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 the Town Council of every large Burgh shall be prepared and the date before which the Abstract of Accounts shall be signed by the Town Chamberlain.

1952 No. 1724 (S. 92)

The Town Council (Small Burgh) (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 Town Council (Small Burgh) (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 Town Council (Abstract of Accounts) Order (Scotland), 1930(c), in so far as applicable to the accounts of a small burgh is hereby revoked.

2. The abstract of the accounts of the income and expenditure of the Town Council of every small burgh 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 Town Chamberlain 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. 1930/908; Rev. III, p. 273; 1930, p. 1783.

SCHEDULE

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

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PART I—

(*a*) CAPITAL

EXPENDITURE	£
Property purchased:— (detail as necessary) Other expenses:— (detail as necessary)	
	£

(*b*) REVENUE

EXPENDITURE		£
Ordinary Expenditure:—		
General Expenses (proportion)		
Feu duties and Burdens on Property:—		
Feu duties (gross)	£	
Burgh and County Rates		
Stipends (without deduction of Income Tax)		
Upkeep of Property:— (detail as necessary)		
*Customs, Markets, etc.:—		
Wages or Commission paid to Collectors of Customs ...	£	
Expenses in connection with Markets		
Other expenses:— (detail as necessary)		
†Loan Charges:—		
Contribution towards liquidation of debt	£	
Interest (gross)		
Expenses of Loans Fund		
Legal Expenses		
Printing, Stationery and Advertising		
Insurances		
Superannuation		
Donations		
Public Ceremonies and Entertainments		
Other Expenses:— (detail as necessary)		
		£
Extra-ordinary Expenditure:— (detail as necessary)	£	
Total Expenditure carried to Burgh Fund‡		£

* For markets provided under Burgh Police (Scotland) Act, 1892, see p. 1538.
† See note on p. 1514.
‡ If the Common Good account does not form part of the Burgh Fund the balance at

COMMON GOOD

ACCOUNT

INCOME

	£
Advance from Loans Fund	
Property sold:—	
(detail as necessary)	
Other Income:—	
(detail as necessary)	
	£

NOTE.—If a Loans Fund has not been established, for "Advance from Loans Fund" substitute "Loans raised during Year" and enter balances at beginning and end of year.

ACCOUNT

INCOME

		£
Ordinary Income:—		
Feu duties and ground annuals (gross)...		
Casualties		
Fishing Rents		
Rents from Lands and Buildings:—		
(detail as necessary)		
*Customs, Markets, etc.:—		
Customs	£	
Market Dues		
Other Dues:—		
(detail as necessary)		
Entry dues from Burgesses		
Interest and dividends on Investments (gross)...		
Other Income:—		
(detail as necessary)	£	
		£
Extra-ordinary Income:—	£	
(detail as necessary)		
Total Income carried to Burgh Fund‡		£

beginning and end of the year should be entered in this account.

PART I—COMMON

(*c*) BALANCE

LIABILITIES

	£	£
DEBT OUTSTANDING:—		
Advances for capital expenditure from Loans Fund		
CURRENT LIABILITIES:—		
Sundry Creditors		
Revenue Account Balance		
Revenue Advances from Loans Fund		
[Bank Overdraft]		
Other Liabilities:—		
(detail as necessary)		
Total Liabilities		£
Surplus Assets		
Total		£

NOTE.—If a Loans Fund has not been established, for "Advances for capital expenditure from Loans Fund" substitute "Loans outstanding—see Loans Statement p. 1551."

* A note showing how the valuation has

GOOD—(*continued*)

SHEET.

ASSETS

HERITABLE PROPERTY (detail):—*		£	
MOVABLE PROPERTY:—		£	£
Investments (detail)	£		
(1)			
(2)			
(3)			
Sundry Debtors			
Other Assets:— (detail as necessary)			
Loans Fund deposits			
[Due by Bank/Cash in hand]			
Total Assets			£

been arrived at should be appended.

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) ...				
Lighting „ „					Lighting „ „				
Cleansing „ „					Cleansing „ „				
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 Burgh 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)					
Lighting „ „					Lighting „ „					
Cleansing „ „					Cleansing „ „					
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 Burgh Fund.

