

*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 22: Audit of Accounts: Further Provisions

Subsection (5)

116. This requires the Scottish Ministers to lay copies of accounts and reports on accounts before the Parliament and to publish these. They are required to do so within 9 months of the end of the financial year to which the accounts relate.