



Local Government (Scotland) Act 1975

1975 CHAPTER 30

PART I

FINANCE

Miscellaneous Financial Provisions

16 Borrowing and lending by local authorities and certain other bodies and certain of their funds

Schedule 3 to this Act shall have effect with respect to the powers of local authorities, joint boards, water development boards and river purification boards to borrow and lend money and with respect to certain of their funds.

17 Remuneration and expenses of members of Commission for Local Authority Accounts

Schedule 8 to the Act of 1973 (provisions as to the Commission for Local Authority Accounts in Scotland) shall have effect as if after paragraph 3 there were inserted the following paragraph—

“3A There may be paid to any member of the Commission out of their funds such salary or fees and allowances as may be approved by the Secretary of State.”.

18 Financial year of local authorities

For subsection (5) of section 96 of the Act of 1973 there shall be substituted the following subsections—

“(5) The financial year of a local authority shall be the period of twelve months ending with 31st March, so however that for the purposes of subsections (2) to (4) above, the first financial year of any local authority shall be the period beginning with the date on which the authority came into existence in

accordance with the provisions of this Act and ending with 31st March 1976; and references in this Act and in any other enactment (whether passed or made before or after the passing of this Act) to the financial year of a local authority shall be construed in accordance with the provisions of this subsection.

- (6) The Secretary of State may by order make provision amending, repealing or revoking, with or without savings, any enactment which is inconsistent with or superseded by subsection (5) above; but no order under this subsection shall have effect unless it is approved by a resolution of each House of Parliament.”.

19 Amendment of section 201 of Act of 1947

Section 201 of the Act of 1947 (power of Secretary of State to disallow illegal payments and surcharge on interim report of auditor), shall have effect as if in subsection (1) after proviso (e) there were inserted the following proviso—

- “(f) the Secretary of State, in the case of an interim report received by him at any time after 1st September 1973, shall have regard to all the circumstances of the case, including such information as may be available to him as to the means of any person against whom a surcharge might be made under this subsection and the ability of that person to pay the surcharge, and may thereafter, if he thinks fit, abstain from making the surcharge in whole or in part.”.

20 Classification of roads

- (1) On and after 16th May 1975, a road or proposed road which, immediately before that date, is classified under section 28(2) of the Act of 1966 as a principal road for the purposes of section 8 of the Development and Road Improvement Funds Act 1909, so far as that section relates to the making of advances to local highway authorities, shall cease to be so classified for the purposes of the said section 8 but, except in so far as the Secretary of State otherwise directs, shall continue to be treated as a principal road or a classified road for the purposes of any enactment (whether passed or made before or after the commencement of this Act) which refers to roads or highways classified under any enactment as principal roads (whether for the purposes of advances under the said section 8 or otherwise) or, as the case may be, to roads or highways classified by the Secretary of State.
- (2) The Secretary of State may by order assign some other description to the roads which, whether by virtue of subsection (1) above or otherwise, are for the time being treated as principal roads for the purposes of any enactment.
- (3) If an order is made under subsection (2) above then, except in so far as the order otherwise provides, any reference to a principal road in any enactment passed or made before the order is made shall be construed as a reference to a road of the description specified in the order.
- (4) Nothing in subsection (2) above shall affect the power of the Secretary of State under section 28(2) of the Act of 1966 to classify particular roads or proposed roads in such manner as he may determine after consultation with the highway authorities concerned.