

*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

General Purpose

91. This section makes, amongst other provision, the provision required by section 70(1) (a) and (b) of the Scotland Act. It explains which bodies and office-holders have a duty to produce accounts under the terms of the Act and makes arrangements for the audit of these accounts.