1952 No. 1720 (S. 88)

The Town Council (Large 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 (Large 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 large burgh is hereby revoked.

2. The abstract of the accounts of the income and expenditure of the Town Council of every large burgh for the financial year commencing on the sixteenth day of May, 1953 or, in the case of a large burgh whose financial year commences on some other day in the month of May or June, for the financial year commencing on that day in the year 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.

SCHEDULE

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

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(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.

PART I—

(*a*) CAPITAL

EXPENDITURE

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

(*b*) REVENUE

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. 1468.

‡ 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

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‡		£

† See note on p. 1432.
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		

NOTE.—If a Loans Fund has not been established, for "Advances for capital expenditure from Loans Fund" substitute "Loans outstanding—see Loans Statement p. 1481".

Total	£

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			£

* A note stating how the valuation has 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 „ „				
Education „ „					Education „ „				
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 „ „					
Education „ „					Education „ „					
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									Details need not be shown	
Sewers and Sewage Works										
Harbours, Quays, Docks, etc. ...										
Tramways										
Steel (Plate) Works										
Agricultural Lands and Heritages ...										
Houses										
Shops, Offices, etc.										
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 65	£	£	£	£
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		
Architect's Department:— (detail as necessary)		
Engineer's/Surveyor's Department:— (detail as necessary)		
Municipal Buildings:— (detail as necessary)		
Town Officer:— (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

	£	£
GRANT EARNING EXPENDITURE		
Pay and allowances of:—		
Whole-time personnel	£	
Civilian personnel in the police department		
		£
Police pensions, gratuities, etc.		
Premises required for the police service:—		
Rents, rates where payable, taxes, insurance premiums ...	£	
Repairs and maintenance		
Heating, lighting, cleaning, etc.		
Operational equipment (including maintenance costs and repairs):—		
Clothing and accoutrements	£	
Horses		
Motor vehicles and cycles		
Wireless		
Administration expenses:—		
Direct charges:—		
Salaries and Wages	£	
Office accommodation		
Travelling and Subsistence		
Stationery and office equipment		
Other expenses		
Proportion of general expenses		
Capital expenditure met out of revenue		
*Loan charges:—		
Contribution towards liquidation of debt	£	
Interest (gross)		
Expenses of Loans Fund		
Other expenses:—		
(detail as necessary)		
		£
NON-GRANT EARNING 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. 1433)		£

* See note on p. 1432.

ACCOUNTS—(*continued*)

INCOME

	£	£
INCOME INCLUDED FOR GRANT PURPOSES		
For services of police		
Rents:—		
Other departments		
Other sources		
Dividends and Interest on invested capital of the former police pensions fund		
Pensions Contributions		
Grants from the Road Fund		
Other Income:—		
(detail as necessary)		
		£
POLICE GRANT		
INCOME EXCLUDED FOR GRANT PURPOSES		
Fines and Penalties		
Rents:—		
Other Departments		
Other sources		
Other Income:—		
(detail as necessary)		

NOTE.—The headings relative to "Income included for grant purposes" and "Grant earning expenditure" are appropriate only to Large Burghs with separate Police Forces. A Large Burgh which is a constituent member of a Joint Police Committee should enter in this account the sums paid to the Joint Committee on requisition, together with any income and expenditure separately received or borne by the Burgh.

Total Income carried to Summary (p. 1433) ... ... £

PART II—RATING

LIGHTING

EXPENDITURE

		£
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. 1433)		£

CLEANSING

		£
General expenses (proportion)		£
Street cleansing:—		
(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. 1433)		£

* See note on p. 1432.

ACCOUNTS—(*continued*)

INCOME

	£
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. 1433)	£

	£
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. 1433)	£

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. 1433)...			£

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. 1433)			£

* See note on p. 1432.

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. 1433)	£

	£
Total Income carried to Summary (p. 1433)	£

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. 1433)		

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. 1433)		

* See note on p. 1432.

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. 1433)	£

GROUNDS

	£
Interment fees	
Sale of lairs	
Dues, Rents, etc.	
Other Income:— (detail as necessary)	
Total Income carried to Summary (p. 1433)	£

PART II—RATING

ROADS, STREETS AND BRIDGES

MILEAGE OF ROADS—

EXPENDITURE

General Expenses (proportion)			£
Trunk Roads:—			
Maintenance, etc.	£		
Classified Roads:—			
Maintenance:—			
Wages, etc.	£		
Materials			
Other expenses			
Unclassified Roads:—			
Maintenance:—			
Wages, etc.	£		
Materials			
Other expenses			
Recoverable Works	£		
Less revenue from work done for other departments... ...			
Public Safety:—			
Insecure tenements	£		
Dangerous roads and footpaths...			
Traffic Regulations:—			
Traffic signs			
Automatic traffic signals			
White lines			
Street islands			
Pedestrian crossings			
Other expenses:—			
(detail as necessary)			
*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			
Etc., etc.			
Total Expenditure carried to Summary (p. 1433)			£

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. 1433)			£

* See note on p. 1432.

ACCOUNTS—*(continued)*

(INCLUDING PUBLIC SAFETY)

.....MILES

INCOME

	£	£
Trunk Roads:—		
Grant from Ministry of Transport		
Recoveries from private parties		
Grants from Ministry of Transport:—		
Burgh Surveyor's Salary and travelling expenses		
Traffic Signals (Maintenance, etc.)		
Grant from Unemployment Grants Committee		
Private parties for work and materials		
Other Income:— (detail as necessary)		
Total Income carried to Summary (p. 1433)		£

AND DRAINS

	£
Grant from Unemployment Grants Committee	
Connection fees	
Other Income:— (detail as necessary)	
Total Income carried to Summary (p. 1433)	£

PART II—RATING

EDUCATION

EXPENDITURE

1. Administration expenses:—					
Direct charges:—					
Salaries and Wages				£	
Office accommodation...					
Travelling and subsistence					
Stationery and office expenses					
Proportion of general expenses					£
2. Expenditure on educational establishments (other than hostels) under the management of the Authority:—					
	Primary and Secondary	Further Education: Courses of instruction	Further Education: Leisure time occupation		
(*a*) Educational Staff:—					
Salaries, etc., of teachers, wardens, leaders and others	£	£	£		
Other expenses				£	
(*b*) Maintenance:—					
Books, clothing for physical exercise, materials, instruments and apparatus ...					
Furniture and equipment ...					
Rents, rates and insurance ...					
Repairs and maintenance of premises					
Fuel, light, cleaning, janitorial and other services					
Clerical assistance in schools...					
Other expenses					
3. Contributions to education authorities or other bodies in respect of educational services:					
(*a*) To education authorities (S. 24)	£	£	£		
(*b*) To other managers of schools or educational establishments or to bodies providing primary, secondary and further education, other than to the managers of central institutions or colleges for the training of teachers					
Under S. 24					
Under S. 25 (1)					
Under S. 25 (3)					
Under S. 25 (7)					
				£	
Carried forward				£	£

ACCOUNTS—*(continued)*

INCOME

Government Grants:—			
(*a*) Scottish Education Department:—			
Under S. 70 (12)	£		
Under the Children and Young Persons (Scotland) Act, 1937			
Other Grants:—			
(detail as necessary)			
		£	
(*b*) Other Government Departments:—			
(detail as necessary)			£
School Fees:—			
(*a*) Primary and secondary education		£	
(*b*) Further education:—			
Courses of instruction...	£		
Leisure-time occupation			
Endowments:—			
(*a*) Under S. 90		£	
(*b*) Towards teachers salaries or for behoof of schools:—			
From property or funds administered under S. 89	£		
From other sources			
Contributions from other Education Authorities (S. 24)			
From parents and others in respect of:—			
(*a*) School meals:—			

	Mid-day meals	Other refreshments	
From staff, parents and pupils	£	£	
From other sources			
			£

