



Local Government (Scotland) Act 1947

1947 CHAPTER 43

PART IX

ACCOUNTS, FUNDS AND EXPENSES OF LOCAL AUTHORITIES.

County Fund and Expenses of County Council.

176 County fund.

All receipts of and sums receivable by a county council from whatever source shall be credited to and form part of the county 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 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.

177 Annual budget of county council.

- (1) Before or as soon as may be after the commencement of each financial year every county council shall cause to be prepared—
 - (a) estimates in respect of that year of receipts and sums receivable and of expenditure relating to the several accounts of the council (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
 - (c) a report on the said estimates by the finance committee of the council for submission to the council.
- (2) The county 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

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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 required to be requisitioned in accordance with the provisions of this Act by the council from the town council of each burgh within the county for any purpose;
- (b) the amount estimated to be required to be raised by the council by levying in accordance with the provisions of this Act the county rate and any other rates within the landward area of the county for the purpose of meeting expenditure payable out of the same, the amount in respect of each rate being stated separately;
- (c) in the case of a county 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
- (d) the estimated amount of the capital expenditure of the council for each purpose:

Provided that—

- (i) 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;
- (ii) the council shall fix the amounts under paragraph (a) of this subsection in time to enable them to comply with the provisions of subsection (4) of section two hundred and fourteen of this Act.

- (3) No expenditure shall be incurred by or on behalf of a county 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 by the council except on consideration of a report thereon by the finance committee of the council; and
- (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 county 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.

178 Payments to and out of county fund.

- (1) It shall be the duty of the county treasurer to see that all receipts of and sums receivable by the county council falling to be credited to the county fund are duly credited to and

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form part of that fund and that all expenditure of the council falling to be defrayed out of the county fund is so defrayed:

Provided that nothing in this subsection shall be deemed to prevent the county 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 county council shall cause to be kept in the books of any one or more incorporated or joint stock banks such bank accounts in name of the council, not being more in number than are necessary, as the council may determine, 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 accounts all sums received by the council, and out of the said bank accounts all payments due to be made by the council.
- (3) The county council may give directions with respect to keeping, paying moneys into, and operating on, the several bank accounts.
- (4) No payment shall be made out of the county fund 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 any regulations that may be made by the Secretary of State, all payments due to be made out of the county fund shall be made in pursuance of an order of the finance committee of the county 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 county 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 county treasurer or by such other officer of the county 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.

179 Payments by county council in respect of salaries of procurators fiscal, and &c.

Every county council shall in each year make payment of the following salaries, fees, outlays and expenses so far as the same were immediately before the commencement of this Act by law or usage payable by the council:—

- (1) the salaries, fees and necessary outlays of procurators fiscal in the sheriff court;
- (2) the expenses of searching for, apprehending, subsisting, prosecuting or punishing criminals;
- (3) the expenses connected with upholding, repairing, enlarging, renting, furnishing, insuring, lighting, cleaning or warming any courthouse, and all taxes and rates legally chargeable thereon;
- (4) the expenses connected with the holding of the court for striking the fiars prices for the county;
- (5) all expenses occasioned by damage done to property within the county by tumultuous or riotous assemblies and all expenses properly incurred in the prevention of riots;

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- (6) any other expenses or payments directed by any Act to be defrayed out of the county general assessment.