

*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 3: Contingencies***

##### **General Purpose**

14. This section sets out contingency arrangements to allow for the use of resources in certain circumstances where the proposed use of resources has not been authorised by a Budget Act. Parallel provisions on cash will be made in Budget Acts. This is intended to cover instances where there is an urgent need, but no time to seek Parliamentary approval. All use of the power must be reported to the Parliament.