(*b*) Clothing		
(*c*) Travelling, board and lodging		
(*d*) Other services:—		
(detail as necessary)		
Other Income:—		
(*a*) Sales of books, etc.	£	
(*b*) Rents		
(*c*) Bank interest		
(*d*)		
Carried forward		£

EXPENDITURE

	£	£
Brought forward		
3. Contributions to education authorities or other bodies in respect of educational services—(*continued*)		
(*c*) To universities (S. 26)		
(*d*) To central institutions (S. 25 (1))		
(*e*) To centres or colleges for training of teachers (Ss. 25 (1) and (5))		
(*f*) To voluntary societies or agencies (S. 25 (6))		
4. Provision to enable pupils to take advantage of educational facilities:—		
(*a*) Pupils receiving primary, secondary or further education, other than those included in (*b*) below:—		

	Primary and Secondary Education	Further Education: Courses of instruction	Further Education: Leisure time occupation	
Provision of transport and payment of travelling expenses (Ss. 1, 44 and 45)	£	£	£	
Provision of board and lodgings, including maintenance of hostels (Ss. 13 and 14) ...				
Other expenses, including fees, scholarships, bursaries and allowances (S. 42)				
Provision made elsewhere than at an educational establishment (S. 14)...				
				£

(*b*) Pupils receiving higher education (S. 43):—		
Universities		
Central institutions		
Centres or colleges for training teachers		
Other institutions		
5. Provision of food and clothing (Ss. 47, 48 and 49):—		
(*a*) School Meals:—		

	Mid-day meals	Other refreshments	
Food	£	£	
Preparation, transport, service, etc.			
			£

(*b*) Service of milk		
(*c*) Clothing		
Carried forward		£

ACCOUNTS—*(continued)*

—*(continued)*

INCOME

	£
Brought forward	
Carried forward	£

PART II—RATING

EDUCATION

EXPENDITURE

	Brought forward	£
6. Medical examination, inspection and treatment (Ss. 50, 51 and 52):—		
(*a*) Salaries of medical, dental and professional staff (other than nursing staff)	£	
(*b*) Salaries of nursing staff		
(*c*) Travelling, etc., of professional staff		
(*d*) Hospitals, nursing associations, etc.		
(*e*) Other expenses		
7. Children and Young Persons (Scotland) Act, 1937:—		
Approved Schools:—		
(*a*) Under management of education authority ...	£	
(*b*) Not under management of education authority ...		
8. Promotion and development of education (Ss. 27 and 28):—		
(*a*) Educational research and services for the improvement of education	£	
(*b*) Educational conferences		
9. Expenditure for capital purposes:—		
(*a*) Revenue contributions towards capital expenditure (including £ in respect of School Meals Service)	£	
(*b*)*Loan charges:—		
Contribution towards liquidation of debt	£	
Interest (gross)		
Expenses of Loans Fund		
10. Other expenses:—		
(detail as necessary)	£	
Total Expenditure carried to Summary (p. 1433)		£

* See note on p. 1432.

ACCOUNTS—*(continued)*

—*(continued)*

INCOME

	£
Brought forward	

NOTE.—Unless otherwise stated the statutory references are to the Education (Scotland) Act, 1946.

	£
Total Income carried to Summary (p. 1433)	

PART II—RATING

WELFARE

EXPENDITURE

General Expenses (proportion)				£
Salaries, Wages, etc.				
Maintenance of offices				
Stationery, printing, etc.				
Other expenses of Welfare Officer				
Provision of accommodation:—				
(*a*) Residential:—				
Remuneration of staff		£		
Uniforms				
Provisions				
Heating and lighting				
Furnishings				
Repairs and maintenance				
Upkeep of grounds				
Rents, rates, insurance				
Amenities for residents				
Clothing for residents				
Conveyance of residents				
General medical supervision				
*Loan charges:—				
Contributions towards liquidation of debt	£			
Interest (gross)				
Expenses of Loans Fund ...				
Other expenses:— (detail as necessary)			£	
(*b*) Temporary accommodation:— (detail as necessary)				
(*c*) Reception centres:— (detail as necessary)				
General Welfare Services:—				
(*a*) Blind persons:—				
Medical certification		£		
Employment of Blind Persons:—				
(*a*) in special workshops ...	£			
(*b*) under home service scheme				
(*c*) in other employment ...				
Contributions to voluntary organisations:—				
(*a*) local outdoor society ...	£			
(*b*) national organisation ...				
Home teachers				
Other expenses			£	
(*b*) Partially-sighted persons:— (detail as necessary)				
(*c*) Deaf and dumb persons:— (detail as necessary)				
(*d*) Other handicapped persons:— (detail as necessary)				
Contributions to voluntary organisations				
Total Expenditure carried to Summary (p. 1433)				£

* See note on p. 1432.

ACCOUNTS—(*continued*)

INCOME

	£	£	£
Government Grant under Sec. 28 of National Assistance Act, 1948			
Recoveries for accommodation:—			
(*a*) Residential:—			
Contributions in respect of board:—			
From residents, relatives, etc.			
Other authorities			
		£	
Regional Hospital Board:—			
Accommodation and facilities (National Assistance Act, 1948, 6th Schedule, para. 7 (*b*))			
Other Income:—			
(detail as necessary)			
(*b*) Temporary accommodation:—			
From persons accommodated			
(*c*) Reception centres:—			
From National Assistance Board			
		£	
General Welfare Services:—			
(*a*) Blind Persons:—			
(detail as necessary)			
(*b*) Partially-sighted persons:—			
(detail as necessary)			
(*c*) Deaf and dumb persons:—			
(detail as necessary)			
(*d*) Other handicapped persons:—			
(detail as necessary)			
Total Income carried to Summary (p. 1433)			£

PART II.—RATING

PUBLIC

EXPENDITURE

PUBLIC HEALTH:—					
Medical Officer of Health's Department:—					
General expenses (proportion)					£
Salaries, wages, etc.				£	
Stationery, printing, advertising, etc.					
Maintenance of Offices:—					
Wages, etc.			£		
Heating, lighting, cleaning, etc.					
Repairs, furnishings, etc.					
Rents, rates, insurances, etc.					
*Loan charges:—					
Contribution towards liquidation of debt	£				
Interest (gross)					
Expenses of Loans Fund ...					
Other expenses:—					
(detail as necessary)					
				£	
Less proportion of expenses chargeable to:—					
Sanitary Department			£		
Veterinary Department					
Port Sanitation					
Functions under National Health Service (Scotland) Act, 1947					
Mental Health Services					
Other Direct Health Services					
Sanitary Department:—					
Salaries, wages, etc.				£	
Stationery, printing, advertising, etc.					
Medical Officer of Health's Dept. (proportion of expenses)					
Pest Destruction—Extermination of Rats:—					
Wages, etc. of inspectors			£		
Traps, baits, poisons, etc.					
Other expenses					
				£	
Less proportion of expenses chargeable to Port Sanitation					
Carried forward				£	£ —

* See note on p. 1432.

