

*These notes relate to the Public Finance and Accountability (Scotland)
Act 2000 (asp 1) which received Royal Assent on 17 January 2000*

PUBLIC FINANCE AND ACCOUNTABILITY (SCOTLAND) ACT 2000

EXPLANATORY NOTES

THE ACT

Section 28: Transitional, Transitory and Saving Provision

General Purpose

150. This section enables transitory, transitional and saving provision to be made. These will be necessary for various matters, including: providing for the phased introduction of resource accounting and budgeting; transferring existing contracts for audit of some NDPBs and health service bodies to Audit Scotland; and providing for audits and value for money studies that may be in progress when Part 2 of the Act comes into force.