STATUTORY INSTRUMENTS

1975 No. 826 (S. 139)

LOCAL GOVERNMENT, SCOTLAND

The Demitting Authorities (Closing of Accounts and Payment of Grants) (Scotland) Order 1975

Made - - - -	13*th May* 1975
Laid before Parliament	15*th May* 1975
Coming into Operation	16*th May* 1975

In exercise of the powers conferred on me by section 215 of the Local Government (Scotland) Act 1973**(a)** and of all other powers enabling me in that behalf, I hereby make the following order:—

Citation and commencement

1. This order may be cited as the Demitting Authorities (Closing of Accounts and Payment of Grants) (Scotland) Order 1975 and shall come into operation on 16th May 1975.

Interpretation

2.—(1) The Interpretation Act 1889**(b)** shall apply for the interpretation of this order as it applies for the interpretation of an Act of Parliament.

(2) In this order, unless the context otherwise requires—

"the Act of 1947" means the Local Government (Scotland) Act 1947**(c)**;

"the Act of 1966" means the Local Government (Scotland) Act 1966**(d)**;

"the Act of 1973" means the Local Government (Scotland) Act 1973;

"the Regulations of 1967" means the Rate Support Grant (Scotland) Regulations 1967**(e)**;

"accounting authority" means a local authority to which this order assigns responsibility for closing the accounts of a demitting authority;

"demitting authority" means a county, town or district council which existed immediately before the coming into operation of the Act of 1973, a joint committee or joint board ceasing to exist on 16th May 1975, a river purification board established under the Rivers (Prevention of Pollution) (Scotland) Act 1951 or a regional water board established under the Water (Scotland) Act 1967 and 'demitting' shall be construed accordingly;

"joint committee" and "joint board" mean a joint committee or joint board as defined in section 379(1) of the Act of 1947;

(a) 1973 c. 65.
(b) 1889 c. 63.
(c) 1947 c.43.
(d) 1966 c. 51.
(e) S.I. 1967/715 (1967 II, p. 2162).

"successor authority" means the local authority or river purification board to which responsibility for the exercise of a function is assigned by or under the Act of 1973; and

"year" means the financial year of a demitting authority.

(3) References in this order to local or other authorities or their areas have the same meaning as in the Acts of 1947 and 1973 as the case may be.

Closing of Accounts

3. The accounts of a demitting authority in respect of the year ending on 15th May 1975, and if necessary in respect of any previous year, shall be closed, brought to balance and audited as provided by this order and for those purposes an accounting authority named in column (1) of the Schedule to this order shall assume the relevant duties of and act in place of each demitting authority specified opposite that accounting authority in column (2) of the said Schedule.

4. The provisions of section 189 and 190 and Part X of the Act of 1947 and of any instrument made thereunder (so far as saved by article 9 of the Local Government (Scotland) Act 1973 (Commencement No. 2) Order 1973(a)) shall apply with any necessary modifications in relation to any accounting authority as they applied in relation to the relevant demitting authority.

Bank and Cash Balances

5.—(1) The bank and cash balances of a demitting authority at the close of business on 15th May 1975 shall be transferred to the accounting authority as debts due to or by the demitting authority.

(2) Any payment initiated, whether by cheque or otherwise, by or to a demitting authority on or before 15th May 1975 shall be debited or credited to the bank account of the demitting authority, but no other transactions relating to that account shall be entered into by the accounting authority after that date.

Sums due to and by Demitting Authorities

6. All sums due to or by a demitting authority in respect of a specific function and not received or paid by that authority on or before 15th May 1975 shall be payable to or by the successor authority for debit or credit as the case may be to that authority's account relating to the function and any sums due to or by a demitting authority which cannot be related to a specific function shall be payable to or by the accounting authority for debit or credit as appropriate.

Late Revenue Account Payments

7.—(1) The accounting authority shall—

(*a*) in accordance with paragraph (2) below, determine in relation to each function of the demitting authority an amount chargeable to the revenue account of that authority for the year 1974-75;

(*b*) debit that amount to the said account;

(*c*) make a corresponding credit in the accounts of the demitting authority in favour of the successor authority;

and intimate accordingly to the successor authority.

(a) S.I. 1973/2181 (1973 III, p. 7717).

(2) The amount referred to in paragraph (1)(*a*) above shall, unless the Secretary of State otherwise determines in any particular case, be the sum of—

(*a*) all payments made by the successor authority in respect of salaries and wages and related employer's pensions and national insurance contributions of former staff of the demitting authority paid fortnightly or monthly and properly chargeable to the account relating to the function of the demitting authority for the year 1974-75;

(*b*) the amount of interest accrued as at 15th May 1975, but not paid by that date, on borrowing by the demitting authority which is properly chargeable to the account relating to the function of the demitting authority;

(*c*) the amount of capital expenditure previously approved by the demitting authority as chargeable to the revenue account relating to the function which is payable on or before 15th May 1975, less any sums paid on or before that date; and

(*d*) an amount equal to 7 per cent. of the expenditure charged to the account relating to the function for the year 1974-75, other than—

(i) expenditure on salaries and wages and related employer's pensions and national insurance contributions;

(ii) loan charges;

(iii) capital expenditure charged to revenue account; and

(iv) payments of general administration expenses and of any other expenses apportioned to the account, and payments under requisitions.

