

These notes relate to the Public Finance and Accountability (Scotland) Act 2000 (asp 1)

EXPLANATORY NOTES

PUBLIC FINANCE AND ACCOUNTABILITY (SCOTLAND) ACT 2000

INTRODUCTION

THE ACT

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General Purpose

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General Purpose

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Section 4: Payments Out of the Scottish Consolidated Fund

General purpose

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General purpose

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Section 12: Scottish Commission for Public Audit

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General Purpose

Section 17: Parliamentary Corporation: Accountable Officers

General Purpose

Section 18: Audit Scotland: Accountable Officer

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General Purpose

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Section 23: Economy, Efficiency and Effectiveness Examinations

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Section 28: Transitional, Transitory and Saving Provision

General Purpose

Schedule 1 – Capital Expenditure of, and Borrowing by, Certain Statutory Bodies

General Purpose

Schedule 2: Audit Scotland: Further Provisions

General Purpose

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Paragraph 5

Paragraph 6

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Schedule 3: Scottish Commission for Public Audit: Further Provisions

General Purpose

Paragraph 1

These notes relate to the Public Finance and Accountability (Scotland) Act 2000 (asp 1)

Paragraph 2

Paragraph 3

Paragraph 4

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Schedule 4: Modification of Enactments Relating to Part 2

General Purpose

Local Government (Scotland) Act 1973