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SCOTTISH STATUTORY INSTRUMENTS

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**2000 No. 10 (C.1)**

**PUBLIC FINANCE AND ACCOUNTABILITY**

**The Public Finance and Accountability (Scotland)  
Act 2000 (Commencement) Order 2000**

*Made - - - - 18th January 2000*

The Scottish Ministers, in exercise of the powers conferred upon them by section 30(1) and (2) of the Public Finance and Accountability (Scotland) Act 2000<sup>(1)</sup>, hereby make the following Order:

**Citation and interpretation**

**1.—**(1) This Order may be cited as the Public Finance and Accountability (Scotland) Act 2000 (Commencement) Order 2000.

(2) In this Order, “the Act” means the Public Finance and Accountability (Scotland) Act 2000.

**Appointed days**

**2.—**(1) 19th January 2000 is the day appointed for the coming into force of the following provisions of the Act, namely—

- (a) section 27 (orders and directions);
- (b) section 28 (transitional, transitory and saving provision); and
- (c) section 29 (interpretation).

(2) 1st February 2000 is the day appointed for the coming into force of each provision of the Act specified in column 1 of the Schedule to this Order (and the subject matter of which is described in column 2 of the Schedule), but where a particular purpose is specified in column 3 of the Schedule in relation to any provision, that provision shall come into force on that day only for that purpose.

(3) 1st April 2000 is the day appointed for the coming into force of all the provisions of the Act, so far as not then in force, except sections 1 to 3, 4(2) to (5) and 7 (which are provisions relating to authorisation of the use of resources).

(4) 1st April 2001 is the day appointed for the coming into force of sections 1 to 3, 4(2) to (5) and 7 of the Act.

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**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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Victoria Quay Edinburgh  
18th January 2000

*JACK McCONNELL*  
A member of the Scottish Executive

## SCHEDULE

Article 2(2)

## PROVISIONS OF THE ACT COMING INTO FORCE ON 1ST FEBRUARY 2000

<i>Provision</i>	<i>Subject matter</i>	<i>Purpose</i>
Section 5	Credits for payments out of the Fund	Only for the purpose of enabling credits to be granted to take effect no earlier than 1st April 2000
Section 10 (1), (2) and (4)	Audit Scotland	Section 10(4) is commenced only for the purpose of enabling directions to be given to take effect no earlier than 1st April 2000
Section 10(6) and schedule 2	Audit Scotland: further provisions	Paragraphs 5 and 6 of schedule 2 are commenced only for the purpose of enabling Audit Scotland to exercise powers under those paragraphs so as to make provision to take effect no earlier than 1st April 2000
Section 11(7) and (9)	Audit Scotland: receipts and proposals for use of resources and expenditure	Section 11(9) is commenced only for the purpose of requiring the preparation and examination of proposals under that subsection relating to the financial year beginning with 1st April 2000
Section 12 and schedule 3	Scottish Commission for Public Audit	
Section 13	Auditor General for Scotland	
Section 14(1)	Principal accountable officer for the Scottish Administration	
Section 15(1), (2), (6) and (7)	Designation of accountable officers for the Scottish Administration and determination of their functions	Only for the purpose of enabling designations of accountable officers and determinations of their functions to be made to take effect no earlier than 1st April 2000
Section 24(5) and (6)	Specification of “relevant persons”	Only for the purpose of enabling an order to be made under section 24(5) to come into force no earlier than 1st April 2000

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## EXPLANATORY NOTE

*(This note is not part of the Order)*

This Order appoints various days for the coming into force of all the provisions of the [Public Finance and Accountability \(Scotland\) Act 2000 \(asp 1\)](#) (“the Act”), except section 30 (commencement and short title) which came into force on enactment.

Article 2(1) appoints 19th January 2000 for the coming into force of sections 27 to 29 of the Act, which are general provisions about orders and directions, transitional, transitory and saving provision and interpretation.

Article 2(2) appoints 1st February 2000 for the coming into force of the provisions of the Act specified in the Schedule to the Order, which are about the granting of credits for payments out of the Scottish Consolidated Fund, the establishment of Audit Scotland and the Scottish Commission for Public Audit, the Auditor General for Scotland, the designation of the principal and other accountable officers for the Scottish Administration and the making of orders in connection with audits and economy, efficiency and effectiveness examinations. The Order provides for some of those provisions to come into force on that date only for limited purposes.

Article 2(3) appoints 1st April 2000 for the coming into force of all the provisions of the Act so far as not then in force, except sections 1 to 3, 4(2) to (5) and 7, which are about authorisation of the use of resources. Article 2(4) appoints 1st April 2001 for the coming into force of those provisions.