Status	This is the	original	version	(as it was	originally	made)

SCOTTISH STATUTORY INSTRUMENTS

2016 No. 123

The Local Authority (Capital Finance and Accounting) (Scotland) Regulations 2016

PART 2

Borrowing by local authorities

Borrowing of money by a local authority

4. When exercising its power to borrow money, a local authority must have regard to generally recognised codes of practice and guidance in relation to capital finance and treasury management.