PART II—RATING ACCOUNTS—(*continued*)

VALUATION OF BURGH

	Gross Annual Value		Net Annual Value		Rateable Value					
					Owners		Occupiers		Domestic Water	
	Main Roll	Supplementary Roll	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.										
									Details need not be shown	
Total										
Deduct—Subjects exempt from Rates (specifying same)										
Net Rateable Value										

ABSTRACT OF RATES

	Burgh Rate			Domestic Water
	Owner	Occupier	Total	Occupier
Rateable Value	£	£	£	£
Rate per £				
Rate Levy for year				
Assessment for year	£	£	£	£
Government Grant in lieu of Rates				
Deduct—Relieved and written off as irrecoverable				
Net Income for year transferred to page 1513	£	£	£	£
Cash Reconciliation				
Cash collected during year				
Rates	£	£	£	£
Government Grant in lieu of Rates				
Deduct—Arrears at beginning of year*	£	£	£	£
Add—Arrears at end of year	£	£	£	£
Net Income for year as above	£	£	£	£
Including arrears written off in a previous year which were collected during the year			£	£

PART II—RATING

APPORTIONABLE

GENERAL

Town Clerk's Department:— (detail as necessary)	£	
Town Chamberlain's Department:— (detail as necessary)	£	£
Collector's Department:— (detail as necessary)	£	
Auditor's Fee		
Engineer's/Surveyor's Department:— (detail as necessary)	£	
Municipal Buildings:— (detail as necessary)	£	
Election of Town Councillors		
Private Improvement Expenses written off		
General Charges:— (detail as necessary)	£	
		£

OTHER APPORTIONABLE

(Detail as necessary)		
		£

ACCOUNTS—*(continued)*

EXPENSES

EXPENSES

Apportioned as follows:—	
Common Good Account	£
Rating Accounts:— (detail heads)	
Revenue Producing Undertakings:— (detail heads)	
Sundry Accounts:— (detail heads)	
	£

EXPENSES

Apportioned as follows:—	
	£

PART II.—RATING

POLICE

EXPENDITURE

		£
General expenses (proportion)		
Burgh Prosecutor		
Police Court Assessor		
Clerk of Burgh Court		
Burgh Court Room—maintenance, etc.		
Other expenses:—		
(detail as necessary)		
Total Expenditure carried to Summary (p. 1515)		£

LIGHTING

		£
General Expenses (proportion)		
Public Lighting:—		
(detail as necessary)		
*Loan charges:—		
Contribution towards liquidation of debt	£	
Interest (gross)		
Expenses of Loans Fund		
Private Lighting:—		
Cost of lighting stairs, private streets and courts		
Other expenses:—		
(detail as necessary)		
Total Expenditure carried to Summary (p. 1515)		£

CLEANSING

		£
General expenses (proportion)		
Street cleansing:—		
Classified roads:—		
(detail as necessary)	£	
Unclassified roads:—		
(detail as necessary)		
Refuse collection:—		
(detail as necessary)		
Refuse disposal:—		
(detail as necessary)		
Public conveniences:—		
(detail as necessary)		
*Loan charges:—		
Contribution towards liquidation of debt	£	
Interest (gross)		
Expenses of Loans Fund		
Other expenses:—		
(detail as necessary)		
Total Expenditure carried to Summary (p. 1515)		£

* See note on p. 1514.

ACCOUNTS—(*continued*)

INCOME

	£
Fines and penalties	
Rents (including £ from other Depts.)	
Other income	
Total Income carried to Summary (p. 1515)	£

	£
Repairs and alterations to lamps recovered	
Damage to pillars and lamps recovered	
Lanterns, old metal, etc. sold	
Cost of lighting stairs and private courts recovered	
Private parties for work and material (including £ from other Depts.)	
Other income:— (detail as necessary)	
Total Income carried to Summary (p. 1515)	£

	£
Street cleansing:— (detail as necessary)	
Refuse collection:— (detail as necessary)	
Refuse disposal:— (detail as necessary)	
Public conveniences:— (detail as necessary)	
Other income:— (detail as necessary)	
Total Income carried to Summary (p. 1515)	£

PART II—RATING

BATHS AND

EXPENDITURE

General expenses (proportion)			£
Public Baths:—			
*Loan charges:—			
Contribution towards liquidation of debt ...	£		
Interest (gross)			
Expenses of Loans Fund		£	
Other expenses:— (detail as necessary)			
Public Wash-houses:—			
*Loan charges:—			
Contribution towards liquidation of debt ...	£		
Interest (gross)			
Expenses of Loans Fund		£	
Other expenses:— (detail as necessary)			
Other expenses:— (detail as necessary)			
Total Expenditure carried to Summary (p. 1515)			£

LIBRARIES

General expenses (proportion)			£
Public Library Committee requisition			
*Loan charges:—			
Contribution towards liquidation of debt	£		
Interest (gross)			
Expenses of Loans Fund...			
Other expenses:— (detail as necessary)			
Total Expenditure carried to Summary (p. 1515)			£

* See note on p. 1514.