(3) A successor authority to which an amount is intimated under paragraph (1) above shall credit the amount to their account relating to the function and make a corresponding debit in their accounts against the demitting authority.

(4) For the purposes of this article the term "function" includes the general administration of the demitting authority or any other matter the expenses of which are chargeable in the first instance to an account from which they are subsequently apportioned in whole or in part to another account, and a debit under paragraph (1) of this article in respect of any such matter shall be made only to the account to which such expenses are first charged.

Late Revenue Account Receipts

8.—(1) The accounting authority shall, in respect of amounts of the following descriptions due but not received by the demitting authority by 15th May 1975, credit to the account relating to the function in the accounts of the demitting authority—

(*a*) any income which was the subject of a specific demand by the demitting authority on or before 15th May 1975;

(*b*) any amount receivable by way of Government grants for specific purposes; and

(*c*) in the case of a regional water board, any water charges due up to 15th May 1975 but not the subject of a specific demand by that date;

and make a corresponding debit against the successor authority.

(2) The accounting authority shall intimate accordingly to the successor authority who shall debit any such amount to their account relating to the function and make a corresponding credit in their accounts in favour of the demitting authority.

(3) The accounting authority shall credit, or as the case may be debit, to the rating account of the demitting authority the amount of any sum received by or as the case may be recovered from them on behalf of the demitting authority in accordance with the provisions of article 20 of this order.

Deferred Revenue Expenditure

9. Any item of expenditure which is properly chargeable to a revenue account of the demitting authority but has not been so charged shall be charged to that account before it is closed.

Requisitioning Accounts

10.—(1) Where the expenses of a demitting authority are defrayed either in whole or in part by money requisitioned from other demitting authorities the accounting authority shall determine as soon as possible after 15th May 1975 the balance due to or by those other authorities for the year 1974-75.

(2) The balance determined under paragraph (1) above shall be allocated by the accounting authority among the other demitting authorities concerned in the same proportions as the requisitions for the said year and the allocations shall be notified to the accounting authorities concerned, for credit or debit in the revenue accounts of those other authorities.

Domestic Water Rating Accounts

11.—(1) The final balance on the domestic water rating account of a demitting county or town council at 15th May 1975 shall be transferred to the regional or islands council whose area comprises or includes the area of the demitting county or town council.

(2) The regional or islands council shall credit or, as appropriate, debit the balance referred to in paragraph (1) above to their domestic water rating account.

(3) Where the area of a demitting county council is divided among two or more regional councils the balance referred to in paragraph (1) above shall be divided among those regional councils in the same proportions as the net annual valuation for domestic water rating purposes of the landward area, as at 16th May 1974, is divided among them.

Capital Accounts

12.—(1) Any balance on a capital account at 15th May 1975 in respect of any property of a demitting authority shall be transferred by the accounting authority to the successor authority to which the property is transferred, and the successor authority shall enter any such balance in their accounts.

(2) Unless the Secretary of State otherwise determines in any particular case, where any property of a demitting authority is divided among two or more successor authorities and the balances at 15th May 1975 in respect of the property transferred to each successor authority cannot be separately identified, the total balance shall be apportioned among the successor authorities concerned—

(*a*) in the case of houses to which the housing revenue account applies, if the balances relating to the houses provided under any enactment empowering the provision of such houses can be separately identified, in proportion to the number of houses provided under each enactment which is transferred to each successor authority; and

(*b*) in other cases in proportion to the total of the gross annual values, as shown in the valuation roll for 1974-75 or if not shown in that roll as estimated by the accounting authority, of the property transferred to each successor authority.

(3) Unless the Secretary of State otherwise determines in any particular case, where any balance on a capital account at 15th May 1975 is not related to property of a demitting authority it shall be transferred to the successor authority: provided that where any balance in respect of loans for house purchase, or improvement or standard grants to private persons, relates to houses in the areas of two or more successor authorities, and the balances relating to the houses in each such area cannot be separately identified, the total balance shall be apportioned among the successor authorities in proportion to the number of houses in respect of which loans have been made or, as the case may be, improvement or standard grants have been given, in the area of each successor authority.

(4) In this article "capital account" includes a capital part of a borrowing account and a sinking fund, "property" has the same meaning as in section 224(6)(*a*) of the Act of 1973, and "valuation roll" includes a supplementary valuation roll.

Loans funds

13.—(1) The balances at 15th May 1975 on the accounts of the loans fund of a demitting authority shall be transferred to the loans fund of the accounting authority.

(2) The accounting authority shall be responsible for the repayment on maturity of all debts of the demitting authority's loans fund and for the payment of interest thereon.

