



Scottish Parliamentary Commissions and Commissioners etc. Act 2010

2010 asp 11

PART 1

THE COMMISSION FOR ETHICAL STANDARDS IN PUBLIC LIFE IN
SCOTLAND: THE PUBLIC STANDARDS COMMISSIONER FOR SCOTLAND
AND THE PUBLIC APPOINTMENTS COMMISSIONER FOR SCOTLAND

Finance

19 **Accountable officer**

- (1) The Parliamentary corporation must designate a Commissioner or a member of the Commission's staff as the accountable officer for the purposes of this section.
- (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 in subsection (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 performance of a function set out in subsection (2)(a) to (c), the accountable officer must—
 - (a) obtain written authority from the Commission before taking the action, and
 - (b) as soon as possible, send a copy of the authority to the Auditor General for Scotland.
- (4) The accountable officer is answerable to the Parliament for the performance of the functions in subsection (2).

20 Budget

- (1) The Commission must, 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 must ensure that the resources of the Commission will be used economically, efficiently and effectively.
- (4) A budget or revised budget must contain a statement that the Commission has complied with the duty under subsection (3).

21 Funding

- (1) The Parliamentary corporation is to—
 - (a) pay the remuneration and allowances of each Commissioner,
 - (b) pay any expenses properly incurred by the Commission in the performance of its functions, so far as not met out of sums received and applied by it under section 12(5),
 - (c) indemnify the Commission and each Commissioner in respect of any liabilities incurred by it or, as the case may be, that Commissioner in the performance of its or, as the case may be, that Commissioner’s functions.
- (2) Subsection (1)(b) 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, a revised budget approved under section 20.
- (3) However, the Parliamentary corporation may pay those expenses.

22 Accounts and audit

- (1) The Commission must, in accordance with any directions in that regard given by the Scottish Ministers—
 - (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 must 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.