



# Local Government (Scotland) Act 1947

## 1947 CHAPTER 43

### PART IX

#### ACCOUNTS, FUNDS AND EXPENSES OF LOCAL AUTHORITIES.

##### *Financial Year.*

#### **174 Financial year of local authorities.**

The financial year of every local authority shall be the year commencing on the sixteenth day of May and ending on the fifteenth day of May in the year immediately following or, in the case of a local authority with respect to which special provision is made in a local Act, such other year as may be fixed by the local Act.

##### *Accounts.*

#### **175 Accounts.**

- (1) Every local authority shall cause to be kept such accounts as shall secure that sums raised by rates or requisition or other sums received by the authority are not applied to purposes to which such sums are not properly applicable, and, in particular without prejudice to the said generality, that all sums required by the authority for the repayment of any sum borrowed for a specific purpose by the authority and to meet interest on the sum so borrowed are debited to the account to which the expenditure for that purpose is chargeable, and that capital moneys are not applied to any purpose other than a purpose to which capital moneys are properly applicable.
- (2) Every local authority shall cause the accounts of the authority (including those relating to funds or property held by the authority in trust) to be kept in such manner as to show in respect of the financial year to which the accounts relate—
  - (a) all receipts and payments of the authority during that year;
  - (b) any revenue and expenditure relating to revenue in respect of that year not received or paid in that year; and

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- (c) any capital moneys due but not paid to or by the authority in that year.

All such receipts and revenue of, and capital moneys due to, a local authority are in this Part of this Act in relation to the authority referred to as receipts and sums receivable, and all such payments and expenditure relating to revenue of and capital moneys due by a local authority are in this Part of this Act in relation to the authority referred to as expenditure.

- (3) Every local authority shall cause the accounts of the authority to be kept in such a manner as to comply with any provision relating thereto contained in any enactment or statutory order.

*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 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;

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- (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 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

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

*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:

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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
  - (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—

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- (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 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.

*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.

*Expenses of Justices of the Peace.*

**187 Expenses of justices Of the peace.**

Every county council and the town council of every county of a city shall provide accommodation with furniture, books and other things required for the transaction of the business of quarter sessions and of the justices of the peace for the county or the county of the city, as the case may be, so far as the same is not provided otherwise, and shall make payment of the salaries, fees and necessary outlays of the clerks of, and the procurator fiscal in, the justices of peace court in the county or the county of the city, as the case may be.

*Fee Fund of Local Authority.*

**188 Fee fund of local authorities.**

- (1) All fees, commissions, discounts allowed on payment of accounts and expenses payable to or recovered by any officer of a local authority in respect of any business relating to the authority whether by reason of his office or otherwise (except personal outlays incurred by the officer and such fees, commissions, discounts and expenses as the officer is in pursuance of an express provision of his agreement with the authority entitled to retain for himself) shall be accounted for and paid to the county fund, the burgh fund or the district council fund, as the case may be, and—
  - (a) such part as may be approved by the Secretary of State of all the said fees and commissions so accounted for and paid shall form a fund to be known as the " fee fund " of the authority which may be applied for any purpose relating to the authority or the area of the authority for which, in the case of a burgh having a common good, the common good may be applied; and
  - (b) all such fees and commissions (except the part thereof carried to the fee fund) and all such discounts and expenses so accounted for and paid shall be carried to the credit of the respective accounts of the authority to which they relate.
- (2) Where at the commencement of this Act a local authority or an officer of the authority on behalf of the authority holds moneys derived from any such fees, commissions, discounts and expenses as aforesaid, such moneys shall be paid to the county fund, the burgh fund or the district council fund, as the case may be, and form part of the fee fund of the authority.

