) in special workshops ...	£		
(*b*) under home service scheme			
(*c*) in other employment ...			
Contributions to voluntary organisations:—			
(*a*) local outdoor society ...	£		
(*b*) national organisation ...			
Home teachers			
Other expenses			£
(*b*) Partially-sighted persons:— (detail as necessary)			
(*c*) Deaf and dumb persons:— (detail as necessary)			
(*d*) Other handicapped persons:— (detail as necessary)			
Contributions to voluntary organisations			
General Expenses (proportion)			
Total Expenditure carried to Summary (p. 1331)			£

* See note on p. 1330.

ACCOUNTS—(*continued*)

INCOME

Government grant under Sec. 28 of National Assistance Act, 1948			£
Provision of accommodation:—			
(*a*) Residential:—			
Contributions in respect of board:—			
From residents, relatives, etc.	£		
Other authorities		£	
Regional Hospital Board:—			
Accommodation and facilities (National Assistance Act, 1948, 6th Schedule, para. 7 (b))			
Other income:—			
(detail as necessary)			
(*b*) Temporary accommodation:—			
Recoveries from persons accommodated			
(*c*) Reception centres:—			
Recoveries from National Assistance Board			
General Welfare Services:—			
(*a*) Blind persons:—		£	
(detail as necessary)			
(*b*) Partially-sighted persons:—			
(detail as necessary)			
(*c*) Deaf and dumb persons:—			
(detail as necessary)			
(*d*) Other handicapped persons:—			
(detail as necessary)			
Total Income carried to Summary (p. 1331)			£

PART II.—RATING

CHILDREN

EXPENDITURE

GRANT-EARNING EXPENDITURE:—		
Salaries and wages:—		
Children Officer	£	
Staff of Children Officer		£
Boarded-out children		
Children in Voluntary Homes		
Children's Homes managed by the local authority		
Maintenance of children in Hostels:—		
(*a*) Local authority hostels	£	
(*b*) Other hostels		
Children otherwise maintained		
Contributions towards expenses of maintenance, education and training of persons over 18 years of age		
Voluntary organisations—contributions under sec. 46 (2) of the Children Act, 1948		
Payments to other local authorities		
Administration expenses:—		
Direct charges:—		
Salaries and wages	£	
Office accommodation		
Travelling and subsistence		
Stationery and office equipment		
Other expenses		
Proportion of general expenses		
Capital expenditure met out of revenue		
*Loan charges:—		
Contribution towards liquidation of debt	£	
Interest (gross)		
Expenses of Loans Fund		
Contributions to Scottish Home Department		
Other expenses:—		
(detail as necessary)		
		£
NON-GRANT EARNING EXPENDITURE:—		
General expenses (proportion)	£	
Other expenses:—		
(detail as necessary)		
Total Expenditure carried to Summary (p. 1331)		£

* See note on p. 1330.

ACCOUNTS—(*continued*)

INCOME

	£
Government Grant	
Contributions in respect of children and young persons committed to or in the care of the local authority	
Contributions by persons resident in the area of the authority in respect of children and young persons committed to or in the care of other local authorities	
Other Income:— (detail as necessary)	
Total Income carried to Summary (p. 1331)	£

PART II.—RATING

REMAND

EXPENDITURE

		£
GRANT EARNING EXPENDITURE:—		
Salaries and Wages		£
Travelling expenses		
Premises required for the service:—		
Rents, rates, taxes, insurance premiums	£	
Repairs and maintenance		
Heating, lighting, cleaning, etc.		
Food		
Clothing		
Medical expenses		
Handicrafts		
Administration expenses:—		
Direct charges:—		
Salaries and Wages	£	
Office accommodation		
Travelling and subsistence		
Stationery and office equipment		
Other expenses		
Proportion of general expenses		
Capital expenditure met out of revenue		
Other expenses:—		
(detail as necessary)		
		£
NON-GRANT EARNING EXPENDITURE:—		
General expenses (proportion)	£	
Other expenses:—		
(detail as necessary)		
		£
Total Expenditure carried to Summary (p. 1331)		£

PROBATION

		£
GRANT EARNING EXPENDITURE:—		
Salaries and allowances of:—		
Probation Officers	£	
Other staff appointed specifically to the Probation service		£
Premises required for the Probation service:—		
Rents, rates, taxes, insurance premiums	£	
Repairs, furniture, fittings		
Heating, lighting, cleaning		
Maintenance and assistance, including subsistence allowances and travelling expenses, of:—		
Probationers	£	
Persons subject to a supervision order, where a salaried Probation Officer is the nominated officer		
Administration expenses:—		
Direct charges:—		
Salaries and Wages	£	
Office accommodation		
Travelling and subsistence		
Stationery and office equipment		
Other expenses		
Proportion of general expenses		
Other expenses:—		
(detail as necessary)		
		£
NON-GRANT EARNING EXPENDITURE:—		
General expenses (proportion)	£	
Other expenses:—		
(detail as necessary)		
		£
Total Expenditure carried to Summary (p. 1331)		£

ACCOUNTS—(*continued*)

HOMES

INCOME

	£
Government Grant	
From other local authorities	
Other income:—	
(detail as necessary)	
Total Income carried to Summary (p. 1331)	£

OF OFFENDERS

	£
Government Grant	
From other local authorities	
Other Income:—	
(detail as necessary)	
Total Income carried to Summary (p. 1331)	£

