STATUTORY INSTRUMENTS

1975 No. 663 (S. 96)

LOCAL GOVERNMENT, SCOTLAND

The Local Authority Accounts (Scotland) Regulations 1975

Made - - - -	16*th April* 1975
Laid before Parliament	25*th April* 1975
Coming into Operation	16*th May* 1975

In exercise of the powers conferred on me by section 105 of the Local Government (Scotland) Act 1973(**a**) and of all other powers enabling me in that behalf and after consultation with such associations of local authorities as appear to me to be concerned, I hereby make the following regulations:—

Citation and commencement

1. These regulations may be cited as the Local Authority Accounts (Scotland) Regulations 1975 and shall come into operation on 16th May 1975.

Interpretation and application

2.—(1) The Interpretation Act 1889(**b**) shall apply for the interpretation of these regulations as it applies for the interpretation of an Act of Parliament.

(2) In these regulations, except where the context otherwise requires—

"the Act of 1973" means the Local Government (Scotland) Act 1973;

"public notice" means a notice given in terms of section 195 of the Act of 1973;

"officer" means the proper officer having responsibility for the administration of the financial affairs of the local authority by virtue of section 95 of the Act of 1973.

(3) Other expressions used in these regulations shall have the same meaning as in the Act of 1973.

Systems of accounting control, form of accounts etc.

3. Subject to any statutory requirements and to any instructions given to the officer by the local authority, their system of accounting control and the form of their accounts and supporting records shall be determined by that officer, and he shall ensure that the system of accounting control is observed and that the accounts and supporting records are kept up-to-date.

Accounts to be made up and balanced

4. The officer shall ensure that all the accounts of the authority are made up and balanced as soon as practicable after the end of each financial year and

(**a**) 1973 c. 65. (**b**) 1889 c. 63.

that sufficient copies of an abstract of the said accounts for each financial year are prepared by him and submitted to the authority and to the Controller of Audit not later than 31st August in the next financial year, or such later date as the Secretary of State may in any particular case approve.

Public inspection of abstract of accounts

5.—(1) Within 28 days of being so requested by the Controller of Audit, the authority shall cause copies of such abstract of accounts to be made available for public inspection for not less than 7 days during ordinary business hours at the offices of the authority or at another convenient place or places in the area of the authority.

(2) Subject to paragraph (3) below the authority shall, before complying with paragraph (1) above, give at least 14 days' public notice of the commencement of the period during which copies of the abstract will be available for inspection, stating the place at which, and the hours during which, the abstract will be available for inspection; and such notice shall also state the rights conferred by section 101 of the Act of 1973 and shall state that any objection must be sent in writing to the Controller of Audit not later than 14 days after the abstract of accounts is first available for inspection and shall state the address of his office.

(3) The authority shall, on giving notice under paragraph (2) above, forthwith send the Controller of Audit a certificate setting out the manner in which public notice has been given.

Audited accounts to be laid before local authority

6.—(1) The authority shall cause each certified abstract of accounts received under section 101(4) and each report received under section 102(1) of the Act of 1973 to be laid before a meeting of the authority held not later than two months after the said receipt.

(2) The authority shall cause copies of each such certified abstract and each such report to be made available for public inspection at a convenient place or places in the area of the authority and shall cause copies of each such abstract to be available for sale to interested persons at such reasonable charge as they may determine, and shall give public notice accordingly.

Public notice of any order made by the Secretary of State

7. A local authority receiving a copy of any order made by the Secretary of State under section 104(1) of the Act of 1973 shall, if so directed by the Secretary of State, forthwith give public notice of the terms of the order.

Revocations and savings

8. The statutory instruments specified in the Schedule hereto are hereby revoked provided that such revocation shall not affect any accounts or any audit of accounts for any period preceding 16th May 1975.

William Ross,
One of Her Majesty's Principal Secretaries of State.

St. Andrew's House,
Edinburgh.

16th April 1975.

SCHEDULE

Statutory Instruments Revoked

Orders and Regulations revoked	*References*
The Local Government Audit (Scotland) Regulations 1948	S.I. 1948/712 (Rev. XII, p. 621: 1948 I, p. 1748)
The Local Authority (Control of Bank and Cash Balances) (Scotland) Regulations 1948	S.I. 1948/713 (Rev. XII, p. 623: 1948 I, p. 1750)
The Local Government (Payment of Accounts) (Scotland) Regulations 1948	S.I. 1948/714 (Rev. XII, p. 624: 1948 I, p. 1746)
The Local Government (Security by Officers) (Scotland) Regulations 1948	S.I. 1948/2282 (Rev. XII, p. 626: 1948 I, p. 1759)
The Town Council (Large Burgh) (Abstract of Accounts) (Scotland) Regulations 1952	S.I. 1952/1720 (1952 II, p. 1369)
The District Council (Abstract of Accounts) (Scotland) Regulations 1952	S.I. 1952/1722 (1952 II, p. 1361)
The County Council (Abstract of Accounts) (Scotland) Regulations 1952	S.I. 1952/1723 (1952 II, p. 1275)
The Town Council (Small Burgh) (Abstract of Accounts) (Scotland) Regulations 1952	S.I. 1952/1724 (1952 II, p. 1486)
The Local Government (Payment of Accounts) (Scotland) Amendment Regulations 1971	S.I. 1971/767 (1971 II, p. 2208)
The Local Government Audit (Scotland) Amendment Regulations 1971	S.I. 1971/2023 (1971 III, p. 5797)

EXPLANATORY NOTE

(*This Note is not part of the Regulations.*)

These Regulations, made under section 105 of the Local Government (Scotland) Act 1973, contain provisions with respect to the accounts of local authorities, and the arrangements for public inspection of the abstracts of accounts.

SI 1975/663
ISBN 0-11-050663-4

