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**Changes to legislation:** There are currently no known outstanding effects for the Scottish Parliamentary Commissions and Commissioners etc. Act 2010, Cross Heading: Finance. (See end of Document for details)

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## SCHEDULE 2 AMENDMENTS OF THE ETHICAL STANDARDS ACT

### *Finance*

14 After paragraph 10A (as inserted by paragraph 13 above) there is inserted—

#### *“Accountable officer*

- 10B (1) The Parliamentary corporation shall designate a member or employee of the Commission as the accountable officer for the purposes of this paragraph.
- (2) The functions of the accountable officer are—
- (a) signing the accounts of the expenditure and receipts of the Commission;
  - (b) ensuring the propriety and regularity of the finances of the Commission;
  - (c) ensuring that the resources of the Commission are used economically, efficiently and effectively; and
  - (d) the duty set out in sub-paragraph (3).
- (3) Where the accountable officer is required to act in some way but considers that to do so would be inconsistent with the proper exercise of the functions specified in sub-paragraph (2)(a) to (c), the accountable officer shall—
- (a) obtain written authority from the Commission before taking the action; and
  - (b) send a copy of the authority as soon as possible to the Auditor General for Scotland.
- (4) The accountable officer is answerable to the Parliament for the performance of the functions in sub-paragraph (2).

#### *Budget*

- 10C (1) The Commission shall, before the start of each financial year, prepare proposals for its use of resources and expenditure during the year (a “budget”) and, by such date as the Parliamentary corporation determines, send the budget to the Parliamentary corporation for approval.
- (2) The Commission may, in the course of a financial year, prepare a revised budget for the remainder of the year and send it to the Parliamentary corporation for approval.
- (3) In preparing a budget or a revised budget, the Commission shall ensure that the resources of the Commission will be used economically, efficiently and effectively.
- (4) A budget or revised budget shall contain a statement that the Commission has complied with the duty under sub-paragraph (3).

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*Commission's expenses and liabilities*

- 10D(1) The Parliamentary corporation shall pay any expenses properly incurred by the Commission in the exercise of its functions so far as not met out of sums received and applied by it under paragraph 2(5).
- (2) Sub-paragraph (1) does not require the Parliamentary corporation to pay any expenses incurred by the Commission which exceed or are otherwise not covered by a budget or, as the case may be, revised budget approved under paragraph 10C.
- (3) However, the Parliamentary corporation may pay those expenses.
- (4) The Parliamentary corporation shall indemnify the Commission in respect of any liability incurred by it in the exercise of its functions.

*Accounts and audit*

- 10E (1) The Commission shall, in accordance with such directions in that regard as the Scottish Ministers may give—
- (a) keep proper accounts and accounting records;
  - (b) prepare annual accounts in respect of each financial year; and
  - (c) send a copy of the annual accounts to the Auditor General for Scotland for auditing.
- (2) If requested by any person, the Commission shall make the audited accounts available, at any reasonable time, without charge and in printed or electronic form, so that they may be inspected by that person.”

**Commencement Information**

- II** [Sch. 2 para. 14](#) wholly in force at 1.4.2011; [Sch. 2 para. 14](#) in force for specified purposes at 1.8. 2010 and otherwise at 1.4.2011, see [s. 31\(3\)\(5\)](#)

15 Paragraph 11 (expenses) is repealed.

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