

*These notes relate to the Local Government in Scotland Act
2003 (asp 1) which received Royal Assent on 11 February 2003*

LOCAL GOVERNMENT IN SCOTLAND ACT 2003

EXPLANATORY NOTES

THE ACT – SECTION BY SECTION

Part 1 - Best Value and Accountability

Section 12 – Proper accounting practice

35. **Section 12(1)** places local authorities under a duty to observe proper accounting practice. **Subsection (2)** specifies the sources, statutory and otherwise, to which local authorities should have regard in fulfilling their duty under the section. **Subsection (3)** indicates how local authorities should set out to resolve any conflict between these sources.