

*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**

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## **EXPLANATORY NOTES**

### **THE ACT**

#### ***Section 1: Use of Resources***

##### **Subsection (3)**

9. This defines the term “use of resources”. For the purposes of the Act, use of resources means, spending or consuming or reducing the value of resources.