
DRAFT SCOTTISH STATUTORY INSTRUMENTS

2021 No.

The Local Authority (Capital Finance and Accounting)
(Scotland) (Coronavirus) Amendment Regulations 2021

PART 1

Provision relating to local authority borrowing and accounts

Amendment of the Local Authority Accounts (Scotland) Regulations 2014

- 5.—(1) The Local Authority Accounts (Scotland) Regulations 2014⁽¹⁾ are amended as follows.
- (2) For regulation 10(1)(b) (date for approval of audited annual accounts) substitute—
- “(b) aim to approve those accounts for signature as described in this regulation no later than—
- (i) 31 October 2021 in respect of the accounts for the financial year 2020-2021, and
- (ii) 30 September in each subsequent year, in respect of the accounts for the immediately preceding financial year.”.
- (3) In regulation 11(3) (publication of the audited annual accounts) after “published no later than” insert “15 November 2021, and in subsequent years no later than”.