



# Local Government (Scotland) Act 1947

1947 CHAPTER 43 10 and 11 Geo 6

## PART IX

### ACCOUNTS, FUNDS AND EXPENSES OF LOCAL AUTHORITIES

174, ..... F1  
175.

#### Textual Amendments

**F1** Pts. I–VIII (ss.1–173), ss. 174–178, 179(2)(4)–(6), 180–186, 188–192, 194, 196–215, 217–220, 224–227, 230,239, 245, 246, 255–257, Pts. XIII–XVI (ss. 297–316), s. 317, 319, 320, Pts. XVIII–XIX (ss.321–335), 336–376, 209–215, 217–220, 224–227, 230, 239, 245, 246, 255–257 repealed by [Local Government \(Scotland\) Act 1973 \(c. 65\)](#), s. 237(1), [Sch. 29](#)

#### *County Fund and Expenses of County Council*

176— ..... F2  
178.

#### Textual Amendments

**F2** Pts. I–VIII (ss.1–173), ss. 174–178, 179(2)(4)–(6), 180–186, 188–192, 194, 196–215, 217–220, 224–227, 230,239, 245, 246, 255–257, Pts. XIII–XVI (ss. 297–316), s. 317, 319, 320, Pts. XVIII–XIX (ss.321–335), 336–376, 209–215, 217–220, 224–227, 230, 239, 245, 246, 255–257 repealed by [Local Government \(Scotland\) Act 1973 \(c. 65\)](#), s. 237(1), [Sch. 29](#)

*Changes to legislation: There are currently no known outstanding effects for the  
Local Government (Scotland) Act 1947, Part IX. (See end of Document for details)*

**179 Payments by county council in respect of salaries of procurators fiscal, etc.**

Every county council shall in each year make payment of the following salaries, fees, outlays and expenses so far as the same were immediately before the commencement of this Act by law or usage payable by the council:—

- (1) the salaries, fees and necessary outlays of procurators fiscal in the sheriff court;
- (2) ..... F3
- (3) the expenses connected with upholding, repairing, enlarging, renting, furnishing, insuring, lighting, cleaning or warming any courthouse, and all taxes and rates legally chargeable thereon;
- (4) ..... F3

**Textual Amendments**  
**F3** Pts. I–VIII (ss.1–173), ss. 174–178, 179(2)(4)–(6), 180–186, 188–192, 194, 196–215, 217–220, 224–227, 230,239, 245, 246, 255–257, Pts. XIII–XVI (ss. 297–316), s. 317, 319, 320, Pts. XVIII–XIX (ss.321–335), 336–376, 209–215, 217–220, 224–227, 230, 239, 245, 246, 255–257 repealed by [Local Government \(Scotland\) Act 1973 \(c. 65\), s. 237\(1\), Sch. 29](#)

**180—** ..... F4  
**186.**

**Textual Amendments**  
**F4** Pts. I–VIII (ss.1–173), ss. 174–178, 179(2)(4)–(6), 180–186, 188–192, 194, 196–215, 217–220, 224–227, 230,239, 245, 246, 255–257, Pts. XIII–XVI (ss. 297–316), s. 317, 319, 320, Pts. XVIII–XIX (ss.321–335), 336–376, 209–215, 217–220, 224–227, 230, 239, 245, 246, 255–257 repealed by [Local Government \(Scotland\) Act 1973 \(c. 65\), s. 237\(1\), Sch. 29](#)

**187** ..... F5

**Textual Amendments**  
**F5** S. 187 repealed by [District Courts \(Scotland\) Act 1975 \(c. 20\), Sch. 2](#)

**188—** ..... F6  
**192.**

**Textual Amendments**  
**F6** Pts. I–VIII (ss.1–173), ss. 174–178, 179(2)(4)–(6), 180–186, 188–192, 194, 196–215, 217–220, 224–227, 230,239, 245, 246, 255–257, Pts. XIII–XVI (ss. 297–316), s. 317, 319, 320, Pts. XVIII–XIX (ss.321–335), 336–376, 209–215, 217–220, 224–227, 230, 239, 245, 246, 255–257 repealed by [Local Government \(Scotland\) Act 1973 \(c. 65\), s. 237\(1\), Sch. 29](#)

*Changes to legislation: There are currently no known outstanding effects for the Local Government (Scotland) Act 1947, Part IX. (See end of Document for details)*

## General

### 193 Apportionment of general expenses.

In determining the amount of the expenses for any particular purpose including the expenses of administering any trust under the control of a local authority, such proper proportion as the local authority determine of the cost of officers, buildings and establishment and any other expenses which are treated by the authority as, or are directed to be defrayed as, general expenses of the authority shall be added to and treated as part of the expenses directly incurred for that purpose.

### 194 .....<sup>F7</sup>

#### Textual Amendments

**F7** Pts. 1–VIII (ss. 1–173), ss. 174–178, 179(2)(4)–(6), 180–186, 188–192, 194, 196–215, 217–220, 224–227, 230, 239, 245, 246, 255–257, Pts. XIII–XVI (ss. 297–316), s. 317, 319, 320, Pts. XVIII–XIX (ss. 321–335), 336–376, 209–215, 217–220, 224–227, 230, 239, 245, 246, 255–257 repealed by [Local Government \(Scotland\) Act 1973 \(c. 65\)](#), s. 237(1), [Sch. 29](#)

### 195 Savings.

Nothing in this Part of this Act [<sup>F8</sup>or Part VII of the <sup>M1</sup>Local Government (Scotland) Act 1973] shall—

- (a) be deemed to require or authorise a local authority to apply or dispose of the surplus annual revenue arising from any undertaking carried on by them otherwise than in accordance with the provisions of any enactment or statutory order relating to the undertaking; or
- (b) affect the operation of section one of the <sup>M2</sup>Roads Act, 1920, or of any Order in Council made thereunder; or
- (c) affect the provision of any enactment or statutory order with respect to the keeping of accounts by a local authority for the purpose of that enactment or order so far as inconsistent herewith.

#### Textual Amendments

**F8** Words inserted by [Local Government \(Scotland\) Act 1973 \(c. 65\)](#), s. 122, [Sch. 9 para. 1](#)

#### Marginal Citations

**M1** 1973 c. 65.  
**M2** 1920 c. 72.

**Changes to legislation:**

There are currently no known outstanding effects for the Local Government (Scotland) Act 1947, Part IX.