ACCOUNTS—*(continued)*

WASH-HOUSES

INCOME

	£
Public Baths:— (detail as necessary)	
Public Wash-houses:— (detail as necessary)	
Other Income:— (detail as necessary)	
Total Income carried to Summary (p. 1515)	£

	£
Total Income carried to Summary (p. 1515)	£

PART II—RATING

PUBLIC

EXPENDITURE

General expenses (proportion)			£
Public parks:— (detail as necessary)			
Bowling greens:— (detail as necessary)			
Golf courses:— (detail as necessary)			
Tennis courts:— (detail as necessary)			
Putting greens:— (detail as necessary)			
Paddling ponds:— (detail as necessary)			
Bands, etc.:— (detail as necessary)			
Allotments			
*Loan charges:—			
Contribution towards liquidation of debt	£		
Interest (gross)			
Expenses of Loans Fund...			
Other expenses:— (detail as necessary)			
Total Expenditure carried to Summary (p. 1515)			£

BURIAL

General expenses (proportion)			£
Maintenance costs:— (detail as necessary)			
*Loan charges:—			
Contribution towards liquidation of debt	£		
Interest (gross)			
Expenses of Loans Fund...			
Other expenses:— (detail as necessary)			
Total Expenditure carried to Summary (p. 1515)			£

* See note on p. 1514.

ACCOUNTS—*(continued)*

PARKS

INCOME

	£
Bowling	
Golf	
Tennis	
Putting	
Football and Cricket pitches	
Paddle Boats	
Weighing machines	
Band concerts	
Allotments	
Other Income:— (detail as necessary)	
Total Income carried to Summary (p. 1515)	£

GROUNDS

	£
Interment fees	
Sale of lairs	
Dues, Rents, etc.	
Other Income:— (detail as necessary)	
Total Income carried to Summary (p. 1515)	£

PART II—RATING

ROADS, STREETS AND BRIDGES

MILEAGE OF

EXPENDITURE

General Expenses (proportion)			£
Maintenance:—			
Wages, etc.	£		
Materials			
Other expenses			
Recoverable Works	£		
Less revenue from work done for other departments... ...			
*Loan charges:—			
Contribution towards liquidation of Debt	£		
Interest (gross)			
Expenses of Loans Fund			
Other expenses:—			
Upkeep of motor vehicles	£		
Rent, rates, feu duties, insurance premiums			
Telephones			
Repairs to property			
Other expenses:— (detail as necessary)			
Total Expenditure carried to Summary (p. 1515)			£

SEWERS

General Expenses (proportion)			£
Maintenance, etc.:—			
Wages, etc.	£		
Materials			
Miscellaneous			
Sewage Works			
*Loan charges:—			
Contribution towards liquidation of debt	£		
Interest (gross)			
Expenses of Loans Fund			
Other expenses:— (detail as necessary)			
Total Expenditure carried to Summary (p. 1515)			£

* See note on p. 1514.

ACCOUNTS—(*continued*)

(INCLUDING PUBLIC SAFETY)

STREETS.....MILES

INCOME

	£
Grants from Ministry of Transport:—	
Burgh Surveyor's Salary and travelling expenses	
Grant from Unemployment Grants Committee	
Private parties for work and materials	
From other local authorities	
Other Income:—	
(detail as necessary)	
Total Income carried to Summary (p. 1515)	£

AND DRAINS

	£
Grant from Unemployment Grants Committee	
Connection fees	
Other Income:—	
(detail as necessary)	
Total Income carried to Summary (p. 1515)	£

PART II—RATING

PUBLIC

EXPENDITURE

	£
General Expenses (proportion)	
Medical Officer's Department	
Sanitary Inspector's Department	
Other expenses:— (detail as necessary)	
Total Expenditure carried to Summary (p. 1515)	£

HOUSING ASSESSMENT

	£	£
Transferred to Housing (Part III):—		
Consolidated Schemes (p. 1521):—		
Local Authority Contribution		
Additional Rate Contribution		
Other Schemes (p. 1523):—		
Deficit to be met from Rates		
Total Expenditure carried to Summary (p. 1515)		£

