
SCOTTISH STATUTORY INSTRUMENTS

2021 No. 119

**The Local Authority (Capital Finance and Accounting)
(Scotland) (Coronavirus) Amendment Regulations 2021**

PART 1

Provision relating to local authority borrowing and accounts

Amendment of the Local Authority Accounts (Scotland) Regulations 2014

- 5.**—(1) The Local Authority Accounts (Scotland) Regulations 2014⁽¹⁾ are amended as follows.
- (2) For regulation 10(1)(b) (date for approval of audited annual accounts) substitute—
- “**(b)** aim to approve those accounts for signature as described in this regulation no later than—
- (i) 31 October 2021 in respect of the accounts for the financial year 2020-2021, and
 - (ii) 30 September in each subsequent year, in respect of the accounts for the immediately preceding financial year.”.

(3) In regulation 11(3) (publication of the audited annual accounts) after “published no later than” insert “15 November 2021, and in subsequent years no later than”.