



# Public Finance and Accountability (Scotland) Act 2000

2000 asp 1

## PART 3

### SUPPLEMENTARY

#### 27 Orders and directions

- (1) Any power to make orders under this Act is exercisable by statutory instrument.
- (2) No order containing provisions which add to, replace or omit any part of the text of an Act is to be made under section 26(2) unless a draft has been laid before, and approved by resolution of, the Parliament.
- (3) A statutory instrument containing an order under this Act (except sections 26(2) (where subsection (2) of this section applies) and 30) is to be subject to annulment in pursuance of a resolution of the Parliament.
- (4) Directions under sections 10(4) and 19(4) and paragraph 6 of schedule 3 are to be given in writing and may be varied or revoked by subsequent directions under the same provision.

#### 28 Transitional, transitory and saving provision

The Scottish Ministers may by order make such transitional, transitory or saving provision as they consider necessary or expedient in connection with the coming into force of any provision of this Act.

#### 29 Interpretation

- (1) In this Act, unless the context otherwise requires—
  - “the 1998 Act” means the Scotland Act 1998 (c. 46),
  - “the Accounts Commission” means the Accounts Commission for Scotland,
  - “accruing resources” has the meaning given in section 1(2),
  - “the Auditor General” means the Auditor General for Scotland,

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*Status: This is the original version (as it was originally enacted).*

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“enactment” includes an enactment whenever passed or made,  
“the examiner” has the meaning given in section 23(9),  
“financial year” means the 12 months ending with 31st March,  
“the Fund” means the Scottish Consolidated Fund,  
“overall cash authorisation” has the meaning given in section 4,  
“the Parliament” means the Scottish Parliament,  
“the Parliamentary corporation” means the Scottish Parliamentary Corporate Body,  
“use of resources” has the meaning given in section 1(3).

- (2) References in this Act to auditing, in relation to accounts, are to examining, certifying and reporting on the accounts.
- (3) References in this Act and in any other enactment to a Budget Act are to an Act of the Scottish Parliament making provision, for any financial year, for all or any of the following matters—
  - (a) authorising the use of resources by the Scottish Administration, or by any body or office-holder (other than an office-holder in the Scottish Administration) whose expenditure is payable out of the Fund under any enactment,
  - (b) authorising payment of sums out of the Fund,
  - (c) for sums which are payable into the Fund to be applied for any purpose instead of being paid into the Fund,
  - (d) specifying the maximum amount of relevant expenditure for the purposes of section 94(5) of the Local Government (Scotland) Act 1973 (c. 65) and maximum amounts of borrowing by certain statutory bodies.

### **30 Commencement and short title**

- (1) The preceding provisions of this Act (including the schedules) are to come into force on such day as the Scottish Ministers may by order appoint.
- (2) Different days may be appointed under this section for different purposes.
- (3) This Act may be cited as the Public Finance and Accountability (Scotland) Act 2000.