(3) Advances made from the loans fund of the demitting authority to capital or borrowing accounts or to other local authorities or bodies and not repaid by 15th May 1975 shall be entered in the accounts of the loans fund of the accounting authority as advances to its own borrowing accounts or to other authorities or bodies, as the case may be, and shall be repayable from the said accounts or by the said authorities or bodies as if they have been advanced from the loans fund of the accounting authority.

Reserve Funds

14.—(1) Save as provided in article 15 and unless the Secretary of State otherwise determines in any particular case, any balance at 15th May 1975 on the accounts of any capital, renewal, repair or other reserve fund of a demitting authority shall be transferred to the council of the district or islands area whose area comprises or includes the area of the demitting authority and shall be held and applied by that council to purposes similar to those for which the fund was established.

(2) Where the area to which the fund relates is divided among two or more districts, the said balance shall be divided among the councils of those districts in the same proportions as the rateable valuation, as at 16th May 1974, of that area is divided among them.

(3) This article shall not apply to any balance on the accounts of any fund which was not created under a statutory provision, or to any balance in excess of any statutory provision, or to any balance of any general rating reserve fund or any rate equalisation account, and all such balances shall form part of the final balance of the rating account of the demitting authority at 15th May 1975.

Trading Undertakings

15.—(1) Unless the Secretary of State otherwise determines in any particular case, there shall be credited to the revenue account for the year 1974-75 of any trading undertaking of a demitting authority and debited to that authority's rating account an amount equal to any debit balance on the said revenue account brought forward from the year 1973-74.

(2) Unless the Secretary of State otherwise determines in any particular case, any balance at 15th May 1975 relating to such an undertaking shall be transferred to the successor authority to which the undertaking is transferred and the successor authority shall enter any such balance in their accounts.

Common Good

16. Any credit balance at 15th May 1975 on the accounts of the common good of a burgh shall be transferred to the islands area or district within whose boundaries that burgh was situated, and shall be held and applied by the council of that area or district for the purposes of the common good of the said area or district.

Fee Funds

17. Any balance at 15th May 1975 on the accounts of a fee fund established by a demitting authority under section 188 of the Act of 1947 shall be applied in reduction of the general administration expenses of that authority for the year 1974-75.

Rating Account Balances

18.—(1) The final balance at 15th May 1975 on the rating account of a demitting county, town or district council shall be transferred to the council of the district or islands area whose area comprises or includes the area of the county, town or district council.

(2) The district or islands council shall credit or, as appropriate, debit to their rating account the balance referred to in paragraph (1) above.

(3) Where the area of a demitting county or district council is divided among the areas of two or more district councils, the balance referred to in paragraph (1) above shall be divided among those councils in the same proportions as the rateable valuation, as at 16th May 1974, of the landward area of the county or district is divided among them.

General Saving for Agreements

19. Where any balance is required to be transferred by virtue of any of the provisions of this order to a successor authority, the balance, or any part thereof, may by agreement between that authority and any other successor authority be transferred to that other authority.

Payment of Grants

20.—(1) Where the Secretary of State at any time after 15th May 1975 increases, by order made under section 4 of the Act of 1966, any amount prescribed by the Rate Support Grant (Scotland) Order 1974**(a)** as amended by the Rate Support Grant (Increase) (Scotland) (No. 2) Order 1975**(b)**, and in exercise of his powers under regulation 9(2) of the Regulations of 1967 makes any further estimate of the amount of any element of rate support grant for any demitting authority for the year 1974-75, he shall notify the amount so estimated to the accounting authority.

(a) S.I. 1974/612 (1974 I, p. 2457). **(b)** S.I. 1975/253 (1975 I, p. 639).

(2) Where any such amount differs from the amount of grant already paid to the demitting authority, the accounting authority shall receive any further amount due to the demitting authority or as the case may be any amount due by the demitting authority shall be recovered by deduction from the amount of any element of rate support grant payable to the accounting authority.

(3) Where in consequence of the making of a further estimate under paragraph (1) above an amount is due to be paid or recovered by a demitting county council to or from a demitting district council under paragraph 3 of Part II of Schedule 1 to the Act of 1966, that amount shall be paid to or recovered from the accounting authority for the said district council by the accounting authority for the said county council.

21.—(1) Where, otherwise than for the purposes of article 20 above, the Secretary of State makes—

(*a*) any further estimate of the amount of any element of rate support grant for any year under regulation 9(2) of the Regulations of 1967; or

(*b*) any conclusive calculation of the amount of any such element under regulation 9(3) of the Regulations of 1967; or

(*c*) any conclusive calculation of the amount of Exchequer Equalisation Grants payable under the Local Government (Financial Provisions) (Scotland) Act 1954 for any year under regulation 4(4) of the Local Government (Payment of Grants etc.) (Scotland) Regulations 1956**(a)** for any demitting authority;

he shall notify that amount to the islands or district council whose area comprises or includes the area of the demitting authority.

(2) Where any such amount differs from the amount of grant already paid to the demitting authority, as adjusted under article 20(2) and (3) above, the islands or district council shall receive any further amount due to the demitting authority and any amount overpaid to them shall be recovered by deduction from any element of rate support grant payable to that council.