CIVIL

	£
(Detail as necessary)	
Total Expenditure carried to Summary (p. 1515)	£

FIRE

	£
(Detail as necessary)	
Total Expenditure carried to Summary (p. 1515)	£

ACCOUNTS—(*continued*)

HEALTH

INCOME

	£
(Detail as necessary)	
Total Income carried to Summary (p. 1515)	£

ACCOUNT

	£
Transferred from Housing (Part III):— Consolidated Schemes (p. 1520):— Repayment of Additional Rate Contribution	£
Other Schemes (p. 1522):— Surplus to be credited to Rates	
Total Income carried to Summary (p. 1515)	£

DEFENCE

	£
(Detail as necessary)	
Total Income carried to Summary (p. 1515)	£

SERVICES

	£
(Detail as necessary)	
Total Income carried to Summary (p. 1515)	£

PART II.—RATING

COUNTY

EXPENDITURE

	£	£
Requisition:—		
Police		
Education		
Health Services		
Etc., etc.		
Total Expenditure carried to Summary (p. 1515)		£

HARBOUR

	£
Transferred to Harbour Account (p. 1531) ... ... [Paid to.....Harbour Commissioners]	£
Total Expenditure carried to Summary (p. 1515)	£

PUBLIC

	£
Proportion of Water expenditure for year (p. 1527)	£
Total Expenditure carried to Summary (p. 1515)	£

ELECTRICITY AND

EXCHEQUER

ACCOUNTS—*(continued)*

REQUISITION

INCOME

Total Income carried to Summary (p. 1515)	£

WATER

TRANSPORT CONTRIBUTIONS

Contributions under Section 100 of Local Government Act, 1948	£
Total Income carried to Summary (p. 1515)	£

GRANTS

Exchequer Grants under Part II of Local Government Act, 1948	£
Total Income carried to Summary (p. 1515)	£

PART II.—RATING

MISCELLANEOUS

EXPENDITURE

(a) *Chargeable on*

General Expenses (proportion)			£
Town Hall:—			
Salaries, wages, etc.		£	
Rents, rates, insurances, etc.			
Heating, lighting, cleaning			
Printing, stationery, etc.			
Repairs, furnishings, etc.			
*Loan charges:—			
Contribution towards liquidation of debt ...	£		
Interest (gross)			
Expenses of Loans Fund			
Other Expenses:—			
(detail as necessary)			
General Improvement:—			
Maintenance of properties:—			
Feu duties	£		
Rents, rates, insurances, etc.			
Repairs, etc.			
Other expenses:—			
(detail as necessary)		£	
*Loan charges:—			
Contribution towards liquidation of debt ...	£		
Interest (gross)			
Expenses of Loans Fund			
Collection of Rates:—			
Cost of levying and collecting rates		£	
Commission to owners			
Other expenses:—			
(detail as necessary)			
Coast Protection:—			
Expenditure on Works		£	
Other expenses:—			
(detail as necessary)			
Disabled Persons (Employment) Act, 1944:—		£	
Civic Restaurants—deficiency transferred (p. 1535)			
Entertainments under Sec. 132 of Local Government Act, 1948 other than charged elsewhere			
Expenditure under Section 339 of Local Government (Scotland) Act, 1947 other than charged elsewhere			
Other expenses:—			
(detail as necessary)			
Total Expenditure carried to Summary (p. 1515)			£

* See note on p. 1514.

ACCOUNTS—(*continued*)

SERVICES

INCOME

Owners and Occupiers

Town Hall:—		
Rents:—		
Other departments	£	
Other sources		
Other income:—		
(detail as necessary)		£
General Improvement:—		
Rents, feu duties, etc. (including £ from other Depts.)	£	
Other income:—		
(detail as necessary)		
Coast Protection:—		
Government grant	£	
Other income:—		
(detail as necessary)		
Disabled Persons (Employment) Act, 1944:—		
Government grants	£	
Other income:—		
(detail as necessary)		
Civic Restaurants—surplus transferred (p. 1534)		
Entertainments under Sec. 132 of Local Government Act, 1948		
Other income:—		
(detail as necessary)		
Total Income carried to Summary (p. 1515)		£

PART II—RATING

MISCELLANEOUS

EXPENDITURE

(b) *Chargeable on*

	£	£
Weighbridge:—		
Salaries, wages, etc.		
Rent, rates, insurance, etc.		
Heating, lighting, cleaning		
Printing, stationery, etc.		
Other expenses:—		
(detail as necessary)		£
Slaughterhouse—deficiency transferred (p. 1537)		
Markets—deficiency transferred (p. 1539)		
Supervision of Food and Drugs		
Upkeep of Public Clocks		
Other expenses:—		
(detail as necessary)		
Total Expenditure carried to Summary (p. 1515)		£

ASSESS

Domestic Water Rate transferred to Water Account (p. 1527)...	£
Total Expenditure carried to Summary (p. 1515)	£

NOTE: If a Contingent, Depreciation or Reserve Fund has been established in connection should follow. Details of investments should be shown in the Balance Sheet.

