



Local Government (Scotland) Act 1894

1894 CHAPTER 58

PART VI

SUPPLEMENTAL

35 Parish accounts

- (1) (a) All receipts of a parish council relating to or arising out of powers transferred to them by Part III. of this Act shall be carried to a general parish fund; and
- (b) All receipts of a parish council or landward committee in relation to or arising out of powers conferred upon them by Part IV. of this Act shall be carried to a special parish fund; and
- (c) All payments in relation to or arising out of the said powers respectively shall be made out of the said funds respectively.

A separate bank account shall be kept for each fund and all cheques for payment of moneys shall be signed by two members of the parish council or landward committee, as the case may be, and be countersigned by the clerk. The Board shall make rules as to the method in which payments shall be made by a parish council and by a landward committee.

- (2) A parish council and a landward committee shall keep such accounts of the above-mentioned funds, and of the sums raised by rates, as will prevent a rate from being applied to any purpose to which it is not properly applicable. The Board shall prescribe forms in which such accounts shall be kept.