
SCOTTISH STATUTORY INSTRUMENTS

2014 No. 200

LOCAL GOVERNMENT

The Local Authority Accounts (Scotland) Regulations 2014

Made - - - - - 3rd July 2014
Laid before the Scottish
Parliament - - - - - 7th July 2014
Coming into force 10th October 2014

**THE LOCAL AUTHORITY ACCOUNTS
(SCOTLAND) REGULATIONS 2014**

PART 1

Introductory

1. Citation and commencement
2. Saving provision
3. Interpretation
4. Revocations

PART 2

Financial management and internal control

5. Responsibility for financial management
6. Accounting records and control systems
7. Internal auditing

PART 3

Published accounts and audit

8. Annual Accounts
9. Notice of public right to inspect and object to accounts
10. Consideration and signing of audited Annual Accounts
11. Publication of the audited Annual Accounts

PART 4

Charities

12. Modification of Regulations

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Local Authority Accounts (Scotland) Regulations 2014. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

Signature

SCHEDULE Content of Remuneration Report

Definitions

1. In this Schedule— “annual remuneration” is to be calculated— in...

Remuneration arrangements

2. A Remuneration Report is to provide details of the local...
3. A Remuneration Report is to describe the role, and state...

Disclosure of exit packages

4. A Remuneration Report is to give the number of exit...
5. However, paragraph 4 does not require a Remuneration Report to...

General disclosure by pay band

6. A Remuneration Report is to give the number of employees...

Disclosure - local authority subsidiary bodies

7. A Remuneration Report is to give, for any local authority...

Disclosure of remuneration for relevant persons

8. The Remuneration Report for each financial year is to show,...
9. The Remuneration Report must show in separate tables—
10. The categories are— (a) the total amount of salary, fees...

Pension rights - disclosure of information and calculation of value

11. The Remuneration Report must show, in tabular form, against the...
12. The Remuneration Report must group in separate tables—
13. (1) Where a relevant person included in a Remuneration Report...
14. (1) Where a relevant person included in a Remuneration Report...

Explanatory Note

Changes to legislation:

There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Local Authority Accounts (Scotland) Regulations 2014. Any changes that have already been made by the team appear in the content and are referenced with annotations.

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Changes and effects yet to be applied to :

- Sch. para. 1 coming into force by [S.S.I. 2014/200 reg. 1](#)
- Sch. para. 2 coming into force by [S.S.I. 2014/200 reg. 1](#)
- Sch. para. 3 coming into force by [S.S.I. 2014/200 reg. 1](#)
- Sch. para. 4 coming into force by [S.S.I. 2014/200 reg. 1](#)
- Sch. para. 5 coming into force by [S.S.I. 2014/200 reg. 1](#)
- Sch. para. 6 coming into force by [S.S.I. 2014/200 reg. 1](#)
- Sch. para. 7 coming into force by [S.S.I. 2014/200 reg. 1](#)
- Sch. para. 8 coming into force by [S.S.I. 2014/200 reg. 1](#)
- Sch. para. 9 coming into force by [S.S.I. 2014/200 reg. 1](#)
- Sch. para. 10 coming into force by [S.S.I. 2014/200 reg. 1](#)
- Sch. para. 11 coming into force by [S.S.I. 2014/200 reg. 1](#)
- Sch. para. 12 coming into force by [S.S.I. 2014/200 reg. 1](#)
- Sch. para. 13 coming into force by [S.S.I. 2014/200 reg. 1](#)
- Sch. para. 14 coming into force by [S.S.I. 2014/200 reg. 1](#)
- reg. 1 coming into force by [S.S.I. 2014/200 reg. 1](#)
- reg. 2 coming into force by [S.S.I. 2014/200 reg. 1](#)
- reg. 3 coming into force by [S.S.I. 2014/200 reg. 1](#)
- reg. 4 coming into force by [S.S.I. 2014/200 reg. 1](#)
- reg. 5 coming into force by [S.S.I. 2014/200 reg. 1](#)
- reg. 6 coming into force by [S.S.I. 2014/200 reg. 1](#)
- reg. 7 coming into force by [S.S.I. 2014/200 reg. 1](#)
- reg. 8 coming into force by [S.S.I. 2014/200 reg. 1](#)
- reg. 9 coming into force by [S.S.I. 2014/200 reg. 1](#)
- reg. 10 coming into force by [S.S.I. 2014/200 reg. 1](#)
- reg. 10(1)(b) substituted by [S.S.I. 2021/119 reg. 5\(2\)](#)
- reg. 11 coming into force by [S.S.I. 2014/200 reg. 1](#)
- reg. 11(3) words inserted by [S.S.I. 2021/119 reg. 5\(3\)](#)
- reg. 11(3) words substituted by [S.S.I. 2022/122 reg. 2\(3\)](#)
- reg. 12 coming into force by [S.S.I. 2014/200 reg. 1](#)

Changes and effects yet to be applied to the whole Instrument associated Parts and Chapters:

Whole provisions yet to be inserted into this Instrument (including any effects on those provisions):

- reg. 10(1)(b)(i) word substituted by [S.S.I. 2022/122 reg. 2\(2\)\(b\)](#)
- reg. 10(1)(b)(i) words substituted by [S.S.I. 2022/122 reg. 2\(2\)\(a\)](#)