



Public Finance and Accountability (Scotland) Act 2000

2000 asp 1

PART 2

ACCOUNTABILITY AND AUDIT

Accountable officers

17 Parliamentary corporation: accountable officers

- (1) The principal accountable officer for the Parliamentary corporation may designate members of the staff of the Parliament as accountable officers for such parts of the corporation as the principal accountable officer may specify.
- (2) The functions of accountable officers designated under subsection (1) are—
 - (a) those determined by the principal accountable officer, and
 - (b) the duty set out in subsection (4);and the accountable officers are answerable to the Parliament for the exercise of those functions.
- (3) The functions which may be determined under subsection (2)(a) include, in particular—
 - (a) signing the accounts of the expenditure and receipts of the part of the corporation in question,
 - (b) ensuring the propriety and regularity of the finances of that part,
 - (c) ensuring that the resources of that part are used economically, efficiently and effectively.
- (4) The duty referred to in subsection (2)(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 (2)(a), 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.