(3) Where the area of any demitting county or district council is divided among the area of two or more district councils, the amount of any further payment or recovery made under paragraph (2) above shall be divided among those councils in the same proportions as the rateable valuation, as at 16th May 1974, of the landward area or district is divided among them.

William Ross,
One of Her Majesty's Principal Secretaries of State.

New St Andrew's House,
Edinburgh.

13th May 1975.

(a) S.I. 1956/646 (1956 I, p. 1174).

SCHEDULE

PART I—COUNTIES

(1) *Accounting authority*	(2) *Demitting authority*
The Council of the—	The Council of the County of—
Borders Region	Berwick Peebles Roxburgh Selkirk
Central Region	Clackmannan Stirling
Dumfries and Galloway Region	Dumfries Kircudbright Wigtown
Fife Region	Fife
Grampian Region	Aberdeen Banff Kincardine Moray Moray and Nairn
Highland Region	Caithness Inverness Nairn Sutherland Ross and Cromarty
Lothian Region	East Lothian Midlothian West Lothian
Strathclyde Region	Argyll Ayr Bute Dunbarton Lanark Renfrew
Tayside Region	Angus Kinross Perth Perth and Kinross
Orkney Islands Area	Orkney
Shetland Islands Area	Zetland

PART II—BURGHS

(1) *Accounting authority*	(2) *Demitting authority*
The Council of the—	The Town Council of the Burgh of—
Orkney Islands Area	Kirkwall Stromness
Shetlands Island Area	Lerwick
Western Isles Islands Area	Stornoway
The Council of the District of—	
The City of Aberdeen	Aberdeen
Angus	Arbroath Brechin Carnoustie Forfar Kirriemuir Montrose
Annandale and Eskdale	Annan Langholm Lochmaben Lockerbie Moffat
Argyll and Bute	Campbeltown Dunoon Inveraray Lochgilphead Oban Rothesay Tobermory
Badenoch and Strathspey	Grantown-on-Spey Kingussie
Banff and Buchan	Aberchirder Banff Fraserburgh Macduff Peterhead Portsoy Rosehearty Turriff
Bearsden and Milngavie	Bearsden Milngavie
Berwickshire	Coldstream Duns Eyemouth
Caithness	Thurso Wick

(1) *Accounting authority*	(2) *Demitting authority*
The Council of the District of—	The Town Council of the Burgh of—
Clackmannan	Alloa Alva Dollar Tillicoultry
Clydebank	Clydebank
Cumbernauld and Kilsyth	Cumbernauld Kilsyth
Cumnock and Doon Valley	Cumnock and Holmhead
Cunninghame	Ardrossan Irvine Kilwinning Largs Millport Saltcoats Stevenston
Dumbarton	Cove and Kilcreggan Dumbarton Helensburgh
The City of Dundee	Dundee Monifieth
Dunfermline	Cowdenbeath Culross Dunfermline Inverkeithing Lochgelly
East Kilbride	East Kilbride
East Lothian	Cockenzie and Port Seton Dunbar East Linton Haddington Musselburgh North Berwick Prestonpans Tranent
The City of Edinburgh	Edinburgh Queensferry
Ettrick and Lauderdale	Galashiels Lauder Melrose Selkirk
Falkirk	Bo'ness Denny and Dunipace Falkirk Grangemouth

(1) *Accounting authority*	(2) *Demitting authority*
The Council of the District of—	The Town Council of the Burgh of—
The City of Glasgow	Glasgow Rutherglen
Gordon	Ellon Huntly Inverurie Kintore Oldmeldrum
Hamilton	Hamilton
Inverclyde	Gourock Greenock Port Glasgow
Inverness	Inverness
Kilmarnock and Loudoun	Darvel Galston Kilmarnock Newmilns and Greenholm Stewarton
Kincardine and Deeside	Ballater Banchory Inverbervie Laurencekirk Stonehaven
Kirkcaldy	Buckhaven and Methil Burntisland Kinghorn Kirkcaldy Leslie Leven Markinch
Kyle and Carrick	Ayr Girvan Maybole Prestwick Troon
Lanark	Biggar Lanark
Lochaber	Fort William
Midlothian	Bonnyrigg and Lasswade Dalkeith Loanhead Penicuik
Moray	Aberlour Buckie Burghead

(1) *Accounting authority*	(2) *Demitting authority*
The Council of the District of—	The Town Council of the Burgh of—
Moray—(*cont.*)	Cullen Dufftown Elgin Findochty Forres Keith Lossiemouth Portknockie Rothes
Motherwell	Motherwell and Wishaw
Nairn	Nairn
Nithsdale	Dumfries Sanquhar
North East Fife	Auchtermuchty Crail Cupar Elie and Earlsferry Falkland Kilrenny, Anstruther Easter and Anstruther Wester Ladybank Newburgh Newport Pittenweem St. Andrews St. Monance Tayport
Monklands	Airdrie Coatbridge
Perth and Kinross	Aberfeldy Abernethy Alyth Auchterarder Blairgowrie and Rattray Coupar Angus Crieff Kinross Perth Pitlochry
Renfrew	Barrhead Johnston Paisley Renfrew
Ross and Cromarty	Cromarty Dingwall Fortrose Invergordon Tain