ACCOUNTS—*(continued)*

HEALTH

INCOME

PUBLIC HEALTH:—			
Medical Officer of Health's Department:—			
Registration Fees:—			
Nursing Homes Registration Act, 1938	£		
Nurses (Scotland) Act, 1945		£	
Other Income:—			
(detail as necessary)			
			£
Sanitary Department:—			
Pharmacy and Poisons Act, 1933		£	
Pest Destruction—Extermination of Rats:—			
Government Grant	£		
Sale of traps, baits, poisons, etc. ...			
Other Income:—			
(detail as necessary)			
Carried forward		£	£ —

EXPENDITURE

	Brought forward	£	£ —
PUBLIC HEALTH—(*continued*):—			
Veterinary Department:—			
Salaries, wages, etc.	£		
Stationery, printing, advertising, etc.			
Medical Officer of Health's Dept. (proportion of expenses)			
Drugs and other requisites			
Diseases of Animals—Tuberculosis Order, 1925			
Other expenses:—			
(detail as necessary)			
	£		
Less proportion of expenses chargeable to Port Sanitation...			
Port Sanitation:—			
Salaries, wages, etc. of staff:—			
Medical Officers	£		
Sanitary Inspectors			
Food Inspectors			
Ratcatchers			
	£		—
Uniforms			
Travelling expenses			
Upkeep of premises			
Hire of Launches, etc.			
Administration Expenses:—			
Direct Charges:—			
Salaries and Wages	£		
Office accommodation			
Travelling and subsistence			
Stationery and office equipment			
Other expenses			
Proportion of expenses of Medical Officer of Health's Department and general expenses ...			
Other expenses:—			
(detail as necessary)			
Milk Testing Scheme:—			
Wages, etc. of Milk Officers	£		
Travelling and subsistence			
Upkeep of premises			
Equipment			
Administration expenses:—			
Direct charges:—			
Salaries and wages	£		
Office accommodation			
Travelling and subsistence			
Stationery and office equipment			
Other expenses			
Proportion of expenses of Medical Officer of Health's Department and general expenses ...			
Other expenses:—			
(detail as necessary)			£
OTHER PUBLIC HEALTH SERVICES:—			
(detail as necessary)		£	
Total Expenditure carried to Summary (p. 1433)			£

ACCOUNTS—(*continued*)

HEALTH—(*continued*)

INCOME

	Brought forward	£	£ —
PUBLIC HEALTH—(*continued*):—			
Veterinary Department:—			
Fees for services to Ministry of Agriculture and other Departments	£		
Fees for certificates issued			
Other Income:—			
(detail as necessary)			
Port Sanitation:—			
Charges for disinfection or disinfestation of ships ...	£		
Government Grant			
Other Income:—			
(detail as necessary)			
Milk Testing Scheme:—			
Government Grant	£		
Other Income:—			
(detail as necessary)			
			£
OTHER PUBLIC HEALTH SERVICES:—		£	
(detail as necessary)			
Total Income carried to Summary (p. 1433)			£

EXPENDITURE

(A) FUNCTIONS UNDER NATIONAL HEALTH SERVICE (SCOTLAND) ACT, 1947:—			
Administration expenses:—			
Direct charges:—			
Salaries and Wages	£		
Office accommodation			
Travelling and subsistence			
Stationery and office equipment			
Other expenses			
Proportion of expenses of Medical Officer of Health's Department and general expenses		£	
Allocated as follows:—			
Functions under National Health Service (Scotland) Act, 1947:—			
Section 22—Care of Mothers and Young Children	£		
„ 23—Domiciliary Midwifery ...			
„ 24—Health Visiting			
„ 25—Home Nursing			
„ 26—Vaccination and Immunisation			
„ 27—Prevention of Illness ...			
„ 28—Domestic Help			
„ 29—Research			
„ 30—Contributions towards expenditure on co-ordination of services			
Other enactments			
Mental Health Services			
Other Direct Health Services			
1. Section 22—Care of Mothers and Young Children:—			
(*a*) Clinics (including mobile clinics) and Child Welfare Centres:—			
Salaries, wages, etc. ...	£		
Uniforms			
Medicines, medical equipment, etc.			
Heating, lighting, cleaning, etc.			
Laundry			
Furnishings			
Repairs, maintenance, etc. ...			
Rates, rents, insurances, etc.			
Travelling expenses ...			
Other direct expenses:— (detail as necessary)			
Proportion of administration expenses			
Contributions to voluntary organisations, etc. ...		£	
Carried forward ...		£	£ — £ —

ACCOUNTS—(*continued*)

SERVICES

INCOME

(A) FUNCTIONS UNDER NATIONAL HEALTH SERVICE (SCOTLAND) ACT, 1947

1. Section 22—Care of Mothers and Young Children:—				
(*a*) Clinics (including mobile clinics) and Child Welfare Centres:—				
Charges for supplies ...	£			
Other income:—				
(detail as necessary)		£		
Carried forward ...		£	£ —	£ —

EXPENDITURE

		Brought forward ...	£ —
(A) FUNCTIONS UNDER NATIONAL HEALTH SERVICE (SCOTLAND) ACT, 1947—*(continued)*:—			
1. Section 22—Care of Mothers and Young Children—*(continued)*:—			
	Brought forward ...	£	£ —
(*b*) Day Nurseries:—			
Salaries, wages, etc. ...	£		
Uniforms			
Provisions			
Medicines			
Heating, lighting, cleaning, etc....			
Laundry			
Furnishings			
Repairs, maintenance, etc....			
Rents, rates, insurance ...			
Other direct expenses:— (detail as necessary)			
Proportion of administration expenses			
Contributions to voluntary organisations, etc. ...			
(*c*) Other forms of Day-time Care (e.g., Toddlers' Playgrounds):—			
Salaries, wages, etc. ...	£		
Provisions			
Other direct expenses:— (detail as necessary)			
Proportion of administration expenses			
Contributions to voluntary organisations, etc. ...			
(*d*) Nurses' Hostels (for Nursery Nurses):—			
Salaries, wages, etc. ...	£		
Provisions			
Heating, lighting, cleaning, etc....			
Laundry			
Furnishings			
Repairs, maintenance, etc....			
Rents, rates, insurances, etc.			
Other direct expenses:— (detail as necessary)			
Proportion of administration expenses			
Contributions to voluntary organisations, etc. ...			
	Carried forward ...	£	£ — £ —

ACCOUNTS—*(continued)*

SERVICES—*(continued)*

INCOME

		Brought forward ...	£ —
(A) FUNCTIONS UNDER NATIONAL HEALTH SERVICE (SCOTLAND) ACT, 1947—*(continued)*:—			
1. Section 22—Care of Mothers and Young Children—*(continued)*:—			
	Brought forward ...	£	£ —
(*b*) Day Nurseries:—			
Payments by Mothers ...	£		
Employees for meals ...			
Other income:—			
(detail as necessary)			
(*c*) Other forms of Day-time Care (e.g., Toddlers' Playgrounds):—			
(detail income as necessary)	£		
(*d*) Nurses' Hostels (for Nursery Nurses):—			
Payments for board and lodgings	£		
Employees for meals ...			
Other income:—			
(detail as necessary)			
Carried forward ...		£	£ — £ —

PART II.—RATING

HEALTH

EXPENDITURE

		Brought forward ...	£ —
(A) FUNCTIONS UNDER NATIONAL HEALTH SERVICE (SCOTLAND) ACT, 1947—(*continued*):—			
Brought forward ...	£	£ —	
1. Section 22—Care of Mothers and Young Children—(*continued*):—			
(*e*) Residential Nurseries:—			
Salaries, wages, etc. ...	£		
Uniforms			
Provisions			
Medicines			
Heating, lighting, cleaning, etc....			
Laundry			
Furnishings			
Repairs, maintenance, etc....			
Upkeep of grounds... ...			
Rents, rates, insurances, etc.			
Telephone			
Conveyance of children ...			
Other direct expenses:— (detail as necessary)			
Proportion of administration expenses			
Contributions to voluntary organisations, etc. ...			
(*f*) Mother and Baby Homes:—			
Salaries, wages, etc. ...	£		
Uniforms			
Provisions			
Medicines			
Heating, lighting, cleaning, etc....			
Laundry			
Furnishings			
Repairs, maintenance, etc....			
Upkeep of grounds... ...			
Rents, rates, insurances, etc.			
Telephone			
Conveyance of patients ...			
Other direct expenses:— (detail as necessary)			
Proportion of administration expenses			
Contributions to voluntary organisations, etc. ...			
		Total Expenditure under Section 22	£
		Carried forward ...	£ —