ACCOUNTS—(*continued*)

SERVICES—(*continued*)

Occupiers only

INCOME

	£	£
Weighbridge:—		
Drawings		
Slaughterhouse—surplus transferred (p. 1536)		
Markets—surplus transferred (p. 1538)		
Other Income:—		
(detail as necessary)		
Total Income carried to Summary (p. 1515)		£

MENTS

	£
Burgh Rate (p. 1495)	
Domestic Water Rate (p. 1495)	
Rates previously written off collected during year	
Grant in lieu of rates on Government Property (p. 1495)	
Total Income carried to Summary (p. 1515)	£

with any of the Capital Works chargeable to the Rating Accounts, the account for such fund

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	Lighting	Cleansing						Police	Lighting	Cleansing				
	£	£	£	£	£	£	£		£	£	£	£	£	£	£
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.

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 Foregoing Expenditure and Income

Account	Page	Expenditure	Income	Net Expenditure		
				Total	Owners	Occupiers
Police	1498					
Lighting	1498					
Cleansing	1498					
Baths and Washhouses	1500					
Libraries	1500					
Public Parks	1502					
Burial Grounds	1502					
Roads, Streets and Bridges	1504					
Sewers and Drains	1504					
Public Health	1506					
Housing Assessment	1506					
Civil Defence	1506					
Fire Services	1506					
County Requisition	1508					
Harbour	1508					
Public Water	1508					
Electricity and Transport Contributions	1508					
Exchequer Grants	1508					
Miscellaneous Services:—						
Owners and Occupiers	1510					
Occupiers only	1512					
Total						
Assessments	1512	£	£	£	£	£
Grand Total carried to Burgh Fund		£	£	£	£	£
Balance at beginning of year						
Balance at end of year				£	£	£

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		
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. 1551."

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		
Revenue advances from Loans Fund		
[Bank overdraft]		
Other liabilities		
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. 1551."

* A note stating how the valuation has

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]			
			£

been arrived at should be appended.

PART III—REVENUE

HOUSING

CAPITAL

EXPENDITURE

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

PART I.—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 the

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			
	£	£	£

year should be carried to the Burgh Fund.

PART III—REVENUE PRODUCING HOUSING

I. HOUSING REVENUE ACCOUNT (IN TERMS OF PART

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

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 contributions 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 for the year should

* See note on p. 1514.

UNDERTAKINGS—*(continued)*

—*(continued)*

SECTIONS 137 AND 138 OF THE 1950 ACT)

A

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 ... ... £

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	
	£

be carried to the Burgh Fund.

PART III—REVENUE PRODUCING HOUSING

II. HOUSING REPAIRS ACCOUNT FOR CONSOLIDATED HOUSING

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 for each 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. 1514.

UNDERTAKINGS—(*continued*)
—(*continued*)
(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 Burgh 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 the

* See note

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. 1551."

UNDERTAKINGS—(*continued*)
—(*continued*)
SERVICES TO TENANTS

INCOME

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

year should be carried to the Burgh Fund.
on p. 1514.

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 PRODUCING

WATER

CAPITAL

EXPENDITURE

	Expenditure to 15th May, 19...	Expenditure during year	Total Expenditure
Appropriate Heads to be opened under the following Sections:—	£	£	£
Supply:—			
Acquisition of Lands			
Aqueducts and Mains			
Workmen's Houses			
Filtration			
Distribution:—			
Piping			
... ...			
... ...			
... ...			
Offices and Yards			
Other expenses:— (detail as necessary)			
	£	£	£

REVENUE

	£
General expenses (proportion)	
Salaries, etc., of staff	
Wages, etc., of workmen	
Rents, 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	
Other expenses:— (detail as necessary)	
	£

NET REVENUE

	£	£
Balance at beginning of year brought forward		
Deficiency on Revenue Account		
*Loans 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 year

* See note on p. 1514.