(1) *Accounting authority*	(2) *Demitting authority*
The Council of the District of—	The Town Council of the Burgh of—
Roxburgh	Hawick Jedburgh Kelso
Stewartry	Castle Douglas Dalbeattie Gatehouse Kirkcudbright New Galloway
Stirling	Bridge of Allan Callander Doune Dunblane Stirling
Strathkelvin	Bishopbriggs Kirkintilloch
Sutherland	Dornoch
Tweeddale	Innerleithen Peebles
West Lothian	Armadale Bathgate Linlithgow Whitburn
Wigtown	Newton Stewart Stranraer Whithorn Wigtown

PART III—DISTRICT COUNCILS

(1) *Accounting authority*	(2) *Demitting authority*
The Council of the—	The Council of the District of—
Dumfries and Galloway Region	Kirkcudbright Western Machars Rhins
Fife Region	Cupar Dunfermline Glenrothes Kirkcaldy Lochgelly St. Andrews Wemyss

(1) *Accounting authority*	(2) *Demitting authority*
The Council of the—	The Council of the District of—
Grampian Region	Duffus and Drainie Elgin Fochabers
Highland Region	Nairn
Lothian Region	Dunbar Haddington North Berwick Tranent
Tayside Region	Kinross
Orkney Islands Area	Eday Hoy and Walls Mainland North Ronaldsay Rousay Sanday Shapinsay South Ronaldsay Stronsay Westray
Shetland Islands Area	Bressay Burra Delting Dunrossness Fetlar Gulberwick and Quarff Nesting and Lunnasting Northmavine Standsting and Aithsting Tingwall, Whiteness and Weisdale Unst Walls and Sandness Whalsay and Skerries Yell
Western Isles Islands Area	Barra Harris Lewis North Uist South Uist

(1) *Accounting authority*	(2) *Demitting authority*
The Council of the District of—	The Council of the District of—
Angus	Brechin Carnoustie Forfar Kirriemuir Montrose

(1) *Accounting authority*	(2) *Demitting authority*
The Council of the District of—	The Council of the District of—
Annandale and Eskdale	Annan Gretna Langholm Lockerbie Moffat
Argyll and Bute	Bute Cowal Islay Jura and Colonsay North Lorn South Lorn Kintyre Mid-Argyll Mull Tiree and Coll
Badonoch and Strathspey	Badenoch Cromdale
Banff and Buchan	Aberchirder Banff Deer Turriff
Berwickshire	Berwick East Berwick Middle
Caithness	Caithness Central Caithness Eastern Caithness Northern Caithness Southern Caithness Western Tongue and Farr
Clackmannan	Alloa Hillfoots
Clydebank	Old Kilpatrick
Cumbernauld and Kilsyth	Kirkintilloch and Cumbernauld
Cumnock and Doon Valley	Cumnock Dalmellington
Cunninghame	Cumbrae Irvine Isle of Arran Kilbirnie West Kilbride
Dumbarton	Helensburgh Vale of Leven
The City of Dundee	Monifieth

(1) *Accounting authority*	(2) *Demitting authority*
The Council of the District of—	The Council of the District of—
East Lothian	Prestonpans
Eastwood	Renfrew First
The City of Edinburgh	Currie Kirkliston and Winchburgh
Ettrick and Lauderdale	Berwick West Melrose Selkirk North Selkirk South
Falkirk	Bo'ness Stirling Central No 2 Stirling Eastern No 1 Stirling Eastern No 2 Stirling Eastern No 3
The City of Glasgow	Lanark Eighth
Gordon	Aberdeen Alford Ellon Garioch Huntly
Hamilton	Lanark Fourth
Inverclyde	Renfrew Fifth
Inverness	Aird Inverness
Kilmarnock and Loudoun	Kilmarnock
Kincardine and Deeside	Deeside Laurencekirk Lower Deeside St Cyrus Stonehaven Upper Deeside
Kyle and Carrick	Ayr Girvan Maybole
Lanark	Lanark First Lanark Second Lanark Third
Lochaber	Ardnamurchan Lochaber
Midlothian	Gala Water Lasswade Musselburgh Newbattle Penicuik

(1) *Accounting authority*	(2) *Demitting authority*
The Council of the District of—	The Council of the District of—
Monklands	Lanark Ninth
Moray	Buckie Cullen Dufftown Forres Keith Rothes and Knockando
Motherwell	Lanark Sixth Lanark Seventh
Nithsdale	Dumfries Kirkcudbright Eastern Thornhill Upper Nithsdale
Perth and Kinross	Perth Central Perth Eastern Perth Highland Perth
Renfrew	Renfrew Second Renfrew Third Renfrew Fourth
Ross and Cromarty	Avoch Dingwall Fearn Fortrose Gairloch Invergordon Lochbroom Lochcarron Muir of Ord Tain
Roxburgh	Hawick Jedburgh Kelso
Skye and Lochalsh	Ross and Cromarty South West Skye
Stewartry	Castle Douglas Dalbeattie Glenkens Kirkcudbright
Stirling	Perth Western Stirling Central No 1 Stirling Western No 1 Stirling Western No 2
Strathkelvin	Stirling Western No 3

