

*These notes relate to the Coronavirus (Scotland) Act
2020 (asp 7) which received Royal Assent on 6 April 2020*

CORONAVIRUS (SCOTLAND) ACT 2020

EXPLANATORY NOTES

DETAIL ABOUT PROVISIONS

Schedule 6 – Functioning of public bodies

Part 5 – Duties under the Public Finance and Accountability (Scotland) Act 2000

250. Paragraph 15 of Schedule 6 provides that Scottish Ministers may by regulations make provision modifying the effect of the Public Finance and Accountability (Scotland) Act 2000 as it applies to accounts that are required under section 19 or 20 of that Act for the financial year ending with 31 March 2021. Paragraph 15(2) of that schedule goes on to provide that in particular, the regulations may make provision about the timescales in which accounts must be provided, the provision of information and documents by electronic means and the manner in which accounts and any other relevant documents are to be published.
251. This last provision is in similar terms to the approach taken to modification of statutory duties in relation to reports and other documents covered in Part 3 of that schedule from which accounts or associated documents required under section 19 or 20 of the Public Finance and Accountability (Scotland) Act 2000 are excluded.