

These notes relate to the Public Finance and Accountability (Scotland) Act 2000 (asp 1)

EXPLANATORY NOTES

PUBLIC FINANCE AND ACCOUNTABILITY (SCOTLAND) ACT 2000

INTRODUCTION

THE ACT

Section 1: Use of Resources

General Purpose

Subsection (1)

Subsection (2)

Subsection (3)

Section 2: Emergency Arrangements

General Purpose

Subsection (1)

Subsection (2)

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Section 3: Contingencies

General Purpose

Subsection (1)

Subsection (2)

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Subsection (5)

Section 4: Payments Out of the Scottish Consolidated Fund

General purpose

Subsection (1)

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Section 5: Credits for Payments Out of the Fund

General purpose

Subsection (1)

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These notes relate to the Public Finance and Accountability (Scotland) Act 2000 (asp 1)

Section 7: Application of Receipts

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General Purpose

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Section 10: Audit Scotland

General Purpose

Subsection (1)

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Subsection (5)

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Subsection (1)

Subsection (2)

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Subsection (9)

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Paragraph 5

Paragraph 6

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Paragraphs 8 and 9

Schedule 3: Scottish Commission for Public Audit: Further Provisions

General Purpose

Paragraph 1

Paragraph 2

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Schedule 4: Modification of Enactments Relating to Part 2

General Purpose

Local Government (Scotland) Act 1973