(1) *Accounting authority*	(2) *Demitting authority*
The Council of the District of—	The Council of the District of—
Sutherland	Assynt Dornoch and Creich Eddrachilles and Durness Golspie, Rogart and Lairg Kildonan, Loth and Clyne
Tweeddale	Broughton Innerleithen Linton Peebles
West Lothian	East Calder Linlithgow Torphichen and Bathgate Uphall West Calder Whitburn and Livingston

PART IV

JOINT BOARDS AND JOINT COMMITTEES

(1) *Accounting authority*	(2) *Demitting authority*
The Council of the—	
1. BRIDGE AUTHORITY	
Strathclyde Region	City of Glasgow, County of Lanark and Burgh of Rutherglen Joint Bridges Committee
2. BURIAL GROUND AUTHORITIES	
Dumfries and Galloway Region	Whithorn Joint Cemetery
Fife Region	Cupar Cemetery
Grampian Region	Ballater Burial Ground Ellon Burial Ground Rosehearty Burial Ground Turriff Burial Ground
Highland Region	Glen Nevis Burial Ground
Lothian Region	Bathgate and Boghead Cemetery Dalmeny and Queensferry Cemetery Linlithgow Cemetery Whitburn Cemetery
Angus District	Brechin Cemetery Shanwell Cemetery

(1) *Accounting authority*	(2) *Demitting authority*
The Council of the—	
2. BURIAL GROUND AUTHORITIES—(*cont.*)	
Argyll and Bute District	Dunoon and Kilmun Cemeteries Kilkerran Cemetery Pennyfuir Cemetery
Badenoch and Strathspey District	Cromdale Joint Burial Ground Kingussie Burial Grounds
Banff and Buchan District	Fraserburgh Cemetery Peterhead Joint Cemeteries
Bearsden and Milngavie District	New Kilpatrick Cemetery
Berwickshire District	Duns Burial Ground Eyemouth Cemetery Lennel Churchyard
Clackmannan District	Alloa Burial Grounds Tillicoultry Burial Grounds
Clydebank District	Old Kilpatrick Churchyard and Dalnottar Cemetery
Cumbernauld and Kilsyth District	Kilsyth Parish Cemetery Old Aisle Cemetery
Cumnock and Doon Valley District	Cumnock Cemetery
Cunninghame District	Ardrossan Parish Cemetery Kilwinning Cemetery Knadgerhill Cemetery Largs Cemetery Stevenston Cemetery
Dumbarton District	Barbour Cemetery Helensburgh and Faslane Burial Grounds
Dunfermline District	Dunfermline Burial Grounds
Ettrick and Lauderdale District	Lauder Cemetery
Falkirk District	Denny and Dunipace Cemetery Grangemouth Parish Burial Ground
Gordon District	Huntly Cemetery Kintore Cemetery Oldmeldrum Burial Ground
Inverclyde District	Inverkip and Gourock Burial Grounds
Kilmarnock and Loudoun District	Galston and Loudoun Cemetery Stewarton Cemetery
Kincardine and Deeside District	Bervie Cemetery Fetteresso and Dunnottar Cemeteries Laurencekirk Cemetery

(1) *Accounting authority*	(2) *Demitting authority*
The Council of the—	
2. BURIAL GROUND AUTHORITIES—(*cont.*)	
Kirkcaldy District	Burntisland Cemetery Kinghorn Cemetery
Kyle and Carrick District	Girvan Cemetery Maybole Cemetery Monkton and Prestwick Cemetery
Midlothian District	Inveresk Churchyard Lasswade Cemetery Loanhead Cemetery Penicuik Burial Ground
Moray District	Burghead Cemetery Elgin Cemetery Rothes Burial Ground
Nairn District	Nairn Cemetery
North East Fife District	Forgan and Vicarsford Cemeteries St. Andrews (Eastern and Western) Cemeteries St. Monance Burial Ground
Perth and Kinross District	Kinross Joint Burial Ground
Stewartry District	Girthon and Anwoth Cemeteries St. Cuthberts Churchyard
Stirling District	Logie Burial Ground
Tweeddale District	Innerleithen Cemetery Peebles Cemetery
Wigtown District	Newton Stewart Cemetery Wigtown Joint Cemetery
3. CIVIL DEFENCE AUTHORITIES	
Central Region	Clackmannan County Civil Defence Joint Committee Stirling and Clackmannan Civil Defence Joint Committee Stirling County and Burgh Civil Defence Joint Committee
Fife Region	Fife Civil Defence Joint Committee
Grampian Region	Moray Firth Civil Defence Joint Committee North East Civil Defence Group Control Committee
Lothian Region	Pentlands Group Civil Defence Co-ordinating Committee