PART II.—RATING
CIVIL

EXPENDITURE

Civil Defence Officers—salaries, fees, travelling, etc.			£
Instruction and Training:—			
Instructors' salaries, fees, travelling, etc.	£		
Other expenses			
Premises:—			
Rentals, etc.	£		
Adaptations			
Other expenses			
Vehicles for rescue training—Running costs, etc.			
Local purchase of equipment			
Administration expenses:—			
Direct charges:—			
Salaries and Wages	£		
Office accommodation			
Travelling and subsistence			
Stationery and office equipment			
Other expenses			
Proportion of general expenses			
Other expenses:—			
(detail as necessary)			
Land and premises requisitioned or taken by agreement			
Reinstatement of premises and recovery of materials:—			
(*a*) Premises (other than shelters) rented before 29th August, 1939:—			
Reinstatement costs...	£		
Compensation in lieu of reinstatement ...		£	
(*b*) Local authority premises (including schools) which were provided or adapted with the aid of grant			
(*c*) Premises (other than shelters) requisitioned or rented after 28th August, 1939:—			
Reinstatement costs...	£		
Compensation in lieu of reinstatement ...			
(*d*) Shelters provided for protection of public:—			
Reinstatement costs...	£		
Compensation in lieu of reinstatement ...			
(*e*) Other expenses:—			
(detail as necessary)			
Expenditure incurred by Police on Civil Defence:—			
Instructors' salaries, fees, travelling expenses, etc.	£		
Accommodation			
Purchase of equipment			
Other expenses:—			
(detail as necessary)			
Total Expenditure carried to Summary (p. 1331)			£

ACCOUNTS—*(continued)*

DEFENCE

INCOME

	£
Government Grant	
Disposal of grant-aided premises	
Disposal of grant-aided materials (including shelter materials other than Anderson and Morrison shelter materials)	
Disposal of Anderson and Morrison shelter materials	
Disposal of materials paid for wholly by the Government other than shelter materials and fittings	
Other Income:— (detail as necessary)	
Income received by Police in respect of expenditure on Civil Defence ...	
Total Income carried to Summary (p. 1331)	£

NOTE.—This Account is subject to revision and extension.

PART II.—RATING

BURIAL

EXPENDITURE

	£	£
Maintenance costs:— (detail as necessary)		
*Loan charges:—		
Contribution towards liquidation of debt	£	
Interest (gross)		
Expenses of Loans Fund		
To other local authorities		
General expenses (proportion)		
Other expenses:— (detail as necessary)		
Total Expenditure carried to Summary (p. 1331)		£

* See note on p. 1330.

MISCELLANEOUS

		County General	Landward	Total
Salaries, fees and outlays of Procurators Fiscal ...		£	£	£
Salaries, fees and outlays of Clerks of Peace ...				
Fiars Court expenses				
Sheriff Court Houses:—				
Salaries of Keepers	£			
Rents, rates, insurances, etc. ...				
Repairs, furnishings, etc. ...				
Heating, lighting, cleaning, etc.				
Other expenses				
Registration of Voters:—				
Salaries, wages, etc.	£			
Rent, rates, insurances, etc. ...				
Heating, lighting, cleaning, etc.				
Printing, stationery, etc.... ...				
Other expenses:— (detail as necessary)				
Valuation of Lands:—				
Salaries, wages, etc.	£			
Rents, rates, insurances, etc. ...				
Heating, lighting, cleaning, etc.				
Printing, stationery, etc.... ...				
Other expenses:— (detail as necessary)				
Registration of Births, etc.:—				
Salaries, wages, etc.	£			
Rents, rates, insurances, etc. ...				
Heating, lighting, cleaning, etc.				
Printing, stationery, etc.... ...				
Other expenses:— (detail as necessary)				
Diseases of Animals:—				
Salaries, etc. of Inspectors ...	£			
Salary of Analyst				
Other expenses:— (detail as necessary)				
Carried forward ...		£	£	£

ACCOUNTS—(*continued*)

GROUNDS

INCOME

	£
Interment fees	
Sale of lairs	
Dues, rents, etc.	
From other local authorities	
Other income:—	
(detail as necessary)	
Total Income carried to Summary (p. 1331)	£

SERVICES

		County General	Landward	Total
Government Grant in respect of upkeep of Sheriff Court Houses		£	£	£
Fines and penalties—general prosecutions ...				
Registration of Voters:—				
Sale of registers	£			
Government Grant				
Valuation of Lands:—				
Sale of valuation rolls	£			
Registration of Births, etc.:—				
Fees	£			
Diseases of Animals:—				
	£			
Carried forward ...		£	£	£

PART II.—RATING

MISCELLANEOUS

EXPENDITURE

		County General	Landward	Total
Brought forward ...		£	£	£
Weights and Measures:—				
Salaries, wages, etc.	£			
Rents, rates, insurances, etc. ...				
Heating, lighting, cleaning, etc.				
Printing, stationery, etc.... ...				
Other expenses:—				
(detail as necessary)				
Explosive and Petroleum Acts				
Pharmacy and Poisons Act				
Fertilisers and Feeding Stuffs Act				
Protection of Wild Birds				
Fire Services Joint Committee requisition ...				
Contribution to Association of County Councils				
County Collector's Department:—				
(detail as necessary)	£			
Slaughterhouse—deficit transferred from p. 1347				
Cinematograph Act				
Shops Act and Byelaws for Places of public refreshment				
Entertainments under Section 132 of Local Government Act, 1948, other than charged elsewhere				
Expenditure under Sec. 339 of the Local Government (Scotland) Act, 1947, other than charged elsewhere				
Election of County Councillors				
General expenses (proportion)				
Other expenses:—				
(detail as necessary)				
Total Expenditure carried to Summary (p. 1331)		£	£	£

ACCOUNTS—(*continued*)

SERVICES—(*continued*)

INCOME

		County General	Landward	Total
Brought forward ...		£	£	£
Weights and Measures:—				
Fees for stamping and adjusting	£			
From other local authorities ...				
Other income				
Other Income:—				
(detail as necessary)				
Total Income carried to Summary (p. 1331)		£	£	£

PART II.—RATING ACCOUNTS—*(continued)*

Special Drainage Districts

Expenditure	"A" District	"B" District	"C" District	"D" District	"E" District	"F" District	"G" District	"H" District	Total
Maintenance:—									
Wages, etc.	£	£	£	£	£	£	£	£	£
Materials, etc.									
Other expenses									
*Loan Charges:—									
Contribution towards liquidation of debt ...									
Interest (gross)									
Expenses of Loans Fund									
General Expenses (proportion)									
Other expenses:—									
(detail as necessary)									
Total Expenditure carried to Summary (p. 1331)									
Balances overpaid at beginning of year ...									
Balances on hand at end of year									
	£	£	£	£	£	£	£	£	£
Income									
Transferred from Assessment Account (p. 1328):—									
Rates	£	£	£	£	£	£	£	£	£
Grant in lieu of rates on Government property									
Contributions under Sec. 154 of Local Government (Scotland) Act, 1947									
Grants from Unemployment Grants Committee									
Connection fees									
Other Income:—									
(detail as necessary)									
Total Income carried to Summary (p. 1331)									
Balances on hand at beginning of year ...									
Balances overpaid at end of year									
	£	£	£	£	£	£	£	£	£

* See note on p. 1330.

