



Local Government (Scotland) Act 1973

1973 CHAPTER 65

PART VII

FINANCE

Accounts and audit

[^{F1}97A Studies for improving economy etc. in services.

- (1) The Commission shall undertake or promote comparative and other studies designed to enable it to make recommendations for
- ^{F2}(a) [the securing by local authorities of best value;
 - (b)] improving economy, efficiency and effectiveness in the provision of services by local authorities or by other bodies whose accounts are required to be audited in accordance with this Part of this Act, and
 - ^{F3}(c)] improving the financial or other management of such authorities or other bodies.

[In subsection (1)(a) above, the references to best value and the securing of it are ^{F4}(1A) references to best value within the meaning of section 1 of the Local Government in Scotland Act 2003 (asp 1) and the securing of it in accordance with that section.]

- (2) The Commission shall publish or otherwise make available its recommendations and the results of any studies undertaken or promoted under this section ^{F5}. . .
- (3) Before undertaking or promoting any study under this section the Commission shall consult such associations of local authorities or other bodies whose accounts are required to be audited in accordance with this Part of this Act as appear to it to be concerned and such associations of employees as appear to it to be appropriate ^{F6}. . .]

Textual Amendments

F1 Ss. 97A, 97B inserted by Local Government Act 1988 (c. 9, SIF 81:1, 2), s. 35(3)

Changes to legislation: Local Government (Scotland) Act 1973, Section 97A is up to date with all changes known to be in force on or before 10 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

- F2** S. 97A(1)(a) and "b" inserted (1.4.2003) by Local Government in Scotland Act 2003 (asp 1), **ss. 6(1)(a)**, 62(2); S.S.I. 2003/134, **art. 2(1)**, Sch.
- F3** S. 97A(1): "(c)" substituted (1.4.2003) for "for" by virtue of Local Government in Scotland Act 2003 (asp 1), **ss. 6(1)(b)**, 62(2); S.S.I. 2003/134, **art. 2(1)**, Sch.
- F4** S. 97A(1A) inserted (1.4.2003) by Local Government in Scotland Act 2003 (asp 1), **ss. 6(2)**, 62(2); S.S.I. 2003/134, **art. 2(1)**, Sch.
- F5** Words in s. 97A(2) repealed (1.4.2000) by 2000 asp 1, s. 26, **Sch 4 para. 3(4)**; S.S.I. 2000/10 art. 2(3)
- F6** Words in s. 97A(3) repealed (1.4.2000) by 2000 asp 1, s. 26, **Sch 4 para. 3(4)**; S.S.I. 2000/10 art. 2(3)

Modifications etc. (not altering text)

- C1** Ss. 96-102 modified (1.4.2013) by The Police and Fire Reform (Scotland) Act 2012 (Supplementary, Transitional, Transitory and Saving Provisions) Order 2013 (S.S.I. 2013/121), arts. 1(1), 7, **sch.**
- C2** S. 97A(1) extended (6.5.1992) by Local Government Act 1992 (c. 19), **ss. 3(3)**, 30(2).
- C3** S. 97A(3) excluded (6.5.1992) by Local Government Act 1992 (c. 19), **ss. 3(3)**, 30(2).

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- Sch. 7 para. 7(3) inserted by [1989 c. 42 Sch. 11 para. 36](#)