ACCOUNTS—(*continued*)

SERVICES—(*continued*)

INCOME

		Brought forward ...	£ —
(A) FUNCTIONS UNDER NATIONAL HEALTH SERVICE (SCOTLAND) ACT, 1947—(*continued*):—			
	Brought forward ... £	£ —	
1. Section 22—Care of Mothers and Young Children—(*continued*):—			
(*e*) Residential Nurseries:—			
Payments by Mothers ...	£		
Employees for meals ...			
Other income:—			
(detail as necessary)			
(*f*) Mother and Baby Homes:—			
(detail income as necessary)	£		
Total Income under Section 22		£	
	Carried forward ...	£	£ —

EXPENDITURE

		Brought forward ...	£ —
(A) FUNCTIONS UNDER NATIONAL HEALTH SERVICE (SCOTLAND) ACT, 1947—*(continued)*		Brought forward ...	£
2. Section 23—Domiciliary Midwifery:—			
Salaries, wages, etc.	£		
Travelling expenses			
Uniforms			
Equipment			
Other direct expenses:— (detail as necessary)			
Upkeep of Nurses' Homes:—			
Salaries, wages, etc. ...	£		
Provisions			
Heating, lighting, cleaning, etc.			
Laundry			
Repairs, maintenance, etc. ...			
Rent, rates, insurances, etc.			
Other expenses:— (detail as necessary) ...			
Upkeep of Nurses Houses			
Proportion of administration expenses ...			
Contributions to voluntary organisations, etc.			
3. Section 24—Health Visiting:—			
Salaries, wages, etc.	£		
Travelling expenses			
Uniforms			
Equipment			
Other direct expenses:— (detail as necessary)			
Proportion of administration expenses ...			
Contributions to voluntary organisations, etc.			
4. Section 25—Home Nursing:—			
Salaries, wages, etc.	£		
Travelling expenses			
Uniforms			
Equipment			
Other direct expenses:— (detail as necessary)			
Upkeep of Nurses Houses			
Proportion of administration expenses ...			
Contributions to voluntary organisations, etc.			
5. Section 26—Vaccination and Immunisation:—			
Salaries, wages, etc.	£		
Travelling expenses			
Stationery, printing, advertising, etc.			
Other direct expenses			
Proportion of administration expenses ...			
		Carried forward ...	£ —

ACCOUNTS—(*continued*)

SERVICES—(*continued*)

INCOME

		Brought forward	£ —
(A) FUNCTIONS UNDER NATIONAL HEALTH SERVICE (SCOTLAND) ACT 1947 —(*continued*)			
		Brought forward ...	£
2. Section 23—Domiciliary midwifery:—			
Nurses homes:—			
(detail as necessary)	£		
Other income:—			
(detail as necessary)			
3. Section 24—Health Visiting:—			
(detail income as necessary)	£		
4. Section 25—Home Nursing:—			
(detail income as necessary)	£		
5. Section 26—Vaccination and Immunisation:—			
(detail income as necessary)	£		
		Carried forward ...	£	£ —

EXPENDITURE

	Brought forward ...		£ —
(A) FUNCTIONS UNDER NATIONAL HEALTH SERVICE (SCOTLAND) ACT, 1947—(*continued*)	Brought forward ...	£	
6. Section 27—Prevention of Illness; Care and After-care:— Tuberculosis and Other Diseases (excluding Mental):— Salaries, wages, etc. ... ... Equipment ... ... Provisions ... ... Other direct expenses:— (detail as necessary) Upkeep of Nurses Houses ... ... Proportion of administration expenses ... Contributions to voluntary organisations, etc.	£		
7. Section 28—Domestic Help:— Salaries, wages, etc. ... ... Travelling expenses ... ... Other direct expenses:— (detail as necessary) Proportion of administration expenses... ... Contributions to voluntary organisations ...	£		
8. Section 29—Research:— Direct expenditure:— (detail as necessary) Proportion of administration expenses... ...	£		
9. Section 30—Contributions towards expenditure on co-ordination of services...			
(B) FUNCTIONS UNDER OTHER ENACTMENTS:— (*a*) Eleventh Schedule—National Health Service (Scotland) Act, 1947:—			
1. Infectious Disease Notification Act, 1889:— Fees to Doctors		£	
2. Public Health (Scotland) Act, 1897—Disinfection measures in cases of Infectious Disease:— Salaries and Wages of staff employed on the undernoted services:— (i) Disinfection of bedding, premises, etc.... ... ... (ii) Upkeep of motor vans ... ... (iii) Upkeep of public disinfector and post mortem rooms ... ... (iv) Interments... ... ... (v) Other expenses:— (detail as necessary)	£		
3. Notification of Births Act, 1907:— Stationery, printing, etc. ... ... Other expenses:— (detail as necessary)	£		
	Carried forward ...	£	£

ACCOUNTS—(*continued*)

SERVICES—(*continued*)

INCOME

		Brought forward ...	£ —
(A) FUNCTIONS UNDER NATIONAL HEALTH SERVICE (SCOTLAND) ACT, 1947—(*continued*)		Brought forward ...	£
6. Section 27—Prevention of Illness; Care and After-care:—			
(detail income as necessary)	£		
7. Section 28—Domestic Help:—			
Payments by householders...	£		
Other income:—			
(detail as necessary)			
8. Section 29—Research:—			
(detail income as necessary)	£		
(B) FUNCTIONS UNDER OTHER ENACTMENTS:—			
(*a*) Eleventh Schedule—National Health Service (Scotland) Act, 1947:—			
(detail income as necessary)	£		
		£	
		Carried forward ...	£ £

PART II.—RATING

HEALTH SERVICES

EXPENDITURE

		Brought forward ...	£
(B) FUNCTIONS UNDER OTHER ENACTMENTS—(*continued*):—			
(*a*) Eleventh Schedule—National Health Service (Scotland) Act, 1947—(*continued*)			
		Brought forward ...	£
4. Midwives (Scotland) Act, 1915—Supervision and training of midwives:—			
Fees to Doctors	£		
Contributions towards training of midwives			
Other expenses:—			
(detail as necessary)			
5. Local Government (Emergency Provisions) Act, 1916—Notification of infectious disease in establishments occupied by H.M. Forces:—			
Fees to Doctors			
6. Local Government (Scotland) Act, 1929 (Section 29):—			
Health Propaganda			
7. Maternity Services (Scotland) Act, 1937 (Section 7 (2))—			
Midwives refresher courses:—			
Fees to Instructors, etc.	£		
Midwives			
Other expenses:—			
(detail as necessary)			
8. Public Health (Scotland) Act, 1945—Measures for preventing the spread of infectious diseases:—			
Salaries, wages, etc.	£		
Equipment			
Other expenses:—			
(detail as necessary)			
(*b*) Additional functions:—			
Nurseries and Child-Minders Regulation Act, 1948:—			
Salaries, wages, etc.	£		
Stationery, etc.			
Other expenses:—			
(detail as necessary)			
Proportion of administration expenses applicable to (B) ...			
(C) MENTAL HEALTH SERVICES:—			
1. General:—			
Salaries, wages, etc. of staff directly engaged in Mental Health Services	£		
Other expenses:—			
(detail as necessary)			£
2. Lunacy (Scotland) Act, 1857 (Section 112); Lunacy (Scotland) Act, 1866 (Section 9 (2) (B)):—			
Lunacy warrants, etc.	£		
Other expenses:—			
(detail as necessary)			
		Carried forward ...	£	£

