



Public Finance and Accountability (Scotland) Act 2000 2000 asp 1

PUBLIC FINANCE AND ACCOUNTABILITY (SCOTLAND) ACT 2000

PART 1

PUBLIC RESOURCES AND FINANCES

Use of resources

- 1 Use of resources
- 2 Emergency arrangements
- 3 Contingencies

The Scottish Consolidated Fund

- 4 Payments out of the Scottish Consolidated Fund
- 5 Credits for payments out of the Fund
- 6 Repayments from the Fund
- 7 Application of receipts

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- 8 Capital expenditure of, and borrowing by, certain statutory bodies
- 9 Keeper of the Registers of Scotland: financial arrangements

PART 2

ACCOUNTABILITY AND AUDIT

Audit authorities

- 10 Audit Scotland
- 11 Audit Scotland: financial provisions
- 12 Scottish Commission for Public Audit
- 13 Auditor General for Scotland

Changes to legislation: Public Finance and Accountability (Scotland) Act 2000 is up to date with all changes known to be in force on or before 25 May 2023. 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) View outstanding changes

Accountable officers

- 14 Principal accountable officer for the Scottish Administration
- 15 Accountable officers
- 16 Principal accountable officer for the Parliamentary corporation
- 17 Parliamentary corporation: accountable officers
- 18 Audit Scotland: accountable officer

Accounts

- 19 Duty to prepare accounts
- 20 Consolidated public accounts

Audit and value for money examinations

- 21 Audit of accounts
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- 23A Defamation
- 24 Access to documents and information
- 25 Audit and examination: Audit Scotland

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- 26 Modification of enactments

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- 26A Power to carry out data matching exercises
- 26B Voluntary disclosure of data to Audit Scotland
- 26C Power to require disclosure of data
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- 28 Transitional, transitory and saving provision
- 29 Interpretation
- 30 Commencement and short title

SCHEDULE 1 — CAPITAL EXPENDITURE OF, AND BORROWING BY, CERTAIN STATUTORY BODIES

- 1 *Capital expenditure of local authorities etc.*
- 2 *NHS trusts*
- 3 *Scottish Homes*
- 4 *Scottish Enterprise and Highlands and Islands Enterprise*
- 5 The Scottish Enterprise Act 1999 (c.5) is repealed.
- 6 *New water and sewerage authorities*

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7 *Scottish Environment Protection Agency*

SCHEDULE 2 — AUDIT SCOTLAND: FURTHER PROVISIONS

- 1 *Membership*
- 2 A person who is a member of the staff of...
- 2A An appointment under section 10(2)(c) may be for a period...
- 2B A person appointed under section 10(2)(c) is, on ceasing to...
- 3 A member of Audit Scotland appointed under section 10(2)(c)—
- 4 The Scottish Commission for Public Audit may remove from membership...
- 5 *Staff*
- 6 *Powers*
- 7 *Proceedings*
- 8 *Transfers from Accounts Commission*
- 9 On 1st April 2000 all property, rights and liabilities to...

SCHEDULE 3 — SCOTTISH COMMISSION FOR PUBLIC AUDIT: FURTHER PROVISIONS

- 1 The member of the Scottish Commission for Public Audit holding...
- 2 A member of the Commission appointed under section 12(2)(b) holds...
- 3 The validity of any act of the Commission is not...
- 4 The Commission may— (a) determine its own procedure,
- 5 The Parliamentary corporation is to provide the Commission, or ensure...
- 6 The Commission may give directions to the corporation for the...
- 7 Any expenses incurred by the Commission in the exercise of...
- 8 For the purposes of the law of defamation, the following...
- 9 In paragraph 8, “ statement ” has the same meaning...

SCHEDULE 4 — MODIFICATION OF ENACTMENTS RELATING TO PART 2

- 1 *National Galleries of Scotland Act 1906 (c.50)*
- 2 *National Library of Scotland Act 1925 (c.73)*
- 3 *Local Government (Scotland) Act 1973 (c.65)*
- 4 *National Health Service (Scotland) Act 1978 (c.29)*
- 5 *National Heritage (Scotland) Act 1985 (c.16)*
- 6 *Legal Aid (Scotland) Act 1986 (c.47)*
- 7 *Housing (Scotland) Act 1988 (c.43)*
- 8 *National Health Service and Community Care Act 1990 (c.19)*
- 9 *Enterprise and New Towns (Scotland) Act 1990 (c.35)*
- 10 *Natural Heritage (Scotland) Act 1991 (c.28)*
- 11 *Further and Higher Education (Scotland) Act 1992 (c.37)*
- 12 *Local Government etc. (Scotland) Act 1994 (c.39)*
- 13 *Environment Act 1995 (c.25)*
- 14 *Criminal Procedure (Scotland) Act 1995 (c.46)*
- 15 *Education (Scotland) Act 1996 (c.43)*

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Changes and effects yet to be applied to :

- sch. 1 para. 2 repealed by [2004 asp 7 sch. 2](#)