

*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**

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## **EXPLANATORY NOTES**

### **THE ACT**

#### ***Section 14: Principal Accountable Officer for 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.