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*Accounts to be made up Yearly and laid before Local Authority for Approval.*

**189 Accounts to be made up yearly.**

- (1) Immediately after the end of each financial year the local authority shall cause the accounts of the authority for that year to be brought to a balance and a balance sheet prepared with respect thereto.
- (2) The accounts and balance sheet shall be made up so as to exhibit a complete statement showing with regard to each account—
  - (a) the assets and liabilities;
  - (b) the amount set aside by the authority during the year for the repayment of debt by way of periodical contributions to any sinking fund, to a loans fund as hereinafter provided for or otherwise;
  - (c) the amount of the sums borrowed and the sums received from the sale or alienation of property;
  - (d) the amount of annual revenue, the amount of rates collected and the amount of all sums in arrear or remaining unpaid at the close of the accounts; and
  - (e) the amount of all sums paid and sums remaining unpaid in respect of any expense incurred during the year, distinguishing capital expenditure from expenditure out of annual revenue,
- (3) The accounts of each local authority shall be completed and signed by such person or officer of the authority and before such date as the Secretary of State may prescribe.

**190 Audited accounts to be laid before local authority for approval.**

Every local authority shall cause the abstract (prepared in accordance with the provisions of section two hundred of this Act) of the accounts of the authority for each financial year as audited in accordance with the provisions of Part X of this Act together with the auditor's report thereon to be laid before a meeting of the authority to be held not later than the thirty-first day of December first occurring after the end of the financial year to which the said accounts relate or such later date as the Secretary of State may in any particular case approve, and the said accounts shall, if and as approved by the authority, be signed by the chairman of the meeting and by the clerk of the authority and shall be deposited with the clerk-of the authority or such other officer as the authority may designate for the purpose.

*Limitation of Annual Expenditure in certain cases.*

**191 Limitation of certain annual expenditure defrayed out of county rate or burgh rate.**

- (1) In addition to the limitation of expenditure under section three hundred and thirty-nine of this Act, the expenditure incurred or payable by a county council (so far as falling to be defrayed in any year out of the county rate under Part XI of this Act and grants under Part III of the Local Government (Scotland) Act, 1929), in this subsection referred to as " net expenditure ", shall in the case of the expenditure hereinafter mentioned, be limited to an amount equal to the produce of a rate of the amount per pound hereinafter mentioned calculated on the gross annual valuation of the landward area of the county according to the valuation roll for the year corresponding as nearly as may be to the

financial year immediately preceding that to which the expenditure relates, that is to say:—

- (a) the net expenditure for and in connection with public libraries shall be restricted to the produce of a rate of three pence per pound calculated as aforesaid;
  - (b) the net expenditure under section five of the Electricity (Supply) Act, 1922, shall, in the case where the council are not authorised undertakers, be restricted to the produce of a rate of one penny per pound calculated as aforesaid,
- (2) The expenditure of a county council under the Small Holdings Act, 1892, so far as such expenditure falls to be defrayed in any year out of the county rate under Part XI of this Act and grants under Part III of the Local Government (Scotland) Act, 1929, shall be such as in the opinion of the council may reasonably be expected not to exceed an amount equal to the produce of a rate of one penny per pound calculated on the gross annual valuation of the landward area of the county according to the valuation roll for the year corresponding as nearly as may be to the financial year immediately preceding that to which the expenditure relates.
- (3) In addition to the limitation of expenditure under section three hundred and thirty-nine of this Act, the expenditure incurred or payable by the town council of a burgh (so far as falling to be defrayed in any year out of the burgh rate under Part XI of this Act and grants under Part III of the Local Government (Scotland) Act, 1929), in this subsection referred to as " net expenditure," shall, in the case of the expenditure hereinafter mentioned, be limited to an amount equal to the produce of a rate of the amount per pound hereinafter mentioned calculated on the gross annual valuation of the burgh according to the valuation roll for the year corresponding as nearly as may be to the financial year immediately preceding that to which the expenditure relates, that is to say:—
  - (a) the net expenditure in the case of the expenditure set out in paragraphs 1 and 2 of the Fifth Schedule to this Act (other than expenditure incurred for or in connection with public libraries, the Explosives Act, 1875, and the Temperance (Scotland) Act, 1913) shall be restricted to the produce of a rate of three shillings per pound calculated as aforesaid;
  - (b) the net expenditure for and in connection with public libraries shall be restricted to the produce of a rate of three pence per pound calculated as aforesaid;
  - (c) the net expenditure in the case of the expenditure set out in paragraph 3 of the Fifth Schedule to this Act shall be restricted to the produce of a rate of three pence per pound calculated as aforesaid;
  - (d) the net expenditure under section three hundred and fifteen of the Burgh Police (Scotland) Act, 1892 (so far as unrepealed) and on the provision of halls and other buildings for public meetings and assemblies under section seventy-four of this Act, so far as such expenditure is not directed by the town council to be defrayed as expenditure on police, shall be restricted to the produce of a rate of three pence per pound calculated as aforesaid;
  - (e) the net expenditure under section five of the Electricity (Supply) Act, 1922, shall, in the case where the council are not authorised undertakers, be restricted to the produce of a rate of one penny per pound calculated as aforesaid;