Special Lighting Districts

Expenditure	"A" District	"B" District	"C" District	"D" District	"E" District	"F" District	"G" District	"H" District	Total
Public lighting:— (detail as necessary)	£	£	£	£	£	£	£	£	£
*Loan Charges:—									
Contribution towards liquidation of debt ...									
Interest (gross)									
Expenses of Loans Fund									
General Expenses (proportion)									
Other expenses:— (detail as necessary)									
Total Expenditure carried to Summary (p. 1331)									
Balances overpaid at beginning of year ...									
Balances on hand at end of year									
	£	£	£	£	£	£	£	£	£
Income									
Transferred from Assessment Account (p. 1328):— Rates	£	£	£	£	£	£	£	£	£
Grant in lieu of rates on Government property									
Contributions under Sec. 154 of Local Government (Scotland) Act, 1947									
Repairs and alterations to lamps									
Damage to pillars and lamps									
Other income:— (detail as necessary)									
Total Income carried to Summary (p. 1331)									
Balances on hand at beginning of year ...									
Balances overpaid at end of year									
	£	£	£	£	£	£	£	£	£

See note on p. 1330.

PART II.—RATING ACCOUNTS—*(continued)*

Special Scavenging Districts

Expenditure	"A" District	"B" District	"C" District	"D" District	"E" District	"F" District	"G" District	"H" District	Total
Wages, etc.	£	£	£	£	£	£	£	£	£
Materials									
*Loan Charges:—									
Contribution towards liquidation of debt ...									
Interest (gross)									
Expenses of Loans Fund									
General Expenses (proportion)									
Other expenses:—									
(detail as necessary)									
Total Expenditure carried to Summary (p. 1331)									
Balances overpaid at beginning of year ...									
Balances on hand at end of year									
	£	£	£	£	£	£	£	£	£
Income									
Transferred from Assessment Account (p. 1328):—									
Rates	£	£	£	£	£	£	£	£	£
Grant in lieu of rates on Government property									
Contributions under Sec. 154 of Local Government (Scotland) Act, 1947									
Other income:—									
(detail as necessary)									
Total Income carried to Summary (p. 1331)									
Balances on hand at beginning of year ...									
Balances overpaid at end of year ...									
	£	£	£	£	£	£	£	£	£

* See Note on p. 1330.

District Council Requisitions

Expenditure	D.C.1	D.C.2	D.C.3	D.C.4	D.C.5	D.C.6	Total
Requisition to District Council	£	£	£	£	£	£	£
Total Expenditure carried to Summary (p. 1331) ...							
Balances overpaid at beginning of year							
Balances on hand at end of year							
	£	£	£	£	£	£	£
Income							
Transferred from Assessment Account (p. 1328):—							
Rates	£	£	£	£	£	£	£
Grant in lieu of rates on Government property ...							
Total income carried to Summary (p. 1331)							
Balances on hand at beginning of year							
Balances overpaid at end of year							
	£	£	£	£	£	£	£

PART II.—RATING

BURGH

EXPENDITURE

PUBLIC

Proportion of Water expenditure for year (p. 1343)	£
Total Expenditure carried to Summary (p. 1331)	£

ELECTRICITY AND

EXCHEQUER

ASSESSMENTS

Repayments to owners under House-Letting and Rating Act		£
	Rates	Grant in lieu
Domestic water transferred to p. 1343	£	£
District Councils „ p. 1327		
Drainage Districts „ p. 1324		
Lighting Districts „ p. 1325		
Scavenging Districts „ p. 1326		
Total Expenditure carried to Summary (p. 1331)		£

ACCOUNTS—(*continued*)

REQUISITIONS

INCOME

From Burghs:—	
(*a*)	£
(*b*)	
(*c*)	
Total Income carried to Summary (p. 1331)	£

WATER

TRANSPORT CONTRIBUTIONS

Contribution under Sec. 100 of Local Government Act, 1948	£
Total Income carried to Summary (p. 1331)	£

GRANTS

Exchequer Equalisation Grant	£
Exchequer Transitional Grant	
Total Income carried to Summary (p. 1331)	£

Income from Rates (p. 1281)	£
Rates previously written off collected during year	
Grant in lieu of rates on Government property	
Total Income carried to Summary (p. 1331)	£

PART II.—RATING ACCOUNTS—(*continued*)

SINKING FUNDS

(For use where a Loans Fund has not been established and Loans are being repaid by means of Sinking Funds)

EXPENDITURE								INCOME							
	Service to which Loans charged								Service to which Loans charged						
	Police	Roads	Education				Total		Police	Roads	Education				Total
	£	£	£	£	£	£	£		£	£	£	£	£	£	£
Sums applied to redemption of debt during year								Dividends and Interest							
Loss on Investments realised								Profit on Investments realised							
								Transferred from Rating Accounts							
								Other Income							
Total Expenditure								Total Income							
Balance at end of year:—								Balance at beginning of year:—							
Invested*								Invested							
Uninvested								Uninvested... ...							
Total								Total							

* Details of investments to be shown in Balance Sheet or in an appendix hereto.

