
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.