



Public Finance and Accountability (Scotland) Act 2000

2000 asp 1

PART 1

PUBLIC RESOURCES AND FINANCES

The Scottish Consolidated Fund

4 Payments out of the Scottish Consolidated Fund

- (1) A sum may be paid out of the Fund under section 65(1)(c) of the Scotland Act 1998 (c.46) (“the 1998 Act”) only in accordance with the rules in this section and sections 5 and 6 of this Act.
- (2) The sum must fall within the overall cash authorisation for the financial year in which it is to be paid out.
- (3) The expenditure for or in connection with which the sum is to be paid out must be a use of resources authorised for that financial year by virtue of sections 1 to 3.
- (4) In this Act “overall cash authorisation”, in relation to a financial year, means the maximum amount authorised by Budget Act to be paid out of the Fund in that year.
- (5) Where provision is made by Budget Act for a separate overall cash authorisation in relation to—
 - (a) the Scottish Administration, or
 - (b) any body or office-holder (other than an office-holder in the Scottish Administration) whose expenditure is payable out of the Fund under any enactment,

references in this Act to an overall cash authorisation are to the overall cash authorisation in relation to the Scottish Administration or, as the case may be, the body or office-holder in question.

Status: Point in time view as at 28/03/2023.

Changes to legislation: There are currently no known outstanding effects for the Public Finance and Accountability (Scotland) Act 2000, Section 4. (See end of Document for details)

Modifications etc. (not altering text)

- C1** S. 4 modified (1.4.2017) by [Budget \(Scotland\) Act 2017 \(asp 1\)](#), **ss. 6(4), 10** (with s. 6(5))
- C2** S. 4 modified (29.3.2018) by [Budget \(Scotland\) Act 2018 \(asp 6\)](#), **ss. 6, 10**
- C3** S. 4 modified (30.3.2019) by [Budget \(Scotland\) Act 2019 \(asp 3\)](#), **ss. 6, 10**
- C4** S. 4 modified (19.3.2020) by [Budget \(Scotland\) Act 2020 \(asp 5\)](#), **ss. 6, 10**
- C5** S. 4 modified (30.3.2021) by [Budget \(Scotland\) \(No.5\) Act 2021 \(asp 8\)](#), **ss. 6, 10**
- C6** S. 4 modified (24.3.2022) by [Budget \(Scotland\) Act 2022 \(asp 3\)](#), **ss. 6, 10**
- C7** S. 4 modified (28.3.2023) by [Budget \(Scotland\) Act 2023 \(asp 2\)](#), **ss. 6, 10**

Commencement Information

- I1** S. 4 wholly in force at 1.4.2001; s. 4 not in force at Royal Assent see s. 30(1); s. 4(1) in force at 1.4.2000 by [S.S.I. 2000/10](#), **art. 2(3)**; s. 4(2)-(5) in force at 1.4.2001 by [S.S.I. 2000/10](#), **art. 2(4)**

Status:

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