

*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 (1)**

119. This subsection allows that the Auditor General may initiate examinations into the economy, efficiency and effectiveness of the use of resources of bodies and office-holders mentioned in subsection (2) below.