
STATUTORY INSTRUMENTS

1996 No. 681 (S.69)

LOCAL GOVERNMENT, SCOTLAND

The Accounts Commission (Scotland) Regulations 1996

<i>Made</i>	- - - -	<i>7th March 1996</i>
<i>Laid before Parliament</i>		<i>11th March 1996</i>
<i>Coming into force</i>	- -	<i>1st April 1996</i>

The Secretary of State, in exercise of the powers conferred on him by sections 98(1)(b) and 106(1) of the Local Government (Scotland) Act 1973(1) and by section 22(3) of the Local Government (Scotland) Act 1975(2), and of all other powers enabling him in that behalf, and after consultation with such associations of local authorities as appear to him to be concerned, hereby makes the following Regulations:

Citation and commencement

1. These Regulations may be cited as the Accounts Commission (Scotland) Regulations 1996 and shall come into force on 1st April 1996.

Interpretation

2. In these Regulations—

“the 1973 Act” means the Local Government (Scotland) Act 1973;

“the 1996 Order” means the Local Government (Transitional Financial Provisions) (Scotland) Order 1996(3);

“the Commission” means the Accounts Commission for Scotland established under section 97(1) of the 1973 Act(4);

“net expenses of the Commission” means the expenses of the Commission, other than—

- (a) such expenses as are met by grants under section 98(1)(a) of the 1973 Act; and
- (b) such expenses as fall to be met in accordance with—

(1) 1973 c. 65; section 98(1)(b) was amended by the National Health Service and Community Care Act 1990 (c. 19), Schedule 7, paragraph 5(2)(a); section 106(1) is amended (with effect from 1st April 1996) by virtue of the Local Government etc. (Scotland) Act 1994 (c. 39), Schedule 14 and S.I.1996/323.

(2) 1975 c. 30.

(3) S.I. 1996/682.

(4) Section 97(1) was amended by the National Health Service and Community Care Act 1990, Schedule 7, paragraph 3(2).

- (i) the Commissioner for Local Administration in Scotland (Expenses) Regulations 1989⁽⁵⁾; or
 - (ii) the National Health Service (Expenses of Audit) (Scotland) Regulations 1995⁽⁶⁾;
- “specified body” means—
- (a) a council constituted under section 2 of the Local Government etc. (Scotland) Act 1994⁽⁷⁾; and
 - (b) a body referred to in paragraph (a) or (b) of section 106(1) of the 1973 Act.

Payment of expenses

3. The net expenses of the Commission incurred in the financial year beginning on 1st April 1996 and in each subsequent financial year shall be met by each of the specified bodies in accordance with the formula—

$$A \times \frac{B}{C}$$

Where—

A is the net expenses of the Commission incurred in the financial year in question;

B is the number of hours during which an auditor or an employee of an auditor is engaged, on behalf of the Commission, in that financial year on the audit of the accounts of—

- (a) that specified body; or
- (b) a body for which that specified body is the accounting authority under the 1996 Order; and

C is the number of hours during which an auditor or an employee of an auditor is engaged, on behalf of the Commission, in that financial year on the audit of the accounts of—

- (a) any specified body; and
- (b) any body for which a specified body is the accounting authority under the 1996 Order.

Payment of instalments

4. Each specified body shall, in respect of the amount due by the body for a financial year under regulation 3 above, make to the Commission instalment payments—

- (a) of such amounts; and
- (b) at such intervals in that financial year,

as may be agreed between the body and the Commission or, in the case of disagreement, as may be determined by the Secretary of State.

The Commissioner for Local Administration in Scotland (Expenses) Regulations 1989

5.—(1) The Commissioner for Local Administration in Scotland (Expenses) Regulations 1989 shall be amended in accordance with this regulation.

(2) In regulation 2—

- (a) in the definition of “the Commission”, for the words “Commission for Local Authority Accounts in” there shall be substituted the words “Accounts Commission for”; and

(5) S.I. 1989/98.

(6) S.I. 1995/698.

(7) 1994 c. 39.

(b) after that definition, there shall be inserted the following definition:—

““council” means a council constituted under section 2 of the Local Government etc. (Scotland) Act 1994;”.

(3) In each of regulations 3 and 4(a), for “1989-90” there shall be substituted the words “beginning on 1st April 1996”.

(4) In each of regulations 3 and 4, the words “regional and islands” shall be deleted.

Revocation

6.—(1) Subject to paragraph (2) below, the Commission for Local Authority Accounts in Scotland Regulations 1988(**8**) are hereby revoked.

(2) Nothing in paragraph (1) above shall affect the operation of the Regulations referred to in that paragraph as regards expenses incurred by the Commission prior to 1st April 1996.

St Andrew’s House,
Edinburgh
7th March 1996

George Kynoch
Parliamentary Under Secretary of State, Scottish
Office

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

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations make provision as to the payment of expenses incurred after 31st March 1996 by the Accounts Commission for Scotland. They apply to all expenses incurred by the Commission, other than expenses met from grants and expenses incurred by that body in carrying out its functions with respect to health service bodies and by virtue of being the designated body under Part II of the Local Government (Scotland) Act 1975 (Commissioner for Local Administration in Scotland).

The relevant expenses are to be met by local authorities and bodies referred to in section 106(1)(a) and (b) of the Local Government (Scotland) Act 1973 (“the specified bodies”) in proportion to the time spent by an auditor, or employee of an auditor, in auditing the accounts of (a) the specified body in question; or (b) a body which is abolished as at 1st April 1996 but for which that specified body is the accounting authority. Provision is made as to the payment of instalments by each specified body and the Commission for Local Authority Accounts in Scotland Regulations 1988 are revoked.

In addition, these Regulations make minor amendments to the Commissioner for Local Administration in Scotland (Expenses) Regulations 1989, consequential on local government reorganisation in Scotland.