



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

Further financial provisions

- 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

Status: This is the original version (as it was originally enacted).

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
- 22 Audit of accounts: further provisions
- 23 Economy, efficiency and effectiveness examinations
- 24 Access to documents and information
- 25 Audit and examination: Audit Scotland

Supplementary

- 26 Modification of enactments

PART 3**SUPPLEMENTARY**

- 27 Orders and directions
- 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- 5 The Scottish Enterprise Act 1999 (c. 5) is repealed.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
- 7 Scottish Environment Protection Agency

SCHEDULE 2 — AUDIT SCOTLAND: FURTHER PROVISIONS

- 1 Membership
- 2 A person who is a member of the staff of...
- 3 A member of Audit Scotland appointed under section 10(2)(c)—
- 4 The Auditor General and the Chairman, acting jointly, may remove...
- 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...

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)