SCOTTISH STATUTORY INSTRUMENTS

2010 No. 122

The Local Government Investments (Scotland) Regulations 2010

Documents relevant to investments

- **3.**—(1) When making investments a local authority must—
 - (a) comply with the requirements of any consent issued by the Scottish Ministers; and
 - (b) have regard to the documents specified in paragraph (2).
- (2) The documents referred to in paragraph (1)(b) are—
 - (a) 'Treasury Management in the Public Services: Code of Practice and Cross-sectoral Guidance Notes' published by the Chartered Institute of Public Finance and Accountancy in 2009(1); and
 - (b) 'The Prudential Code for Capital Finance in Local Authorities' published by the Chartered Institute of Public Finance and Accountancy in 2009(2).

⁽¹⁾ ISBN 9781-84508-205-5 Fully Revised Second Edition 2009.

⁽²⁾ ISBN 9781-84508-207-9 Fully Revised Second Edition 2009.