
Status: Point in time view as at 24/03/2022.

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Public Finance and Accountability (Scotland) Act 2000 2000 asp 1

PUBLIC FINANCE AND ACCOUNTABILITY (SCOTLAND) ACT 2000

PART 1

PUBLIC RESOURCES AND FINANCES

Use of resources

- 1 Use of resources
- 2 Emergency arrangements
- 3 Contingencies

The Scottish Consolidated Fund

- 4 Payments out of the Scottish Consolidated Fund
- 5 Credits for payments out of the Fund
- 6 Repayments from the Fund
- 7 Application of receipts

Further financial provisions

- 8 Capital expenditure of, and borrowing by, certain statutory bodies
- 9 Keeper of the Registers of Scotland: financial arrangements

PART 2

ACCOUNTABILITY AND AUDIT

Audit authorities

- 10 Audit Scotland
- 11 Audit Scotland: financial provisions
- 12 Scottish Commission for Public Audit
- 13 Auditor General for Scotland

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Accountable officers

- 14 Principal accountable officer for the Scottish Administration
- 15 Accountable officers
- 16 Principal accountable officer for the Parliamentary corporation
- 17 Parliamentary corporation: accountable officers
- 18 Audit Scotland: accountable officer

Accounts

- 19 Duty to prepare accounts
- 20 Consolidated public accounts

Audit and value for money examinations

- 21 Audit of accounts
- 22 Audit of accounts: further provisions
- 23 Economy, efficiency and effectiveness examinations
- 23A Defamation
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Supplementary

- 26 Modification of enactments

PART 2A

DATA MATCHING

- 26A Power to carry out data matching exercises
- 26B Voluntary disclosure of data to Audit Scotland
- 26C Power to require disclosure of data
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- 26F Data matching code of practice
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PART 3

SUPPLEMENTARY

- 27 Orders and directions
- 28 Transitional, transitory and saving provision
- 29 Interpretation
- 30 Commencement and short title

SCHEDULE 1 — CAPITAL EXPENDITURE OF, AND BORROWING BY, CERTAIN STATUTORY BODIES

- 1 *Capital expenditure of local authorities etc.*
- 2 *NHS trusts*
- 3 *Scottish Homes*
- 4 *Scottish Enterprise and Highlands and Islands Enterprise*
- 5 The Scottish Enterprise Act 1999 (c.5) is repealed.
- 6 *New water and sewerage authorities*

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7 *Scottish Environment Protection Agency*

SCHEDULE 2 — AUDIT SCOTLAND: FURTHER PROVISIONS

- 1 *Membership*
- 2 A person who is a member of the staff of...
- 2A An appointment under section 10(2)(c) may be for a period...
- 2B A person appointed under section 10(2)(c) is, on ceasing to...
- 3 A member of Audit Scotland appointed under section 10(2)(c)—
- 4 The Scottish Commission for Public Audit may remove from membership...
- 5 *Staff*
- 6 *Powers*
- 7 *Proceedings*
- 8 *Transfers from Accounts Commission*
- 9 On 1st April 2000 all property, rights and liabilities to...

SCHEDULE 3 — SCOTTISH COMMISSION FOR PUBLIC AUDIT: FURTHER PROVISIONS

- 1 The member of the Scottish Commission for Public Audit holding...
- 2 A member of the Commission appointed under section 12(2)(b) holds...
- 3 The validity of any act of the Commission is not...
- 4 The Commission may— (a) determine its own procedure,
- 5 The Parliamentary corporation is to provide the Commission, or ensure...
- 6 The Commission may give directions to the corporation for the...
- 7 Any expenses incurred by the Commission in the exercise of...
- 8 For the purposes of the law of defamation, the following...
- 9 In paragraph 8, “ statement ” has the same meaning...

SCHEDULE 4 — MODIFICATION OF ENACTMENTS RELATING TO PART 2

- 1 *National Galleries of Scotland Act 1906 (c.50)*
- 2 *National Library of Scotland Act 1925 (c.73)*
- 3 *Local Government (Scotland) Act 1973 (c.65)*
- 4 *National Health Service (Scotland) Act 1978 (c.29)*
- 5 *National Heritage (Scotland) Act 1985 (c.16)*
- 6 *Legal Aid (Scotland) Act 1986 (c.47)*
- 7 *Housing (Scotland) Act 1988 (c.43)*
- 8 *National Health Service and Community Care Act 1990 (c.19)*
- 9 *Enterprise and New Towns (Scotland) Act 1990 (c.35)*
- 10 *Natural Heritage (Scotland) Act 1991 (c.28)*
- 11 *Further and Higher Education (Scotland) Act 1992 (c.37)*
- 12 *Local Government etc. (Scotland) Act 1994 (c.39)*
- 13 *Environment Act 1995 (c.25)*
- 14 *Criminal Procedure (Scotland) Act 1995 (c.46)*
- 15 *Education (Scotland) Act 1996 (c.43)*

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