3. FINANCE

[Superannuation, *see* PENSION, below.]

(1) *Grants and Payments.* | (2) *Members' Allowances*, p. 2477.

(1) GRANTS AND PAYMENTS

The Local Government (Grants and Payments) Regulations, 1949

1949 No. 2401

Made - - - -	21*st December*, 1949
Laid before Parliament	22*nd December*, 1949
Coming into Operation	1*st January*, 1950

M.H. 109991.

The Minister of Health, in exercise of the powers conferred upon him by sections 15 and 110 of the Local Government Act, 1948(a), hereby makes the following regulations:—

PART I

General

1. These regulations may be cited as the Local Government (Grants and Payments) Regulations, 1949, and shall come into operation on the first day of January, 1950.

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

(2) "The Act" means the Local Government Act, 1948, and other expressions used in these regulations have the same meanings as in the Act.

PART II

Submission of Statements

3.—(1) For the purposes of the estimates and calculations to be made under Part I of the Act with respect to Exchequer Equalisation Grants, Exchequer Transitional Grants and the payments to be made by the London County Council under the Scheme made by the Minister under section 10 of the Act and dated 5th August, 1948, and under Part V of the Act with respect to payments to be made for the benefit of local authorities, the persons mentioned in column 1 of the sub-joined Table shall submit to the Minister, in relation to the years mentioned in the corresponding entries in column 3 of the said Table, statements containing the information specified in such of the forms or parts thereof set out in the Schedule to these regulations as are mentioned in the appropriate entry in column 2 of the said Table.

(2) Every such statement shall be in the appropriate form set out in the said Schedule or in a form substantially to the like effect and shall be submitted on or before such date as the Minister may specify in relation thereto.

(a) 11 & 12 Geo. 6. c. 26. (b) 52 & 53 Vict. c. 63.

TABLE

Persons by whom statements are to be submitted	Form in Schedule	Years concerned
The clerk of each rating authority outside London.	Form A Statement I	1947–48 and 1948–49
	Statement II	1948–49
	Statements I and II	1949–50 and each subsequent year
The clerk of each rating authority in London.	Form B Statement I	1947–48 and 1948–49
	Statement II	1948–49
	Statements I and II	1949–50 and each subsequent year
The clerk of any local authority who is required by the Minister so to do.	Form C Statement I and Supplementary Statement	1947–48
	Form D Statement I and Supplementary Statement	1948–49 and each subsequent year
The clerk of any such local authority which is a rating authority.	Form C Statement II	1947–48
	Form D Statement II	1948–49 and each subsequent year
The Town Clerk of the City of London and of each Metropolitan Borough.	Form E and Supplementary Statement	1947–48
	Form F and Supplementary Statement	1948–49 and each subsequent year

4. If the clerk of any authority is unable to submit any statement required of him under the last foregoing regulation on or before the date specified for that purpose under the said regulation the Minister may specify such later date in relation to that statement as may appear to him to be reasonable.

5. If it appears to the Minister that any statement submitted under these regulations does not contain sufficient information for the purpose for which it is required the clerk of the authority concerned shall submit a further statement containing such additional information as the Minister may require for that purpose.

6.—(1) For the purpose of any estimate or calculation to be made under Part I of the Act the Minister may make such adjustments of the entries in the relevant statements submitted under these regulations as appear to him to be necessary—

(*a*) to secure that proper allowance is made for any alteration adopted by a local authority in the year in question in the authority's method of, or practice in, accounting for income or expenditure, or in their practice in making transfers between rate funds and subsidiary accounts or funds or the funds of trading undertakings;

(*b*) to compensate for the inclusion in or omission from the accounts of an authority of items of income or expenditure in any case in which those accounts do not properly represent the transactions of the authority for a period of twelve months; and

(*c*) to correct any other abnormal treatment of income and expenditure in the accounts of the authority for the year in question.

(2) Before making any adjustment in pursuance of this regulation the Minister shall give notice of his intention in that behalf to the authority concerned and shall afford that authority an opportunity to submit observations thereon.

7. Every authority by whose clerk any statement is required to be submitted under this Part of these regulations shall give the district auditor such access to their accounts and records as he may deem necessary for the examination of that statement.

PART III

Estimates and calculations under Part I of the Act

8.—(1) For the purpose of ascertaining the relevant local expenditure as defined by subsection (2) of section 4 of the Act in the case of a county or county borough or as defined in any scheme made by the Minister under section 10 of the Act in the case of a metropolitan borough, and for the purpose of estimating under subsection (3) of section 5 of the Act in relation to a county or county borough the aggregate of the expenditure mentioned in that subsection, any expenditure charged to the county fund or general rate fund of a local authority for which a corresponding credit is made to a subsidiary fund or account of that authority shall not be treated as expenditure of that authority unless the fund or account was established in pursuance of a public general Act, or is shown to the satisfaction of the Minister to have been established in pursuance of a local Act, provisional order or order made or confirmed in accordance with the Statutory Orders (Special Procedure) Act, 1945(a).

