

---

STATUTORY INSTRUMENTS

---

**1988 No. 133**

The Commission for Local Authority  
Accounts in Scotland Regulations 1988

**Expenses**

4. The net expenses of the Commission incurred in the financial year 1989-90 and in each subsequent financial year shall be met by each of the specified bodies in accordance with the following formula:—

$$E D \times \div F$$

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 specified 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 sub-paragraph (a) above on the audit of the accounts of all of the specified bodies.