



# Public Finance and Accountability (Scotland) Act 2000

2000 asp 1

## PART 1

### PUBLIC RESOURCES AND FINANCES

#### *Use of resources*

#### **1 Use of resources**

- (1) The use of resources by—
  - (a) the Scottish Administration, and
  - (b) each body or office-holder (other than an office-holder in the Scottish Administration) whose expenditure is payable out of the Scottish Consolidated Fund (“the Fund”) under any enactment,for any purpose in any financial year must be authorised for that year by Budget Act and must not exceed any amount so authorised in relation to that purpose.
- (2) The use of resources accruing to the Scottish Administration or any such body or office-holder in a financial year (“accruing resources”) for any purpose in that financial year must be so authorised separately from the use of other resources.
- (3) In this Act a reference to the use of resources is a reference to their expenditure, consumption or reduction in value.

**Changes to legislation:**

There are currently no known outstanding effects for the Public Finance and Accountability (Scotland) Act 2000, Section 1.