(2) Any expenditure charged to a subsidiary fund or account of a local authority, being a fund or account established or shown to have been established as aforesaid, shall not be treated as expenditure of the local authority for the purposes aforesaid.

9. In estimating under paragraph (*b*) of subsection (2) of section 5 of the Act the aggregate of the grants payable to the local education authority for any county or county borough, and under paragraph (*b*) of subsection (3) of the said section 5 the sum which would have been that aggregate in the circumstances mentioned in that paragraph the Minister shall have regard to any estimates of that aggregate or sum as may be furnished to him by the Minister of Education.

(a) 9 & 10 Geo. 6. c. 18.

10. The estimate to be made by the Minister under paragraph (*a*) of subsection (3) of section 5 of the Act in relation to each county and county borough of the aggregate of so much of the expenditure incurred in the county or county borough in the year 1947-48 in providing certain services and performing certain functions as would have had to be met out of rates levied in the county or county borough if the grants and contributions mentioned in the said paragraph had not been payable shall be made by multiplying the expenditure incurred in providing those services and performing those functions, other than expenditure met out of income received specifically in respect of any of those services or functions, by a fraction of which the denominator shall be the expenditure incurred in the county or county borough, as the case may be, for the said year otherwise than in making any of the aforementioned contributions, being expenditure met out of income other than income received in respect of specific services or functions, and the numerator shall be the expenditure which would have had to be met out of rates levied in the county or county borough if the aforementioned grants and contributions had not been payable.

11. Where it appears to the Minister from the last provisional estimates for the time being made in relation to a county or county borough under section 5 of the Act that the total of the sums estimated under subsection (2) of that section does not exceed the total of the sums estimated under subsection (3) thereof he shall so notify the council concerned and, unless that council by representations made to him within three months after such notification objects, he may treat the provisional estimates as conclusive.

12.—(1) For the purposes of section 9 of the Act (which relates to payments to be made by county councils to the councils of county districts) the aggregate of the Exchequer Equalisation Grants which will become payable for the year 1950-51 and each subsequent year to the councils of counties in England and Wales outside London shall be estimated in accordance with this regulation.

(2) Before the beginning of each year the Minister shall estimate the aggregate of the said Grants payable

(*a*) for the year then current, and

(*b*) for the year then ensuing;

and any amount by which the aggregate estimated under (*a*) is greater or less than the aggregate estimated under (*b*) in the previous year shall, if greater, be added to and, if less, be subtracted from the aggregate estimated under (*b*).

(3) Any estimate resulting from a calculation made under the last foregoing paragraph shall be treated as conclusive for the purpose of the payments to be made under the said section 9 for the year for which the estimate is made.

PART IV

Estimates, calculations and payments under Part V of the Act

13.—(1) The following provisions of this regulation shall apply with respect to the payments to be made under Part V of the Act by the British Transport Commission and by the British Electricity Authority (each of which bodies is referred to in the said provisions as "the Authority") for the benefit of local authorities.

(2) Before the beginning of each year the Minister shall estimate and notify to the Authority the amounts to be paid by them in that year.

(3) The Minister may at any time thereafter make and notify to the Authority such further estimates of the said amount, based upon information not previously available, as he thinks fit, so, however, that as soon as practicable after the receipt of what appears to him to be sufficient information for the purpose he shall make a conclusive calculation of that amount and notify the result thereof as aforesaid.

(4) For the purposes of any such estimate or calculation as aforesaid the adjustment to be made of the standard amount for changes in the average rates levied in England and Wales shall be made by reference to the aggregate gross charge to rates for England and Wales and the rateable value for England and Wales for the relevant year as ascertained and certified by the Minister for the purpose of that estimate or calculation as the case may be.

(5) In estimating or calculating the aggregate gross charge to rates for any year for any area the rateable value of each hereditament shall be taken to be the rateable value thereof for the time being included in the rateable value for the area for the year concerned, as that expression is required to be construed by subsection (2) of section 144 of the Act.

(6) The Authority shall pay to the Minister not later than the 27th June in each year a sum equivalent to one half of the amount then last estimated and notified to them in relation to that year and not later than the 28th December in that year a sum equivalent to the difference between the sum so paid and the amount then last estimated and notified to them in relation to that year.

Any sum paid as aforesaid in any year may be adjusted in the light of any later estimate, and shall be adjusted in the light of the conclusive calculation, duly notified, of the amount payable by the Authority in that year, and such adjustment shall be effected by means of deductions from or additions to any sum payable by the Authority in accordance with this regulation in that or any subsequent year, or otherwise as the Minister may determine.

14.—(1) Before the beginning of the year 1950-51 and each subsequent year the Minister shall estimate and notify to every rating authority the amount to be allocated and the amount to be paid to that authority and to every county council the amount to be paid to that council for that year in accordance with section 100 of the Act.