ACCOUNTS—*(continued)*

—*(continued)*

INCOME

		Brought forward ...	£
(B) FUNCTIONS UNDER OTHER ENACTMENTS—*(continued)*:—			
		Brought forward ...	£
(*b*) Additional functions:— (detail income as necessary)	£		
(C) MENTAL HEALTH SERVICES:— 1. General:— (detail income as necessary)	£		
		£	
2. Lunacy (Scotland) Act, 1857 (Section 112); Lunacy (Scotland) Act, 1886 (Section 9 (2) (B)):— (detail income as necessary)	£		
		Carried forward ... £	£

PART II.—RATING

HEALTH SERVICES

EXPENDITURE

		Brought forward ...	£
(C) MENTAL HEALTH SERVICES—(*continued*):—			
		Brought forward ...	£
3. Mental Deficiency and Lunacy (Scotland) Act, 1913 (Section 26)—Boarded-out mental defectives:—			
Board	£		
Clothing			
Medical Charges			
Visitation expenses			
Other expenses:— (detail as necessary)			
4. National Health Service (Scotland) Act, 1947 (Section 27)— Care and After-care of mental defectives:— (detail as necessary)	£		
5. National Health Service (Scotland) Act, 1947 (Section 51)— Training and occupation for mental defectives:—			
Occupation centre:—			
Salaries, wages, etc. ...	£	£	
Provisions			
Equipment			
Heating, lighting, etc. ...			
Repairs, maintenance, etc.			
Other expenses:— (detail as necessary)			
Proportion of administration expenses applicable to (C) ...			
Contributions to Voluntary Organisations, etc.			
(D) OTHER DIRECT HEALTH SERVICES:— (detail as necessary)		£	
Total Expenditure carried to Summary (p. 1433)			£

HOUSING

Transferred to Housing (Part III):—			
Consolidated Schemes (p. 1439):—			
Statutory Rate Contribution		£	
Additional Rate Contribution			£
Other Schemes (p. 1441):—			
Contribution to meet deficit			
Total Expenditure carried to Summary (p. 1433)			£

TOWN AND COUNTRY

General expenses (proportion)	£
Salaries, Wages, etc.	
Printing, stationery, etc.	
Other expenses:— (detail as necessary)	
Total Expenditure carried to Summary (p. 1433)	£

ACCOUNTS—*(continued)*

—*(continued)*

INCOME

		Brought forward ...	£
(C) MENTAL HEALTH SERVICES—*(continued)*			
		Brought forward ...	£
3. Mental Deficiency and Lunacy (Scotland) Act, 1913 (Section 26)—Boarded-out mental defectives:—			
(detail income as necessary)	£		
4. National Health Service (Scotland) Act, 1947 (Section 27)—Care and After-care of mental defectives:—			
(detail income as necessary)	£		
5. National Health Service (Scotland) Act, 1947 (Section 51)—Training and occupation for mental defectives:—			
(detail income as necessary)	£		
(D) OTHER DIRECT HEALTH SERVICES:—		£	
(detail income as necessary)			
HEALTH SERVICES—GRANT FROM DEPARTMENT OF HEALTH FOR SCOTLAND ...			
Total Income carried to Summary (p. 1433)			£

ASSESSMENT ACCOUNT

Transferred from Housing (Part III):—	
Consolidated Schemes (p. 1438):—	
Repayment of Additional Rate Contribution	£
Other Schemes (p. 1440):—	
Surplus to be credited to Rates	
Total Income carried to Summary (p. 1433)	£

PLANNING

Government Grant	£
Other income:—	
(detail as necessary)	
Total Income carried to Summary (p. 1433)	£

PART II—RATING

CHILDREN

EXPENDITURE

GRANT EARNING EXPENDITURE:—			
Salaries and wages:—			
Children Officer	£		
Staff of Children Officer			£
Boarded-out children			
Children in Voluntary Homes			
Children's Homes managed by the local authority			
Maintenance of children in Hostels:—			
(*a*) Local authority hostels	£		
(*b*) Other hostels			
Children otherwise maintained			
Contributions towards expenses of maintenance, education and training of persons over 18 years of age			
Voluntary organisations—contributions under section 46 (2) of the Children Act, 1948			
Payments to other local authorities			
Administration expenses:—			
Direct charges:—			
Salaries and wages	£		
Office accommodation			
Travelling and subsistence			
Stationery and office equipment			
Other expenses			
Proportion of general expenses			
Capital expenditure met out of revenue			
*Loan charges:—			
Contribution towards liquidation of debt	£		
Interest (gross)			
Expenses of Loans Fund			
Contributions towards maintenance remitted to Scottish Home Department			
Other expenses:—			
(detail as necessary)			£
NON-GRANT EARNING EXPENDITURE:—			
General expenses (proportion)	£		
Other expenses:—			
(detail as necessary)			
Total Expenditure carried to Summary (p. 1433)			£

* See note on page 1432.

ACCOUNTS—(*continued*)

INCOME

	£
Government Grant	
Contributions in respect of children and young persons committed to or in the care of the local authority	
Contributions by persons resident in the area of the authority in respect of children and young persons committed to or in the care of other local authorities	
Other Income:— (detail as necessary)	
Total Income carried to Summary (p. 1433)	£

PART II—RATING

REMAND

EXPENDITURE

GRANT EARNING EXPENDITURE:—		
Salaries and Wages		£
Travelling expenses		
Premises required for the service:—		
Rents, rates, taxes, insurance premiums	£	
Repairs, and maintenance		
Heating, lighting, cleaning, etc.		
Food		
Clothing		
Medical expenses		
Handicrafts		
Administration expenses:—		
Direct charges:—		
Salaries and wages	£	
Office accommodation		
Travelling and subsistence		
Stationery and office equipment		
Other expenses		
Proportion of general expenses		
Capital expenditure met out of revenue		
Other expenses:— (detail as necessary)		
		£
NON-GRANT EARNING EXPENDITURE:—		
General expenses (proportion)	£	
Other expenses:— (detail as necessary)		
Total Expenditure carried to Summary (p. 1433)		£

ACCOUNTS—*(continued)*

HOMES

INCOME

	£
Government Grant	
From other local authorities	
Other income:— (detail as necessary)	
Total Income carried to Summary (p. 1433)	£

EXPENDITURE

GRANT EARNING EXPENDITURE:—		
Pay and allowances of:—		
Probation Officers	£	
Other staff appointed specifically to the Probation service		£
Premises required for the Probation service:—		
Rents, rates, taxes, insurance premiums	£	
Repairs, furniture, fittings		
Heating, lighting, cleaning		
Maintenance and assistance, including subsistence allowances and travelling expenses, of:—		
Probationers	£	
Persons subject to a supervision order, where a salaried Probation Officer is the nominated officer		
Administration expenses:—		
Direct charges:—		
Salaries and Wages	£	
Office accommodation		
Travelling and subsistence		
Stationery and office equipment		
Other expenses		
Proportion of general expenses		
Other expenses:— (detail as necessary)		£
NON-GRANT EARNING EXPENDITURE:—		
General expenses (proportion)	£	
Other expenses:— (detail as necessary)		
Total Expenditure carried to Summary (p. 1433)		£

ACCOUNTS—*(continued)*

OFFENDERS

INCOME

	£
Government Grant	
From other local authorities	
Other Income:— (detail as necessary)	
Total Income carried to Summary (p. 1433)	£

