

*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 2: Emergency Arrangements***

##### **General Purpose**

10. This section makes provision for temporary arrangements for authorising the use of resources in any financial year where a Budget Act has not been agreed by the start of that financial year. This is to enable the Scottish Administration and other bodies dependent on funding derived from the Scottish Consolidated Fund to continue to provide services on an interim basis until a Budget Act can be enacted. Parallel provisions for the use of cash will be included in Budget Acts.