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**Changes to legislation:** There are currently no known outstanding effects for the Public Finance and Accountability (Scotland) Act 2000, Paragraph 6. (See end of Document for details)

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## SCHEDULE 2 AUDIT SCOTLAND: FURTHER PROVISIONS

### *Powers*

- 6 (1) Audit Scotland may do anything which appears to it to be necessary or expedient for the purpose of or in connection with the discharge of its functions.
- (2) That includes, in particular—
- (a) holding property,
  - (b) entering into contracts,
  - (c) charging for goods or services,
  - (d) borrowing sums in sterling by way of overdraft or otherwise for the purpose of meeting a temporary excess of expenditure over sums otherwise available to meet that expenditure.
- (3) Sub-paragraph (2)(c) is without prejudice to section 11.
- (4) Audit Scotland may borrow money only under sub-paragraph (2)(d).

### **Commencement Information**

- II** Sch. 2 para. 6 wholly in force at 1.4.2000; Sch. 2 para. 6 not in force at Royal Assent see s. 30(1); Sch. 2 para. 6 in force for certain purposes at 1.2.2000 by [S.S.I. 2000/10, art. 2\(2\), sch.](#); sch. 2 para. 6 in force insofar as not already in force at 1.4.2000 by [S.S.I. 2000/10, art. 2\(3\)](#)

**Changes to legislation:**

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