

*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 23: Economy, Efficiency and Effectiveness Examinations

Subsection (9)

127. This allows the person carrying out a vfm study (“the examiner”) to consider the appropriateness of any criteria used by the body under examination to assess its use of resources. The examiner may not, however, question the merits of any policy objectives.