

*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 2: Emergency Arrangements

Subsection (2)

12. Subsection (2)(a) states that resources used in the current financial year may only be used for the same purposes as authorised in the previous year's Budget Act. Subsection (2)(b) limits the amount of resources that may be used. It states that for each month in the current financial year that resources are used under this procedure, the amount of resources used may not exceed whichever is the greater of:
- (a) one-twelfth of any amount authorised for the previous financial year, or
 - (b) the amount used for that purpose in the equivalent month in the previous financial year.