PART II.—RATING

CIVIL

EXPENDITURE

	£	£
Civil Defence Officers—salaries, fees, travelling, etc.		
Instruction and Training:—		
Instructors' salaries, fees, travelling, etc.	£	
Other expenses		
Premises:—		
Rentals, etc.	£	
Adaptations		
Other expenses		
Vehicles for rescue training—Running costs, etc.		
Local purchase of equipment		
Administration expenses:—		
Direct charges:—		
Salaries and wages	£	
Office accommodation		
Travelling and subsistence		
Stationery and office equipment		
Other expenses		
Proportion of general expenses		
Other expenses:— (detail as necessary)		
Land and premises requisitioned or taken by agreement		
Reinstatement of premises and recovery of materials:—		
(*a*) Premises (other than shelters) rented before 29th August 1939:—		
Reinstatement costs...	£	
Compensation in lieu of reinstatement ...		£
(*b*) Local authority premises (including schools) which were provided or adapted with the aid of grant		
(*c*) Premises (other than shelters) requisitioned or rented after 28th August 1939:—		
Reinstatement costs...	£	
Compensation in lieu of reinstatement ...		
(*d*) Shelters provided for protection of public:—		
Reinstatement costs...	£	
Compensation in lieu of reinstatement ...		
(*e*) Other expenses:— (detail as necessary)		
Expenditure incurred by Police on Civil Defence:—		
Instructors' salaries, fees, travelling expenses, etc.	£	
Accommodation		
Purchase of equipment		
Other expenses:— (detail as necessary)		
Total Expenditure carried to Summary (p. 1433)		£

ACCOUNTS—(*continued*)

DEFENCE

INCOME

	£
Government Grant	
Disposal of grant-aided premises	
Disposal of grant-aided materials (including shelter materials other than Anderson and Morrison shelter materials)	
Disposal of Anderson and Morrison shelter materials	
Disposal of materials paid for wholly by the Government other than shelter materials and fittings	
Other Income:— (detail as necessary)	
Income received by Police in respect of expenditure on Civil Defence ...	
Total Income carried to Summary (p. 1433)	£

NOTE: This account is subject to revision and extension.

PART II.—RATING

FIRE

EXPENDITURE

	£
General Expenses (proportion)	
Fire Services Joint Committee requisition	
Total Expenditure carried to Summary (p. 1433)	£

COUNTY

		£
Requisition:—		
Police	£	
Education		
Health Services		
Etc., etc.		£
Total Expenditure carried to Summary (p. 1433)		£

HARBOUR

	£
Transferred to Harbour Account (p. 1461)	
[Paid to.....Harbour Commissioners]	
Total Expenditure carried to Summary (p. 1433)	£

PUBLIC

	£
Proportion of Water expenditure for year (p. 1447)	
Total Expenditure carried to Summary (p. 1433)	£

ELECTRICITY AND

EXCHEQUER

ACCOUNTS—(*continued*)

SERVICES

INCOME

Total Income carried to Summary (p. 1433)	£

REQUISITION

Total Income carried to Summary (p. 1433)	£

WATER

TRANSPORT CONTRIBUTIONS

Contributions under Section 100 of Local Government Act, 1948	£
Total Income carried to Summary (p. 1433)	£

GRANTS

Exchequer Grants under Part II of Local Government Act, 1948	£
Total Income carried to Summary (p. 1433)	£

PART II.—RATING

MISCELLANEOUS

(a) *Chargeable on*

EXPENDITURE

General Expenses (proportion)			£
Registration of Voters:—			
Salaries, wages, etc.	£		
Rent, rates, insurances, etc.			
Heating, lighting, cleaning			
Printing, stationery, etc.			
Other expenses:— (detail as necessary)			
Valuation of Lands:—			
Salaries, wages, etc.	£		
Rents, rates, insurances, etc.			
Heating, lighting, cleaning			
Printing, stationery, etc.			
Other expenses:— (detail as necessary)			
Registration of Births, etc.:—			
Salaries, wages, etc.	£		
Rents, rates, insurances, etc.			
Heating, lighting, cleaning			
Printing, stationery, etc.			
Other expenses:— (detail as necessary)			
Diseases of Animals:—			
Salaries, etc., of Inspectors	£		
Salary of Analyst			
Other expenses:— (detail as necessary)			
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)			
Carried forward ...			£

* See note on p. 1432.

ACCOUNTS—(*continued*)

SERVICES

Owners and Occupiers

INCOME

Registration of Voters:—			
Sale of registers	£		
Government grant			
		£	
Valuation of Lands:—			
Sale of valuation rolls	£		
Registration of Births, etc.:—			
Fees	£		
Diseases of Animals:—			
	£		
Town Hall:—			
Rents:—			
Other departments	£		
Other sources			
Other income:—			
(detail as necessary)			
Carried forward ...		£	

PART II.—RATING

MISCELLANEOUS

(a) *Chargeable on Owners*

EXPENDITURE

	£	£	£
		Brought forward ...	
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. 1465)			
Entertainments under Section 132 of Local Government Act, 1948, other than charged elsewhere			
Sheriff Court houses...			
Shops Act and Byelaws for Places for Public Refreshment			
Citizens' advice bureau			
Fertilisers and Feeding Stuffs Act			
Fabric (Misdescription) Act			
Pharmacy and Poisons Act...			
Petroleum Acts			
Local Authorities Publicity Act			
Regulation of hackney carriages			
Regulation of window cleaners			
Expenditure under Section 339 of Local Government (Scotland) Act, 1947, other than charged elsewhere			
Other expenses			
Total Expenditure carried to Summary (p. 1433)			£

(b) *Chargeable on*

General expenses (proportion)			£
Weights and Measures:—			
Salaries, wages, etc.		£	
Rent, rates, insurance, etc.			
Heating, lighting, cleaning			
Printing, stationery			
Other expenses:—			
(detail as necessary)			
		Carried forward ...	£

* See note on p. 1432.

ACCOUNTS—(*continued*)
SERVICES—(*continued*)
and Occupiers—(continued)

INCOME

	Brought forward ...	£
General Improvement:—		
Rents, feu duties, etc. (including £ from other Depts.)	£	
Other income:—		
(detail as necessary)		
Collection of Rates:—	£	
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. 1464)		
Entertainments under Section 132 of Local Government Act, 1948		
Shops Act		
Other income...		
Total Income carried to Summary (p. 1433)		£
Occupiers only		
Weights and Measures:—		
Fees for stamping and adjusting	£	
Carried forward ...		£

PART II.—RATING

MISCELLANEOUS

(b) *Chargeable on*

EXPENDITURE

		£
	Brought forward ...	£
Weighbridges:—		
Salaries, wages, etc.	£	
Rent, rates, insurance, etc.		
Heating, lighting, cleaning		
Printing, stationery, etc.		
Other expenses:— (detail as necessary)		
Slaughterhouse—deficiency transferred (p. 1467)		
Markets—deficiency transferred (p. 1469)		
Supervision of Food and Drugs		
Dean of Guild Court		
Surveys and plans under the Burgh Police Acts		
Issue and supervision of licences under Burgh Police Acts		
Dogs Act, 1871		
Pedlars Act, 1871		
Explosives Acts, 1875 and 1923		
Military Lands Acts, 1892 to 1903		
Fatal Accidents Inquiry (Scotland) Act, 1895		
Sea Fisheries Regulation (Scotland) Act, 1895		
Light Railways Acts, 1896 and 1912		
Telegraph Act, 1899		
Licensing Court under Licensing (Scotland) Act, 1903		
Advertisement Regulations Acts, 1907 and 1925...		
Protection of Animals (Scotland) Act, 1912		
Temperance (Scotland) Act, 1913		
Theatrical Employers Registration Act, 1925		
Upkeep of Public Clocks		
Other expenses:— (detail as necessary)		
Total Expenditure carried to Summary (p. 1433)		£

ASSESSMENTS

	£
Domestic Water Rate transferred to Water Account (p. 1447)...	£
Total Expenditure carried to Summary (p. 1433)	£

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—(continued)

INCOME

		£
	Brought forward ...	£
Weighbridges:—		
Charges, fees, dues	£	
Slaughterhouse—surplus transferred (p. 1466)		
Markets—surplus transferred (p. 1468)		
Other Income:—		
(detail as necessary)		
Total Income carried to Summary (p. 1433)		£

	£
Burgh Rate (p. 1377)	£
Domestic Water Rate (p. 1377)	
Rates previously written off collected during year	
Grant in lieu of rates on Government Property (p. 1377)	
Total Income carried to Summary (p. 1433)	£