(1) *Accounting authority*	(2) *Demitting authority*
The Council of the—	
3. CIVIL DEFENCE AUTHORITIES—(*cont.*)	
Strathclyde Region	Ayrshire Group Joint Emergency Services Committee Dunbartonshire Joint Civil Defence Committee Lanarkshire Civil Defence Joint Committee
Tayside Region	Angus Joint Civil Defence Committee Dundee and Angus Civil Defence Group Control Committee Perth and Kinross Joint Civil Defence Committee
Renfrew District	County of Renfrew Joint Civil Defence Committee
4. FERRIES AUTHORITIES	
Highland Region	Corran Ferry Joint Committee
Inverness District	Kessock Ferry Joint Committee
5. FIRE AUTHORITIES	
Central Region	Central Fire Area Joint Committee
Fife Region	Fife Fire Area Joint Committee
Grampian Region	North Eastern Fire Area Joint Board
Strathclyde Region	Lanarkshire Fire Brigade Joint Committee South Western Fire Area Joint Board Western Fire Area Joint Committee
Tayside Region	Perth and Kinross Joint Fire Committee
City of Dundee District	Angus Fire Area Joint Committee
City of Edinburgh District	South Eastern Fire Area Joint Committee
Inverness District	Northern Fire Area Joint Committee
6. POLICE AUTHORITIES	
Borders Region	Berwick, Roxburgh and Selkirk Joint Police Board
Central Region	Stirling and Clackmannan Joint Police Board
Dumfries and Galloway Region	Dumfries and Galloway Police Committee
Fife Region	Fife Police Joint Committee
Grampian Region	Scottish North Eastern Counties Police Board

(1) *Accounting authority*	(2) *Demitting authority*
The Council of the—	
6. POLICE AUTHORITIES—(*cont.*)	
Highland Region	Ross and Sutherland Joint Police Committee
Lothian Region	Lothians and Peebles Joint Police Committee
Strathclyde Region	Dunbartonshire Joint Police Committee Lanarkshire Joint Police Committee Renfrew and Bute Joint Police Committee Scottish Crime Squad Police Authority Committee
Tayside Region	Angus Joint Police Committee
Shetland Islands Area	Northern Joint Police Committee
Inverness District	Inverness Joint Police Committee
Kyle and Carrick District	Ayrshire Joint Police Committee
Perth and Kinross District	Perth and Kinross Joint Police Committee
7. RIVER PURIFICATION BOARDS	
Borders Region	Tweed River Purification Board
Central Region	Forth River Purification Board
Dumfries and Galloway Region	Solway River Purification Board
Grampian Region	Banff, Moray and Nairn River Purification Board Dee and Don River Purification Board
Strathclyde Region	Ayrshire River Purification Board
Tayside Region	Tay River Purification Board
City of Edinburgh District	Lothians River Purification Board
City of Glasgow District	Clyde River Purification Board
8. ROAD SAFETY AUTHORITIES	
Central Region	Stirlingshire Road Safety Joint Committee
Fife Region	Fife Regional Accident Prevention Committee
Grampian Region	Joint Committee on Road Safety (Kincardine County)
Strathclyde Region	Lanarkshire Road Safety Joint Committee Road Safety Committee for Dunbartonshire

(1) *Accounting authority*	(2) *Demitting authority*
The Council of the—	
8. ROAD SAFETY AUTHORITIES—(*cont.*)	
Perth and Kinross District	Perth and Kinross Joint Road Safety Committee
9. SLAUGHTERHOUSE AUTHORITY	
Kincardine and Deeside District	Banchory Public Slaughterhouse
10. SOCIAL WELFARE AUTHORITIES	
Borders Region	Eildon View Joint Management Committee The Priory Joint Management Committee
Grampian Region	The Counties of Aberdeen and Kincardine Joint Social Work Committee
Lothian Region	Midlothian, East Lothian and Peebles Social Work Committee
Strathclyde Region	Calderhouse Joint Committee
Dumbarton District	Strathclyde House
City of Glasgow District	Joint Committee for the Administration of the Royal Glasgow Workshop for the Blind Joint Committee for Domiciliary Care of the Blind
Hamilton District	Hamilton Home Joint Committee
Inverclyde District	Greenock and Port Glasgow Joint Social Work Committee
Kyle and Carrick District	Holmston House Joint Committee
11. STEERING COMMITTEES	
Central Region	Central Region Steering Committee
Dumfries and Galloway Region	Merrick District Joint Advisory Committee
Fife Region	Kirkcaldy District Steering Committee
Orkney Islands Area	Joint Advisory Committee in Orkney
Angus District	Angus Steering Committee
Clackmannan District	Clackmannan District Steering Committee
Falkirk District	Falkirk District Steering Committee
12. SUPERANNUATION AUTHORITIES	
Borders Region	Peebles, Roxburgh and Selkirk Superannuation Joint Committee

