



Local Government (Scotland) Act 1947

1947 CHAPTER 43

PART IX

ACCOUNTS, FUNDS AND EXPENSES OF LOCAL AUTHORITIES.

Burgh Fund and Expenses of Town Council.

180 Burgh fund.

All receipts of and sums receivable by the town council of a burgh from whatever source shall be credited to and form part of the burgh fund, and all expenditure of the council shall be defrayed out of that fund:

Provided that, unless the council by resolution otherwise determine, this section shall not apply—

- (a) in the case of the receipts and sums receivable and expenditure relating to the common good of the burgh; or
- (b) in the case of receipts and sums receivable and expenditure relating to any funds or property held by the council as trustees for any purpose under any deed of trust or other document.

181 Annual budget of town council.

(1) Before or as soon as may be after the commencement of each financial year every town council shall cause to be prepared—

- (a) estimates in respect of that year of the receipts and sums receivable and of expenditure relating to the several accounts of the council, including the common good, (showing separately capital expenditure) whether on account of property, contributions, rates, loans, public utility undertakings or otherwise; and
- (b) estimates of the sums required to be raised to meet the deficiency on the several accounts of the council in respect of annual expenditure; and

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- (c) a report on the said estimates by the finance committee of the council for submission to the council.
- (2) The town council shall consider as early as practicable in each financial year the estimates for that year and the report on the said estimates by the finance committee of the council, and shall revise such estimates, approve the estimates as so revised, authorise the expenditure included therein and fix for that year—
- (a) the amount estimated to be required to be raised by the council by levying in accordance with the provisions of this Act the burgh rate and any other rate within the burgh for the purpose of meeting expenditure payable out of that rate, the amount in respect of each rate being stated separately and the respective amounts to be raised by the burgh rate so far as payable by owners only, or by occupiers only, or by owners and occupiers otherwise than in equal proportions, being shown separately from the remainder of the amount to be raised by that rate;
 - (b) in the case of a town council carrying on a public utility undertaking, the amount estimated to be required to be defrayed out of the annual revenue of each such undertaking; and
 - (c) the estimated amount of the capital expenditure of the council for each purpose:

Provided that the council, at any time after they have revised the estimates and before they have determined the amount per pound of the rates for the year, may, if they find it necessary, again revise any estimate and alter the amount included therein

- (3) No expenditure shall be incurred by or on behalf of a town council unless—
- (a) previously authorised in accordance with the estimates approved by the council; or
 - (b) otherwise previously authorised by the council; or
 - (c) if not so authorised, necessarily incurred in circumstances of emergency:

Provided that—

- (i) any expenditure on salaries, wages and other recurring annual expenditure prior to the approval of estimates by the council may be authorised in accordance with standing orders or by resolution of the council, but any other expenditure under paragraph (b) of this subsection shall not be authorised except on consideration of a report thereon by the finance committee of the council;
 - (ii) any expenditure under paragraph (c) of this subsection shall forthwith be reported to the appropriate committee and to the finance committee of the council and as soon as practicable thereafter reported by the finance committee to the council with a view to being approved by the council.
- (4) A town council may make standing orders for the purpose of carrying the provisions of this section into effect, so however that such orders shall not be inconsistent with the provisions of any enactment with respect to matters to which this section relates.

182 Payments to and by town council.

- (1) It shall be the duty of the town chamberlain to see that all receipts of and sums receivable by the town council falling to be credited to the burgh fund are duly credited to and form part of that fund, and that all expenditure of the council falling to be defrayed out of the burgh fund is so defrayed, and where the burgh fund does not

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include the common good that all receipts and sums receivable relating thereto are duly paid to the common good and all expenditure relating thereto is defrayed out of the common good:

Provided that nothing in this subsection shall be deemed to prevent the town council or any duly authorised committee of the council giving directions with respect to the payment or recovery of sums claimed to be due to the council or with respect to the payment of sums claimed to be due by the council.

- (2) The town council shall cause to be kept in the books of an incorporated or joint stock bank one bank account or where necessary two bank accounts in name of the council or where additional accounts are considered necessary such additional accounts in name of the council as the Secretary of State may authorise, and, save as otherwise provided in any regulations that may be made by the Secretary of State, there shall be paid into the said bank account or accounts all sums received by the council and out of the said bank account or accounts there shall be paid all payments due to be made by the council.
- (3) The town council may give directions with respect to keeping, paying/ moneys into, and operating on, the bank account or the several bank accounts.
- (4) No payment shall be made by a town council if the expenditure in respect of which it is made has been incurred contrary to the provisions of subsection (3) of the immediately preceding section, except where it is made in pursuance of the specific requirement of any enactment or statutory order or of a decree of a competent court.
- (5) Save as otherwise provided in regulations that may be made by the Secretary of State, all payments due to be made by the town council shall be made in pursuance of an order of the finance committee of the council signed by two members of that committee present at the meeting of the committee at which the order is made, and countersigned by the town clerk, and the same order may include several payments, and all cheques for payment of moneys issued in pursuance of such an order shall be signed by the town chamberlain or by such other officer of the town council as the council or the finance committee may appoint for the purpose.
- (6) Regulations made under this section shall be laid before each House of Parliament as soon as may be after they are made.

183 Town council may contribute out of common good towards expenditure on statutory functions.

- (1) The town council of a burgh possessed of any free income arising from the common good of the burgh may out of that free income make such contribution towards the expenditure on any of the functions of the council under this Act or under any other enactment or any statutory order as the council may determine having due regard to the extinction of any capital debt affecting the common good:

Provided that nothing herein contained shall prejudice the rights of the creditors of any burgh secured by local Act or otherwise or relieve the common good of any burgh from payment of any sum which the burgh is bound by any local Act to contribute towards any specific expenses of the burgh.

- (2) This section shall not apply in the case of the city of Edinburgh, the city of Glasgow, the city of Dundee, the city of Aberdeen or the burgh of Greenock unless the town council of the city or burgh pass a resolution declaring that the section shall apply.