SCOTTISH STATUTORY INSTRUMENTS

2000 No. 46

PUBLIC FINANCE AND ACCOUNTABILITY

The Public Finance and Accountability (Scotland) Act 2000 (Transitional, Transitory and Saving Provisions) (No. 2) Order 2000

Made - - - -	*5th March 2000*
Laid before the Scottish Parliament - - - -	*9th March 2000*
Coming into force - -	*1st April 2000*

The Scottish Ministers, in exercise of the powers conferred upon 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. 2) Order 2000 and shall come into force on 1st April 2000.

(2) In this Order–

"the 1973 Act" means the Local Government (Scotland) Act 1973(**2**);

"the 1999 Order" means the Scotland Act 1998 (Transitory and Transitional Provisions) (Finance) Order 1999(**3**);

"the 2000 Act" means the Public Finance and Accountability (Scotland) Act 2000;

"C&AG accounts" means–

(a) accounts prepared under articles 16 to 18 of the 1999 Order, and

(b) accounts of any devolved body which would, but for section 120 of the Scotland Act 1998(**4**) and the provisions of the 2000 Act, be required to be audited by the Comptroller and Auditor General, but only so far as those accounts relate to a financial year of that body before the year starting with the commencement date;

(**1**) 2000 asp 1.
(**2**) 1973 (c65).
(**3**) S.I. 1999/441, amended by S.I. 1999/3273.
(**4**) 1998 (c. 46).

"the commencement date" means 1st April 2000;

"devolved body" means a body or office-holder, or body or office-holder of a class, mentioned in the Schedule to this Order; and

"health service body" has the same meaning as it had in Part VII of the 1973 Act immediately before the commencement of Schedule 4 to the 2000 Act (modification of enactments relating to Part 2 of the Act).

Payment of sums out of the Scottish Consolidated Fund

2.—(1) Until the commencement of subsections (2) to (5) of section 4 of the 2000 Act (payments out of the Fund)(**5**), subsection (1) of that section shall have effect as if the reference in it to the rules in that section were a reference to paragraph (2) of this article.

(2) A sum may be paid out of the Fund as mentioned in subsection (1) of that section in financial year 2000/01 only–

(a) for a purpose specified for that year by Budget Act as a purpose for which payments out of the Fund are authorised to be made in that financial year; and

(b) if it falls within the amount specified by Budget Act as the maximum amount which may be paid out of the Fund for that purpose in that year.

Application of receipts

3.—(1) This article shall apply until the commencement of section 7 of the 2000 Act (application of receipts)(**6**).

(2) If provision is made by Budget Act for sums which are payable into the Fund to be applied for any purpose instead of being paid into the Fund, the sums–

(a) shall be treated as having been paid out of the Fund for that purpose (but not as having been paid out of the Fund by virtue of article 2(2) of this Order);

(b) may be used for that purpose; and

(c) in so far as they are not used for that purpose, must be paid into the Fund.

Accounts Commission for Scotland: expenses and accounts

4.—(1) Despite the commencement of paragraph 3(5) of Schedule 4 to the 2000 Act (which modifies section 98 of the 1973 Act),–

(a) subsection (1) of section 98 of the 1973 Act (which makes provision about the expenses of the Accounts Commission), and any regulations made under that subsection, shall continue to have effect after the commencement of that paragraph as they had effect immediately before that time but only so far as may be necessary for the purpose of meeting any expenses of the Accounts Commission incurred before that time; and

(b) subsections (3) to (6) of that section (which make provision about the accounts of the Accounts Commission) shall continue to have effect after the commencement of that paragraph as they had effect immediately before that time, but–

(i) only in respect of the final financial year of the Accounts Commission and, for that purpose, the period from 1st November 1999 until 31st March 2000 inclusive shall be treated as the final financial year of the Commission; and

(ii) subject to the modifications in paragraph (2) of this article.

(**5**) Subsections (2) to (5) of section 4 of the 2000 Act are due to come into force on 1st April 2001, by virtue of article 2(4) of the Public Finance and Accountability (Scotland) Act 2000 (Commencement) Order 2000 (S.S.I. 2000/10).

(**6**) Section 7 of the 2000 Act is due to come into force on 1st April 2001, by virtue of article 2(4) of S.S.I. 2000/10.

(2) Those modifications are–

(a) references in those subsections to each financial year and to the financial year last ended shall be read as if they were references to the final financial year of the Commission; and

(b) the reference in subsection (5) to 31st March in each year shall be read as if it were a reference to 31st October 2000.

Audit of C&AG accounts

5.—(1) Nothing in the 2000 Act shall affect the preparation or audit of any C&AG accounts (whether or not those accounts are prepared or that audit is begun before the commencement date) and, so far as may be necessary for the purpose of enabling or requiring the preparation and audit of any such accounts, the provisions of the 2000 Act shall be treated as if they had not been commenced.

(2) In this article and article 6 below, references to "audit" in relation to any accounts includes, as well as the matters mentioned in section 29(2) of the 2000 Act, the transmission of the accounts for auditing, the laying of the accounts, and any report on them, before the Parliament or either House of Parliament and anything else required to be done in connection with the audit and scrutiny of the accounts or any report on them.

Audit of other accounts

6.—(1) This article applies in relation to any accounts (other than C&AG accounts) of any devolved body–

(a) which relate to a financial year of the body ending on or before 31st March 2000 (whether or not those accounts are prepared before the commencement date); and

(b) the preparation or audit of which is not completed before the commencement date.

(2) Subject to paragraphs (3) and (4) below, those accounts shall be treated for the purposes of the 2000 Act as accounts in relation to which sections 21 and 22 of the 2000 Act apply and accordingly anything which, at the commencement date, is to be done or is in the process of being done in connection with the preparation or audit of any such accounts and which is capable of being done in accordance with the provisions of the 2000 Act shall be done or continued (as the case may be) in accordance with the provisions of the 2000 Act.

(3) Sections 21(2) and 22(5) of the 2000 Act shall apply in relation to those accounts as if the periods of 6 months and 9 months referred to in those provisions were 7 months and 10 months respectively.

(4) This article shall not affect the validity of anything done prior to the commencement date in connection with the preparation or audit of those accounts.

Appointment of auditors

7.—(1) Nothing in the 2000 Act shall affect the validity of any appointment of an auditor made (or treated as having been made) before the commencement date by the Scottish Ministers, the Accounts Commission, or any other body or office-holder (each of which is referred to in this article as "the appointing authority") for the purpose of conducting audits or, as the case may be, a particular audit, of the accounts of any devolved body.

(2) Subject to paragraph (3) below, any such appointment shall, if still in force at the commencement date, continue in effect after that date subject to the same terms and conditions as if it were an appointment made by or on behalf of the Auditor General for the same purpose under section 21(4) of the 2000 Act, so far as that may be necessary for the purpose of the audit of those accounts.