

*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 (1)

92. This subsection requires that the Scottish Ministers, the Lord Advocate and every other person who receives payments direct from the Scottish Consolidated Fund (including in particular the direct funded bodies) in any financial year must prepare accounts of their expenditure and receipts for that year.