UNDERTAKINGS—*(continued)*

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	£	£	£
	£	£	£

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. 1508)	£
Domestic Water Rate (transferred from p. 1512)	
Government Grant—Unemployment Grants Committee	
Interest on investments	
Balance at end of year carried forward	
	£

should be carried to the Burgh 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. 1551."

UNDERTAKINGS—(*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

HARBOUR

CAPITAL

EXPENDITURE

	Expenditure to 15th May, 19...	Expenditure during year	Total Expenditure
Purchase price of undertaking	£	£	£
Land, works, etc.			
Other expenses:—			
(detail as necessary)			
	£	£	£

REVENUE

General expenses (proportion)	£		
Harbourmaster			
Salaries, wages, etc.			
Maintenance, etc. of harbour			
Rents, rates, insurances, etc.			
Heritable property—maintenance, etc.			
Other expenses:—			
(detail as necessary)			£
Extra-ordinary expenditure, viz.:—			
Capital expre. charged to revenue			
Balance carried to Net Revenue Account			
			£

NET REVENUE

Balance at beginning of year brought forward					£
*Loan charges:—					
Contribution towards liquidation of debt	£				
Interest (gross)					
Expenses of Loans Fund...					
Overdraft interest					
Income Tax					
Contribution to Reserve Fund Account					
					£

The total income and expenditure for the year

* See note on p. 1514.

UNDERTAKINGS—*(continued)*

ACCOUNT

INCOME

	Income to 15th May, 19...	Income during year	Total Income
Government Grants	£	£	£
Other 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

Harbour dues:—			
Vessels		£	
Goods:—			
Imports	£		
Exports			
Passengers			£
Rents, etc.			
Government grants			
Other Income:— (detail as necessary)			
			£

ACCOUNT

Balance from Revenue Account	£
Transferred from Rating Account (p. 1508)	
Other Income:— (detail as necessary)	
Balance at end of year carried forward	
	£

should be carried to the Burgh Fund.

PART III—REVENUE PRODUCING

HARBOUR

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		
GRANTS IN RESPECT OF CAPITAL EXPENDITURE		
CONTRIBUTIONS FROM REVENUE, ETC., TOWARDS CAPITAL EXPENDITURE		£
CURRENT LIABILITIES:—		
Interest due but unpaid (a statement should be appended) ...	£	
Sundry creditors		
Reserve, etc., Funds		
Net Revenue Account Balance		
Revenue advances from Loans Fund		
[Bank overdraft]		
		£

NOTE.—If a Loans Fund has not been established, for "Advances for capital expenditure from Loans Fund" substitute "Loans Outstanding—see Loans Statement, p. 1551."

CIVIC

CAPITAL

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

UNDERTAKINGS—*(continued)*

—*(continued)*

ACCOUNT

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	£	
Work in progress		
Sundry debtors:—		
Harbour dues		
Other debtors		
Investments:—		
Reserve Fund		
(1)		
(2)		
(3)		
Advances to officials for petty outlays		
Loans Fund deposits		
[Due by Bank/Cash in hand]		
		£

RESTAURANTS

ACCOUNT

	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.

PART III—REVENUE PRODUCING

CIVIC RESTAURANTS

REVENUE ACCOUNT

EXPENDITURE

	£
General expenses (proportion)	
Salaries, wages, etc.	
Rents, rates, insurances, etc.	
Repairs, maintenance, etc., of premises	
Repairs and renewals of equipment	
Heating, lighting, etc.	
Provisions	
Other expenses:— (detail as necessary)	
	£
Balance carried to Net Revenue Account	
	£

NET REVENUE ACCOUNT

	£	£
*Loan charges:—		
Contribution towards liquidation of debt		
Interest (gross)		
Expenses of Loans Fund		
		£
Capital expenditure met from revenue		
Income Tax		
		£
Surplus for year transferred to Rating (p. 1511)		
Total Expenditure carried to Burgh Fund		£

BALANCE SHEET

LIABILITIES

	£	£
DEBT OUTSTANDING:—		
Advances for capital expenditure from Loans Fund		
DEBT REDEEMED		
CONTRIBUTIONS FROM REVENUE, ETC., TOWARDS CAPITAL EXPENDITURE		
		£
CURRENT LIABILITIES:—		
Sundry 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. 1551."

* See note on p. 1514.