(2) In making the said estimates the Minister shall have regard to:—

(*a*) the amounts payable in the year in question by the British Transport Commission and the British Electricity Authority under Part V of the Act for the benefit of local authorities as last estimated and notified for the time being in accordance with regulation 13, and

(*b*) any sums which he estimates will fall to be taken into account in that year in connection with the said amounts in pursuance of any direction given by him under subsection (2) of section 88 of the Act with respect to the property or liabilities of the Railway Assessment Authority and the Anglo-Scottish Railways Assessment Authority, or with respect to any sum payable by way of compensation to any officer or servant of either of those authorities.

(3) The Minister may at any time thereafter make and notify such further estimates of the amounts to be allocated and paid as aforesaid, based upon information not previously available, as he thinks fit, so, however, that as soon as practicable after the receipt of what appears to him to be sufficient information for the purpose he shall make a conclusive calculation of each such amount and notify the result thereof to the authority or council concerned.

(4) Any such conclusive calculation shall be made by reference to—

(*a*) the amounts payable as aforesaid by the British Transport Commission and the British Electricity Authority as conclusively calculated in pursuance of regulation 13,

(*b*) rateable values as shown in statements submitted under Part II of these regulations, and

(*c*) any sums taken into account in the year in question in pursuance of any direction of the kind mentioned in sub-paragraph (*b*) of paragraph (2) of this regulation.

15.—(1) The Minister shall, on or about the 27th June in each year, pay to each county council and each rating authority concerned a sum equivalent to one half of the amount then last estimated and notified as payable to that council or authority under this regulation in that year, and on or about the 28th December in that year a sum equivalent to the difference between the sum so paid and the amount then last estimated and notified as aforesaid to that authority in relation to that year:

Provided that where any sum payable to the Minister under regulation 13 by reference to either of the said dates in any year has not been duly received by him, the payment to be made under this regulation by reference to that date may be deferred until the soonest practicable date after the receipt of the said sum by the Minister.

(2) Any sum paid to a council or authority as aforesaid in any year may be adjusted in the light of any later estimate, and shall be adjusted in the light of the conclusive calculation, duly notified under this regulation, of the amount payable to that council or authority in that year, and any such adjustment shall be effected by means of deductions from or additions to any sum payable as aforesaid to that council or authority in that or any subsequent year, or otherwise as the Minister may determine.

PART V

Miscellaneous

16. Before the beginning of the year 1950-51 and each subsequent year the Minister shall notify to every rating authority the number of pence in the average rate levied in England and Wales for the year preceding that year as first estimated and certified by him for the purpose of section 94 of the Act and such estimate, and the first provisional estimate of the sum allocated to that authority for the year in question as notified to that authority in accordance with paragraph (1) of regulation 14, shall be treated as conclusive for the purposes of regulation 5 of the Transport and Electricity Authorities' Payments (Rate Product) Regulations, 1948(**a**).

17. Any estimate, calculation or payment made before the commencement of, and with respect to the subject matter of any of, these regulations and any statement submitted to the Minister before such commencement with respect to any estimate, calculation or payment to be made under these regulations, shall be treated, as far as may be, as if it had been made or submitted, as the case may be, in pursuance of these regulations.

18. The Local Government (Transport and Electricity Payments for 1949-50) Regulations, 1949(**b**), are hereby revoked.

(**a**) S.I. 1948 (No. 2194) I, p. 3677. (**b**) S.I. 1949 No. 1103.

SCHEDULE
FORM "A"

Name of Local Authority.....

LOCAL GOVERNMENT ACT, 1948, PARTS I AND V

Statement I. Rateable Values for the Rating Area for the years 1947/48 and 1948/49 in accordance with the definition contained in Section 144(2) of the Act

Total of the Rateable Values for the Rating Area shown on 1st April, 1947, in the valuation List or Lists in force on that day	Rateable Values for 1948/49								
	Total of the Rateable Values for the Rating Area shown on 1st April, 1948, in the valuation List or Lists in force on that day	Alterations under Part V of the Act, which under proviso (*a*) to Section 144(2) of the Act have effect as if they had been made in in the List or Lists as in force on 1st April, 1948				Rateable Value for the Rating Area as defined in Section 144(2) of the Act, after adjustment by the preceding alterations		Rateable Values of hereditaments in respect of which proceedings under Part V of the Act are outstanding and which when determined will have effect from 1st April, 1948	
		Made up to and including 31st March, 1949		Made after 31st March, 1949		After adjustment by the alterations in cols. (3) and (4)	After adjustment by the alterations in cols. (3) to (6) inclusive	Included in Col. (8)	Not included in Col. (8)
		Additions	Deductions	Additions	Deductions				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
£	£	£	£	£	£	£	£	£	£

Statement II. Aggregate Gross Charge to Rates for the Rating Area for the year 1948/49 in accordance with the definition contained in Section 144(5) of the Act.