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

	Service to which Loans charged						
	Police	Lighting	Cleansing				
	£	£	£	£	£	£	£
Sums applied to redemption of debt during year							
Loss on Investments realised							
Total Expenditure ...							
Balance at end of year:—							
Invested*							
Uninvested							
Total							

INCOME

	Service to which Loans charged						
	Police	Lighting	Cleansing				
	£	£	£	£	£	£	£
Dividends and Interest...							
Profit on Investments realised							
Transferred from Rating Accounts							
Other Income							
Total Income ...							
Balance at beginning of year:—							
Invested							
Uninvested ...							
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)	

PART II.—RATING ACCOUNTS—(*continued*)

Summary of Revenue Accounts

Account	Page	Expenditure	Income	Net Expenditure		
				Total	Owners	Occupiers
Police	1380					
Lighting	1382					
Cleansing	1382					
Baths and Washhouses	1384					
Libraries	1384					
Public Parks	1386					
Burial Grounds	1386					
Roads, Streets and Bridges	1388					
Sewers and Drains	1388					
Education	1394					
Welfare	1396					
Public Health...	1400					
Health Services	1414					
Housing Assessment...	1414					
Town and Country Planning ...	1414					
Children	1416					
Remand Homes	1418					
Probation of Offenders	1420					
Civil Defence...	1422					
Fire Services	1424					
County Requisition	1424					
Harbour	1424					
Public Water	1424					
Electricity and Transport Contributions	1424					
Exchequer Grants	1424					
Miscellaneous Services:—						
Owners and Occupiers... ...	1428					
Occupiers only	1430					
Total		£	£	£	£	£
Assessments	1430					
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. 1481."

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. 1481."

£

* 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 year

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			
	£	£	£

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 contribution 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

* See note on p. 1432.

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	
	£

expenditure for the year should 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. 1432.

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

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. 1481."

* See note on p. 1432.

UNDERTAKINGS—*(continued)*

—*(continued)*

SERVICES TO TENANTS

INCOME

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

expenditure for the year should be carried to the Burgh Fund.

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)			
	£	£	£

The total income and expenditure for the year

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	£	£	£
	£	£	£

should be carried to the Burgh Fund.

PART III—REVENUE PRODUCING

WATER SUPPLY

REVENUE

EXPENDITURE

	£
General expenses (proportion)	
Salaries, etc., of Engineer and 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		
*Loan 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. 1432.

UNDERTAKINGS—(*continued*)

—(*continued*)

ACCOUNT

INCOME

	£	£
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. 1424)	
Domestic Water Rate (transferred from p. 1430)	
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. 1481".

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

TRANS

CAPITAL

	Balance 16th May, 19...	Expenditure during year	Assets written off during year	Balance 15th May, 19...
	£	£	£	£
Existing Properties and Works:—				
Land				
Buildings and Fixtures				
Permanent Way				
Electrical Equipment of Line ...				
Power Station and Sub-station Plant				
Machinery				
Tramcars				
Trolleybuses				
Motorbuses				
Other Rolling Stock				
Miscellaneous Equipment ...				
Office Furniture and Equipment				
Etc., etc.				
Total Existing Properties and Works				
Deferred Charges:—				
Street Improvements				
Parliamentary Expenses... ...				
Abandoned Assets				
Etc., etc.				
Total Deferred Charges				
			Balance	£

UNDERTAKINGS—(*continued*)

PORT

ACCOUNT

	Balance 16th May, 19...	Increases during year	(*a*) Repaid or (*b*) Written off during year	Balance 15th May, 19...
	£	£	£	£
Loans Outstanding				
Loans Repaid				
Revenue Contributions to Capital Outlay				
			Balance	£

PART III—REVENUE PRODUCING UNDERTAKINGS—(*continued*)

TRANSPORT—(*continued*)

REVENUE ACCOUNT

(Separate accounts to be shown for Tramways, Motorbuses and other forms of public transport)

Comparative figures 19.../.....		EXPENDITURE	Per Vehicle Mile d.	£	£	Comparative figures 19.../.....		INCOME	Per Vehicle Mile d.	£	£
£	Per Vehicle Mile d.					£	Per Vehicle Mile d.				
		Traffic Operation:—						Traffic Revenue:—			
		Salaries of Traffic Officers and Staff						Revenue from Passengers			
		Salaries and Wages of Traffic Inspectors and Regulators						Private Hire			
		Salaries and Wages of Depot Inspectors and Other Traffic Employees						Other Income			
		Wages of Drivers and Conductors						Other Revenue:— £			
		Traffic Revenue Control						Advertising ...			
		Uniforms and Personal Equipment						*Less* Charges ...			
		Traffic Equipment of Routes						Rents:—			
		Other Expenses						*Less* Charges ...			
								Sundry Income			

		Servicing Vehicles and Routes:—									
		Heating, Lighting and Cleaning Depots ...									
		Cleaning Passenger Vehicles									
		Lubricating, Oiling and Greasing									
		Cleaning, Salting and Sanding Track ...									
		Power:— (title according to method of supply)									
		Repairs and Maintenance:—									
		Permanent Way									
		Electrical Equipment of Line									
		Passenger Vehicles ...									
		Buildings and Fixtures ...									
		Machinery and Plant ...									
		Carried forward ...								Carried forward ...	

PART III—REVENUE PRODUCING UNDERTAKINGS—*(continued)*

TRANSPORT—*(continued)*

REVENUE ACCOUNT—*continued*

Comparative figures 19.../.....		EXPENDITURE	Per Vehicle Mile d.	£	£	Comparative figures 19.../.....		INCOME	Per Vehicle Mile d.	£	£
£	Per Vehicle Mile d.					£	Per Vehicle Mile d.				
		Brought forward ...						Brought forward ...			
		General:—									
		Salaries of General Officers and Staff									
		General Expenses (proportion)									
		Rents									
		Rates									
		Printing, Stationery and Advertising									
		Upkeep of Offices and Equipment									
		Telephones, Telegrams and Postages									
		Third Party ... ... (title according to local policy)									
		Employers' Liability ... (title according to local policy)									
		Fire and other Insurances									
		Other Expenses									

		Welfare and Superannuation:—										
		National Insurance ...										
		Welfare and Medical ...										
		Sickness Allowances ...										
		Superannuation:—										
		Employers' Contributions										
		Equal Annual Charge										
		Additional Allowances										
		Other Pensions and Gratuities										
		Total Working Expenses ...										
		Balance to Net Revenue Account										
£					£	£					£	

PART III—REVENUE PRODUCING UNDERTAKINGS—(*continued*)

TRANSPORT—(*continued*)

NET REVENUE ACCOUNT

(Separate accounts to be shown for Tramways, Motorbuses and other forms of public transport)

Comparative figures 19.../.....		EXPENDITURE	Per Vehicle Mile d.	£	£	Comparative figures 19.../.....		INCOME	Per Vehicle Mile d.	£	£
£	Per Vehicle Mile d.					£	Per Vehicle Mile d.				
		*Loan Charges:—						Balance from Revenue Account			
		Contribution towards liquidation of debt ...						Contributions from other Sources towards Loan Charges (giving details)...			
		Interest (gross)									
		Expenses of Loans Fund									
		Depreciation						Interest from Investments...			
		Rent of Leased Lines ...						Bank Interest			
		Bank Interest						Interest on Tax Reserve ...			
		Through and Inter-operation of Services						Certificates			
		Income Tax						Through and Inter-operation of Services			
		Balance—Net Surplus carried to Net Revenue Appropriation Account						Balance—Net Deficiency carried to Net Revenue Appropriation Account			

NET REVENUE APPROPRIATION ACCOUNT: ALL SERVICES

Comparative figures 19.../..... £	EXPENDITURE	£	£	Comparative figures 19.../..... £	INCOME	£	£
	Balance—Deficiency at.....19...				Balance—Surplus at.....19...		
	Balance—Net Deficiency, from Net Revenue Account for the year—				Balance—Net Surplus, from Net Revenue Account for the year—		
	Tramways				Tramways		
	Motorbuses				Motorbuses		
	Trolleybuses				Trolleybuses		
	Net Balance of all accounts, if DR. ...				Net Balance of all accounts, if CR. ...		
	Renewals and Special Expenditure Account						
	Contribution to Renewals and Depreciation Fund/Account						
	Contribution to Reserve Fund/Account						
	Contribution towards Capital Expenditure (details or "See Capital Account")						
	BALANCE—SURPLUS at .....19...				BALANCE—DEFICIENCY at.....19...		
£			£	£			£

NOTES:—

(*a*) Headings to be used only if required.

