

*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 20: Consolidated Public Accounts

Subsections (1) and (2)

101. These provides that the Scottish Ministers may prepare for any financial year consolidated accounts for the Scottish Administration as a whole, or the Scottish Administration together with other bodies and office-holders – or a class of bodies or office-holders - who appear to the Scottish Ministers to exercise public functions or be entirely or substantially funded from public money. The format of any consolidated accounts will be directed in writing by the Scottish Ministers.