UNDERTAKINGS—*(continued)*

—*(continued)*

ACCOUNT

INCOME

	£
Sale of meals and refreshments	
Sale of swill	
Other Income:—	
(detail as necessary)	
	£

ACCOUNT

	£
Balance from revenue account	
	£
Deficit for year transferred to Rating (p. 1510)	
Total Income carried to Burgh Fund ...	£

SHEET

ASSETS

		£
FIXED ASSETS:—		
Capital expenditure		£
CURRENT ASSETS:—		
Stores and materials in hand	£	
Sundry debtors		
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. 1513)		
Total Expenditure carried to Burgh 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. 1551."

£

* See note on p. 1514.

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. 1512)	£
Total Income carried to Burgh Fund	£

SHEET

ASSETS

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

PART III—REVENUE PRODUCING MARKETS 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, etc.			
Printing, stationery, etc.			
Provender for stables and sheds			
*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. 1513)			
Total Expenditure carried to Burgh 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. 1551".

£

* See note on p. 1514.

UNDERTAKINGS—(*continued*)

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.	£
Manure	
Rents, etc.	
Other income:—	
(detail as necessary)	
	£
Deficit for year transferred to Rating (p. 1512)	
Total Income carried to Burgh 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

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	
		£	£	(1)	£	£	(1)	£	£	£	£	
				(2)			(2)					
				(3)			(3)					
				(4)			(4)					
					£	£		£	£			
				(1)			(1)					
				(2)			(2)					
				(3)			(3)					
				(4)			(4)					
					£	£		£	£			

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

* If the Trust, etc., Funds do not form part of the Burgh Fund, the balances at the beginning and end of year should be shown in total in this account.

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

PRIVATE IMPROVEMENT

EXPENDITURE

General expenses (proportion)	£
Paving or improving private streets	
Other expenses:— (detail as necessary)	
Total Expenditure carried to Burgh Fund	£

FEE

Expenditure—specifying same	£
Total Expenditure carried to Burgh 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			
	£	£	£

ACCOUNTS—(*continued*)

EXPENSES

INCOME

Amount recoverable in respect of private improvement expenses	£
Sum transferred from Rating Account	
Other income	
Total Income carried to Burgh Fund	£

FUND

Fees and Commissions	£
Total Income carried to Burgh Fund	£
Balance in 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:—			
Common good			
Slaughterhouse			
Water			
Etc., etc.			
Balance carried forward			
	£	£	£

PART IV—SUNDRY

BALANCE

LIABILITIES

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

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 Burgh Fund			£

ACCOUNTS—(*continued*)

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]	
	£

AND OTHER FAMILIES

INCOME

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

PART IV.—SUNDRY

PREMISES REQUISITIONED FOR FAMILIES

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 Burgh Fund		£

BALANCE

LIABILITIES

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

ACCOUNTS—(*continued*)

LIVING IN UNSATISFACTORY HOUSING CONDITIONS

INCOME

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

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

* 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:—			
Common Good		£	
Rating Accounts:—			
General expenses	£		
Lighting			
Cleansing			
Baths			
Wash-houses...			
Roads, Streets and Bridges...			
Sewers			
Etc., etc.			
Revenue-Producing Undertakings:—			
Housing	£		
Water			
Harbour			
Civic Restaurants			
Slaughterhouse			
Markets			£

	Allowed	Charged	
On Advances for Current Balances:—			
Common Good	£	£	
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)			
			£

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	
	£

of Investments to follow here)

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 Town 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 1548.

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)
I. COMMON GOOD:—			£	£	£			£	£	£	£			£	£	£
							TOTAL									
II. RATING:— Police ... ... Lighting ... Etc., etc.																
							TOTAL									
III. REVENUE PRODUCING UNDERTAKINGS:— Housing ... Water ... Etc., etc.																
							TOTAL									
IV. SUNDRY ACCOUNTS:—																
							TOTAL									
							GRAND TOTAL									

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

PART VI—

EXPENDITURE

	Capital Accounts	Revenue Accounts		
		Owners	Occupiers	Total
	£	£	£	£
Common Good (see note on p. 1488)				
Rating Accounts (see Summary p. 1515)				
Revenue Producing Undertakings:—				
Housing				
Water				
Harbour				
Civic Restaurants				
Slaughterhouse				
Markets				
Sundry Accounts:—				
Trusts, etc. (see note on p. 1541)				
Private Improvement				
Fee Fund				
Superannuation Fund ...				
Camps occupied by squatters and other families				
Premises requisitioned ...				
Total Expenditure				
Balance carried forward to next year				