Aggregate Gross Charge to Rates for the Rating Area for the year 1948/49 (See Footnote):—

(*a*) on the basis of the Rateable Value shown in Column 7 of Statement I ... ... £_____

(*b*) on the basis of the Rateable Value shown in Column 8 of Statement I ... ... £_____

NOTE.—In calculating the aggregate gross charge to rates for any year for any area the rateable value of each hereditament should be taken to be the rateable value thereof for the time being included in the rateable value for the area for the year concerned, as that expression is required to be construed by subsection (2) of section 144 of the Act.

Certificate of Chief Financial Officer

I certify that the entries in this Form are correct.

Date..... .....

Chief Financial Officer

Certificate of District Auditor

I have examined the entries in this Form and certify that (subject to the observations in the attached report dated.....)* they are to the best of my knowledge and belief correct.

Date..... .....

District Auditor

* Delete if no report is required.

FORM "B"

Name of Local Authority.....

LOCAL GOVERNMENT ACT, 1948, PARTS I AND V

Statement I.—Net Annual Value and Rateable Value for the Rating Area for the years 1947/48 and 1948/49 in accordance with Section 144(2) of the Act and Article 1(*b*) of the Scheme made by the Minister of Health on 5th August, 1948, under Section 10 of the Act.*

	Total of the Rateable Values for the Rating Area shown on 6th April in the Valuation List or Lists in force on that day, and corresponding Net Annual Values	Alterations made (or for 1947/48 deemed to have been made) under Part V of the Act, which under provisos (*a*) and (*b*) to Section 144(2) of the Act have effect as if they had been made in the List or Lists as in force on 6th April				Rateable Value for the Rating Area as defined and corresponding Net Annual Values after adjustment by the preceding alterations		Rateable Values and corresponding Net Annual Values in respect of which proceedings under Part V of the Act are outstanding and which when determined will be deemed to have had effect from 6th April, 1947, or will have effect from 6th April, 1948	
		Made or deemed to have been made up to 5th April of the year in question		Made or deemed to have been made after 5th April of the year in question					
		Additions	Deductions	Additions	Deductions	After adjustment by the alterations in Cols. (3) and (4)	After adjustment by the alterations in Cols. (3) to (6) inclusive	Included in Col. (8)	Not included in Col. (8)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Net Annual Value for 1947/48 ... Rateable Value for 1947/48 ...	£	£	£	£	£	£	£	£	£
Net Annual Value for 1948/49 ... Rateable Value for 1948/49 ...									

* The entries in this Statement should include values shown in Supplemental Lists in force on 6th April, but should exclude values shown on that day in Provisional Lists. They should include amounts representing the net annual value and rateable value of hereditaments in the occupation of the Crown. Particulars should be given in a supplementary statement of the situation, and the net annual value and rateable value included in the statement, of any hereditament in the occupation of the Crown which is occupied for an industrial purpose.

Statement II.—Aggregate Gross Charge to Rates for the Rating Area for the year 1948/49 in accordance with the definition contained in Section 144(5, of the Act.

Aggregate Gross Charge to Rates for the Rating Area for the year 1948/49 (See Footnote):—

(*a*) on the basis of the Rateable Value shown for 1948/49 in Col. (7) of Statement I ... ... £ _____

(*b*) on the basis of the Rateable Value shown for 1948/49 in Col. (8) of Statement I ... ... £ _____

NOTE.—In calculating the aggregate gross charge to rates for any year for any area the rateable value of each hereditament should be taken to be the rateable value thereof for the time being included in the rateable value for the area for the year concerned, as that expression is required to be construed by subsection (2) of section 144 of the Act.

Certificate of Chief Financial Officer

I certify that the entries in this Form are correct.

Date..... .....
Chief Financial Officer

Certificate of District Auditor

I have examined the entries in this Form and certify that (subject to the observations in the attached report dated.....)* they are to the best of my knowledge and belief correct.

Date..... .....
District Auditor

* Delete if no report is required.

FORM "C"

Name of Local Authority.....

EXCHEQUER TRANSITIONAL GRANTS UNDER SECTION 5 OF THE LOCAL GOVERNMENT ACT, 1948

Statement I.—Expenditure for the year ending 31st March, 1948, falling to be met by rates, grants under the Local Government Acts, 1929 to 1946, and grants by way of special assistance in respect of financial difficulties arising out of the war.

