

STATUTORY INSTRUMENTS

1985 No. 267 (S.24)

LOCAL GOVERNMENT, SCOTLAND

The Local Authority Accounts (Scotland) Regulations 1985

Made - - - 25th February 1985

Laid before Parliament 8th March 1985

Coming into Operation 1st April 1985

In exercise of the powers conferred on me by section 105 of the Local Government (Scotland) Act 1973(a) and of all other powers enabling me in that behalf and after consultation with such associations of local authorities as appear to me to be concerned, I hereby make the following regulations:—

Citation and commencement

1. These regulations may be cited as the Local Authority Accounts (Scotland) Regulations 1985 and shall come into operation on 1st April 1985.

Interpretation

2. In these regulations, except where the context otherwise requires:—
- “the Act of 1973” means the Local Government (Scotland) Act 1973;
 - “public notice” means a notice given in terms of section 195 of the Act of 1973;
 - “the officer” means the proper officer having responsibility for the administration of the financial affairs of the local authority by virtue of section 95 of the Act of 1973.

Accounting control

3. Subject to any statutory requirements and to any instructions given to the officer by the local authority, the authority's system of accounting control and the form of accounts and supporting records shall be determined by that officer, and he shall ensure that the system of accounting control is observed and that the accounts and supporting records are kept up-to-date.

Accounts to be made up and balanced

4. The officer shall ensure that all the accounts of the local authority are made up and balanced as soon as practicable after the end of each financial year and that sufficient copies of an abstract of the said accounts for each financial

(a) 1973 c.65; section 105(1)(d) was amended by the Rating and Valuation (Amendment) (Scotland) Act 1984 (c.31), section 10(2).

year are prepared by him and submitted to the authority and to the Controller of Audit not later than 31st August in the next financial year, or such later date as the Secretary of State may in any particular case approve.

Public inspection of accounts

5.—(1) Within 28 days of being so requested by the Controller of Audit, the local authority shall make available for public inspection the accounts to be audited, all books, deeds, contracts, bills, vouchers and receipts relating thereto and copies of the abstract of accounts, for not less than 15 full days during ordinary business hours at the offices of the authority or at another convenient place or places in the area of the authority.

(2) Subject to paragraph (3) below the authority shall, before complying with paragraph (1) above, give at least 14 days' public notice of the commencement of the period during which the accounts and other documents specified in paragraph (1) above will be available for inspection, stating the place or places at which, and the hours during which, enquiries may be made about access to those accounts and other documents; and such notice shall also state the rights conferred by section 101 of the Act of 1973^(a) and shall state that any objection must be sent in writing to the auditor and to the Controller of Audit if he is not the auditor not later than 21 days after the documents are first available for inspection and shall state the address to which such objection shall be sent.

(3) The authority shall, on giving notice under paragraph (2) above, forthwith send the auditor and the Controller of Audit if he is not the auditor a certificate setting out the manner in which public notice has been given.

Audited accounts to be laid before local authority

6.—(1) The local authority shall cause each certified abstract of accounts received under section 101(4) and each report received under section 102(1) of the Act of 1973 to be laid before a meeting of the authority held not later than two months after the said receipt.

(2) The authority shall cause copies of each such certified abstract and each such report to be made available for public inspection at a convenient place or places in the area of the authority and shall cause copies of each such abstract to be available for sale to persons interested at such reasonable charge as the authority may determine, and shall give public notice accordingly.

Public notice of any order made by the Secretary of State

7. A local authority receiving a copy of any order made by the Secretary of State under section 104(1) of the Act of 1973 shall, if so directed by the Secretary of State, forthwith give public notice of the terms of the order.

^(a) Section 101(1) was substituted by the Rating and Valuation (Amendment) (Scotland) Act 1984, section 10(1).

Revocations and savings

8. The Local Authority Accounts (Scotland) Regulations 1975(a) are hereby revoked, provided that such revocation shall not affect any accounts which are made available for inspection before 1st April 1985.

New St Andrew's House,
Edinburgh.
25th February 1985.

George Younger,
One of Her Majesty's Principal
Secretaries of State.

EXPLANATORY NOTE

(This Note is not part of the Regulations.)

These Regulations replace the Local Authority Accounts (Scotland) Regulations 1975. The principal changes are:—

The regulations give effect to section 10 of the Rating and Valuation (Amendment) (Scotland) Act 1984, which extended the public right of access to local authority accounts to include not only the abstract of accounts, as before, but also all books, deeds, contracts, bills, vouchers and receipts relating thereto. The period for inspection is extended to 15 full days during ordinary business hours, the period for objection is extended to 21 days and local authorities are required to give public notice as to where inquiries can be made about accounts (regulation 5).

The provisions regarding accounting control, making up and balancing of accounts, laying of accounts before a local authority, and notice of any order made by the Secretary of State under section 104 of the 1973 Act remain as before (regulations 3, 4, 6 and 7). The previous regulations are revoked, save that they continue to apply to accounts made available for inspection before 1st April 1985 (regulation 8).

(a) S.I. 1975/663.

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