

## SCOTTISH STATUTORY INSTRUMENTS

# 2014 No. 200

## The Local Authority Accounts (Scotland) Regulations 2014

PROSPECTIVE

### PART 1

#### Introductory

##### Citation and commencement

1. These Regulations may be cited as the Local Authority Accounts (Scotland) Regulations 2014 and come into force on 10th October 2014.

##### Commencement Information

I1 Reg. 1 in force at 10.10.2014, see [reg. 1](#)

##### Saving provision

2. Nothing in these Regulations applies to any accounts, or any Annual Accounts, that relate to a financial year that began prior to 1st April 2014.

##### Commencement Information

I2 Reg. 2 in force at 10.10.2014, see [reg. 1](#)

##### Interpretation

3. In these Regulations—

“the 1973 Act” means the Local Government (Scotland) Act 1973;

“Annual Accounts” means the abstract of accounts which requires to be produced under section 96(3) of the 1973 Act;

“auditor” means the person appointed to audit a local authority’s accounts as required by section 96(4) (accounts and audit)(1) of the 1973 Act;

“Chief Executive”, in relation to a local authority, means the person designated by it as the head of its paid service by virtue of section 4 (designation and reports of head of paid service)(2) of the Local Government and Housing Act 1989;

(1) Section 96(4) is amended by paragraph 3 of schedule 4 to the Public Finance and Accountability (Scotland) Act 2000 ([asp 1](#)).  
(2) [1989 c.42](#). There are amendments to section 4 that are not relevant for the purposes of these Regulations.

*Status: This version of this part contains provisions that are prospective.*

*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*

“Leader of the Council” means the convener of a local authority elected in terms of section 4(1) (election of convener)(3) of the Local Government etc. (Scotland) Act 1994 or such other councillor as that local authority decides has the title of Leader of the Council for the purposes of payment of remuneration;

“local authority subsidiary body” means any entity, including an unincorporated entity, that is controlled by a local authority;

“proper accounting practices” are those practices set out in section 12 (proper accounting practices)(4) of the Local Government in Scotland Act 2003;

“proper officer” means—

- (a) the proper officer having responsibility for the administration of the financial affairs of the local authority by virtue of section 95 (financial administration) of the 1973 Act; or
- (b) where that officer is unable to act owing to absence or illness, such officer as is appointed by, or under arrangements made by, that local authority for the purposes of these Regulations;

“working day” means any day other than a Saturday, Sunday, Christmas Eve or a day which is a bank holiday in Scotland under the Banking and Financial Dealings Act 1971(5).

#### Commencement Information

**I3** Reg. 3 in force at 10.10.2014, see [reg. 1](#)

#### Revocations

4. The following instruments are revoked—
- (a) the Local Authority Accounts (Scotland) Regulations 1985(6);
  - (b) the Local Authority Accounts (Scotland) Amendment Regulations 1997(7);
  - (c) the Local Authority Accounts (Scotland) Amendment Regulations 2011(8); and
  - (d) paragraph 22 of schedule 1 to the Police and Fire Reform (Scotland) Act 2012 (Consequential Modifications and Savings) Order 2013(9).

#### Commencement Information

**I4** Reg. 4 in force at 10.10.2014, see [reg. 1](#)

(3) 1994 c.39.  
 (4) 2003 asp 1.  
 (5) 1971 c.80.  
 (6) S.I. 1985/267.  
 (7) S.I. 1997/1980.  
 (8) S.S.I. 2011/64.  
 (9) S.S.I. 2013/119.

**Status:**

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**Changes to legislation:**

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**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\(2\)\(a\)](#)