(1)	Expenditure (2)	Income including grants (3)	Expenditure not met out of specific income (4)	Item (5)
1. Contributions by rating authority to county council under precept; or income of county council from rating authorities:—	£	£	£	
(i) General county purposes				1 (i)
(ii) Special county purposes				1 (ii)
2. Receipts by district council in respect of exemption of district council from county rate contributions for certain services; or corresponding repayments by county council				2
3. Total of Exchequer Grants receivable by the council under the Local Government Acts, 1929 to 1946				3
4. Contributions under Section 3 of the Local Government (Financial Provisions) Act, 1937, Section 16 of the Old Age and Widows' Pensions Act, 1940 and Section 3 of the Local Government (Financial Provisions) Act, 1946 (County councils and county borough councils only)				4
5. Income from general and special rates				5
6. Grants under the Tithe Act, 1936				6
7. Special assistance grants made by the Minister in respect of financial difficulties arising out of the war; and repayments of advances made by the Minister by way of special financial assistance ...				7
8. Total of items 1 to 7 in each column				8
9. Services which from 5th July, 1948, are provided by the Minister under Part II of the National Health Service Act, 1946:—				
(i) Hospital and specialist services				9 (i)
(ii) Sick persons in institutions				9 (ii)
(iii) Mental hospitals and mental deficiency, including rate aided patients in mental hospitals				9 (iii)
(iv) Other Part II health services				9 (iv)
(v) Administrative expenditure not normally allocated to specific services and not included in items (i) to (iv) above				9 (v)
10. Functions which, from 5th July, 1948, are discontinued under Part II of the National Assistance Act, 1948:—				
(i) Blind Domiciliary Assistance				10 (i)
(ii) Out Relief				10 (ii)
(iii) Tuberculosis Treatment Allowances ...				10 (iii)
(iv) Other functions discontinued under Part II of the National Assistance Act, 1948 ...				10 (iv)
(v) Administrative expenditure not normally allocated to specific services and not included in items (i) to (iv) above				10 (v)

(1)	Expenditure (2)	Income including grants (3)	Expenditure not met out of specific income (4)	Item (5)
	£	£	£	
11. Local Taxation Licence Duties levied by the council				11
12. Receipts from trading accounts or special funds not allocated to specific services and any other income not allocated to specific services ...				12
13. All other expenditure and income of the council accounted for in Table A of the Statutory Epitome of Accounts and not included at items 1 to 12 above				13
14. Total expenditure and income on Rate Fund services accounted for in Table A of the Statutory Epitome of Accounts (Total items 8 to 13 inclusive)				14
15. Excess of item 14 over item 8 in columns (2) and (3)				15
		£		
16. Unadjusted Expenditure falling to be met by rates, grants under the Local Government Acts, 1929 to 1946, and grants by way of special assistance in respect of financial difficulties arising out of the war. (Item 15, excess of col. (2) over col. (3)) ...				16
17. Adjustments of expenditure at item 16:—				
(i) Additions to expenditure, or deductions from income				17 (i)
(ii) Additions to income, or deductions from expenditure				17 (ii)
18. Adjusted Expenditure falling to be met by rates, grants under the Local Government Acts, 1929 to 1946, and grants by way of special assistance in respect of financial difficulties arising out of the war. (Item 16 plus item 17 (i) and minus item 17 (ii))	£			18

Statement II.—Product of a Penny Rate for the Rating Area for the year 1947/48 (Rating Authorities only).

Product of a penny rate as ascertained for the year 1947/48 in accordance with Rule 3 of the Rating and Valuation Act (Product of Rates and Precepts) Rules, 1938, as amended by the Rules of 1944 and 1946 ... ... £ : s. d.

Certificate of Chief Financial Officer

I certify that the entries in this Form and the Supplementary Statement thereto are correct and that the entries in Statement I, except as regards....., income and expenditure.*
are on the basis of ——— receipts and payments.

Date..... .....
Chief Financial Officer.

Certificate of District Auditor

I have examined the entries in this Form and the Supplementary Statement thereto and certify that (subject to the observations in the attached report dated.....)* they are to the best of my knowledge and belief correct.

Date..... .....
District Auditor.

* Delete words not applicable.

FORM "D"

Name of Local Authority.....

EXCHEQUER EQUALISATION GRANT UNDER SECTION 2 OF THE LOCAL GOVERNMENT ACT, 1948

Statement I.—Expenditure for the year ending 31st March, 1949, falling to be met by rates, grants under the Local Government Acts, 1929 to 1946, in so far as such grants have been brought into account in that year, grants and receipts under Sections 2, 5, 9 and 12 of the Local Government Act, 1948, and grants by way of special assistance in respect of financial difficulties arising out of the war.

(1)	Expenditure (2)	Income including grants (3)
	£	£
1. Contributions by rating authority to county council under precept; or income of county council from rating authorities:—		
(i) General county purposes (including amounts required to meet payments by county council under Section 9 of the Local Government Act, 1948)		
(ii) Special county purposes		
2. Receipts by district council in respect of exemption of district council from county rate contributions for certain services; or corresponding repayments by county council		
3. Total of Exchequer Grants brought into account by the council during the year:—		
(i) under the Local Government Acts, 1929 to 1946 ...		
(ii) under Sections 2 and 5 of the Local Government Act, 1948		
(iii) under Section 12 (2) of the Local Government Act, 1948 (County Districts only)		
4. Receipts by district council under Section 9 of the Local Government Act, 1948; or payments by the county council under Section 9 of the Act		
5. Income from general and special rates		
6. Grants under the Tithe Act, 1936		
7. Special assistance grants made by the Minister in respect of financial difficulties arising out of the war and repayments of advances made by the Minister by way of special financial assistance		
8. Total of items 1 to 7 in each column...		
9. Exchequer Equalisation Grants under Section 13 of the Local Government Act, 1948 in respect of the year (County councils and county borough councils only)		
10. All other expenditure and income of the council accounted for in Table A of the Statutory Epitome of Accounts and not included at items 1 to 9 above		
11. Total expenditure and income on Rate Fund services which are accounted for in Table A of the Statutory Epitome of Accounts (total items 8 to 10 inclusive)		
12. Excess of item 11 over item 8 in columns (2) and (3) ...		

