Status:	This is the	original	version	(as it was	originally made). This	
item of	legislation	is curren	tlv onlv	available	in its original format.	

STATUTORY INSTRUMENTS

1993 No. 487

The Registered Housing Associations (Accounting Requirements) (Scotland) Order 1993

PART III

FURTHER ACCOUNTING REQUIREMENTS

Aggregate amounts

15. In determining the aggregate amount of any item to be included in the accounts, the amount of each individual asset or liability that falls to be taken into account shall be determined separately.