



Local Government (Scotland) Act 1947

1947 CHAPTER 43

PART IX

ACCOUNTS, FUNDS AND EXPENSES OF LOCAL AUTHORITIES.

General.

193 Apportionment of general expenses.

In determining the amount of the expenses for any particular purpose including the expenses of administering any trust under the control of a local authority, such proper proportion as the local authority determine of the cost of officers, buildings and establishment and any other expenses which are treated by the authority as, or are directed to be defrayed as, general expenses of the authority shall be added to and treated as part of the expenses directly incurred for that purpose.

194 Regulations under Part IX of Act.

- (1) The Secretary of State may, if at any time after consultation with associations representing the different classes of local authorities concerned he considers it practicable for the said local authorities to comply, make regulations prescribing a date early in the financial year by which the local authorities concerned shall approve their estimates for that year and fix the amounts to be raised by each rate and the amount to be defrayed out of the annual revenue of each public utility undertaking, and prescribing earlier dates by which requisitions are to be sent by requisitioning authorities to rating authorities, and such regulations may contain such incidental, supplemental and consequential provisions as appear necessary for the purpose of giving full effect thereto, and on such regulations being made the provisions of this Act so far as relating to the matters dealt with in the regulations shall have effect subject to the provisions of the regulations and be modified accordingly:

Provided that nothing in these regulations shall be deemed to prevent a county council or a town council if they find it necessary from again revising any estimate and altering

Status: This is the original version (as it was originally enacted).

the amount included therein at any time before they have determined the amount per pound of the rates for the year.

Regulations made under this subsection may apply to all local authorities generally or to any particular class of authority.

- (2) The Secretary of State may make regulations—
- (a) for requiring local authorities to take steps periodically to satisfy themselves as to the balances on bank account and in the hands of officers of the authorities; and
 - (b) generally for carrying this Part of this Act into effect.
- (3) Regulations made under this section shall be laid before each House of Parliament as soon as may be after they are made.

195 Savings.

Nothing in this Part of this Act shall—

- (a) be deemed to require or authorise a local authority to apply or dispose of the surplus annual revenue arising from any undertaking carried on by them otherwise than in accordance with the provisions of any enactment or statutory order relating to the undertaking; or
- (b) affect the operation of section one of the Roads Act, 1920, or of any Order in Council made thereunder; or
- (c) affect the provision of any enactment or statutory order with respect to the keeping of accounts by a local authority for the purpose of that enactment or order so far as inconsistent herewith.