

# **PUBLIC FINANCE AND ACCOUNTABILITY (SCOTLAND) ACT 2000**

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## **EXPLANATORY NOTES**

### **THE ACT**

#### ***Section 14: Principal Accountable Officer for the Scottish Administration***

##### **Subsection (3)**

77. This outlines the functions of the principal accountable officer of the Scottish Administration. These are:
- (a) signing any accounts of the Scottish Administration except where (under the duties of accountable officers of the Scottish Administration set out at subsection 15(1)), the account is to be signed by another accountable officer of the Scottish Administration,
  - (b) signing any account prepared by the Scottish Ministers of payments into and out of the Scottish Consolidated Fund. (The requirement for the Scottish Ministers to produce such accounts is set out at section 19(2).)
  - (c) ensuring that the finances of the Scottish Administration are managed properly and in accordance with current legislation;
  - (d) ensuring the economic, efficient and effective use of the Administration's resources;
  - (e) designating accountable officers and their functions in accordance with section 15;
  - (f) ensuring that those functions are carried out by accountable officers for the parts of the Scottish Administration.