(1) *Accounting authority*	(2) *Demitting authority*
The Council of the—	
12. SUPERANNUATION AUTHORITIES— (*cont.*)	
Grampian Region	Moray and Nairn Superannuation Joint Committee
Tayside Region	Perth and Kinross Superannuation Joint Committee
13. VALUATION AUTHORITIES	
Borders Region	Roxburgh and Selkirk Valuation Joint Committee
Central Region	Stirling and Clackmannan Joint Valuation Committee
Dumfries and Galloway Region	Dumfries and Galloway Valuation Committee
Grampian Region	North-Eastern Counties Valuation Committee
Highland Region	Northern Counties Joint Valuation Committee
Lothian Region	East Lothian, Berwick and Peebles Joint Valuation Committee
Strathclyde Region	Argyll and Bute Joint Valuation Committee
14. WATER BOARDS	
Central Region	Mid-Scotland
Dumfries and Galloway Region	South-West of Scotland
Fife Region	Fife and Kinross
Grampian Region	North-East of Scotland
Highland Region	North of Scotland Ross and Cromarty
Lothian Region	South-East of Scotland
Strathclyde Region	Argyll Ayrshire and Bute Lanarkshire Lower Clyde
Tayside Region	East of Scotland
Inverness District	Inverness-shire

(1) *Accounting authority*	(2) *Demitting authority*
The Council of the—	
15. WEIGHTS AND MEASURES AUTHORITIES	
Borders Region	Berwick, Peebles, Roxburgh and Selkirk Weights and Measures Joint Committee
Central Region	Weights and Measures Joint Committee for County of Stirling, Stirling Burgh and Falkirk Burgh
Dumfries and Galloway Region	Joint Committee of County Council of Dumfries and Burghs (Weights and Measures and other functions)
Grampian Region	Banff, Moray and Nairn Weights and Measures Joint Committee
Lothian Region	Midlothian and East Lothian Trading Standards Joint Committee
Strathclyde Region	Joint Committee for Weights and Measures Administration for the Counties of Argyll and Bute
16. MISCELLANEOUS AUTHORITIES	
Borders Region	Berwick, Peebles, Roxburgh and Selkirk Data Processing Joint Committee Border Tourist Association Peebles, Roxburgh and Selkirk Joint Planning Advisory Committee Roxburgh and Selkirk Medical and Sanitary Joint Committee Swimming Pool Joint Committee
Central Region	Clackmannan County Open Spaces Joint Committee Tillicoultry Sewage Purification Works Joint Committee
Dumfries and Galloway Region	South-West of Scotland Development Authority
Fife Region	Auchtermuchty, Falkland and Ladybank Joint Sewerage Committee
Grampian Region	Grampian Tourist Association North-East of Scotland Development Authority
Lothian Region	Meadowmill Sports and Leisure Complex Joint Committee Tranent Public Baths Committee
Strathclyde Region	Joint Committee for Connel Airfield Strathclyde Park Joint Committee

(1) *Accounting authority*	(2) *Demitting authority*
The Council of the—	
16. MISCELLANEOUS AUTHORITIES—(*cont.*)	
Tayside Region	Angus Consumer Services Joint Committee
City of Aberdeen District	Aberdeen County and Municipal Buildings Commissioners North-East of Scotland Joint Planning Advisory Committee
Clackmannan District	Bowhouse Drainage Joint Committee Bowhouse Incineration Joint Committee
Clydebank District	Registration of Births, Deaths and Marriages Joint Committee
Cunninghame District	Auchenharvie Joint Committee Auchenharvie Joint Swimming Pool Committee Irvine and District Leisure Centre Joint Committee Laighdykes Playing Fields Joint Committee
Dumbarton District	Cardross Occupational Centre Joint Committee
East Lothian District	Community Facilities for the Town Councils of Prestonpans and Cockenzie and Port Seton and Prestonpans District Joint Committee
City of Edinburgh District	Edinburgh and Lothians Tourist Association South-East of Scotland Development Authority
Inverness District	Highland Computer Joint Committee
Kilmarnock and Loudoun District	Irvine Valley Drainage Scheme Joint Committee of Burghs of Darvel, Newmilns and Galston
Kirkcaldy District	Joint Organisation and Methods Committee (Dunfermline, Kirkcaldy and Perth)
Midlothian District	Bonnyrigg-Lasswade District Swimming Pool Committee
Moray District	Dufftown War Memorial Joint Committee
Perth and Kinross District	Kinross Public Library Committee
Tweeddale District	Innerleithen Burgh and Peebles County Sewerage Joint Committee
West Lothian District	West Lothian Burghs Joint Productivity Committee

EXPLANATORY NOTE

(This Note is not part of the Order.)

This Order makes arrangements for the closing and audit of the accounts of the local authorities and other bodies which go out of existence on 16th May 1975, for the transfer of the residual and other balances on the accounts to the local authorities established by the Local Government (Scotland) Act 1973, and for the payment and bringing to account of grants relating to the period before 16th May 1975.

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