2. The power conferred by paragraph (*a*) of subsection (1) of section 119 of the Local Government Act, 1948, on a county, town or district council in Scotland to pay allowances in respect of expenses reasonably incurred by members of such a council or of a committee or sub-committee thereof (hereinafter all referred to as members of the council) in respect of attendance at a conference or meeting held for the purpose of discussing any matter connected with the discharge of the functions of the council or of the committee or sub-committee and convened by one or more such councils or by any other body or association for the time being recognised by the Secretary of State for the purposes of that section shall be exercisable subject to the following limitation as to numbers:—

Except with the consent of the Secretary of State no allowance shall be paid in respect of the attendance of

(*a*) more than three members of the council of a county or large burgh, two members of the council of a small burgh or one member of a district council at a conference or meeting taking place in Scotland;

(*b*) more than two members of the council of a county or large burgh, one member of the council of a small burgh or any member of a district council at a conference or meeting taking place elsewhere in the United Kingdom; or

(*c*) any member of any council at a conference or meeting taking place abroad.

Dated this 11th day of October, 1948.

Arthur Woodburn,
One of His Majesty's Principal Secretaries of State.

St. Andrew's House,
Edinburgh, 1.

EXPLANATORY NOTE

(This Note is not part of these Regulations, but is intended to indicate their general purport.)

These Regulations limit the number of members of a county, town or district council in Scotland or of any committee or sub-committee thereof to whom allowances for expenses incurred in attendance at certain conferences or meetings may be paid by the council.

4. FINANCE

(1) *Payment of Accounts.*
(2) *Audit*, p. 1748.
(3) *Bank and Cash Balances*, p. 1750.
(4) *Sinking Fund*, p. 1752.
(5) *Travelling Allowances*, p. 1753.

(1) PAYMENT OF ACCOUNTS

The Local Government (Payment of Accounts) (Scotland) Regulations, 1948

1948 No. 714 (S. 52)

Made - - - -	*5th April*, 1948
Laid before Parliament	*8th April*, 1948
Coming into Operation	*15th April*, 1948

In exercise of the powers conferred upon me by subsection (5) of section 178 and subsection (5) of section 182 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 Local Government (Payment of Accounts) (Scotland) Regulations, 1948, and shall come into operation on the 15th day of April, 1948.

(2) The Interpretation Act, 1889(b), applies to the interpretation of these Regulations as it applies to the interpretation of an Act of Parliament.

2. Payments of the categories detailed in the Schedule to this Order, being payments due to be made out of a county fund or by a town council, shall be exempted from the provisions of subsection (5) of section 178 and subsection (5) of section 182 respectively of the Local Government (Scotland) Act, 1947, except in so far as the said provisions relate to the signing of cheques.

Provided that such payments, not being payments in respect of salaries, wages or allowances payable to officers under the terms of their appointments, shall be reported to the finance committee of the county council or the town council as the case may be as soon as practicable after the date of payment.

Dated this 5th day of April, 1948.

Arthur Woodburn,
One of His Majesty's Principal Secretaries of State.

St. Andrew's House,
Edinburgh.

SCHEDULE

Salaries and wages of officers;

Allowances and expenses payable to officers under the terms of their appointments;

Retiring allowances and pensions payable to officers on retirement and termly payments of compensation for loss of office;

Travelling and subsistence expenses payable to members and officers understanding regulations approved by the county council or town council, as the case may be;

Rents, feu-duties, rates, taxes and similar payments;

Loan charges;

Insurance premiums;

Payments made in pursuance of the specific requirement of an enactment or statutory order or of a decree of a competent Court;

Annual subscriptions to bodies to which the county council or town council as the case may be is a regular subscriber;

Requisitions by County Councils and by Joint Committees;

Advances by County Councils to District Councils or Joint Committees to meet expenditure on delegated functions;

Instalments payable to contractors up to 90 per cent. of the approved value of each contract;

States for settlement of transactions which have previously been authorised by the county council or town council, as the case may be;

Accounts subject to discount for prompt payment and payments necessarily incurred in circumstances of emergency;

Petty outlays.

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

EXPLANATORY NOTE

(This Note is not part of the Regulations, but is intended to indicate their general purport.)

These Regulations provide for payments of a recurring or routine nature or payments incurred in circumstances of emergency to be made without an order signed by two members of the finance committee of the County or Town Council and countersigned by the County or Town Clerk provided that the payments so made, other than payments of salaries, wages or allowances to officers in terms of their appointment, are reported to the finance committee as soon as practicable after the date of payment.

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(2) AUDIT

The Local Government Audit (Scotland) Regulations, 1948

1948 No. 712 (S. 50)

Made - - - -	*6th April*, 1948
Coming into Operation	*15th April*, 1948

In the exercise of the powers conferred upon me by section 207 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 Local Government Audit (Scotland) Regulations, 1948; and shall come into operation on the 15th day of April, 1948.

(2) The Interpretation Act, 1889(b), applies to the interpretation of these Regulations as it applies to the interpretation of an Act of Parliament.

(3) The Local Government Audit Regulations (Scotland), 1931(c) and 1943(d), are hereby revoked.

2. The Auditor shall make himself acquainted, so far as necessary for the purposes of the audit, with the provisions of the Statutes, and Orders and Regulations made thereunder, under which sums are receivable or payable by the local authority and for this purpose the local authority shall, so far as may be conveniently possible, make available to the auditor such Statutes, Orders and Regulations.

3. The audit shall be made from time to time throughout the period to which the accounts relate and shall be completed in time to enable the local authority to observe the requirements of section 190 of the Local Government (Scotland) Act, 1947 (hereinafter referred to as " the Act ").

(a) 10 & 11 Geo. 6. c. 43.
(b) 52 & 53 Vict. c. 63.
(c) S.R. & O. 1931 (No. 509) p. 582.
(d) S.R. & O. 1943 (No. 1305) I, p. 616.