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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.