7. The Auditor shall furnish such certified statements as may be required by the local authority under any regulations which may be made by the Secretary of State under paragraph (*a*) of subsection (2) of section 194 of the Act and shall report if such regulations are not being complied with by the local authority.

8. The Auditor shall certify the correctness of any claims or returns required in connection with any Government grants in the manner provided by the Order or Regulation or direction of the appropriate Government Department and, unless such Order, Regulation or direction otherwise requires, shall also certify that such claims are made in accordance with the sanctions and conditions applicable thereto.

Dated this 6th day of April, 1948.

Arthur Woodburn,
One of His Majesty's Principal Secretaries of State.

St. Andrew's House,
Edinburgh.

EXPLANATORY NOTE

(This Note is not part of the Regulations, but is intended to indicate their general purport.)

These regulations prescribe the manner in which the audit of the accounts of a local authority shall be conducted by the auditor and the matters with respect to the accounts, the accounting arrangements of the authority and the repayment of moneys borrowed by the authority upon which the auditor shall report. These regulations repeal the corresponding regulations made under the Local Government (Scotland) Act, 1929.

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(3) BANK AND CASH BALANCES

The Local Authority (Control of Bank and Cash Balances) (Scotland) Regulations, 1948

1948 No. 713 (S. 51)

Made - - - -	*5th April,* 1948
Laid before Parliament	*8th April,* 1948
Coming into Operation	*15th April,* 1948

In exercise of the powers conferred upon me by section 194 (2) (*a*) of the Local Government (Scotland) Act, 1947(**a**), and of all other powers enabling me in that behalf, I hereby make the following Regulations:—

1.—(1) These Regulations may be cited as the Local Authority (Control of Bank and Cash Balances) (Scotland) Regulations, 1948; and shall come into operation on the 15th day of April, 1948.

(**a**) 10 & 11 Geo. 6. c. 43.

(2) The Interpretation Act, 1889(a), applies to the interpretation of these Regulations as it applies to the interpretation of an Act of Parliament.

2. Except in the case of a District Council to which exemption has been granted by the Secretary of State on the application of the District Council the local authority at intervals of not more than six months shall require the auditor to furnish to them—

(i) a statement certified by him and supported by bank certificates showing (*a*) the sums held in the bank in the name of the local authority, and (*b*) the cash balances held by the County Treasurer, Town Chamberlain or Treasurer of the District Council as the case may be, together with a report on his comparison of these balances with the balances as brought out in the books of the local authority at the close of the day's business on the date to which the statement relates;

(ii) a statement of the balance held by each officer who is an authorised imprest-holder together with a report stating whether there has been received from each such officer within a period of not more than one calendar month from the date of the statement—

(*a*) accounts for all money committed to the care of the officer with vouchers and other documents and records supporting the entries therein; and

(*b*) an acknowledgement in writing of the balance of imprest held by the officer to meet authorised outgoings.

Dated this 5th day of April, 1948.

Arthur Woodburn,
One of His Majesty's Principal Secretaries of State.

St. Andrew's House,
Edinburgh.

EXPLANATORY NOTE

(This Note is not part of the Regulations, but is intended to indicate their general purport.)

These Regulations provide for the certification by the auditor of the sums held in bank in the name of the local authority and the cash balances held by the County Treasurer, Town Chamberlain or Treasurer of the District Council. They further provide that the Secretary of State may grant exemption from the Regulations to District Councils.

(a) 52 & 53 Vict. c. 63.