



Scotland Act 1998

1998 CHAPTER 46

PART III

FINANCIAL PROVISIONS

70 Financial control, accounts and audit.

- (1) Scottish legislation shall provide—
- (a) for proper accounts to be prepared by the Scottish Ministers, by the Lord Advocate and by other persons to whom sums are paid out of the Scottish Consolidated Fund, of their expenditure and receipts,
 - (b) for the Scottish Ministers to prepare an account of payments into and out of the Fund,
 - (c) for the Auditor General for Scotland to exercise, or ensure the exercise by other persons of, the functions mentioned in subsection (2),
 - (d) for access by persons exercising those functions to such documents as they may reasonably require,
 - (e) for members of the staff of the Scottish Administration designated for the purpose to be answerable to the Parliament in respect of the expenditure and receipts of each part of the Scottish Administration, and
 - (f) for the publication of parliamentary accounts and of reports on such accounts and for the laying of such accounts and reports before the Parliament.
- (2) The functions referred to in subsection (1)(c) are—
- (a) issuing credits for the payment of sums out of the Fund,
 - (b) examining parliamentary accounts (which includes determining whether sums paid out of the Fund have been paid out and applied in accordance with section 65), and certifying and reporting on them,
 - (c) carrying out examinations into the economy, efficiency and effectiveness with which the Scottish Ministers and the Lord Advocate have used their resources in discharging their functions, and

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for the Scotland Act 1998, Section 70. (See end of Document for details)*

- (d) carrying out examinations into the economy, efficiency and effectiveness with which other persons determined under Scottish legislation to whom sums are paid out of the Fund have used those sums in discharging their functions.
- (3) Standing orders shall provide for the consideration by the Parliament of accounts and reports laid before it in pursuance of subsection (1)(f).
- (4) Scottish legislation may make further provision for the purpose of ensuring that persons who receive sums derived from the Fund are accountable including, in particular, provision for any person to whom subsection (1)(a) does not apply to be accountable for his expenditure and receipts in respect of functions for which he receives sums derived from the Fund.
- (5) Persons (other than the Auditor General for Scotland) charged with the exercise of any function mentioned in subsection (2) or other like function conferred by Scottish legislation shall not, in the exercise of that or any ancillary function, be subject to the direction or control of any member of the [^{F1}Scottish Government] or of the Parliament.
- (6) Scottish legislation may not require any cross-border public authority to prepare accounts if any other legislation requires—
- (a) the authority to prepare accounts of its expenditure and receipts, and
 - (b) the accounts to be examined, certified and reported on by the Auditor General for Scotland, the Comptroller and Auditor General or a person appointed by either of them.
- (7) Subsection (2)(b) does not apply to accounts prepared by the Auditor General for Scotland.
- (8) This section does not require Scottish legislation to impose any requirement which is imposed by any other legislation.
- (9) In this section—
- “parliamentary accounts” means—
- (a) any accounts prepared in pursuance of subsection (1)(a) or (b), and
 - (b) any accounts referred to in subsection (6) which are required to be examined, certified and reported on by the Auditor General for Scotland or any person appointed by him,
- “Scottish legislation” means provision made by or under an Act of the Scottish Parliament and “other legislation” means provision made by any other enactment.

Textual Amendments

- F1** Words in Act substituted (3.7.2012) by [Scotland Act 2012 \(c. 11\)](#), **ss. 12(2)(a)**, 44(5) (with s. 12(3)); [S.I. 2012/1710](#), **art. 2(f)**

Modifications etc. (not altering text)

- C1** S. 70(6) extended (1.4.2000) by [1999 c. 28](#), **s. 35(1)(b)** (with s. 38); [S.I. 2000/1066](#), **art. 2**
- C2** S. 70(6) modified (1.12.2002) by [National Health Service Reform and Health Care Professions Act 2002 \(c. 17\)](#), s. 25(4), **Sch. 7 para. 2**; [S.I. 2002/2202](#), **art. 2(2)**
- C3** S. 70(6) modified (27.7.2004) by [Energy Act 2004 \(c. 20\)](#), ss. 2(10), 198(2), **Sch. 1 para. 17(b)**; [S.I. 2004/1973](#), **art. 2**, Sch.

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- C4** S. 70(6) modified by [Private Security Industry Act 2001 \(c. 12\)](#), s. 2A (as inserted (E.W.S) (30.6.2006 for S. and 6.7.2006 for E.W.) by [Serious Organised Crime and Police Act 2005 \(c. 15\)](#), ss. 171(1), 178(6), **Sch. 15 para. 3**; S.S.I. 2006/381, **art. 2**)
- C5** S. 70(6) extended (26.11.2008) by [Climate Change Act 2008 \(c. 27\)](#), ss. 32(2), 100(1), **Sch. 1 para. 27(2)(b)**

Changes to legislation:

There are currently no known outstanding effects for the Scotland Act 1998, Section 70.