



Local Government (Scotland) Act 1947

1947 CHAPTER 43

PART IX

ACCOUNTS, FUNDS AND EXPENSES OF LOCAL AUTHORITIES.

Burgh Fund and Expenses of Town Council.

182 Payments to and by town council.

- (1) It shall be the duty of the town chamberlain to see that all receipts of and sums receivable by the town council falling to be credited to the burgh fund are duly credited to and form part of that fund, and that all expenditure of the council falling to be defrayed out of the burgh fund is so defrayed, and where the burgh fund does not include the common good that all receipts and sums receivable relating thereto are duly paid to the common good and all expenditure relating thereto is defrayed out of the common good:

Provided that nothing in this subsection shall be deemed to prevent the town council or any duly authorised committee of the council giving directions with respect to the payment or recovery of sums claimed to be due to the council or with respect to the payment of sums claimed to be due by the council.

- (2) The town council shall cause to be kept in the books of an incorporated or joint stock bank one bank account or where necessary two bank accounts in name of the council or where additional accounts are considered necessary such additional accounts in name of the council as the Secretary of State may authorise, and, save as otherwise provided in any regulations that may be made by the Secretary of State, there shall be paid into the said bank account or accounts all sums received by the council and out of the said bank account or accounts there shall be paid all payments due to be made by the council.
- (3) The town council may give directions with respect to keeping, paying/ moneys into, and operating on, the bank account or the several bank accounts.

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item of legislation is currently only available in its original format.*

- (4) No payment shall be made by a town council if the expenditure in respect of which it is made has been incurred contrary to the provisions of subsection (3) of the immediately preceding section, except where it is made in pursuance of the specific requirement of any enactment or statutory order or of a decree of a competent court.
- (5) Save as otherwise provided in regulations that may be made by the Secretary of State, all payments due to be made by the town council shall be made in pursuance of an order of the finance committee of the council signed by two members of that committee present at the meeting of the committee at which the order is made, and countersigned by the town clerk, and the same order may include several payments, and all cheques for payment of moneys issued in pursuance of such an order shall be signed by the town chamberlain or by such other officer of the town council as the council or the finance committee may appoint for the purpose.
- (6) Regulations made under this section shall be laid before each House of Parliament as soon as may be after they are made.