
STATUTORY INSTRUMENTS

1995 No. 698 (S.56)

NATIONAL HEALTH SERVICE, SCOTLAND

**The National Health Service (Expenses
of Audit) (Scotland) Regulations 1995**

<i>Made</i>	- - - -	<i>9th March 1995</i>
<i>Laid before Parliament</i>		<i>10th March 1995</i>
<i>Coming into force</i>	- -	<i>1st April 1995</i>

The Secretary of State, in exercise of the powers conferred on him by section 98(1)(c) of the Local Government (Scotland) Act 1973(1) and of all other powers enabling him in that behalf, and after consultation with such organisations connected with the health service as appear to him to be concerned, hereby makes the following Regulations:

Citation, commencement and interpretation

1.—(1) These Regulations may be cited as the National Health Service (Expenses of Audit) (Scotland) Regulations 1995 and shall come into force on 1st April 1995.

(2) In these Regulations—

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

“the Commission” means the Accounts Commission for Scotland established under section 97(1) of the 1973 Act(2);

“health service body” means a body referred to in section 97(2)(a)(ii) or (iv) of the 1973 Act;

“net expenses of the Commission” means 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 section 98(1)(a) of the 1973 Act.

Expenses

2. The net expenses of the Commission incurred in the financial year 1995-96 shall be met as follows:—

(a) the part of those expenses which is incurred by the Commission in securing the audit of the accounts of any health service body or any State Hospital Management Committee

(1) 1973 c. 65; section 98(1)(c) was inserted by the National Health Service and Community Care Act 1990 (c. 19), Schedule 7, paragraph 5.

(2) Section 97(1) was amended by the National Health Service and Community Care Act 1990 (c. 19), Schedule 7, paragraph 2.

constituted under section 91 of the Mental Health (Scotland) Act 1984(3) in respect of the financial year 1994-95 shall be reimbursed by the Secretary of State;

- (b) the part of those expenses which is incurred by the Commission in securing the audit of the accounts of any health service body in respect of the financial year 1995-96 shall be met by each of the health service bodies in accordance with the following formula:—

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

where:

- (i) A is the part of the net expenses of the Commission in respect of the audit for the financial year 1995-96;
- (ii) B is the number of hours during which an auditor or employee of an auditor is engaged, on behalf of the Commission, in the financial year 1995-96 on the audit of the accounts of that health service body for that financial year;
- (iii) C is the number of hours during which an auditor or an employee of an auditor is engaged, on behalf of the Commission, in the financial year 1995-96 on the audit of the accounts of all health service bodies for that financial year.

3. The net expenses of the Commission incurred in the financial year 1996-97 and in each subsequent financial year shall be met by each of the health service bodies in accordance with the following formula:—

$$D \times \frac{E}{F}$$

where—

- a D is the net expenses of the Commission in such a financial year;
- b E 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 that health service body; and
- c F is the number of hours during which an auditor or an employee of an auditor is engaged, on behalf of the Commission, in the financial year mentioned in paragraph (a) above on the audit of the accounts of all health service bodies.

4. Each health service body shall pay to the Commission—

- (a) such instalments in respect of the amounts due by the body for a financial year under regulations 2 and 3 of these Regulations, 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.

New St Andrew's House,
Edinburgh
9th March 1995

Fraser of Carmyllie
Minister 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 how the expenses of the Accounts Commission for Scotland in relation to their functions with respect to health service bodies is to be met by those bodies whose accounts will be audited by the Commission.