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.

SCHE

DISTRICT COUNCIL

ABSTRACT OF ACCOUNTS OF THE .....

FOR THE YEAR ENDING

1. REVENUE

EXPENDITURE

	Debt Charges						Other Expenditure					
	Instalments			Interest								
	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
Buildings												
Recreation Grounds												
Maintenance of Public Ways ...												
Rights of Way												
Allotments or Common Pasture												
Physical Training and Recreation Act, 1937:—												
(*a*) Recreation Grounds ...												
(*b*) Buildings												
(*c*) Other activities :— (detail as necessary)												
Entertainments												
Voluntary Organisations ...												
Contributions under Local Government Superannuation (Scotland) Act, 1937:—												
By Council												
By Contributory Employees												
Administration:—												
Salaries, wages, etc. of staff												
Fidelity Guarantee Premium												
Office Expenditure												
Audit Fee and Expenses												
Election Expenses												
Capital Expenditure defrayed from Revenue												
Other Expenses:— (detail as necessary)												
Total Expenditure carried to District Council Fund												
Deficit at beginning of year												
Surplus at end of year												

2. CAPITAL

EXPENDITURE

	£	s.	d.
(Detail as necessary)			
Total Expenditure carried to District Council Fund			
Deficit at beginning of year			
Surplus at end of year			

DULE

ACCOUNTS

DISTRICT COUNCIL OF THE COUNTY OF.....

15TH MAY, 19

ACCOUNT

INCOME

	£	s.	d.
Requisition from County Council			
Rents, etc., of Buildings			
Recreation Grounds			
Allotments			
Physical Training and Recreation Act, 1937:—			
(*a*) Recreation Grounds			
(*b*) Buildings			
(*c*) Other activities:—			
(detail as necessary)			
Entertainments			
Deductions from Contributory Employees under Local Government Superannuation (Scotland) Act, 1937			
Other Income:—			
(detail as necessary)			
Total Income carried to District Council Fund			
Surplus at beginning of year			
Deficit at end of year			

ACCOUNT

INCOME

(Detail as necessary)	£	s.	d.
Total Income carried to District Council Fund			
Surplus at beginning of year			
Deficit at end of year			

3. TRUST, ETC., FUNDS

Name of Fund	Origin and Purpose	Amount of Fund at beginning of year				Revenue Accounts for year								Amount of Fund at end of year				Manner in which invested
						Expenditure				Income								
		Invested ...	£	s.	d.		£	s.	d.		£	s.	d.	Invested ...	£	s.	d.	
		Uninvested												Uninvested				
		Invested ...												Invested ...				
		Uninvested												Uninvested				
		Invested ...												Invested ...				
		Uninvested												Uninvested				

	Invested ...			Invested ...	
	Uninvested			Uninvested	
Total Income and Expenditure carried to District Council Fund					

4. DISTRICT

EXPENDITURE

	£	s.	d.
Revenue Account			
Capital Account			
Trust, etc. Funds			
Deduct Transfers			
Total Expenditure			
Deficit at beginning of year			
Surplus at end of year			

5. BALANCE SHEET

LIABILITIES

	£	s.	d.	£	s.	d.
Loans Outstanding						
Sundry Creditors						
Trust, etc., Funds						
Revenue Account Balance						
Cash Balances:—						
Due to Bank						
Due to Treasurer						
Other Liabilities						
Surplus Assets						

COUNCIL FUND

INCOME

	£	s.	d.
Revenue Account			
Capital Account			
Trust, etc., Funds			
Deduct Transfers			
Total Income			
Surplus at beginning of year			
Deficit at end of year			

AS AT 15TH MAY, 19

ASSETS

	£	s.	d.	£	s.	d.
Heritable Property (detail)*						
Movable Property:—						
Stores and Materials in hand						
Sundry Debtors less provision for doubtful debts ...						
Investments						
Advances to Officials for petty outlays						
Cash Balances:—						
In Bank...						
In Hands of Treasurer						

* A note showing how the valuation has been arrived at should be appended.

6. STATEMENT OF LOANS AS AT 15TH MAY, 19

Purpose for which Loan raised	Statutory Authority for raising Loan	Amount Authorised	Amount actually borrowed		Period of repayment 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					
		£	£	£			£ s. d.	£ s. d.	£ s. d.	£ s. d.			£ s. d.	£ s. d.	£ s. d.

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