

PUBLIC FINANCE AND ACCOUNTABILITY (SCOTLAND) ACT 2000

EXPLANATORY NOTES

THE ACT

Section 1: Use of Resources

Subsection (1)

6. This subsection is intended to limit the “use of resources”. It ensures that the use of resources by the Scottish Administration and other direct funded bodies must be authorised on an annual basis by a Budget Act. The Budget Act may specify the purpose for which the resources may be used and/or the maximum amount of resources that may be used in the particular financial year to which the Budget Act relates.
7. The other direct funded bodies are those whose expenditure is, by virtue of statutory provision, payable out of the Scottish Consolidated Fund i.e.-
 - (a) the Scottish Parliamentary Corporate Body (SPCB), whose expenses are payable out of the Fund under 21(6) of the Scotland Act 1998,
 - (b) Audit Scotland (established by section 10 of the Act), whose expenditure, so far as not met out of charges income, will be payable out of the Fund under section 11(7) of the Act,
 - (c) the Forestry Commissioners, whose expenditure as regards Scotland is payable out of the Fund under section 41(4) of the Forestry Act 1967, as amended by the [Scotland Act 1998 \(Cross-Border Public Authorities\) \(Adaptation of Functions etc\) Order 1999 \(S.I. 1999/1747\)](#), and
 - (d) any other body or office-holder where statutory provision is made for its expenditure to be “payable out of the Scottish Consolidated Fund” (the [Food Standards Act 1999 \(c.28\)](#) would provide for expenditure of the proposed Food Standards Agency to be payable out of the Fund).