



# Local Government etc. (Scotland) Act 1994

## 1994 CHAPTER 39

### PART IV

#### MISCELLANEOUS

##### *Finance*

#### **168 Direct Labour Organisation/ Direct Services Organisation Accounts.**

(1) After section 15 of the 1975 Act there shall be inserted the following section—

**“15A Direct Labour Organisation/ Direct Services Organisation Accounts.**

- (1) A local authority may establish, in accordance with the provisions of this section, Direct Labour Organisation/Direct Services Organisation Funds (to be known as “DLO/DSO funds”) for the purpose of dealing with surpluses and deficits which may occur in respect of—
  - (a) any revenue account kept by the authority under section 10(1) (accounts relating to construction or maintenance work) of the <sup>M1</sup>Local Government, Planning and Land Act 1980; or
  - (b) any account kept by the authority under section 9(2) (accounts) of the <sup>M2</sup>Local Government Act 1988.
- (2) Any interest earned on money transferred to a reserve fund established under subsection (1) above may be credited to that fund.
- (3) Any surplus credited to a fund established under subsection (1) above and which is, in the opinion of the authority, not required for the purpose of dealing with deficits in any such fund, may be transferred by them to the general fund maintained by them under section 93 of the Act of 1973 (general fund).

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**Changes to legislation:** There are currently no known outstanding effects for the Local Government etc. (Scotland) Act 1994, Section 168. (See end of Document for details)

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(4) This section is without prejudice to any specific limitation imposed by or under any enactment as to the manner in which money may be paid into or out of any specific account.”.

(2) Paragraphs 22(1)(c) and 24A of Schedule 3 to the 1975 Act shall cease to have effect.

**Marginal Citations**

**M1** 1980 c. 65.

**M2** 1988 c. 9.

**Changes to legislation:**

There are currently no known outstanding effects for the Local Government etc. (Scotland) Act 1994, Section 168.