(1)	Expenditure (2)	Income including grants (3)
	£	
13. Unadjusted Expenditure falling to be met by rates, grants under the Local Government Acts, 1929 to 1946, grants and receipts under Sections 2, 5, 9 and 12 of the Local Government Act, 1948, and grants by way of special assistance in respect of financial difficulties arising out of the war. (Item 12 excess of col. (2) over col. (3))		
14. Adjustments of expenditure at item 13:— (i) Additions to expenditure, or deductions from income (ii) Additions to income, or deductions from expenditure		
15. Adjusted Expenditure falling to be met by rates, grants under the Local Government Acts, 1929 to 1946, grants and receipts under Sections 2, 5, 9 and 12 of the Local Government Act, 1948, and grants by way of special assistance in respect of financial difficulties arising out of the war (Item 13 plus item 14 (i) and minus item 14 (ii))	£	

Statement II.—Product of a Penny Rate for the Rating Area for the year 1948/49 (Rating Authorities only).

	£ : s. d.
Product of a penny rate as ascertained for the year 1948/49 in accordance with Rule 3 of the Rating and Valuation Act (Product of Rates and Precepts) Rules, 1938, as amended by the Rules of 1944, 1946 and 1948	

Certificate of Chief Financial Officer

I certify that the entries in this Form and the Supplementary Statement thereto are correct and that the entries in Statement I, except as regards..... income and expenditure.* are on the basis of ——————— receipts and payments.

Date.....

.....
Chief Financial Officer.

Certificate of District Auditor

I have examined the entries in this Form and the Supplementary Statement thereto and certify that (subject to the observations in the attached report dated.....)* they are to the best of my knowledge and belief correct.

Date..... .....
District Auditor.

* Delete words not applicable.

FORM "E"

Name of Local Authority.....

PAYMENTS BY THE LONDON COUNTY COUNCIL UNDER THE SCHEME MADE BY THE MINISTER UNDER SECTION 10 OF THE LOCAL GOVERNMENT ACT, 1948

Local Expenditure for the year ending 31st March, 1948, as defined in Article 4(2)(*a*) of the Scheme.

(1)	Expenditure (2)	Income, including grants (3)
	£	£
1. Total of the Exchequer Grants receivable by the Council under the Local Government Acts, 1929 to 1946 ...		
2. Income from rates		
3. Grants under the Tithe Act, 1936		
4. Special assistance grants made by the Minister in respect of financial difficulties arising out of the war; and repayment of advances made by the Minister by way of special financial assistance		
5. Total of items 1 to 4 in each column		
6. Expenditure incurred in meeting a precept, warrant or other instrument received otherwise than from a joint authority of which the Council is or was a member:—		
(i) contributions to the London County Council under precept; and receipts of the Council in respect of exemption from County rate contributions for certain services:—		
(*a*) General County Purposes (after increase or reduction under Section 100 of the Local Government Act, 1929 or under the scheme under Section 7 of the Local Government (Financial Provisions) Act, 1937)		
(*b*) Special County Purposes;		
(*c*) receipts of the Council in respect of exemption from county rate contributions for certain services		
(ii) payments under precept to the Receiver for Metropolitan Police		
(iii) expenditure incurred in meeting any other such precept, warrant or other instrument, viz.		
7. (City of London only.) Expenditure incurred for police purposes and for other purposes which, in relation to a metropolitan borough, would be Special County purposes (excluding expenditure shown against items 8 and 9):—		
(i) expenditure and income for police purposes ...		
(ii) other purposes which, in relation to a metropolitan borough, would be Special County purposes (other than expenditure shown against items 8 and 9) ...		
(*a*)		
(*b*)		
(*c*)		
(*d*)		
(*e*)		

