



Local Government (Scotland) Act 1973

1973 CHAPTER 65

PART VII

FINANCE

Accounts and audit

98 Expenses and accounts of Commission.

- (1) The Commission shall have power to incur such expenses as appear to them to be necessary or expedient for the proper discharge of their functions, and—
 - (a) the Secretary of State may, with the consent of the Treasury, pay to the Commission grants of such amounts, at such times and subject to such conditions as he may determine in respect of expenses incurred by the Commission as aforesaid;
 - (b) such part of the expenses of the Commission [^{F1}relating to their functions with respect to local authorities] as is not met by grants under paragraph (a) above shall be met by local authorities in accordance with regulations made by the Secretary of State after consultation with such associations of local authorities as appear to him to be concerned.
 - [^{F2}(c) such part of the expenses of the Commission relating to their functions with respect to health service bodies as is not met by grants under paragraph (a) above shall be met by health service bodies in accordance with regulations made by the Secretary of State after consultation with such organisations connected with the health service as appear to him to be concerned.]
- (2) A statutory instrument containing regulations made by the Secretary of State under paragraph (b) [^{F3}or (c)] of subsection (1) above shall be subject to annulment in pursuance of a resolution of either House of Parliament.
- (3) The Commission shall keep proper accounts and other records in relation to their accounts and shall prepare in respect of each financial year a statement of account in such form as the Secretary of State may, with the approval of the Treasury, direct.

Status: Point in time view as at 29/04/1996. This version of this provision has been superseded.

Changes to legislation: Local Government (Scotland) Act 1973, Section 98 is up to date with all changes known to be in force on or before 03 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

- (4) The statement of account prepared by the Commission in respect of each financial year shall be submitted to the Secretary of State before such date as he may, with the approval of the Treasury, direct.
- (5) The Secretary of State shall, on or before [^{F4}31st March] in each year, transmit to the Comptroller and Auditor General the statement of account prepared by the Commission for the financial year last ended.
- (6) The Comptroller and Auditor General shall examine and certify the statement of account transmitted to him under subsection (5) above and shall lay before Parliament copies of that statement together with his report thereon.
- [^{F5}(7) In this section, “financial year” means the period of twelve months ending with 31st October in any year.]

Textual Amendments

- F1** Words inserted (1.4.1995) by [National Health Service and Community Care Act 1990 \(c. 19, SIF 113:2\)](#), s. 36(1), [Sch. 7 para. 5\(2\)\(a\)](#); S.I. 1994/2658, [art. 4\(a\)](#)
- F2** [S. 98\(1\)\(c\)](#) inserted (1.4.1995) by [National Health Service and Community Care Act 1990 \(c. 19, SIF 113:2\)](#), s. 36(1), [Sch. 7 para. 5\(2\)\(b\)](#); S.I. 1994/2658, [art. 4\(a\)](#)
- F3** Words inserted (1.4.1995) by [National Health Service and Community Care Act 1990 \(c. 19, SIF 113:2\)](#), s. 36(1), [Sch. 7 para. 5\(3\)](#); S.I. 1994/2658, [art. 4\(a\)](#)
- F4** Words in [s. 98\(5\)](#) substituted (29.4.1996 with first effect in relation to the period from 1.4.1997 to 31.10.1997) by [1996 c. 10, s. 4\(1\)\(a\)\(3\)](#); S.I. 1997/1979, [art. 2](#)
- F5** [S. 98\(7\)](#) inserted (29.4.1996 with first effect in relation to the period from 1.4.1997 to 31.10.1997) by [1996 c. 10, s. 4\(1\)\(b\)\(3\)](#); S.I. 1997/1979, [art. 2](#)

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