

# **PUBLIC FINANCE AND ACCOUNTABILITY (SCOTLAND) ACT 2000**

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## **EXPLANATORY NOTES**

### **THE ACT**

#### ***Section 5: Credits for Payments Out of the Fund***

##### **General purpose**

26. This section, as well as being part of the rules for payment of sums out of the Scottish Consolidated Fund, also makes the provision required by section 70(2)(a) of the Scotland Act.

##### **Subsection (1)**

27. This ensures that payments from the Scottish Consolidated Fund can only be made in accordance with a credit granted on the Fund by the Auditor General for Scotland. A credit in this context means a written authority.

##### **Subsection (2)**

28. This subsection is to ensure that credits are only granted by the Auditor General at the request of the Scottish Ministers.

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

29. This subsection prevents the Auditor General from granting a credit where he/she considers that the proposed payment from the Fund would not comply with sections 65(1) and (2) of the Scotland Act 1998. Those provisions set out the circumstances under which payments may be made from the Scottish Consolidated Fund.

##### **Subsection (4)**

30. This provision means that a credit does not need to be granted by the Auditor General in respect of repayments from the Fund made in accordance with section 6.