



Local Government (Scotland) Act 1947

1947 CHAPTER 43

PART IV

OFFICERS.

General.

99 Apportionment of loss due to defalcation of officer of local authority.

If any officer of a local authority becomes insolvent and the sums for which he is accountable are not fully paid by or recovered from him or the company providing security for his intromissions, the deficiency shall be defrayed as part of such branch or branches of expenditure of the authority or out of funds managed by the authority (including in the case of a burgh having a common good the common good of the burgh) as the authority may determine or partly in one way and partly in the other, having regard to the circumstances of the case.