



Public Finance and Accountability (Scotland) Act 2000

2000 asp 1

PART 1

PUBLIC RESOURCES AND FINANCES

The Scottish Consolidated Fund

4 Payments out of the Scottish Consolidated Fund

- (1) A sum may be paid out of the Fund under section 65(1)(c) of the Scotland Act 1998 (c. 46) (“the 1998 Act”) only in accordance with the rules in this section and sections 5 and 6 of this Act.
- (2) The sum must fall within the overall cash authorisation for the financial year in which it is to be paid out.
- (3) The expenditure for or in connection with which the sum is to be paid out must be a use of resources authorised for that financial year by virtue of sections 1 to 3.
- (4) In this Act “overall cash authorisation”, in relation to a financial year, means the maximum amount authorised by Budget Act to be paid out of the Fund in that year.
- (5) Where provision is made by Budget Act for a separate overall cash authorisation in relation to—
 - (a) the Scottish Administration, or
 - (b) any body or office-holder (other than an office-holder in the Scottish Administration) whose expenditure is payable out of the Fund under any enactment,

references in this Act to an overall cash authorisation are to the overall cash authorisation in relation to the Scottish Administration or, as the case may be, the body or office-holder in question.

5 Credits for payments out of the Fund

- (1) No sum may be paid out of the Fund except in accordance with a credit granted on the Fund by the Auditor General.
- (2) The Auditor General shall grant credits for payments out of the Fund from time to time at the request of the Scottish Ministers.
- (3) Such a credit must not be granted if, in the Auditor General's opinion, the proposed payment out of the Fund would not comply with section 65(1) and (2) of the 1998 Act.
- (4) This section does not apply to sums paid out of the Fund by virtue of section 6.

6 Repayments from the Fund

A sum paid into the Fund where there is no obligation to do so may, with the agreement of the Auditor General, be repaid to the body or office-holder who made the payment.

7 Application of receipts

- (1) Subsection (2) applies where the use of accruing resources for any purpose in a financial year is authorised by virtue of sections 1 to 3.
- (2) Sums—
 - (a) which are received in connection with those resources in that or any later financial year by the Scottish Administration or, as the case may be, the body or office-holder in question, and
 - (b) which, apart from this section, are payable into the Fund,may instead be applied in the financial year in which they are received for or in connection with expenditure which is a use of resources authorised for that year by virtue of sections 1 to 3.