EXPLANATORY NOTE

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

This Order in Council amends the Distribution of German Enemy Property (No. 2) Order in the following respects. It substitutes 7th November, 1951, for 30th September, 1951, in the definition of "relevant time" in Article 2 (1) (*f*) of the latter Order and it enables the Administrator where a German enemy debt is sold after 7th November, 1951 (together with the right to make a claim in respect thereof) to accept a claim from a purchaser.

DISTRICT AUDITOR, ENGLAND

The Financial Statements (District Audit) Amendment Regulations, 1951

1951 No. 922

Made - - - - 23*rd May*, 1951
Coming into Operation 28*th May*, 1951

L.G.P. 953

The Minister of Local Government and Planning in exercise of his powers under section 222 of the Local Government Act, 1933(a), and of all other powers enabling him in that behalf, hereby makes the following regulations:—

1.—(1) These regulations may be cited as the Financial Statements (District Audit) Amendment Regulations, 1951, and shall be read as one with the Financial Statements (District Audit) Regulations, 1938 to 1946(b), and these regulations and the Financial Statements (District Audit) Regulations, 1938 to 1946, may be cited together as the Financial Statements (District Audit) Regulations, 1938 to 1951.

(2) These regulations shall come into operation on the 28th day of May, 1951.

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

3. The Financial Statements (District Audit) Regulations, 1938, shall be amended in manner following:—

(*a*) the following provision shall be substituted for Part I:—

"In the case of every authority any of whose accounts are subject to audit by a district auditor and for whom no other provision is for the time being made in that behalf, whether by these regulations or otherwise—

(i) the financial statement of those accounts required by the Act to be prepared and submitted to the district auditor at every audit shall be in the form set out in the first schedule to these regulations and shall contain the particulars therein specified or referred to so far as they are applicable and except so far as the Minister may assent to a departure from such form, and

(a) 23 & 24 Geo. 5. c. 51.
(b) S.R. & O. 1938 (No. 794) I, p. 1685 and 1946 (Nos. 239 and 1475) I, pp. 960 and 961.
(c) 52 & 53 Vict. c. 63.

(ii) the certificate of the district auditor to be appended to each duplicate financial statement shall be in the form set forth at the foot of the said statement."

(*b*) The item "(8) Income from the Central Electricity Board in respect of generation of current" under the heading "DEDUCT" in the form of Financial Statement in the First Schedule shall be deleted, and the item numbered "(9)" shall be renumbered "(8)".

(*c*) The references in Part I of the Second Schedule to orders of the Local Government Board dated 23rd December, 1892, and 2nd June, 1903, as to Joint Hospital Boards and Isolation Hospital Committees respectively shall be deleted.

4. The following orders and regulations are hereby rescinded:—

Order of the Local Government Board dated 23rd December, 1892(**a**), as to Joint Hospital Boards.

Order of the Local Government Board dated 2nd June, 1903(**b**), as to Isolation Hospital Committees.

Paragraph (*a*) of regulation 3 of the Financial Statements (District Audit) Amendment Regulations, 1946(**c**).

The Financial Statements (District Audit) Amendment (No. 2) Regulations, 1946(**d**).

Given under the official seal of the Minister of Local Government and Planning this twenty-third day of May, nineteen hundred and fifty-one.

(L.S.)

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

EXPLANATORY NOTE

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

The Financial Statements (District Audit) Regulations, 1938, prescribed a form of financial statement for submission by specified authorities to district auditors at every audit of their accounts.

These regulations require that form to be used by all authorities concerned with district audit unless other forms are specially prescribed for their use.

(a) S.R. & O. Rev. 1904, IV District Council, E. p. 180.
(b) S.R. & O. 1903, No. 454, S.R. & O. Rev. 1904, XI Public Health, E. p. 16.
(c) S.R. & O. 1946 (No. 239) I, p. 960.
(d) S.R. & O. 1946 (No. 1475) I, p. 961.