
SCOTTISH STATUTORY INSTRUMENTS

2000 No. 11

PUBLIC FINANCE AND ACCOUNTABILITY

**The Public Finance and Accountability
(Scotland) Act 2000 (Transitional, Transitory
and Saving Provisions) (No. 1) Order 2000**

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| <i>Made</i> | - - - - | <i>19th January 2000</i> |
| <i>Laid before the Scottish Parliament</i> | - - - - | <i>20th January 2000</i> |
| <i>Coming into force</i> | - - | <i>1st February 2000</i> |

The Scottish Ministers, in exercise of the powers conferred on them by section 28 of the Public Finance and Accountability (Scotland) Act 2000(1), and of all other powers enabling them in that behalf, hereby make the following Order:

Citation, commencement and interpretation

1.—(1) This Order may be cited as the Public Finance and Accountability (Scotland) Act 2000 (Transitional, Transitory and Saving Provisions) (No. 1) Order 2000 and shall come into force on 1st February 2000.

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

Audit Scotland: financial provisions

2.—(1) Until 1st April 2000, the Accounts Commission and the Parliamentary corporation may provide such assistance and support as Audit Scotland may require in the exercise of its functions and, in particular, may provide Audit Scotland, or ensure it is provided with, such property, staff and services as it may require for the exercise of those functions.

(2) Until the commencement of section 11(1) to (6) and (8) of the Act (Audit Scotland: financial provisions)(2), any expenditure incurred by Audit Scotland shall be paid by the Parliamentary corporation.

(3) Section 11(9) of the Act (preparation and examination of proposals for use of resources by and expenditure of Audit Scotland) shall have effect in relation to the financial year prior to that starting

(1) 2000 asp 1.

(2) By virtue of the Public Finance and Accountability (Scotland) Act 2000 (Commencement) Order 2000 (S.S.I. 2000/10), section 11(1) to (6) and (8) of the Act comes into force on 1st April 2000.

with the date of commencement of section 1 of the Act (authorisation of the use of resources)(3) as if the words “use of resources and” were omitted.

Auditor General for Scotland

3.—(1) Until 1st April 2000, section 13 of the Act (Auditor General for Scotland) shall have effect subject to the following provisions of this article.

(2) The functions of Audit Scotland under subsections (2) to (4) and (11) of that section shall be exercisable instead by the Parliamentary corporation and, so far as may be necessary for that purpose, the references in those subsections to Audit Scotland shall be read as if they were references to the Parliamentary corporation.

(3) Anything (including legal proceedings) which, at 1st April 2000, is in the process of being done by or in relation to the Parliamentary corporation may, so far as it relates to any function of Audit Scotland under those subsections, be continued by or in relation to Audit Scotland.

(4) Anything done by or in relation to the Parliamentary corporation for the purposes of or in connection with the exercise of functions of Audit Scotland under those subsections as modified above shall, if in force at that date, have effect on that date as if done by or in relation to Audit Scotland so far as that is required for continuing its effect after that time.

Scottish Commission for Public Audit

4.—(1) The Parliamentary corporation shall appoint 4 members of the Parliament to be members of the Scottish Commission for Public Audit (in addition to the member mentioned in section 12(2) (a) of the Act) until the appointment, in accordance with section 12(2)(b) of the Act, of the 4 members of the Commission mentioned in that sub-section.

(2) Members of the Commission appointed under paragraph (1) above shall cease to hold office on the appointment of 4 members in accordance with section 12(2)(b) of the Act, but until that time paragraph 2 of schedule 3 to the Act (term of office of members of the Commission) shall apply to them as it applies to members appointed in accordance with that section.

19th January 2000

JACK McCONNELL
A member of the Scottish Executive Edinburgh

(3) By virtue of S.S.I. 2000/10, section 1 of the Act comes into force on 1st April 2001

EXPLANATORY NOTE

(This note is not part of the Order)

This Order makes transitional, transitory and saving provision in connection with the coming into force, on 1st February 2000, of provisions of the [Public Finance and Accountability \(Scotland\) Act 2000 \(asp 1\)](#) (“the Act”) concerning the Auditor General for Scotland and the establishment of Audit Scotland and the Scottish Commission for Public Audit.

Article 2(1) provides that the Accounts Commission for Scotland and the Parliamentary corporation (established by section 21 of the Scotland Act 1998 (c. 46) (“the Parliamentary corporation”) may provide assistance and support to Audit Scotland in the exercise of its functions until 1st April 2000, when Audit Scotland will assume its full powers.

Article 2(2) provides for any expenditure incurred by Audit Scotland to be paid by the Parliamentary corporation until provisions in section 11 of the Act concerning the expenditure of Audit Scotland come into force on 1st April 2000.

Article 2(3) makes a transitory modification to section 11(9) of the Act (which requires Audit Scotland, *inter alia* to prepare, for each financial year, proposals for its use of resources and expenditure) in connection with the fact that provisions of the Act concerning the authorisation of use of resources will not come into force until 1st April 2001.

Article 3 provides for certain functions of Audit Scotland under section 13 of the Act relating to the salary, allowances, expenses and pension of the Auditor General for Scotland to be exercisable instead by the Parliamentary corporation until 1st April 2000.

Article 4 requires the Parliamentary corporation to appoint 4 members of the Parliament to be members of the Scottish Commission for Public Audit (established by section 12 of the Act which comes into force on 1st February 2000) until the appointment of 4 members in accordance with standing orders of the Parliament, as required by section 12(2)(b) of the Act.