

*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 20: Consolidated Public Accounts***

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

102. This subsection makes provision for the preparation of financial information by those bodies or office-holders, or a class of such, designated by the Scottish Ministers.
103. A class or individual body or office-holder which is designated must prepare financial information in the form and manner directed by the Scottish Ministers. Such bodies or office-holders must also arrange for this information to be audited so far as the Scottish Ministers require, and the information must be sent to the Scottish Ministers, together with any required explanation, by such time as they direct.