

*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 19: Duty to Prepare Accounts***

##### **Subsection (3)**

94. This subsection requires that, at the request of the Scottish Ministers, holders of non-ministerial offices in the Scottish Executive must prepare accounts of their expenditure and receipts for each financial year. These office-holders are those mentioned at paragraph 79 above in relation to section 14(5).