(1)	Expenditure (2)	Income including grants (3)
8. Expenditure incurred in providing services which, from 5th July, 1948, are transferred to the Minister or the London County Council under the National Health Service Act, 1946:—	£	£
(i) Hospital and Specialist services		
(ii) Mental hospitals and mental deficiency, including rate aided patients in mental hospitals		
(iii) Other health services now provided under Part II of the Act		
(iv) Health services now provided by the London County Council under Part III of the Act		
(v) Administrative expenditure not normally allocated to specific services and not included in items (i) to (iv) above		
9. (City of London only.) Functions which, from 5th July, 1948, are discontinued under Part II of the National Assistance Act, 1948 (See Note 3):—		
(i) Blind domiciliary assistance		
(ii) Tuberculosis treatment allowances		
(iii) Other functions discontinued under Part II of the National Assistance Act, 1948		
(iv) Administrative expenditure not normally allocated to specific services and not included in items (i) to (iii) above		
10. Total of items 5 to 9 inclusive in each column		
11. All other expenditure and income of the Council accounted for in Table A of the Statutory Epitome of Accounts and not of the nature shown at items 1 to 10 above		
12. Total expenditure and income of the Council accounted for in Table A of the Statutory Epitome of Accounts. (Total of items 10 and 11)		
13. Excess of item 12 over item 10 in each column		
14. Unadjusted Expenditure of the Council for the year ending 31st March, 1948 (item 13, excess of col. (2) over col. (3))		£
15. Adjustments of Expenditure at item 14:—		
(i) Additions to expenditure, or deductions from income		
(ii) Additions to income, or deductions from expenditure		
16. Adjusted Expenditure of the Council for the year ending 31st March, 1948 (item 14 plus item 15 (i) and minus item 15 (ii))	£	

Certificate of Chief Financial Officer

I hereby certify that the entries in this Form and the Supplementary Statement thereto are correct and except as regards....., income and expenditure.* are on the basis of ——————— receipts and payments.

Date.....

.....
Chief Financial Officer.

Certificate of District Auditor

I have examined the entries in this Form and the Supplementary Statement thereto and certify that (subject to the observations in the attached report dated.....)* they are to the best of my knowledge and belief correct.

Date..... .....
District Auditor.

* Delete words not applicable.

FORM "F"

Name of Local Authority.....

PAYMENTS BY THE LONDON COUNTY COUNCIL UNDER THE SCHEME MADE BY THE MINISTER UNDER SECTION 10 OF THE LOCAL GOVERNMENT ACT, 1948

Statement I.—Local Expenditure for the year ending 31st March, 1949, as defined in Article 4 (2) (*a*) of the Scheme.

(1)	Expenditure (2)	Income including grants (3)
	£	£
1. Income of metropolitan borough under the Scheme made under Section 10 of the Local Government Act, 1948 ...		
2. Total of the Exchequer Grants under the Local Government Acts, 1929 to 1946, brought into account during the year		
3. Income from rates		
4. Grants under the Tithe Act, 1936		
5. Special Assistance Grants made by the Minister in respect of financial difficulties arising out of the war; and repayment of advances made by the Minister by way of special financial assistance		
6. Total of Items 1 to 5 in each column		
7. Expenditure incurred in meeting a precept, warrant or other instrument received otherwise than from a joint authority of which the council is or was a member:—		
(i) contributions to the London County Council under precept; and receipts of the Council in respect of exemption from County rate contribution for certain services:—		
(*a*) General County Purposes (including amounts required to meet payments by the London County Council under the Scheme under Section 10 of the Local Government Act, 1948)		
(*b*) Special County Purposes		
(*c*) receipts of the Council in respect of exemption from County Rate contribution for certain services		
(ii) payments under precept to the Receiver for Metropolitan Police		
(iii) expenditure incurred in meeting any other such precept, warrant or other instrument, viz.		
8. (City of London only.) Expenditure incurred for police purposes and for other purposes which, in relation to a metropolitan borough, would be Special County purposes:—		
(i) expenditure and income for police purposes ...		
(ii) other purposes which, in relation to a metropolitan borough, would be Special County purposes:—		
(*a*)		
(*b*)		
(*c*)		
(*d*)		
(*e*)		

(1)	Expenditure (2)	Income including grants (3)
	£	£
9. Total of Items 6 to 8 inclusive in each column		
10. All other expenditure and income of the Council accounted for in Table A of the Statutory Epitome of Accounts and not of the nature shown at Items 1 to 9 above		
11. Total expenditure and income of the Council on Rate Fund Services accounted for in Table A of the Statutory Epitome of Accounts (Total of Items 9 and 10)		
12. Excess of Item 11 over Item 9 in each column		
	£	
13. Unadjusted Expenditure of the Council for the year ending 31st March, 1949. (Item 12, excess of col. (2) over col. (3))		
14. Adjustments of Expenditure at Item 13:— (i) Additions to expenditure, or deductions from income (ii) Additions to income, or deductions from expenditure		
15. Adjusted Expenditure of the Council for the year ending 31st March, 1949 (Item 13 plus Item 14 (i) and minus Item 14 (ii))		
	£	

Statement II.—Product of a Penny Rate for the Rating Area for the year 1948/49.

Product of a penny rate for the Rating Area for the year 1948/49 in accordance with Rule 3 of the Product of Rates and Precepts (London) Rules, 1948:—

£ : s. d.

Certificate of Chief Financial Officer

I hereby certify that the entries in this Form and the Supplementary Statement thereto are correct and that the entries in Statement I, except as regards....., are on the basis of income and expenditure.* / receipts and payments.

