



# Local Government (Scotland) Act 1973

## 1973 CHAPTER 65

### PART VII

#### FINANCE

##### *Funds, revenue and expenses*

#### 93 General fund.

- (1) Every local authority shall have a general fund and, subject to subsection (2) below—
- (a) all sums received by or on behalf of the authority shall be paid into that fund;
  - (b) 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 shall be accounted for and paid into that fund;
- and all sums payable by the authority shall be paid out of that fund.

(2) Subsection (1)

above shall not apply to sums received or payable—

- (a) which relate to funds or property held by a local authority as trustees for any purpose under any deed of trust or other instrument;
  - [<sup>F1</sup>(b) which relate to the common good of the council;]
  - (c) with respect to which it is otherwise provided in any other provision of this Act or in any other enactment.
  - [<sup>F2</sup>(d) with respect to which regulations made by the Scottish Ministers provide that they be paid into or out of a fund (other than the general fund) established by the local authority for the purposes of this paragraph.]
- [<sup>F3</sup>(3) A statutory instrument containing regulations under subsection (2)(d) above shall be subject to annulment in pursuance of a resolution of the Scottish Parliament.]

*Status: Point in time view as at 01/04/2004.*

*Changes to legislation: Local Government (Scotland) Act 1973, Cross Heading: Funds, revenue and expenses is up to date with all changes known to be in force on or before 27 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)*

**Textual Amendments**

- F1 S. 93(2)(b) substituted (1.4.1996) by 1994 c. 39, s. 180(1), **Sch. 13 para. 92(23)**; S.I. 1996/323, **art. 4(1)(c)**
- F2 S. 93(2)(d) inserted (1.4.2003) by Local Government in Scotland Act 2003 (asp 1), **ss. 41(1)(a), 62(2)**; S.S.I. 2003/134, **art. 2(1)**, Sch.
- F3 S. 93(3) inserted (1.4.2003) by Local Government in Scotland Act 2003 (asp 1), **ss. 41(1)(b), 62(2)**; S.S.I. 2003/134, **art. 2(1)**, Sch.

**94 Capital expenses.**

F4 .....

**Textual Amendments**

- F4 S. 94 repealed (1.4.2004) by Local Government in Scotland Act 2003 (asp 1), **ss. 60(1)(b), 62**; S.S.I. 2004/28, **art. 2(2)**

**95 Financial administration.**

Without prejudice to section 69 of this Act, every local authority shall make arrangements for the proper administration of their financial affairs and shall secure that the proper officer of the authority has responsibility for the administration of those affairs.

**Modifications etc. (not altering text)**

- C1 S. 95 applied (*temp.* from 6.4.1995 until 1.4.1996) by S.I. 1995/789, art. 2, **Sch. para. 3**

**Status:**

Point in time view as at 01/04/2004.

**Changes to legislation:**

Local Government (Scotland) Act 1973, Cross Heading: Funds, revenue and expenses is up to date with all changes known to be in force on or before 27 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.