

SCHEDULES.

FOURTH SCHEDULE

Sections 90, 91, 92, 98, 109, 110, 134.

RULES FOR CALCULATIONS IN RESPECT OF GENERAL EXCHEQUER GRANTS. Sections 92, 134.

PART I

Rules for determining Losses on account of Rates.

- 1 There shall be estimated and certified as respects each rating area—
 - (a) the expenditure in respect of the standard year which would have fallen to be borne by rates levied in that area on the following assumptions :—
 - (i) that, elsewhere than in the County of London, section nine of the Rating and Valuation Act, 1925, and not paragraph 10 of the Seventh Schedule to that Act, had been in operation with respect to precepts issued by county councils; and
 - (ii) that the expenditure on the transferred services had been expenditure by a county council or a county borough council, and, in the case of a county, had been expenditure for general county purposes; and
 - (iii) that, in the case of the County of London, the London (Equalisation of Rates) Act, 1894, had not been in force in the standard year;
 - (b) the unreduced rateable value of the area ;
 - (c) the reduced rateable value of the area ;
 - (d) the difference between the unreduced rateable value and the reduced rateable value of the area; which difference increased by a percentage ascertained in the prescribed manner in respect of losses in the collection of rates is hereinafter referred to as " the loss of rateable value."
- 2 In estimating and certifying the expenditure on the transferred services by a county or county borough council for the purposes of the foregoing rule in any case where the area of a highway authority or poor law authority is not wholly comprised in one county or county borough, the expenditure of the authority shall be apportioned between the several counties and county boroughs into which the area extends, and the amount apportioned to any such county or county borough shall be deemed to be expenditure by the council of that county or county borough on the transferred services.
- 3 The loss on account of rates of a rating area shall be a sum bearing the same proportion to expenditure which would have fallen to be borne by rates as aforesaid as the loss of rateable value of the area bears to the unreduced rateable value thereof, and where a rating area comprises any separately rated area, the loss on account of rates in respect of the expenditure in regard to which the area is separately rated shall be separately determined in accordance with the rules contained in this Part of this Schedule.

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- 4 The loss on account of rates of a county shall be the aggregate of the losses on account of rates of the several separate rating areas within the county, and where a rating area is partly in one and partly in another county, the part in each county shall be treated as if it were a separate rating area.
- 5 For the purpose of determining the loss on account of a special rate, the foregoing rules shall have effect as if—
- (a) the expression " rates " meant such special rate;
 - (b) the expression " separately rated area " meant the area in which such special rate is levied;
 - (c) the reduced and unreduced rateable value of any hereditament to which subsection (2) of section three of the Rating and Valuation Act, 1925, applies, were one-fourth part thereof;
- and the loss on account of the special rates of a district shall be the aggregate of the losses on account of special rates of the areas in which special rates are levied within the district.
- 6 For the purpose of determining the loss on account of a parish rate, the foregoing rules shall have effect as if the expression " rates " meant such parish rate, and the expression " separately rated area " meant the parish or the part of a parish in which such parish rate is levied; and the loss on account of parish rates of a district shall be the aggregate of the losses on account of parish rates of the parishes or parts of parishes in which parish rates are levied within the district.
- 7 The loss on account of rates of the common council of the City of London and of a metropolitan borough council shall be determined in accordance with the foregoing rules, subject to the following modifications :—
- (a) the expenditure to be estimated and certified shall be the expenditure of the council in respect of the standard year falling to be borne by rates;
 - (b) the loss of the council on account of rates shall be the aggregate of the losses on account of rates levied in respect of the expenditure of the council in the several separately rated areas within the city or metropolitan borough.

Section 134.

PART II

Rules for Determining Losses on Account of Chants.

- 1 There shall be estimated and certified the amounts paid or payable in respect of the standard year to spending authorities within each county and county borough out of the discontinued grants, after deducting therefrom a sum equal to such part of the amounts paid or payable in respect of the standard year out of the Local Taxation Account or out of the proceeds of duties on local taxation licences levied and retained by the council of the county or county borough as was in pursuance of any statutory requirement applicable for the purposes of higher education or police services within the county or county borough :

Provided that—

- (a) for the purposes of this rule, no part of the annual or additional annual grant made under the Agricultural Rates Acts, 1896 and 1923, shall be deemed to have been so applicable as aforesaid; and

