



Police and Fire Services (Finance) (Scotland) Act 2001

2001 asp 15

Police carry-forward

1 Carry-forward of unspent police funds

(1) In section 19 (schemes for the amalgamation of police forces) of the Police (Scotland) Act 1967 (c. 77) (“the 1967 Act”)—

(a) in subsection (2)—

(i) in paragraph (d), for the words “incurred by the joint police board” there is substituted “which the joint police board estimates will be incurred,”; and

(ii) after paragraph (d) there is inserted—

“(e) arrangements for the carry-forward from one financial year (the “carry-forward year”) to the next by the joint police board of any money received by the board in respect of the carry-forward year from the constituent authorities under provision made under paragraph (d) above and remaining unspent at the end of the carry-forward year.”;

(b) in subsection (3), for the words “incurred by the joint police board” there is substituted “which the joint police board estimates will be incurred” and after “net” there is inserted “estimated”; and

(c) after subsection (3) there is inserted—

“(3A) Provision made under subsection (2)(e) above shall secure—

(a) that the money carried forward by the joint police board shall not exceed three per cent. of the total of the money paid to the board by the constituent authorities in respect of the carry-forward year; and

(b) that, in the case mentioned in subsection (3B) below, money shall be carried forward only with the consent of the Scottish Ministers.

(3B) The case is where—

- (a) any money carried forward from previous carry-forward years—
 - (i) by virtue of arrangements such as are mentioned in subsection (2)(e) above; and
 - (ii) under section 32(10A) of this Act,
 and remaining unspent at the end of the carry-forward year;
 - (b) the money carried forward by virtue of arrangements such as are mentioned in that subsection; and
 - (c) any money carried forward under that section,
- would, taken together, amount to more than the maximum sum.
- (3C) In subsection (3B) above, “maximum sum”, in relation to a carry-forward year, means the amount equal to five per cent. of the sum of—
- (a) the total amount of grant made under section 32 of this Act to the joint police board in respect of that year; and
 - (b) the total amount of money paid to the board by the constituent authorities in respect of that year.
- (3D) The Scottish Ministers may, by order, substitute for the percentage mentioned in—
- (a) subsection (3A)(a) above; or
 - (b) subsection (3C) above,
- such other percentage as they think fit.
- (3E) An order under subsection (3D) above shall be made by statutory instrument which shall be subject to annulment in pursuance of a resolution of the Scottish Parliament.
- (3F) Paragraphs (d) and (e) of subsection (2) above are not to be taken as preventing the carrying forward of any money, being money already carried forward to a financial year under arrangements made under subsection (2)(e) above and remaining unspent at the end of that year, from that year to the next year and, if it remains unspent at the end of that next year, to the following year, and so on.”.
- (2) In section 32 (police grant) of the 1967 Act—
- (a) in subsection (10), after the word “shall” there is inserted “, subject to subsection (10K) below,”; and
 - (b) after subsection (10), there is inserted—
- “(10A) Where, at the end of the financial year, any part of police grant made to the police authority or joint police board under this section for that financial year has not been spent, the authority or board may, subject to subsections (10B) and (10C) below, carry forward from one financial year (the “carry-forward year”) to the next the sum unspent.
- (10B) In respect of any financial year, the police authority or joint police board shall carry forward no more than three per cent. of the police grant made to that authority or board in respect of that financial year.
- (10C) In the cases mentioned in subsections (10D) and (10E) below, grant may be carried forward as mentioned in subsection (10A) above only with the consent of the Scottish Ministers.

- (10D) The case is where, in relation to a police authority—
- (a) any sums previously carried forward under subsection (10A) above and remaining unspent at the end of the carry-forward year; and
 - (b) the sum carried forward,
- would, taken together, amount to more than the maximum sum.
- (10E) The case is where, in relation to a joint police board—
- (a) any sums previously carried forward—
 - (i) under subsection (10A) above; and
 - (ii) by virtue of arrangements such as are mentioned in section 19(2)(e) of this Act,and remaining unspent at the end of the carry-forward year;
 - (b) the sum carried forward under that subsection; and
 - (c) any money carried forward by virtue of arrangements such as are mentioned in that section,
- would, taken together, amount to more than the maximum sum.
- (10F) The “maximum sum”, in relation to a carry-forward year, means—
- (a) in subsection (10D) above, the amount equal to five per cent. of the total amount of grant made under this section to the police authority in respect of that year; and
 - (b) in subsection (10E) above, the amount equal to five per cent. of the sum of—
 - (i) the total amount of grant made under this section to the joint police board in respect of that year; and
 - (ii) the total amount of money paid to the board by virtue of section 19(2)(d) of this Act by the constituent authorities in respect of that year.
- (10G) The Scottish Ministers may, by order, substitute for the percentage mentioned in—
- (a) subsection (10B) above; or
 - (b) paragraph (a) or (b) of subsection (10F) above,
- such other percentage as they think fit.
- (10H) An order under subsection (10G) above shall be made by statutory instrument which shall be subject to annulment in pursuance of a resolution of the Scottish Parliament.
- (10J) Subsection (10A) above is not to be taken as preventing the carrying forward of any sum, being a sum already carried forward to a financial year under that subsection and remaining unspent at the end of that year, from that year to the next year and, if it remains unspent at the end of that next year, to the following year, and so on.
- (10K) In a financial year in respect of which subsection (10) above applies, the sum to be paid to the Scottish Ministers by the police authority or joint police board under subsection (10) above shall be the balance, if any, of the sum payable under subsection (10) less the sum carried forward in respect of that financial year under subsection (10A).”