These notes relate to the Public Finance and Accountability (Scotland) Act 2000 (asp 1) which received Royal Assent on 17 January 2000

PUBLIC FINANCE AND ACCOUNTABILITY (SCOTLAND) ACT 2000

EXPLANATORY NOTES

THE ACT

Section 15: Accountable Officers

General Purpose

80. This section sets out the procedures for appointing accountable officers for the Scottish Administration and other bodies. It explains how their functions are to be allocated and sets out (in broad terms) their duties.

Subsection (1)

81. This requires the principal accountable officer for the Scottish Administration to designate members of the staff of the Scottish Administration as accountable officers for such parts of the Scottish Administration as he/she may specify.

Subsection (2)

82. This provides for the possibility that any part of the Scottish Administration may have more than one accountable officer responsible for it. This would enable, for example an accountable officer to be designated for an Agency within a Department whilst still having a departmental accountable officer.

Subsections (3) and (4)

83. These subsections allow the principal accountable officer to designate an accountable officer for any other body or office-holder where the bodies have the audit of their accounts regulated by sections 21 and 22. They include health service bodies, and NDPBs whose accounts are audited by the Auditor General.

Subsection (5)

84. This provides that the powers of the principal accountable officer to appoint other accountable officers as set out in subsection (3) do not apply to bodies for whom the appointment of accountable officers is the subject of specific provision in another enactment. Bodies that are affected include the SPCB and Audit Scotland for whom specific provision is made in sections 16 to 18 of the Act.

Subsection (6)

85. This subsection states that the functions of accountable officers designated under subsections (1) and (3) are to be specified by the principal accountable officer of the Scottish Administration. They also have the duty specified at subsection (8) (see below). The accountable officers are to be answerable to the Parliament for the performance of their functions.

Subsection (7)

86. This subsection states that the principal accountable officer of the Scottish Administration may allocate the following functions, among others, to accountable officers:

    (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 finances of that part, body or office-holder are managed properly and in accordance with statute, and

    (c) ensuring that the resources of that part, body or office-holder are used economically, efficiently and effectively.

Subsection (8)

87. This defines the duty referred to in subsection (6). Where the accountable officer considers that any action which he/she is required to take is inconsistent with the proper performance of those functions set out in subsection (6), that officer must:

    (a) obtain the written authority of the Scottish Ministers, the Lord Advocate or the body or office-holder in question before taking any action, and

    (b) send a copy of this authority to the Auditor General for Scotland as soon as possible.