



# Public Finance and Accountability (Scotland) Act 2000

2000 asp 1

## PART 1

### PUBLIC RESOURCES AND FINANCES

#### *Use of resources*

## 2      **Emergency arrangements**

- (1) This section applies where, at the beginning of any financial year (“the current financial year”), the use of resources mentioned in section 1(1) has not been authorised for that year by Budget Act.
- (2) Until there is in force a Budget Act authorising that use of resources for the current financial year—
  - (a) any purpose for which the use of resources was authorised for the previous financial year by Budget Act shall be taken to be a purpose for which the use of resources is authorised for the current financial year, and
  - (b) the use of resources for any purpose for each calendar month of the current financial year must not exceed whichever is the greater of—
    - (i) one-twelfth of any amount authorised in relation to that purpose by Budget Act for the previous financial year, and
    - (ii) the amount of resources used for that purpose in the corresponding calendar month of the previous financial year;and section 1 has effect accordingly.
- (3) Subsection (2) is subject to any provision made by Budget Act for the current financial year.