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- (b) any financial adjustment between spending authorities in force with respect to the standard year, which affected the allocation of the amounts paid or payable to such authorities out of the discontinued grants, shall be taken into account in estimating the said amounts.
- 2 The amounts aforesaid shall be estimated and certified as if road grants had been made in respect of the standard year at the rates at which they were payable immediately before the appointed day.
- 3 In estimating and certifying the amounts aforesaid, in any case where the area for which a spending authority acts is not wholly comprised in one county or county borough, the amount paid or payable to the spending authority out of the discontinued grants shall be apportioned between the several counties and county boroughs into which the area extends, and the amount apportioned to any county or county borough shall be deemed to be an amount paid or payable to a spending authority within that county or county borough.
- 4 The loss on account of grants of a spending authority shall be the amounts so estimated and certified as respects that authority, and the loss on account of grants of a county or county borough shall be the aggregate of the losses on account of grants of the spending authorities within the county or county borough.
- 5 For the purpose of the rules contained in this Part of this Schedule—
- (a) the expression spending authorities shall include voluntary associations and joint authorities (including the receiver for the metropolitan police district) to which grants were paid or payable in respect of the standard year; and
- (b) any grants paid or payable in respect of the standard year to the King Edward the Seventh Welsh National Memorial Association for the purposes of sanatoria or other institutions for the treatment of tuberculosis shall be treated as if they had been included among the amounts paid or payable out of the discontinued grants; and
- (c) the area for which a voluntary association acts shall be determined by the Minister.
- 6 As respects the County of London—
- (a) the Minister may by order determine the extent to which grants to voluntary associations in respect of maternity and child welfare services carried on by them are to be apportioned as if they had been grants to the London County Council, on the one hand, and to the common council and the metropolitan borough councils on the other hand;
- (b) the loss on account of grants of the common council or of a metropolitan borough council shall be the loss on account of grants of the council as a spending authority, together with the loss of such part, if any, of the grants to voluntary associations as may be apportioned to the council under the last foregoing paragraph and the appropriate proportion of the loss on account of grants of the receiver for the metropolitan police district.

Sections 90, 98, 110, 134.

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PART III

Rules for determining Weighted Population.

- 1 The estimated population of the county or county borough in the appropriate year shall be increased—
- (i) if the estimated number of children under five years of age per thousand of the estimated population exceeds fifty, by the percentage represented by the proportion which that excess bears to fifty;
 - (ii) if, according to the valuation lists in force on the appropriate date, the rateable value per head of the estimated population of the county or county borough is less than ten pounds, by the percentage represented by the proportion which the deficiency bears to ten pounds.
- 2 There shall be estimated and certified the average numbers during the three calendar years immediately preceding the beginning of each fixed grant period of unemployed insured men and of unemployed insured women resident in each county and county borough, and there shall be ascertained the percentage represented by the proportion which the number of unemployed insured men increased by ten per cent. of the number of unemployed insured women bears to the average estimated population of the county or county borough for those three years, and if as respects any county or county borough that percentage exceeds one-and-a-half, the estimated population of the county or county borough in the appropriate year as increased in accordance with Rule 1 contained in this Part of this Schedule shall be further increased by a percentage equal to the amount of such excess multiplied by the appropriate multiple.
- 3 There shall be ascertained and certified the number of miles of road in every county other than the county of London, and the estimated population of every such county as increased in accordance with Rule 1 contained in this Part of this Schedule shall be further increased—
- (a) in the case of a county in which the estimated population per mile of roads is in the appropriate year less than one hundred, by the percentage represented by the proportion which the difference between two hundred and the estimated population per mile of roads bears to two hundred; and
 - (b) in the case of a county in which the estimated population per mile of roads is in the appropriate year one hundred or more, by the percentage represented by the proportion which fifty bears to the estimated population per mile of roads.
- 4 The estimated population of the county or county borough as increased in accordance with the provisions of the foregoing rules contained in this Part of this Schedule shall be the weighted population of the county or county borough.
- 5 For the purposes of this Part of this Schedule:—
- " The appropriate date " shall, as respects the first fixed grant period, be the first day of October nineteen hundred and twenty-nine, and as respects every other fixed grant period, the first, or in London the sixth, day of April in the last year of the preceding fixed grant period:
 - " The appropriate multiple " shall, as respects the first and second fixed grant periods, be ten, and as respects any subsequent fixed grant period be a number ascertained in the following manner:—
- (i) the ratio which the total amount of the General Exchequer Contribution in the fixed grant period in question bears to the part thereof distributed

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in that fixed grant period under paragraph (b) of subsection (1) of section eighty-eight of this Act shall be ascertained :

- (ii) the ratio which the total amount of the General Exchequer Contribution in the first fixed grant period bears to the part thereof distributed in that fixed grant period under the said paragraph shall be ascertained :
- (iii) the required number shall be such number as bears to ten the same proportion as the ratio ascertained under paragraph (i) of this rule bears to the ratio ascertained under paragraph (ii) thereof.

Sections 91, 110.

PART IV

Rules for calculating sums to be allocated to Districts on the basis of Population.

- 1 The number of pence produced by dividing one half of the total amount of the county apportionments (exclusive of any sums paid out of moneys provided by Parliament to make good a deficiency in any such apportionment) to counties other than London by the aggregate of the estimated populations of those counties in the appropriate year shall be ascertained to the nearest penny.
- 2 The amount to be allocated to an urban district shall be the number of pence ascertained under Rule 1 contained in this Part of this Schedule multiplied by the estimated population of the district in the appropriate year.
- 3 The amount to be allocated to a rural district shall be one-fifth of the number of pence ascertained under Rule 1 contained in this Part of this Schedule multiplied by the estimated population of the district in the appropriate year.