Note: Subject to the deduction of any sums which have been disallowed, the expenditure (Scotland) Act, 1947, is the total of the capital and revenue expenditure appearing in this

BURGH FUND ACCOUNT

INCOME

	Capital Accounts	Revenue Accounts		
		Owners	Occupiers	Total
	£	£	£	£
COMMON GOOD (see note on p. 1488)				
RATING ACCOUNTS (see Summary on p. 1515)				
REVENUE PRODUCING UNDERTAKINGS:—				
Housing				
Water				
Harbour				
Civic Restaurants				
Slaughterhouse				
Markets				
SUNDRY ACCOUNTS:—				
Trusts, etc. (see note on p. 1541)				
Private Improvement				
Fee Fund				
Superannuation Fund ...				
Camps occupied by squatters and other families				
Premises requisitioned ...				
TOTAL INCOME				
Balance brought forward from previous year				

to be certified by the auditor in accordance with Sec. 203 (1) of the Local Government account.

PART VII—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
	£	£	£	£	£	£	£	£	£	£	£	£
Common Good												
Rating Accounts												
Revenue Producing Undertakings:—												
Housing												
Water Supply ...												
Harbour												
Civic Restaurants ...												
Slaughterhouse ...												
Markets												
Sundry Accounts:—												
Trusts, etc. (detail as necessary)												
Loans Fund												

(Signed).....
Town Chamberlain.

CERTIFICATE OF AUDITOR

APPENDIX I

PUBLIC LIBRARY COMMITTEE

Revenue Account

Expenditure	£	£	Income	£	£
Expenses of Management:—			From Town Council (Rating Account) ...		
Salaries, wages, etc.	£		From other local authorities...		
Contributions to Superannuation Fund ...					£
Other expenses...			Education Committee—Contribution		
		£	Penalties and forfeitures		
Books, etc.:—			Readers' Tickets		
Purchase and Rebinding	£		Sale of Newspapers		
Newspapers and Periodicals			Books Bespoken		
Printing, Stationery and Advertising ...			Rents		
Maintenance of Buildings:—			Lavatories		
Feu-Duty, Rates, etc....	£		Sale of Waste Paper		
Repairs and Furnishings			Voluntary Subscriptions		
Heating, Lighting, Cleaning			Other Income		
Insurance					
Telephones					
Other expenses...					
Other Expenditure:—					
Delegates to Conferences, etc.	£				
Librarian's Petty Expenses					
Uniforms					
Subscriptions					
Other expenses					
Total Expenditure		£	Total Income		£

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 the Town Council of every Small Burgh shall be prepared and the date before which the Abstract of Accounts shall be signed by the Town Chamberlain.

FORMATION OF NEW BURGH: POLLING PROCEDURE

1952 No. 825 (S. 34)

The Local Government (Formation of New Burgh: Polling Procedure) (Scotland) Regulations, 1952

Made - - - -	16*th April*, 1952
Coming into Operation	16*th April*, 1952

In exercise of the powers conferred upon him by subsection (15) of section 133 of the Local Government (Scotland) Act, 1947(a) (hereinafter referred to as "the Act of 1947") and of all other powers enabling him in that behalf, the Secretary of State hereby makes the following regulations:—

1. These regulations may be cited as the Local Government (Formation of New Burgh: Polling Procedure) (Scotland) Regulations, 1952, and shall come into operation on the 16th day of April, 1952.

2.—(1) In these regulations, unless the context otherwise requires, the following expressions have the meanings hereby assigned to them:—

"poll" means a poll of the local government electors for an area under subsection (15) of section 133 of the Act of 1947;

"sheriff" has the same meaning as in section 133 of the Act of 1947;

"area" means an area whose boundaries have been fixed by a preliminary deliverance of the sheriff under subsection (7) of section 133 of the Act of 1947;

"public notice" means a notice given by advertisement, placard, handbill or such other means as the sheriff thinks best calculated to give information to the local government electors.

(2) Subject to the foregoing provisions, 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.—(1) Where a poll for an area is demanded under section 133 of the Act of 1947—

(*a*) the sheriff shall forthwith determine the day on which the poll is to be held and shall give public notice thereof;

(*b*) the registration officer shall, if a new register of electors has come into operation since the date upon which he furnished to the sheriff a certified copy of the names and addresses of all local government

(a) 10 & 11 Geo. 6. c. 43. (b) 52 & 53 Vict. c. 63.