

*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 15: Accountable Officers***

##### **Subsection (7)**

86. This subsection states that the principal accountable officer of the Scottish Administration may allocate the following functions, among others, to accountable officers:
- (a) signing the accounts of the expenditure and receipts of the part of the Scottish Administration, or body or office-holder, in question,
  - (b) ensuring the finances of that part, body or office-holder are managed properly and in accordance with statute, and
  - (c) ensuring that the resources of that part, body or office-holder are used economically, efficiently and effectively.