

*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

EXPLANATORY NOTES

THE ACT

Section 2: Emergency Arrangements

Subsection (1)

11. Subsection (1) explains that if a Budget Act has not been agreed before the start of a financial year, then resources (including accruing resources) may be used in accordance with the rules set out in subsections (2) and (3).