

PUBLIC FINANCE AND ACCOUNTABILITY (SCOTLAND) ACT 2000

EXPLANATORY NOTES

THE ACT

Section 27: Orders and Directions

Subsection (1)

146. This provides that powers to make orders under the Act are to be exercised by statutory instrument.

Subsection (2)

147. This provides that any order under section 26(2) textually amending an Act consequent on Part 2 of the Act must be approved in draft by resolution of the Parliament.

Subsection (3)

148. This specifies that a statutory instrument containing an order under the Act is subject to annulment by resolution of the Parliament. This procedure does not apply to orders under section 26(2), which are subject to the procedures described in subsection (2) above, or to orders under section 30, which concern the commencement of provisions of the Act. The latter orders will not be subject to Parliamentary procedure as is usual.

Subsection (4)

149. This provides that certain directions must be given in writing and that directions may be varied or revoked. The directions referred to are directions by the Auditor General or by the Accounts Commission given to Audit Scotland; directions by Scottish Ministers in relation to the preparation of accounts; and directions given by the Scottish Commission for Public Audit to the SPCB.