

*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

EXPLANATORY NOTES

THE ACT

Section 19: Duty to Prepare Accounts

Subsection (4)

95. This ensures that accounts prepared under subsections (1) to (3) above are done so in accordance with the directions of the Scottish Ministers. By virtue of section 27(4), such directions must be given in writing and may be varied or revoked.