NOTE.—Where a Loans Fund has not been established, the Loan Charges appearing in the various accounts should be set out as follows:—

Loan Charges:—	£
Instalments repaid	
Payment into Sinking Fund ...	
Interest (gross)	

Summary of Revenue Expenditure and Income

Account	Page	Expenditure	Income	Net Expenditure
Police	1284			
Roads, Streets and Bridges	1286			
Trunk Roads	1286			
Public Health	1288			
Asylum Officers' Superannuation Act, 1909	1290			
Health Services	1304			
Housing Assessment	1304			
Town and Country Planning	1304			
County Buildings	1306			
Education	1310			
Welfare	1312			
Children	1314			
Remand Homes	1316			
Probation of Offenders	1316			
Civil Defence	1318			
Burial Grounds	1320			
Miscellaneous Services:—				
County General	1322			
Landward	1322			
Special Drainage Districts	1324			
Special Lighting Districts	1325			
Special Scavenging Districts	1326			
District Council Requisitions	1327			
Burgh Requisitions	1328			
Public Water	1328			
Electricity and Transport Contributions	1328			
Exchequer Grants	1328			
Assessments	1328			
Total carried to County Fund		£	£	£
		Balance overpaid/on hand at beginning of year		£
		Balance overpaid/on hand at end of year		£

Analysis of Balance

	Overpaid	On Hand
County Rate		
District Councils Rates		
Special Districts Rates		
Net Balance as above	£	

PART II.—RATING

BALANCE

TYPE I—FOR USE WHEN TOTAL CAPITAL

LIABILITIES

DEBT OUTSTANDING:—		
Advances for capital expenditure from Loans Fund	£	
DEBT REDEEMED		
CONTRIBUTIONS FROM REVENUE, ETC. TOWARDS CAPITAL EXPENDITURE		£
CURRENT LIABILITIES—		
Sundry creditors	£	
Capital of former Police Pensions Fund		
Reserve, etc. Funds (detail)		
Revenue Account Balance (per Summary p. 1331)		
Revenue Advances from Loans Fund ... ... [Bank overdraft]		
Other liabilities		
		£

NOTE: If a Loans Fund has not been established, for "Advances for capital expenditure from Loans Fund" substitute "Loans outstanding—see Loans Statement p. 1359."

TYPE II.—FOR USE WHEN TOTAL CAPITAL

DEBT OUTSTANDING:—		
Advances for capital expenditure from Loans Fund		£
CURRENT LIABILITIES:—		
Sundry Creditors	£	
Capital of former Police Pensions Fund		
Reserve, etc. Funds (detail)		
Revenue Account Balance (per Summary p. 1331)		
Other liabilities		
Revenue Advances from Loans Fund ... ... [Bank Overdraft]		
Total Liabilities		£
Surplus Assets		
		£

NOTE: If a Loans Fund has not been established, for "Advances for capital expenditure from Loans Fund" substitute "Loans outstanding — see Loans Statement p. 1359."

* A note stating how the valuation has been arrived

ACCOUNTS—*(continued)*

SHEET

EXPENDITURE FIGURE IS AVAILABLE

ASSETS

FIXED ASSETS:—			
Capital expenditure			£
CURRENT ASSETS—			
Stores and materials in hand		£	
Sundry debtors less provision for doubtful debts			
Investments—			
Capital of former Police Pensions Fund			
(1)	£		
(2)			
(3)			
Reserve, etc. Funds (detail)			
(1)	£		
(2)			
(3)			
Advances to officials for petty outlays			
Loans Fund deposits			
[Due by Bank/Cash in hand]			
			£

EXPENDITURE FIGURE IS NOT AVAILABLE

HERITABLE PROPERTY—(detail)*		£	
			£
MOVABLE PROPERTY—		£	
Stores and materials in hand			
Sundry debtors less provision for doubtful debts			
Investments—			
Capital of former Police Pensions Fund			
(1)	£		
(2)			
(3)			
Reserve, etc. Funds (detail)			
(1)	£		
(2)			
(3)			
Advances to officials for petty outlays			
Loans Fund deposits			
[Due by Bank/Cash in hand]			
			£

at should be appended.

PART III—REVENUE

HOUSING

CAPITAL

EXPENDITURE

	Expenditure to 15th May, 19	Expenditure during year	Total Expenditure
	£	£	£

PART 1—CONSOLIDATED HOUSING

STATE-AIDED:—
Provision of New Houses:—
Housing (Scotland) Act, 1919
Housing Act, 1923, Section 1 (3)
Housing (Temporary Accommodation) Act, 1944
Other Acts

Provision of Converted or Improved Dwellings:—
Housing (Scotland) Act, 1950, Section (105)
Housing (Scotland) Act, 1950, Section (92)

NON-STATE AIDED:—
Provision of New Houses
Improvement and Reconstruction Schemes

Give details as below, suitably adapted for each subhead

Land ... ...£

Erection of Buildings £

Streets, etc. ... ...£

Sub-total ...£

PART II—

£	£	£

The total income and expenditure for

PRODUCING UNDERTAKINGS

ACCOUNT

INCOME

	Income to 15th May, 19	Income during year	Total Income
	£	£	£
(in terms of section 137 of 1950 Act)			
(detail as necessary)			
OTHER HOUSING			
NOTE: If a Loans Fund has not been established, the total loans raised and the balances at beginning and end of year should be entered in this account			
Balance being net capital expenditure			
	£	£	£

the year should be carried to the County Fund.

PART III—REVENUE PRODUCING HOUSING

I. HOUSING REVENUE ACCOUNT (IN TERMS OF PART A

EXPENDITURE

STATE-AIDED:—			
Provision of new houses:—			
Housing (Scotland) Act, 1919			
Housing Act, 1923, Section 1 (3)			
Housing (Temporary Accommodation) Act, 1944			
Other Acts			
Provision of converted or improved dwellings:—			
Housing (Scotland) Act, 1950, Section (105)			
Housing (Scotland) Act, 1950, Section (92)			
NON-STATE AIDED:—			
Provision of new houses			
Improvement and reconstruction schemes			
*Loan Charges:—			
Contribution towards liquidation of debt ...	£		
Interest (gross)			
Expenses of Loans Fund		£	
Feu duties (gross)			
Owners' rates			
Contribution to Housing Repairs Account			
Rebates			
Lost rents (irrecoverables and unlets)			
Supervision and management			
Insurance			
Other expenses :—			
(detail as necessary)			
Standard sum due to Department of Health at £ per house	£		
Less owners' rates			£
Surplus for year to Part B			£

PART B

Applications of surplus brought forward—e.g.:—	
(1) Purposes as approved—section 139 (1) of 1950 Act	£
(2) Repayment of additional rate contributions—section 139 (2) of 1950 Act	
(3) Extra contribution to Housing Repairs Account—section 139 (3) of 1950 Act	
Deficit for year from Part A	
Surplus carried forward to following year	
	£

The total income (including contributions from Rating) and expenditure

* See note on p. 1330.

