
SCOTTISH STATUTORY INSTRUMENTS

2011 No. 64

**The Local Authority Accounts
(Scotland) Amendment Regulations 2011**

Citation and commencement

1. These Regulations may be cited as the Local Authority Accounts (Scotland) Amendment Regulations 2011 and come into force on 31st March 2011.

Saving provision

2.—(1) Nothing in these Regulations applies to any accounts that relate to a financial year that began prior to 1st April 2010.

(2) Where a local authority has, at any time prior to these Regulations being laid before the Scottish Parliament, contractually bound itself not to disclose publicly the terms on which it remunerates a person, nothing in these Regulations requires the entry in respect of that person in any Remuneration Report to disclose remuneration details relating to a financial year that began on or earlier than 1st April 2010.

Amendment of the Local Authority Accounts (Scotland) Regulations 1985

3.—(1) The Local Authority Accounts (Scotland) Regulations 1985⁽¹⁾ are amended as follows.

(2) The existing text of regulation 4 (accounts to be made up and balanced) becomes paragraph (1), and after paragraph (1) insert—

“(2) The accounts referred to in paragraph (1) are to contain a Remuneration Report for the financial year to which those accounts relate.

(3) That Report is to contain the information set out in the Schedule.”

(3) At the end insert the Schedule set out in the Schedule to these Regulations.

St Andrew's House,
Edinburgh
3rd February 2011

JOHN SWINNEY
A member of the Scottish Executive

(1) S.I. 1985/267, as amended by S.I. 1997/1980.