Date.....

.....
Chief Financial Officer.

Certificate of District Auditor

I have examined the entries in this Form and the Supplementary Statement thereto and certify that (subject to the observations in the attached report dated.....)* they are to the best of my knowledge and belief correct.

Date..... .....
District Auditor.

* Delete words not applicable.

Supplementary Statement to accompany Forms "C", "D", "E" and "F"

Name of Local Authority.....

LOCAL GOVERNMENT ACT, 1948, PART I

Statement of expenditure and income for the year.....in Form .....

Supplementary Statement

1. Projects in respect of which capital expenditure of an amount greater than the product of a rate of one penny in the pound (after deducting specific income, including any Government grant) is charged to revenue and included in Statement I of the Form.

Item and Column of Statement I		Service: Nature of expenditure	Amount of Expenditure
Item (1)	Column (2)	(3)	(4)
			£

2. Items of expenditure of an amount greater than the product of a rate of one penny in the pound incurred in the premature redemption of debt.

Item and Column of Statement I		Service: Purpose for which loan was raised	Expenditure incurred in redemption of debt
Item (1)	Column (2)	(3)	(4)
			£

3. Subsidiary Funds and Accounts (e.g. Capital Reserve Funds, Depot and Vehicle Funds, Income Tax Suspense Accounts, Repairs and Renewals Funds, Reserve Funds, Sinking Funds, Superannuation Funds, etc.) (See footnote).

Title of subsidiary fund or account	Statutory Authority, if any, for the Fund or Account	Item and Column of Statement I		Amount included in Statement 1 of form .....in respect of			Expenditure charged to the subsidiary Fund or Account (excluding the contribution, if any, shown in Col. (7))	Income credited to the subsidiary Fund or Account (excluding the contributions, if any, shown in Cols. (5) and (6))
		Item	Column	Obligatory Contribution to the subsidiary Fund or Account	Any other Contribution to the subsidiary Fund or Account	Contributions from the subsidiary Fund or Account		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
				£	£	£	£	£
....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....

NOTE.—It will be convenient if items relating to statutory funds and accounts are entered in this statement before items relating to other subsidiary funds and accounts.

4. Adjustments of expenditure shown in Statement I of Form .....which appear to be required:—

(*a*) to secure that proper allowance is made for any alteration adopted by a local authority in the year in question in the authority's method of, or practice in, accounting for income or expenditure, or in their practice in making transfers between rate funds and subsidiary accounts or funds or the funds of trading undertakings;

(*b*) to compensate for the inclusion in or omission from the accounts of an authority of items of income or expenditure in any case in which those accounts do not properly represent the transactions of the authority for a period of twelve months;

(*c*) to correct any other abnormal treatment of income and expenditure in the accounts of the authority for the year in question.

Details of the income or expenditure concerned	Amount	Item and Column of Statement I		Grounds on which the adjustment is suggested
		Item	Column	
(1)	(2)	(3)	(4)	(5)
	£			
.....	.....	.....	.....	.....
.....	.....	.....	.....	.....

Given under the official seal of the Minister of Health this twenty-first day of December, nineteen hundred and forty-nine.

(L.S.) *Aneurin Bevan,*
Minister of Health.

EXPLANATORY NOTE

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

Under Parts I and V of the Local Government Act, 1948, the Minister of Health is required to make a number of estimates and calculations in each year for the purposes of Exchequer grants payable to local authorities, and payments to be made by county councils to district councils, by the London County Council to metropolitan boroughs and by the British Transport Commission and the British Electricity Authority to the Minister for the benefit—in lieu of rates—of local authorities. The Regulations specify the information required by the Minister for the purpose of these estimates and calculations and when, by whom and in what form it is to be supplied. They further specify the manner in which certain estimates and calculations are to be made and provide for their being treated as provisional only where later information will enable a more accurate final estimate or calculation to be made. The Regulations also determine the method of payment to the Minister of the sums due from the Transport and Electricity authorities referred to and of the distribution by him of these sums among the local authorities concerned. Provision is finally made for consequential effect to be given under the Regulations to estimates, calculations, and payments made before the Regulations come into force.

The Local Government (Payment of Grants, etc.) Regulations 1949

1949 No. 488

Made - - - -	21*st March*, 1949
Laid before Parliament	22*nd March*, 1949
Coming into Operation	1*st April*, 1949

M.H. 109062.

The Minister of Health in pursuance of the powers conferred upon him by section 15 of the Local Government Act, 1948, and, with respect to the times at which payments in respect of Exchequer Equalisation Grants and Exchequer Transitional Grants are to be made, with the consent of the Treasury, hereby makes the following regulations :—

11 & 12 Geo. 6. c. 26.

1. These regulations may be cited as the Local Government (Payment of Grants, etc.) Regulations, 1949, and shall come into operation on the first day of April, 1949.

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

52 & 53 Vict. c. 63.