UNDERTAKINGS—*(continued)*

—*(continued)*

SECTIONS 137 AND 138 OF THE 1950 ACT)

INCOME

Exchequer contributions:—			
Received to account	£		
Further sum due		£	
Statutory rate contribution...			
Rents (excluding occupiers rates):—			
Houses (No.)	£		
Shops and other subjects (No.) ...			
Other income:—			
(detail as necessary)			£

NOTE: Items of income and expenditure on Consolidated Housing which are not within the scope of section 138 of the 1950 Act and are, therefore, not admissible to the Housing Revenue Account, should be included in the Revenue Account for Other Housing.

Deficit for year to Part B ... ... £

Surplus brought forward from previous year	£
Surplus for year from Part A	
Additional Rate Contribution to meet deficit for year in so far as said deficit cannot be recovered from surplus brought forward—para. 12, 8th Schedule to 1950 Act	
	£

for the year should be carried to the County Fund.

PART III—REVENUE PRODUCING HOUSING

II. HOUSING REPAIRS ACCOUNT FOR CONSOLIDATED EXPENDITURE

	£	£
Repairs during year:—		
Permanent houses		
Temporary houses		
Balance carried forward to next year†		
		£
† Invested as follows ... ... £		
£		

III. HOUSING EQUALISATION ACCOUNT (if still required for equalising

	£
(Details as necessary)	
	£

IV. REVENUE ACCOUNT

	£	£
STATE-AIDED:—		
Provision of Hostels:—		
Housing (Scotland) Act, 1950, section 89 (give details as for Consolidated Housing)		
Assistance to private persons and bodies:—		
(*a*) Subsidies and grants:—		
Housing Acts, 1923 and 1924		
Housing (Rural Workers) Acts		
Housing (Scotland) Act, 1950, section 100		
Housing (Scotland) Act, 1950, section 111		
(Give details as below for each sub-head)		
*Loan charges:—		
Contribution towards liquidation of debt	£	
Interest (gross)		
Expenses of Loans Fund		
Other expenses:—		
(detail as necessary)		£
NON-STATE AIDED:—		
Provision of new houses...		
Improvement and reconstruction Schemes		
(Give details as for Consolidated Housing fo reach sub-head)		
Assistance to private persons and bodies—		
(*b*) Advances:—		
Small Dwellings Acquisition Acts		
Other Acts:—		
(Give details as below for each sub-head)		
*Loan charges:—		
Contribution towards liquidation of debt...	£	
Interest (gross)		
Expenses of Loans Fund		
Other expenses:—		
(detail as necessary)		
		£

* See note on p. 1330.

UNDERTAKINGS—*(continued)*

—*(continued)*

HOUSING (in terms of section 140 of 1950 Act)

INCOME

	£
Balance brought forward from previous year	
Contribution for year from I. Part A	
Interest on investments	
	£

(in terms of section 141 of 1950 Act)
income from Exchequer Contributions)

	£
(Details as necessary)	
	£

FOR OTHER HOUSING

			£
STATE-AIDED:—			
Provision of Hostels:—			
Exchequer contributions:—			
Received to account	£		
Further sum due		£	
Rents (No. of units)			
Other income:—			
(detail as necessary)			
Assistance to private persons and bodies:—			
Exchequer contributions:—			
Received to account	£		
Further sum due			£
NON-STATE AIDED:—			
Principal repayments from borrowers		£	
Interest from borrowers			
Deficiency charged to Housing (Rating) Account			
			£

NOTE: The total income (including contributions from Rating) and expenditure for the year should be carried to the County Fund.

PART III—REVENUE PRODUCING HOUSING

V. PROVISION OF

EXPENDITURE

	£	£
Furniture (Housing (Scotland) Act, 1950, section 68)		
Laundry Facilities (Housing (Scotland) Act, 1950, section 67)		
District heating		
Etc., etc.		
(Give details as below for each sub-head)		
*Loan Charges:—		
Contribution towards Liquidation of debt		
Interest (gross)		
Expenses of Loans Fund		
		£
Running costs		
Other expenses:—		
(detail as necessary)		
		£

The total income and expenditure for

* See note on p. 1330.

BALANCE

LIABILITIES

	£	£
DEBT OUTSTANDING:—		
Advances for capital expenditure from Loans Fund		
DEBT REDEEMED		
CONTRIBUTIONS FROM REVENUE, ETC. TOWARDS CAPITAL EXPENDITURE		£
CURRENT LIABILITIES:—		
Housing Repairs Fund		
Housing Revenue Account Surplus		
Department of Health for Scotland for temporary houses ...		
Sundry creditors—		
Tenants' deposits	£	
Other creditors		
Revenue advances from Loans Fund		
[Bank overdraft]		
Other Liabilities		

NOTE: If a Loans Fund has not been established, for "Advances for capital expenditure from Loans Fund" substitute "Loans outstanding —see Loans Statement, p. 1359".

£

UNDERTAKINGS—*(continued)*

—*(continued)*

SERVICES TO TENANTS

INCOME

	£
Charges to tenants	
Other income:— (detail as necessary) (Give details for each sub-head)	
	£

the year should be carried to the County Fund.

