

# Public Finance and Accountability (Scotland) Act 2000

### PART 1

### PUBLIC RESOURCES AND FINANCES

# Use of resources

## **3** Contingencies

- (1) This section applies where it is proposed that resources be used for any purpose in any financial year by the Scottish Administration or a body or office-holder referred to in section 1(1)(b) other than in accordance with that section (whether or not as modified by section 2).
- (2) The resources may be so used only with the authority of the Scottish Ministers.
- (3) The Scottish Ministers may authorise the use of resources only if they consider that—
  - (a) the use is necessarily required in the public interest, and
  - (b) it is not reasonably practicable, for reasons of urgency, for the requirements of section 1 in relation to the use to be satisfied by a Budget Act.
- (4) The aggregate amount of the resources which the Scottish Ministers may authorise to be used under this section in any financial year must not exceed 0.5% of the aggregate amount of the resources which, at the beginning of that year, were authorised to be used in that year by virtue of section 1.
- (5) Where the Scottish Ministers authorise the use of resources under this section they must, as soon as possible, lay before the Parliament a report setting out the circumstances of the authorisation and why they considered it to be necessary.

# **Changes to legislation:**

There are currently no known outstanding effects for the Public Finance and Accountability (Scotland) Act 2000, Section 3.