payment of grants in aid of the expenditure of Education Authorities. The foregoing Regulations provide for the distribution of this balance in grants for the financial years of the Authorities beginning in May, 1948, and in subsequent years. There will be a " Main Grant " and three subsidiary grants—a " School Contributions Grant ", a " Meals Service Grant " and a " War Works (Removal) Grant ". The formula for the Main Grant is £6 per pupil plus 60 per cent. of the net recognisable expenditure of the Authority less the product of a rate of 22 pence in the area. Provision is made for variation of this rate from year to year according to the size of the balance of the Education (Scotland) Fund.

The Regulations supersede the series of annual Grant Regulations under which the balance of the Fund has been applied in recent years. Under the annual Regulations the main grant was based upon the numbers of pupils and teachers and was subject to reduction by the product of a rate of 5 pence in the area. There were also sixteen subsidiary grants in aid of expenditure on specified services calculated on a percentage basis and additional grants to necessitous areas. Except for the subsidiary grants mentioned above, which are to be calculated on the same basis as formerly, the other subsidiary grants and the additional grants for necessitous areas are to be discontinued.

(2) REGIONAL ADVISORY COUNCILS

The Regional Advisory Councils (Scotland) Grant Regulations, 1948

1948 No. 569 (S. 35)

Made - - - -	*22nd March*, 1948
Laid before Parliament	*March*, 1948
Coming into Operation	*1st April*, 1948

In the exercise of the powers conferred upon me by paragraph (9) of section 70 of the Education (Scotland) Act, 1946(a), and of all other powers enabling me in that behalf, I hereby make the following Regulations:—

1.—(1) In these Regulations, unless the context otherwise requires— Interpretation.

(*a*) " Approved " means approved by the Secretary of State for the purpose of these Regulations;

(*b*) " Council " means a Regional Advisory Council established under an order made under subsection (3) of section 68 of the Education (Scotland) Act, 1946; and

(*c*) " Financial year " in relation to a Council means a period of twelve months to which the accounts relate, provided that if the date of the commencement of the financial year of any Council is changed, the period between the commencement of the financial year in which the change is approved and the day immediately preceding the day upon which the change takes effect shall, notwithstanding that it may be less than or exceed twelve months, be deemed to be a financial year.

(a) 9 & 10 Geo. 6. c. 72.

52 & 53 Vict. c. 63.

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

Grants from Education (Scotland) Fund.

2. Subject to the conditions prescribed in these Regulations, there may be paid from the Education (Scotland) Fund such grants as may be required to enable a Council to defray approved expenditure incurred in discharging the functions of the Council.

Assessment of grant.

3.—(1) For the purpose of enabling the amounts of grant required to defray the expenditure of a Council to be finally assessed in respect of a completed financial year, and to be provisionally assessed in respect of the next following financial year, a Council shall submit to the Secretary of State, on a form to be provided by him, as soon as may be after the end of the completed financial year, a certificate and financial statement relating to the work of the Council. The certificate and financial statement shall be supported by the audited accounts relating to the completed financial year, together with such vouchers as the Secretary of State may require.

(2) The financial statement shall show the actual expenditure of a Council for the completed financial year and the estimated expenditure for the next following financial year.

(3) The foregoing provisions of this Regulation shall apply with the necessary modifications to the first financial year of any Council and, if any Council is dissolved, to the last financial year of the said Council.

Payment of grant.

4. Any grant under these Regulations may be paid—

(*a*) in a lump sum or by instalments of such amount as the Secretary of State may determine; and

(*b*) in the case of an instalment, in respect of expenditure incurred or to be incurred.

Conditions of payment of grant.

5. It shall be a condition of the payment of any grant under these Regulations that a Council shall—

(*a*) keep such registers and records and furnish such information and returns to the Secretary of State as he may from time to time require, including full information as to the advice tendered to education authorities and to other managers of schools and other educational establishments;

(*b*) make approved arrangements for the audit of the accounts of the Council;

(*c*) submit each year to the Secretary of State a Report on the work of the Council for the preceding year.

Commencement and citation.

6.—(1) These Regulations shall come into operation on 1st April, 1948.

(2) These Regulations may be cited as the Regional Advisory Councils (Scotland) Grant Regulations, 1948.

Arthur Woodburn,
One of His Majesty's Principal Secretaries of State.

St. Andrew's House,
Edinburgh, 1.
22nd March, 1948.

EXPLANATORY NOTE

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

Section 68 (3) of the Education (Scotland) Act, 1946, enables the Secretary of State to establish Regional Advisory Councils for any branch of education, to advise the education authorities and other managers of schools, junior colleges and other educational establishments in the region as to the development of the branch of education for which the council is appointed. These Regulations provide for the payment of grants from the Education (Scotland) Fund to enable the Councils to defray their approved expenditure.

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(3) RESIDENTIAL SPECIAL SCHOOLS AND ORPHANAGES

The Residential Special Schools and Orphanages (Scotland) Grant Regulations, 1948

1948 No. 2768 (S. 203)

Made - - - -	*18th December,* 1948
Laid before Parliament	*21st December,* 1948
Coming into Operation	*1st January,* 1949

In the exercise of the powers conferred upon me by paragraph (8) of section 70 and by subsection (1) of section 71 of the Education (Scotland) Act, 1946(a), and of all other powers enabling me in that behalf, I hereby make the following Regulations:—

Interpretation.

1.—(1) In these Regulations, unless the context otherwise requires—

(*a*) " Accounts " means the accounts kept by the managers of the income received and the expenditure incurred by them;

(*b*) " Approved " means approved by the Secretary of State for the purpose of these Regulations;

(*c*) " Deficit " means the amount whereby the expenditure recognised for the assessment of grant exceeds the income recognised for the assessment of grant;

(*d*) " Expenditure recognised for the assessment of grant " and " income recognised for the assessment of grant " mean respectively the expenditure and income shown in the statement approved under Regulation 3 of these Regulations;

(*e*) " Financial year ", in relation to a residential special school or an orphanage, means a period of twelve months to which the accounts relate, provided that if, with the approval of the Secretary of State, the date of the commencement of the financial year of any residential special school or orphanage is changed, the period between the commencement of the financial year in which the change is approved

(a) 9 & 10 Geo. 6, c. 72.