SHEET

ASSETS

			£
FIXED ASSETS:—			
Capital expenditure			£
CURRENT ASSETS:—			
Stores and materials in hand		£	
Work in progress...			
Sundry debtors—			
Exchequer contributions	£		
Arrears of rent			
Balances due under hire purchase agreements			
Other debtors			
Investments—			
Housing Repairs Fund:—			
(1)	£		
(2)			
(3)			
Housing Revenue Account Surplus:—			
(1)	£		
(2)			
(3)			
Advances to officials for petty outlays			
Loans Fund deposits			
[Due by Bank			
Cash in hand]			
			£

PART III—REVENUE

WATER

CAPITAL

EXPENDITURE

	Expenditure to 15th May, 19	Expenditure during year	Total Expenditure
	£	£	£
(Detail as necessary)			
	£	£	£

The total income and expenditure for

REVENUE

	£
Salaries, etc. of Engineer and staff	
Wages, etc. of workmen	
Rent, rates, insurances, etc.	
Heating, lighting, cleaning, etc.	
Repairs, furnishings, etc.	
Transport	
Materials, tools, etc.	
Meters, repair of meters, etc.	
Requisitions to other local authorities	
Visits of inspection	
Expenses of Valuation by Assessor of Public Undertakings	
General expenses (proportion)	
Other expenses:— (detail as necessary)	
	£

NET REVENUE

	£	£
Balance at beginning of year brought forward		
Deficiency on Revenue Account		
*Loan Charges:—		
Contribution towards liquidation of debt	£	
Interest (gross)		
Expenses of Loans Fund		
Contribution to Reserve Fund Account		
Income Tax		
		£

The total income and expenditure for the

* See note on p. 1330.

PRODUCING UNDERTAKINGS

SUPPLY

ACCOUNT

INCOME

	Income to 15th May, 19	Income during year	Total Income
	£	£	£
Government Grant			
Other income:—			
(detail as necessary)			
NOTE: If a Loans Fund has not been established, the total loans raised and the balances at beginning and end of year should be entered in this account.			
	£	£	£
Balance being net capital expenditure			
	£	£	£

the year should be carried to the County Fund.

ACCOUNT

Charges for supplies, etc.:—			
Meter supplies (including meter rents)	£		
Building purposes			
Other special charges			£
Requisitions on other local authorities			
Rents			
Fishing permits			
Stamping fees			
Work done for various parties			
Other income:—			
(detail as necessary)			£
Deficiency carried to Net Revenue Account			
			£

ACCOUNT

Public Water Rate (proportion of expenditure transferred to Rating Accounts (p. 1328)			£
Domestic Water Rate (transferred from p. 1328)			
Government Grants:—			
Rural Water Supplies Act, 1934	£		
Rural Water Supplies and Sewerage Act, 1944			
Unemployment Grants Committee			
Interest on Investments			
Balance at end of year carried forward			
			£

year should be carried to the County Fund.

PART III—REVENUE PRODUCING

WATER

RESERVE FUND

EXPENDITURE

	£
(Detail as necessary)	
Balance carried forward to next year	
	£

BALANCE

LIABILITIES

DEBT OUTSTANDING—			
Advances for capital expenditure from Loans Fund	£		
DEBT REDEEMED			
CONTRIBUTIONS FROM REVENUE, ETC. TOWARDS CAPITAL EXPENDITURE			
		£	
CURRENT LIABILITIES—			
Sundry creditors	£		
Reserve, etc. Funds (detail)			
Net Revenue Account Balance			
Revenue advances from Loans Fund ... ... [Bank overdraft]			
Other liabilities			
			£

NOTE: If a Loans Fund has not been established for "Advances for capital expenditure from Loans Fund" substitute "Loans outstanding—see Loans Statement p. 1359".

UNDERTAKING—(*continued*)

SUPPLY—(*continued*)

ACCOUNT (if applicable)

INCOME

	£
Balance brought forward from previous year	
Contribution from Net Revenue Account	
Interest on investments	
	£

SHEET

ASSETS

	£	£
FIXED ASSETS—		
Capital expenditure		£
CURRENT ASSETS—		
Stores and materials in hand	£	
Sundry debtors less provision for doubtful debts		
Investments—		
Reserve Fund:—		
(1)	£	
(2)		
(3)		
Advances to officials for petty outlays		
Loans Fund deposits		
[Due by Bank		
Cash in hand]		
		£

PART III—REVENUE PRODUCING

SLAUGHTER

CAPITAL

EXPENDITURE

	Expenditure to 15th May, 19	Expenditure during year	Total Expenditure
(Detail as necessary)	£	£	£
	£	£	£

REVENUE

		£
Salaries, wages, etc.		
Rents, rates, insurance, etc.		
Repairs, furnishings, etc.		
Heating, lighting, cleaning, water, fodder, etc.		
Printing, stationery, etc.		
Bedding, sawdust, etc.		
Shipping gut and extracting glands		
Humane killers		
Expenses of droving		
Veterinary Surgeon		
*Loan charges—		
Contribution towards liquidation of debt	£	
Interest (gross)		
Expenses of Loans Fund		
Other expenses:— (detail as necessary)		
		£
Surplus for year transferred to Rating (p. 1323)		
Total Expenditure carried to County Fund		£

BALANCE

LIABILITIES

		£
DEBT OUTSTANDING		
Advances for capital expenditure from Loans Fund	£	
DEBT REDEEMED		
CONTRIBUTIONS FROM REVENUE, ETC. TOWARDS CAPITAL EXPENDITURE		£
CURRENT LIABILITIES—		
Sundry Creditors	£	
Other liabilities		
		£

NOTE: If a Loans Fund has not been established, for "Advances for capital expenditure from Loans Fund" substitute "Loans Outstanding —See Loans Statement p. 1359."

* See note on p. 1330.

UNDERTAKINGS—(*continued*)

HOUSE

ACCOUNT

INCOME

	Income to 15th May, 19	Income during year	Total Income
(Detail as necessary)	£	£	£
Balance being net capital expenditure	£	£	£
	£	£	£

NOTE: If a Loans Fund has not been established the total loans raised and the balances at beginning and end of year should be entered in this account.

ACCOUNT

	£
Dues, etc.	
Ministry of Food	
Rents, etc.	
Other income:— (detail as necessary)	
	£
Deficit for year transferred to Rating (p. 1322)	
Total Income carried to County Fund	£

SHEET

ASSETS

		£
FIXED ASSETS—		
Capital Expenditure		£
CURRENT ASSETS—		
Stores and materials in hand	£	
Sundry debtors		
Advances to officials for petty outlays		
		£

PART IV—SUNDRY ACCOUNTS

EDUCATIONAL ENDOWMENT FUNDS, TRUST FUNDS, CHARITIES, ETC.

