



# Public Finance and Accountability (Scotland) Act 2000

2000 asp 1

## PART 2

### ACCOUNTABILITY AND AUDIT

#### *Accountable officers*

#### **14 Principal accountable officer for the Scottish Administration**

- (1) The most senior member of the staff of the Scottish Administration is, by virtue of this subsection, principal accountable officer for the Scottish Administration.
- (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 Scottish Administration or any part of it, so far as it is not a function of any accountable officer designated under section 15(1) to do so,
  - (b) signing any account prepared in pursuance of section 19(2),
  - (c) ensuring the propriety and regularity of the finances of the Scottish Administration,
  - (d) ensuring that the resources of the Scottish Administration are used economically, efficiently and effectively,
  - (e) designating persons as accountable officers, and determining their functions as such, in accordance with section 15,
  - (f) ensuring the performance of those functions by accountable officers for parts of the Scottish Administration, and
  - (g) 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 (f), to—

---

**Changes to legislation:** There are currently no known outstanding effects for the Public Finance and Accountability (Scotland) Act 2000, Section 14. (See end of Document for details)

---

- (a) obtain written authority from, as the case may be, the Scottish Ministers, the Lord Advocate or the non-ministerial office-holder in question before taking the action, and
  - (b) send a copy of the authority to the Auditor General as soon as possible.
- (5) In subsection (4)(a), “non-ministerial office-holder” means the holder of an office in the Scottish Administration which is not a ministerial office (within the meaning of section 126(8) of the 1998 Act).

---

**Commencement Information**

- II** S. 14 wholly in force at 1.4.2000; s. 14 not in force at Royal Assent see s. 30(1); s. 14(1) in force at 1.2.2000 by [S.S.I. 2000/10, art. 2\(2\), Sch.](#); s. 14 in force insofar as not already in force at 1.4.2000 by [S.S.I. 2000/10, art. 2\(3\)](#)

**Changes to legislation:**

There are currently no known outstanding effects for the Public Finance and Accountability (Scotland) Act 2000, Section 14.