



Public Finance and Accountability (Scotland) Act 2000

2000 asp 1

PART 2

ACCOUNTABILITY AND AUDIT

Accountable officers

15 Accountable officers

- (1) The principal accountable officer for the Scottish Administration is to designate members of the staff of the Scottish Administration as accountable officers for such parts of the Administration as the principal accountable officer may specify.
- (2) There may, by virtue of subsection (1), be more than one accountable officer having functions in relation to any particular part of the Scottish Administration.
- (3) The principal accountable officer for the Scottish Administration may designate a member of the staff of any body or office-holder to whom subsection (4) applies as its accountable officer.
- (4) This subsection applies to any body or office-holder (other than an office-holder in the Scottish Administration) any account of whom is an account in relation to which sections 21 and 22 apply.
- (5) Subsection (3) does not apply in relation to the Parliamentary corporation, Audit Scotland or any other body or office-holder in relation to whom provision for the appointment of an accountable officer is made by virtue of any enactment.
- (6) The functions of accountable officers designated under subsection (1) or (3) are—
 - (a) those determined by the principal accountable officer for the Scottish Administration, and
 - (b) the duty set out in subsection (8); and the accountable officers are answerable to the Parliament for the exercise of those functions.

Status: This is the original version (as it was originally enacted).

- (7) The functions which may be determined under subsection (6)(a) include, in particular—
- (a) signing the accounts of the expenditure and receipts of the part of the Scottish Administration, or body or office-holder, in question,
 - (b) ensuring the propriety and regularity of the finances of that part, body or office-holder,
 - (c) ensuring that the resources of that part, body or office-holder are used economically, efficiently and effectively.
- (8) The duty referred to in subsection (6)(b) is a duty, where the accountable officer in question considers that any action which the officer is required to take is inconsistent with the proper performance of the functions determined under subsection (6)(a), to—
- (a) obtain written authority from, as the case may be, the Scottish Ministers, the Lord Advocate or the body or office-holder in question before taking the action, and
 - (b) send a copy of the authority to the Auditor General as soon as possible.