

SCHEDULE 6 FUNCTIONING OF PUBLIC BODIES

PART 5

DUTIES UNDER THE PUBLIC FINANCE AND ACCOUNTABILITY (SCOTLAND) ACT 2000

- 15 (1) The 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.
- (2) In particular, the regulations may make provision about—
- (a) the timescales in which accounts must be provided,
 - (b) the provision of information and documents by electronic means,
 - (c) the manner in which accounts and any other relevant documents are to be published.
- (3) The Scottish Ministers may by regulations provide that regulations made under sub-paragraph (1) are to apply (with or without modification) to the financial year ending with 31 March 2022.
- (4) Before making regulations under this paragraph, the Scottish Ministers must consult the Auditor General for Scotland.
- (5) Regulations under this paragraph—
- (a) must be laid before the Scottish Parliament as soon as practicable after they are made, and
 - (b) cease to have effect at the end of the period of 28 days beginning with the day on which they are made unless, during that period, they are approved by resolution of the Scottish Parliament.
- (6) In calculating the period of 28 days, no account is to be taken of any period during which the Scottish Parliament is—
- (a) in recess for more than 4 days, or
 - (b) dissolved.
- (7) If regulations cease to have effect as a result of sub-paragraph (5)(b), that does not—
- (a) affect anything previously done under the regulations,
 - (b) prevent the making of new regulations.