



# Public Finance and Accountability (Scotland) Act 2000

2000 asp 1

## PART 3

### SUPPLEMENTARY

#### 29 Interpretation

- (1) In this Act, unless the context otherwise requires—
- “the 1998 Act” means the Scotland Act 1998 (c. 46),
  - “the Accounts Commission” means the Accounts Commission for Scotland,
  - “accruing resources” has the meaning given in section 1(2),
  - “the Auditor General” means the Auditor General for Scotland,
  - “enactment” includes an enactment whenever passed or made,
  - “the examiner” has the meaning given in section 23(9),
  - “financial year” means the 12 months ending with 31st March,
  - “the Fund” means the Scottish Consolidated Fund,
  - “overall cash authorisation” has the meaning given in section 4,
  - “the Parliament” means the Scottish Parliament,
  - “the Parliamentary corporation” means the Scottish Parliamentary Corporate Body,
  - “use of resources” has the meaning given in section 1(3).
- (2) References in this Act to auditing, in relation to accounts, are to examining, certifying and reporting on the accounts.
- (3) References in this Act and in any other enactment to a Budget Act are to an Act of the Scottish Parliament making provision, for any financial year, for all or any of the following matters—
- (a) authorising the use of resources by the Scottish Administration, or by 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,
  - (b) authorising payment of sums out of the Fund,

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*Status: This is the original version (as it was originally enacted).*

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- (c) for sums which are payable into the Fund to be applied for any purpose instead of being paid into the Fund,
- (d) specifying the maximum amount of relevant expenditure for the purposes of section 94(5) of the Local Government (Scotland) Act 1973 (c. 65) and maximum amounts of borrowing by certain statutory bodies.