Name of Fund	Origin and Purpose	Amount of Fund at beginning of year		Expenditure during year			Income during year			Amount of Fund at end of year		Manner in which invested
		Capital	Revenue		Capital	Revenue		Capital	Revenue	Capital	Revenue	
		£	£		£	£		£	£	£	£	
				EDUCATIONAL ENDOWMENTS								
				Bursaries:—			From Governing bodies under the Education (Scotland) Act, 1946.					
				Primary and Secondary Education								
				Further Education, including leisure time occupation.			Other Income					
				Higher Education								
				Other Expenses ...								
					£	£		£	£			
				OTHER FUNDS								
				(1)			(1)					
				(2)			(2)					
				(3)			(3)					
				(4)			(4)					
					£	£		£	£			

				(1)			(1)				
				(2)			(2)				
				(3)			(3)				
				(4)			(4)				
					£	£		£	£		
Total Income and Expenditure carried to County Fund					£	£		£	£		

NOTE: The above will be a convenient form where a considerable number of small funds is administered by the Council. If there are only one or two funds of this nature, the accounts may be arranged in the ordinary way.

PART IV—SUNDRY

FEE

EXPENDITURE

	£
Expenditure—specifying same	
Total Expenditure carried to County Fund	£
Balance in Fund at end of year	
	£

INCOME

	Applicable to tax year		
	Previous years (if any)	Ended 5th April 19	From 5th April 19
	£	£	£
Balance brought forward			
Tax suffered by deduction			
Interest			
Feu-duties			
Other:—			
(detail as necessary)			
Tax paid to Inland Revenue			
All schedules and Rule 21:—			
(detail as necessary)			
Transfer to Rating A/cs.			
Amount available from set-off			
Balance carried forward			

BALANCE

LIABILITIES

	Invested	Not Invested	
Balances at credit of Funds:—			
Charities (give details)	£	£	
Fee Fund			
			£
Sundry Creditors			
Total Liabilities			£
Surplus			
			£

ACCOUNTS—*(continued)*

FUND

INCOME

	£
Fees and Commissions	
Total Income carried to County Fund	£
Balance in Fee Fund at beginning of year	
	£

TAX

	Applicable to tax year		
	Previous years (if any)	Ended 5th April 19	From 5th April 19
	£	£	£
Balance brought forward			
Tax retained from			
Interest			
Feu-duties			
Other:—			
(detail as necessary)			
Tax recovered from Inland Revenue			
Schedule A, etc. (as appropriate)			
Net Tax charged to Departments			
Water			
Etc., etc.			
Balance carried forward			

SHEET

ASSETS

	£	£
Heritable Properties (detail as necessary)	£	
Movable Property (do do)...	£	
Investments (do do)...	£	
Sundry Debtors	£	
Other Assets	£	
Loans Fund deposits	£	
[Due by Bank		
Cash in hand]		
		£

PART IV.—SUNDRY

SUPERANNUATION

EXPENDITURE

Pensions paid during year		£
Contributions returned during year		
Interest on Contributions returned during year		
Contributions paid to other Local Authorities on Transfer of Employees ...		
Income Tax paid		
Total Expenditure carried to County Fund		£
Amount in Superannuation Fund at end of year		£
		£

BALANCE

LIABILITIES

Amount of credit	£
Sundry Creditors	
	£

CAMPS OCCUPIED BY SQUATTERS

EXPENDITURE

Expenditure of a capital nature:—			
Adaptations and initial repairs		£	
Compensation under Section 2 (1) (*b*) of Compensation (Defence) Act, 1939			£
Compensation under Section 2 (1) (*a*) of Compensation (Defence) Act, 1939		£	
Heating, lighting and other authorised services			
Owners and occupiers rates			
Minor repairs, etc.			
Administration expenses:—			
Direct charges:—			
Salaries and wages	£		
Office accommodation			
Travelling and subsistence			
Stationery and office equipment			
Other expenses...			
Proportion of general expenses...			
Total Expenditure carried to County Fund			£

ACCOUNTS—(*continued*)

FUND

INCOME

	£	£
Contributions from employees		
Contributions by Local Authority:—		
Equivalent Contribution		
Equal Annual Charge		
Contributions from other Local Authorities on Transfer of Employees ...		
Interest		
Total Income carried to County Fund		
Amount in Superannuation Fund at beginning of year		

SHEET

ASSETS

	£
Investments (detail)	
Sundry Debtors	

AND OTHER FAMILIES

INCOME

	£
Government Grant	
Rents, etc.	
Other income:—	
(detail as necessary)	
Total Income carried to County Fund	

PART IV.—SUNDRY

PREMISES REQUISITIONED FOR FAMILIES LIVING

EXPENDITURE

	£	£	£
Expenditure of a capital nature:—			
Adaptations and initial repairs			
Compensation under Section 2 (1) (*b*) of Compensation (Defence) Act, 1939			
Compensation under Section 2 (1) (*a*) of Compensation (Defence) Act, 1939			
Owners and occupiers rates			
Minor repairs, insurances, etc.			
Administration expenses:—			
Direct charges:—			
Salaries and wages			
Office accommodation			
Travelling and subsistence			
Stationery and office equipment			
Other expenses			
Proportion of general expenses			
Total Expenditure carried to County Fund			**£**

LIABILITIES

		BALANCE
Revenue advances from Loans Fund ... ... [Bank overdraft]		£
		£

ACCOUNTS—(*continued*)

IN UNSATISFACTORY HOUSING CONDITIONS

INCOME

	£
Government Grant	
Rents, etc.	
Other income:— (detail as necessary)	
Total Income carried to County Fund	£

SHEET

ASSETS

	£
Arrears of rent	
Government Grant	
	£

PART V.—REVENUE

EXPENDITURE

Interest:—			
Stock		£	
Mortgage Loans			
Public Works Loans			
Local Bonds			
Temporary Loans...			
Advances from Departments			£
Annuities			
Expenses Account:—			
General Expenses (proportion)		£	
Stamp Duty			
Agents' Commission and P.W.L.B. Fees			
Printing, stationery, advertising...			
Postages			
Contribution to meet deferred charges...			
Losses connected with Investments			
Transfers to Reserve Account			
Less:		£	
Profits in connection with Investments ...	£		
Miscellaneous Receipts			
		£	
Amount received from other Departments in Repayment		£	——
			£

