



Small Holdings and Allotments Act 1908

1908 CHAPTER 36

PART III

GENERAL

Expenses and Borrowing

51 Small Holdings Account

- (1) For the purposes of this Act "The Small Holdings Account," opened at the Bank of England under the Small Holdings and Allotments Act, 1907, shall be continued.
- (2) There shall be paid to this account—
 - (a) such money as may from time to time be provided by Parliament towards defraying the costs and expenses of the Board directed by this Act to be paid out of the Small Holdings Account; and
 - (b) all sums received by the Board and directed by this Act to be paid into the Small Holdings Account.
- (3) The costs and expenses of the Board directed by this Act to be paid out of the Small Holdings Account shall be paid by the Board out of the money standing to that account.
- (4) At the end of every financial year, accounts of the receipts and expenditure of the Small Holdings Account shall be made up in such form and with such particulars as may be directed by the Treasury, and shall be audited by the Comptroller and Auditor-General as public accounts in accordance with such regulations as the Treasury may make, and shall be laid before Parliament, together with his report thereon.
- (5) Payments out of, and into, the Small Holdings Account, and all other matters relating to the account, and to the money standing to the credit of the account, shall be paid and regulated in such manner as the Treasury direct.

52 Borrowing powers and expenses

(1) A county council may borrow money for the purposes of the provisions of this Act relating to small holdings and for the purpose of making grants or advances to co-operative societies in accordance with the Local Government Act, 1888, or, if the council of a county borough, with the Public Health Acts, except that any money so borrowed shall, notwithstanding anything in either of those Acts, be repaid within such period, not exceeding—

- (a) where the purpose for which the money is borrowed is the purchase of land, eighty years ; and
- (b) in any other case, fifty years,

as the council, with the consent of the Local Government Board, determine in each case: Provided that money so borrowed shall not be reckoned as part of the total debt of a county for the purpose of section sixty-nine, subsection two, of the Local Government Act, 1888.

(2) The Public Works Loans Commissioners may, in manner provided by the Public Works Loans Act, 1875, lend any money which may be borrowed by a county council for such purposes as aforesaid:

Provided that—

- (a) the loan shall be made at the minimum rate allowed for the time being for loans out of the local loans fund ; and
- (b) if the Local Government Board make a recommendation to that effect, the period for which the loan is made by the Public Works Loans Commissioners may exceed the period allowed under the Public Works Loans Act, 1875, and the Acts amending that Act, but the period shall not exceed the period recommended by the Local Government Board, nor, where the purpose of the loan is the purchase of land, eighty years, or in any other case fifty years ; and
- (c) as between loans for different periods, the longer duration of the loan shall not be taken as a reason for fixing a higher rate of interest.

(3) Any capital money received by a county council in payment or discharge of purchase money for land sold by them, or in repayment of an advance made by them, shall, subject to the provisions of this Act, be applied, with the sanction of the Local Government Board, either in repayment of debt or for any other purpose for which capital money may be applied.

(4) The expenses incurred by the council of a county borough under the provisions of this Act relating to small holdings shall be defrayed out of the borough fund or borough rate, and any money borrowed by such a council shall be borrowed on the security of the borough fund or borough rate.

53 Expenses and borrowing

(1) All expenses incurred by the council of a borough, urban district, or parish under the provisions of this Act relating to allotments, including allowances to officers of the council for duties under those provisions, and any sums under those provisions repayable by a district or parish council to a county council acting in their default, shall be defrayed—

- (a) in the case of a borough or urban district council, as part of the general expenses of their execution of the Public Health Acts; and
- (b) in the case of a parish council, as part of the expenses of the council.

- (2) All expenses incurred by the county council in executing the said provisions in any district or parish on default of a district or parish council, or incurred by the county council in or incidentally to a local inquiry under those provisions, shall be paid in the first instance out of the county fund as expenses for general county purposes, and, unless defrayed out of moneys received by the council in respect of any land acquired under those provisions otherwise than by sale or exchange, or out of money borrowed as before in this Act mentioned, shall, when the powers and duties of the district or parish council under those provisions are transferred to the county council in pursuance of this Act, be repaid to the county council as a debt by the district or parish council.
- (4) The council of a borough, urban district, or parish may borrow for the purposes of acquiring, improving, and adapting land for allotments—
 - (a) in the case of a borough or urban district council, in like manner and subject to the like conditions as for the purposes of the Public Health Acts ; and
 - (b) in the case of a parish council, under and in accordance with the provisions of the Local Government Act, 1894, but the money so borrowed by a parish council shall not be reckoned as part of the debt of the parish for the purpose of the limitation on borrowing under section twelve of that Act.
- (5) Sections two hundred and forty-two and two hundred and forty-three of the Public Health Act, 1875, relating to loans by the Public Works Loan Commissioners to a local authority, shall apply to a loan to a borough or urban district council under this section, and, with the necessary adaptations, to a loan to a parish council under the Local Government Act, 1894, or to a county council lending money to a parish council under that Act, where the purpose for which the loan is required by the parish council is the acquisition, improvement, or adaptation of land under Part II. of this Act, in like manner as if those sections were herein re-enacted and in terms made applicable thereto.

54 Separate accounts of receipts and expenditure

- (1) Separate accounts shall be kept of the receipts and expenditure of a council under this Act with respect to small holdings or allotments, and any such receipts shall, subject to the provisions of this Act, be applicable to the purposes of small holdings or allotments, but not for any other purpose except with the consent of the Local Government Board ; and, for the purpose of the provisions relating to the audit of accounts, any persons appointed under this Act by a council to exercise and perform, powers and duties as to the management of allotments shall be deemed to be officers of the council.
- (2) The council of a borough, urban district, or parish shall within one month after the end of every financial year of the council cause an annual statement, showing their receipts and expenditure with respect to allotments for that year and their liabilities outstanding at the end of that year, to be deposited at some convenient place in the borough, district, or parish, and any ratepayer may without fee inspect and take copies of the statement.