



Local Government (Scotland) Act 1947

1947 CHAPTER 43

PART IX

ACCOUNTS, FUNDS AND EXPENSES OF LOCAL AUTHORITIES.

District Council Fund and Expenses of District Council.

184 District council fund.

All receipts of and sums receivable by a district council from whatever source shall be credited to and form part of the district council fund, and all expenditure of the council shall be defrayed out of that fund. Receipts and sums receivable and expenditure for the purposes of this section shall include those relating to any funds or property held by the council as trustees for any purpose under any deed of trust or other document.

185 Annual budget of district council.

- (1) Before or as soon as may be after the commencement of each financial year every district 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 (showing separately capital expenditure) whether on account of property, contributions, rates, loans 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 district council shall consider in or before the month of June the estimates for the current financial 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—

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- (a) the amount required to be requisitioned by the council from the county council in accordance with the provisions of this Act; and
 - (b) the estimated amount of the capital expenditure of the council for each purpose.
- (3) No expenditure shall be incurred by or on behalf of a district 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 district 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.

186 Payments to and out of district council fund.

- (1) It shall be the duty of the treasurer of the district council to see that all receipts of and sums receivable by the council falling to be credited to the district council 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 district council fund is so defrayed:

Provided that nothing in this subsection shall be deemed to prevent the district council or any duly authorised committee of the council giving instructions 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 district council shall cause one bank account to be kept in the books of an incorporated or joint stock bank in name of the council, 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 all sums received by the council and out of the said bank account there shall be paid all payments due to be made by the council.
- (3) The district council may give directions with respect to keeping, paying moneys into, and operating on, the bank account.
- (4) No payment shall be made out of the district council 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.

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- (5) All payments due to be made out of the district council fund shall be made by means of a cheque signed by two members of the council and by the clerk or treasurer of the council, and one cheque may be used for the purpose of making several payments.
- (6) Regulations made under this section shall be laid before each House of Parliament as soon as may be after they are made.