



Public Finance and Accountability (Scotland) Act 2000

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PART 2

ACCOUNTABILITY AND AUDIT

Accounts

19 Duty to prepare accounts

- (1) The Scottish Ministers, the Lord Advocate and every other person to whom sums are paid out of the Fund in a financial year must prepare accounts of their expenditure and receipts for that year.
- (2) The Scottish Ministers must prepare for each financial year an account of payments into and out of the Fund.
- (3) Holders of offices in the Scottish Administration which are not ministerial offices (within the meaning of section 126(8) of the 1998 Act) must, if required to do so by the Scottish Ministers, prepare for each financial year accounts of their expenditure and receipts.
- (4) Accounts prepared in pursuance of subsections (1) to (3) must be prepared in accordance with directions issued by the Scottish Ministers.
- (5) Subsection (1) does not apply to any cross-border public authority in relation to which the condition in section 70(6) of the 1998 Act is satisfied.
- (6) Subsection (3) does not apply to any office-holder to whom subsection (1) applies.
- (7) Accounts prepared in pursuance of subsections (1) to (3) (except accounts to which subsection (8) applies) must be sent to the Auditor General for auditing.
- (8) Accounts prepared by Audit Scotland in pursuance of subsection (1) must be sent to the Scottish Commission for Public Audit for auditing.