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- (f) the net expenditure under the Local Authorities (Publicity) Act, 1931, shall be restricted to the produce of a rate of one halfpenny per pound calculated as aforesaid;
- (g) the net expenditure under the Health Resorts and Watering Places Act, 1936, shall be restricted to the produce of a rate of one penny and one-third of a penny per pound calculated as aforesaid:

Provided that—

- (i) the provisions of this subsection shall not apply in the case of any council or area so far as inconsistent with the provisions of a local Act relating to a limitation of expenditure or rate in the case of that council or area;
  - (ii) any limitation imposed by this section shall not apply in the case of any council where there was no corresponding limitation in force immediately prior to the commencement of this Act in the case of that council.
- (4) The expenditure incurred or payable by the town council of a burgh referred to in section sixteen of the Allotments (Scotland) Act, 1922, (other than expenditure incurred in accordance with proposals and estimates approved by the Secretary of State under the Agricultural Land (Utilisation) Act, 1931), so far as such expenditure falls to be defrayed in any year out of the burgh rate under Part XI of this Act and grants under Part III of the Local Government (Scotland) Act, 1929, shall be such as in the opinion of the council may reasonably be expected not to exceed an amount equal to the produce of a rate of one penny per pound calculated on the gross annual valuation of the burgh according to the valuation roll for the year corresponding as nearly as may be to the financial year immediately preceding that to which the expenditure relates.
- (5) Where under the provisions of any enactment passed before the sixteenth day of May, nineteen hundred and thirty, a limit is imposed on the amount of any rate leviable in any year to defray expenditure which under the provisions of this Act falls to be defrayed out of the county rate or the burgh rate, as the case may be, such expenditure (so far as falling to be defrayed in any year out of the said rate and grants under Part III of the Local Government (Scotland) Act, 1929) shall be limited to an amount equal to the produce of the rate specified in the enactment calculated on the gross annual valuation of the county or burgh, as the case may be, according to the valuation roll for the year corresponding as nearly as may be to the financial year immediately preceding that to which the expenditure relates.
- (6) In this section the expression " valuation roll " includes any supplementary valuation roll made up under section sixty of the Burgh Police (Scotland) Act, 1903, or any local Act.

## **192 Limitation of expenditure in other case.**

The expenditure incurred or payable by a district council referred to in section sixteen of the Allotments (Scotland) Act, 1922, (other than expenditure incurred in accordance with proposals and estimates approved by the Secretary of State under the Agricultural Land (Utilisation) Act, 1931), so far as such expenditure falls to be defrayed in any year out of the district council rate or any grant under Part III of the Local Government (Scotland) Act, 1929 so far as applicable thereto, shall be such as in the opinion of the council may reasonably be expected not to exceed an amount equal to the produce of a rate of one penny per pound calculated on the gross annual valuation of the district according to the valuation roll for the year corresponding as nearly as may be to the financial year immediately preceding that to which the expenditure relates.

*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 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

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

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- (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.