

PUBLIC FINANCE AND ACCOUNTABILITY (SCOTLAND) ACT 2000

EXPLANATORY NOTES

THE ACT

Section 14: Principal Accountable Officer for the Scottish Administration

General Purpose

74. This section provides for the most senior official of the Scottish Administration is to be its principal accountable officer and sets out his/her functions. Together with section 15, it makes the provision required by section 70(1)(e) of the Scotland Act 1998.

Subsection (1)

75. This sets out that the principal accountable officer of the Scottish Administration its most senior member of staff.

Subsection (2)

76. This subsection ensures that the principal accountable officer of the Scottish Administration is answerable to the Parliament for the exercise of the functions set out in subsection (3) below.

Subsection (3)

77. This outlines the functions of the principal accountable officer of the Scottish Administration. These are:
- (a) signing any accounts of the Scottish Administration except where (under the duties of accountable officers of the Scottish Administration set out at subsection 15(1)), the account is to be signed by another accountable officer of the Scottish Administration,
 - (b) signing any account prepared by the Scottish Ministers of payments into and out of the Scottish Consolidated Fund. (The requirement for the Scottish Ministers to produce such accounts is set out at section 19(2).)
 - (c) ensuring that the finances of the Scottish Administration are managed properly and in accordance with current legislation;
 - (d) ensuring the economic, efficient and effective use of the Administration's resources;
 - (e) designating accountable officers and their functions in accordance with section 15;
 - (f) ensuring that those functions are carried out by accountable officers for the parts of the Scottish Administration.

Subsection (4)

78. This requires the principal accountable officer of the Scottish Administration to obtain written authority from Ministers (or other relevant non-ministerial office-holder in the Scottish Administration) before undertaking any action he/she considers is inconsistent with his/her duties as set out in subsections (3)(a) to (f); and to report that to the Auditor General for Scotland.

Subsection (5)

79. This defines “non-ministerial officeholder” for the purposes of subsection (4). It basically includes the Keeper of the Registers of Scotland, the Keeper of the Records of Scotland, the Registrar General of Births, Deaths and Marriages for Scotland and the office-holders specified in the [Scottish Administration \(Offices\) Order 1999 \(S.I. 1999/1127\)](#).