



Public Finance and Accountability (Scotland) Act 2000

2000 asp 1

PART 2

ACCOUNTABILITY AND AUDIT

Accountable officers

16 Principal accountable officer for the Parliamentary corporation

- (1) The Clerk of the Parliament is, by virtue of this subsection, principal accountable officer for the Parliamentary corporation.
- (2) The principal accountable officer has the functions set out in subsection (3) and is answerable to the Parliament for the exercise of those functions.
- (3) Those functions are—
 - (a) signing the accounts of the expenditure and receipts of the corporation or any part of it, so far as it is not a function of any accountable officer designated under section 17(1) to do so,
 - (b) ensuring the propriety and regularity of the finances of the corporation,
 - (c) ensuring that the resources of the corporation are used economically, efficiently and effectively,
 - (d) designating persons as accountable officers, and determining their functions as such, in accordance with section 17,
 - (e) ensuring the performance of those functions by accountable officers for parts of the corporation, and
 - (f) the duty set out in subsection (4).
- (4) That duty is a duty, where the principal accountable officer considers that any action which the officer is required to take is inconsistent with the proper performance of the functions mentioned in subsection (3)(a) to (e), to—
 - (a) obtain written authority from the corporation before taking the action, and
 - (b) send a copy of the authority to the Auditor General as soon as possible.