



Local Government Act 1972

1972 CHAPTER 70

PART VII

MISCELLANEOUS POWERS OF LOCAL AUTHORITIES

Staff

115 Accountability of officers.

- (1) Every officer employed by a local authority, whether under this Act or any other enactment, shall at such times during the continuance of his office or within three months after ceasing to hold it, and in such manner as the local authority direct, make out and deliver to the authority, or in accordance with their directions, a true account in writing of all money and property committed to his charge, and of his receipts and payments, with vouchers and other documents and records supporting the entries therein, and a list of persons from whom or to whom money is due in connection with his office, showing the amount due from or to each.
- (2) Every such officer shall pay all money due from him to the proper officer of the local authority or in accordance with their directions.

[^{F1}(3) In this section “local authority” includes a corporate joint committee.]

Textual Amendments

- F1** S. 115(3) inserted (25.3.2022) by [The Corporate Joint Committees \(General\) \(Wales\) Regulations 2022 \(S.I. 2022/372\)](#), regs. 1(2), **34**

Modifications etc. (not altering text)

- C1** S. 115 extended by [Water Act 1973 \(c. 37\)](#), s. 2(8), **Sch. 3 para. 12**
- C2** Ss. 114, 115 amended by [Local Government Act 1985 \(c. 51, SIF 81:1\)](#), ss. 1, 57(7), **Sch. 13 para. 12(b)**
- C3** S. 115 modified (7.8.1991) by [S.I. 1991/1773](#), art. 8(2), **Sch. 2**
S. 115: certain functions transferred (7.8.1991) by [S.I. 1991/1773](#), art. 8, **Sch. 2**

Changes to legislation: Local Government Act 1972, Section 115 is up to date with all changes known to be in force on or before 26 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

- C4** S.115 modified (10.1.1992) by S.I. 1991/2913, art. 8(2), **Sch. 2**.
 S.115: certain functions transferred (10.1.1992) by S.I. 1991/2913, art. 8, **Sch. 2**.
 S. 115 extended (5.7.1994) by 1994 c. 19, ss. 39(2), 66(2)(b), **Sch. 13 para. 19(b)** (with ss. 54(5)(7), 55(5), Sch. 17 paras. 22(1), 23(2))
 S. 115 modified (1.4.1995) by S.I. 1995/401, art. 18, **Sch. para. 1(b)**
 S. 115 extended (19.9.1995) by 1995 c. 25, ss. 63(5), 125(2), **Sch. 7 para. 13(6)** (with ss. 7(6), 115, 117, Sch. 8 para. 7)
 S. 115 applied (*temp.* from 4.5.1995 to 31.3.1996) by S.I. 1995/1042, **art. 4(1)**
 S. 115 applied (with modifications) (5.12.1995) by S.I. 1995/3132, art. 2, **Sch. para. 24**; S.I. 1995/3133, art. 2, **Sch. para. 24**; S.I. 1995/3127, art. 2, **Sch. para. 24**; S.I. 1995/3131, art. 2, **Sch. para. 24**
 S. 115 applied (with modifications) (11.12.1995) by S.I. 1995/3218, art. 2, **Sch. para. 25**; S.I. 1995/3229, art. 2, **Sch. para. 25**; S.I. 1995/3230, art. 2, **Sch. para. 25**
 S. 115 applied (4.3.1996) by S.I. 1996/263, **reg. 10(1)**
 S. 115 applied (with modifications) (20.11.1996) by S.I. 1996/2912, art. 2, **Sch. para. 24**; S.I. 1996/2916, art. 2, **Sch. para. 24**; S.I. 1996/2917, art. 2, **Sch. para. 24**; S.I. 1996/2918, art. 2, **Sch. para. 24**; S.I. 1996/2919, art. 2, **Sch. para. 24**; S.I. 1996/2920, art. 2, **Sch. para. 24**; S.I. 1996/2921, art. 2, **Sch. para. 24**; S.I. 1996/2922, art. 2, **Sch. para. 24**; S.I. 1996/2923, art. 2, **Sch. para. 24**; S.I. 1996/2924, **art. 2 Sch. para. 24**
 S. 115: power conferred to make provisions about matters of the kind dealt with in this section (1.9.1997) by 1997 c. 50, s. 44(1), **Sch. 4(a)(vi)**; S.I. 1997/1930, **art. 2(1)(2)(m)**
- C5** S. 115 applied (22.7.2004) by The Cotswolds Area of Outstanding Natural Beauty (Establishment of Conservation Board) Order 2004 (S.I. 2004/1777), **art. 17(6)**
 S. 115 applied (22.7.2004) by The Chilterns Area of Outstanding Natural Beauty (Establishment of Conservation Board) Order 2004 (S.I. 2004/1778), **art. 17(6)**
- C6** S. 115 applied (with modifications) (20.11.2006) by The Devon and Somerset Fire and Rescue Authority (Combination Scheme) Order 2006 (S.I. 2006/2790), art. 2, **Sch. para. 19**
- C7** Ss. 114-117 applied (with modifications) (1.4.2009) by The Charter Trustees Regulations 2009 (S.I. 2009/467), **reg. 10(1)**
- C8** Ss. 112-117 applied (with modifications) (E.) (24.3.2011) by The Hull and Goole Port Health Authority Order 2011 (S.I. 2011/939), arts. 1(1), 7, **Sch. 1**
- C9** S. 115 applied (with modifications) (1.4.2015) by The Dorset and Wiltshire Fire and Rescue Authority (Combination Scheme) Order 2015 (S.I. 2015/435), art. 1(2), **Sch. para. 19**
- C10** S. 115 applied (with modifications) (1.4.2020) by The Hampshire and Isle of Wight Fire and Rescue Authority (Combination Scheme) Order 2020 (S.I. 2020/186), art. 1(2), **Sch. para. 22**

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 80(3B) omitted by [2021 asc 1 Sch. 2 para. 1\(3\)\(c\)](#)
- s. 101(6ZA) inserted by [2023 c. 55 Sch. 12 para. 2](#)
- s. 123(2C) inserted by [2023 c. 55 s. 75](#)
- s. 131(2)(n) and word inserted by [2023 asc 3 Sch. 13 para. 16](#)