(*b*) A separate Account should be published for the Reserve Fund/Account and for the Renewals and Depreciation Fund/Account, the latter to include Renewal of Permanent Way.

(*c*) Where a Renewals Fund/Account is not established, the charge for Renewals of Track and Rolling Stock should be made in a Renewals and Special Expenditure Account and the required sum appropriated and charged to the Appropriation Account. Alternatively, they may be charged direct to the Appropriation Account, showing details.

(*d*) Appropriation to Renewals and Depreciation Fund/Account refers to any additional contribution in excess of the calculated depreciation which may have been charged in the Net Revenue Account.

(*e*) Contribution towards Capital Expenditure may cover specific items, such as Extension of Buildings, Addition to Fleet, or Expenditure in excess of Loan Charges. Details should be given or reference made:—(See Capital Account). Contribution towards Capital Expenditure may also be made from Renewals and Depreciation Fund/Account, or Reserve Fund/Account.

GENERAL NOTE:—Any relative large amount of extraordinary and/or non-recurring expenditure should be shown separately in the Accounts.

See note on p. 1432.

PART III—REVENUE PRODUCING

TRANSPORT

BALANCE

LIABILITIES

19.....			
£	CAPITAL:—		£
	Loans Outstanding		
	Sinking Fund or Stock Redemption Fund		
	Current Liabilities:—		
	Creditors		
	Capital Surplus:—		
	Loans Repaid	£	
	Revenue Contributions to Capital Outlay		
		£	
	Less—Deferred Charges		
£			£
	REVENUE:—		
	Current Liabilities and Provisions:—		
	Creditors	£	
	Income Tax and Excess Profits Tax ... (Basis to be specified)		
	Accrued Charges		
	Unexpired Receipts		£
	Reserves and Surplus:—		
	Reserve Fund—General	£	
	Reserve Funds (to be specified)		
	Surplus:—		
	Net Revenue Appropriation Account ...		
£			£
£			£

GENERAL NOTE:—Headings to be used only if required, but when

UNDERTAKINGS—*(continued)*

—*(continued)*

SHEET

ASSETS

19.....			
£	CAPITAL:—		
	Existing Properties—Works (at cost)†		£
	*Investments (at cost)†:—		
	Sinking Fund or Stock Redemption Fund (detailed)	£	
	Other Investments (detailed)		
	Current Assets:—		
	Debtors	£	
	Cash in hand		
£			£
	REVENUE:—		
	Current Assets:—		
	Stores on Hand	£	
	Debtors		
	Unexpired Payments		
	Cash in hand		£
	*Investments (at cost)†:—		
	Reserve Fund—General (detailed) ...	£	
	Reserve Funds (to be specified) (detailed)		
	Other Investments (detailed)		
	Deficiency:—		
	Net Revenue Appropriation Account		
£			£
£			£
	* Market Value £ : :		
	† Amend as necessary if not shown at cost.		

used, standardised wording and account title should be adopted.

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. 1432.

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. 1424)	
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. 1481."

CIVIC

CAPITAL

EXPENDITURE

	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

	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

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

	£	£
*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. 1429)...		
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	£	
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. 1481."

£

* See note on p. 1432.

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. 1428)...	
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. 1431)...			
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. 1481."		£

* See note on p. 1432.

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. 1430)	
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. 1431)			£
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. 1481".

* See note on p. 1432.

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. 1430)	
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

EDUCATIONAL ENDOWMENT FUNDS, 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	
		£	£		£	£		£	£	£	£	
				EDUCATIONAL ENDOWMENTS								
				Bursaries:— Primary and Secondary Education Further Education, including leisure-time occupation. Higher Education Other Expenses ...			From Governing bodies under Sec. 91 of the Education (Scotland) Act, 1946. Other Income					
					£	£		£	£			
				OTHER FUNDS								
				(1)			(1)					
				(2)			(2)					
				(3)			(3)					
				(4)			(4)					
					£	£		£	£			

4141					(1)			(1)					
					(2)			(2)					
					(3)			(3)					
					(4)			(4)					
						£	£		£	£			
Total Income and Expenditure carried to Burgh Fund*						£	£		£	£			

* If the Endowment, 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			
Transfer to Rating A/cs.:—			
Amount available from set-off			
Balance carried forward			
	£	£	£

ACCOUNTS—(*continued*)

EXPENSES

INCOME

	£
Amounts 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			
			£

SUPERANNUATION

EXPENDITURE

Pensions paid during year	£
Contributions returned during year	
Interest on Contributions returned during year	
Contributions paid to other Local Authorities on Transfer of Employees ...	
Income Tax paid	
Total Expenditure carried to Burgh Fund	£
Amount in Superannuation Fund at end of year	£
	£

BALANCE

LIABILITIES

Amount of Credit	£
Sundry Creditors	
	£

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]	
	£

FUND

INCOME

	£	£
Contributions from employees		
Contributions by Local Authority:—		
Equivalent Contribution	£	
Equal Annual Charge		
Contributions from other Local Authorities on Transfer of Employees ...		
Interest		
Total Income carried to Burgh Fund		£
Amount in Superannuation Fund at beginning of year		£
		£

SHEET

ASSETS

	£
Investments (detail)	
Sundry Debtors	
	£

PART IV—SUNDRY

CAMPS OCCUPIED BY SQUATTERS

EXPENDITURE

Expenditure of a capital nature:—			
Adaptations and initial repairs		£	
Compensation under Section 21 (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			£

PREMISES REQUISITIONED FOR FAMILIES LIVING IN

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*)

AND OTHER FAMILIES

INCOME

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

UNSATISFACTORY HOUSING CONDITIONS

	£
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	£		
Police			
Lighting			
Cleansing			
Baths			
Wash-houses...			
Roads, Streets and Bridges...			
Sewers			
Education			
Welfare			
Health			
Etc., etc.			
Revenue-Producing Undertakings:—			
Housing...	£		
Water			
Transport			
Harbour			
Civic Restaurants			
Slaughterhouse			
Markets			£

On Advances for Current Balances:—	Allowed	Charged	
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 for Capital Expenditure—	
(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 1478.

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 ... Cleansing ... 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. 1370)				
RATING ACCOUNTS (see Summary p. 1433)				
REVENUE PRODUCING UNDERTAKINGS:—				
Housing				
Water				
Transport				
Harbour				
Civic Restaurants				
Slaughterhouse				
Markets				
SUNDRY ACCOUNTS:—				
Trusts, etc. (see note on p. 1471)				
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. 1370)				
RATING ACCOUNTS (see Summary p. 1433)				
REVENUE PRODUCING UNDERTAKINGS:—				
Housing				
Water				
Transport				
Harbour				
Civic Restaurants				
Slaughterhouse				
Markets				
SUNDRY ACCOUNTS:—				
Trusts, etc. (see note on p. 1471)				
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 ...												
Transport												
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 ...			Education Committee—Contribution		
Other expenses		£	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 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.