
SCOTTISH STATUTORY INSTRUMENTS

2000 No. 46

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

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⁽¹⁾;

“the 1999 Order” means the Scotland Act 1998 (Transitory and Transitional Provisions) (Finance) Order 1999⁽²⁾;

“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⁽³⁾ 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;

“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).

⁽¹⁾ 1973 (c65).

⁽²⁾ S.I.1999/441, amended by S.I. 1999/3273.

⁽³⁾ 1998 (c. 46).