NOTE.—Transactions relating to residual loan debt on services transferred to the State

BALANCE

LIABILITIES

Stock	£
Annuities	
Mortgage Loans	
Public Works Loans	
Local Bonds	
Temporary Loans	
Departmental Loans:—	
(Detail Departments here)	
Revenue Balances from Departments :—	
(Detail Departments here)	
Sundry Creditors	
Reserve Account	
	£

(Statutory Statement of Valuation of Investments to follow here)

* In the case of an authority with a loans fund established under a local act, the account

LOANS FUND*

ACCOUNT

INCOME

Interest:—			
On Advances for Capital Expenditure:—			
Rating Accounts:—			
General expenses	£		
Roads, Streets and Bridges			
Public Health			
Health Services			
County Buildings			
Education			
Etc., etc.			
		£	
Revenue-Producing Undertakings:—			
Housing	£		
Water			
Slaughterhouse			
			£
	Allowed	Charged	
On Advances for Current Balances:—	£	£	
Rating Accounts			
Revenue-Producing Undertakings			
Sundry Accounts:—			
(detail as required)			
On Loans to Other Local Authorities			
On Investments			
Other Income (including unclaimed interest and dividends)			
			£

should be shown separately.

SHEET

ASSETS

Advances to Departments—	
(As detailed in Statement of Advances)	£
Revenue Advances to Departments—	
(Detail Departments here)	
Loans to other Local Authorities	
Deferred Charges	
Investments:—	
(detail as necessary)	
Sundry Debtors	
Bank Balances	
Cash Balance	
	£

should be prepared in the form required by that act.

PART V.—LOANS FUND*—*(continued)*

STATEMENT OF ADVANCES AS AT 15TH MAY

Account or Branch of Expenditure to which Advance made	Purpose for which Advance made	Statute under which borrowing powers exercised	Amount Authorised by County Council Resolution or by Minutes	Period of Repayment	Amount Advanced			Amount outstanding at beginning of year	Repaid during year	Amount outstanding at close of year
					Up to beginning of year	During year	Total			
					£	£	£	£	£	£
					£	£	£	£	£	£

NOTE: Transactions relating to residual loan debt on services transferred to the State should be shown separately.

* See note on page 1356.

PART V.—STATEMENT OF LOANS AS AT 15TH MAY

FOR USE WHERE A LOANS FUND HAS NOT BEEN ESTABLISHED

Services to which Loan charged	Purpose for which Loan raised	Statutory Authority for raising Loan	Amount authorised	Amount actually borrowed		Period of Repayment and date of Loan	Rate of Interest	Amount of Loans outstanding at beginning of year	Amount charged to Revenue during year in respect of			Sinking Fund				Amount of Loans outstanding at end of year
				Up to beginning of year	During year				Interest on Loans	Redemption of Loans		Date of Commencement of Fund	Rate of Interest at which Fund accumulated	Sum applied from Fund to redemption of Loans during year	Amount in Fund at end of year	
										Instalments repaid	Carried to Sinking Fund					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
RATING:—			£	£	£			£	£	£	£			£	£	£
Police																
Roads, etc. ...																
Public Health ...																
Etc., etc.																
							TOTAL									
REVENUE PRODUCING UNDERTAKINGS:—																
Housing ...																
Water ...																
Slaughterhouse																
							TOTAL									
SUNDRY ACCOUNTS :—																
							TOTAL									
							GRAND TOTAL									

NOTE.—Transactions relating to residual loan debt on Services transferred to the State should be shown separately.

PART VI—AGGREGATE BALANCE SHEET

	Liabilities						Assets					
	Debt Outstanding	Sundry Creditors	Renewals, Repairs, Reserve, Pensions, etc. Funds	Revenue advances from Loans Fund/Bank overdraft	Surplus Assets—Debt redeemed, etc.	Total	Capital Assets or Net Capital Expenditure	Sundry Debtors	Stores and Materials in hand, Work in progress, etc.	Investments	Loans Fund deposits/due by Bank	Total
	£	£	£	£	£	£	£	£	£	£	£	£
Rating Accounts ...												
Revenue Producing Undertakings—Housing												
Water Supply ...												
Slaughterhouse...												
Sundry Accounts—Trusts, etc. ... (detail as necessary)												
Loans Fund ...												

(Signed).....
(County Treasurer)

CERTIFICATE OF AUDITOR

EXPLANATORY NOTE

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

These regulations prescribe the form in which the Abstract of Accounts of every County Council shall be prepared and the date before which the Abstract of Accounts shall be signed by the County Treasurer.

1952 No. 1722 (S. 90)

The District Council (Abstract of Accounts) (Scotland) Regulations, 1952

Made - - - - 19*th September*, 1952
Coming into Operation 16*th May*, 1953

In exercise of the powers conferred upon me by subsection 3 of section 189 and subsection 1 of section 200 of the Local Government (Scotland) Act, 1947(**a**), and of all other powers enabling me in that behalf, I hereby make the following Regulations:—

1.—(1) These Regulations may be cited as the District Council (Abstract of Accounts) (Scotland) Regulations, 1952, and shall come into operation on the sixteenth day of May, 1953.

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

(3) The District Council (Accounts) Order (Scotland), 1930(**c**), is hereby revoked.

2. The abstract of the accounts of the income and expenditure of every District Council for the financial year commencing on the sixteenth day of May, 1953 and every financial year thereafter shall be made up and balanced in or as nearly as may be in the form—so far as appropriate— set out in the Schedule to these Regulations, except in so far as the Secretary of State may assent to a departure from that form, and shall be completed and signed by the Treasurer of the District Council before the 31st day of October in each year.

Dated this 19th day of September, 1952.

James Stuart,
One of Her Majesty's Principal Secretaries of State.

St. Andrew's House,
Edinburgh.

(a) 10 & 11 Geo. 6. c. 43. (b) 52 & 53 Vict. c. 63.
(c) S.R. & O. 1930/907; Rev. VI, p. 11; 1930, p. 453.