

## **EXPLANATORY NOTES**

### **GOVERNMENT RESOURCES AND ACCOUNTS ACT 2000**

#### **INTRODUCTION**

#### **SUMMARY**

#### **COMMENTARY ON SECTIONS**

Section 1: Application of sums issued

Section 2: Appropriations-in-aid

Section 3: Government funds and accounts - payments out

Section 4: Government funds and accounts - payments in by error

Section 5: Preparation of resource accounts

Section 6: Scrutiny of resource accounts

Section 7: Departmental accounts other than resource accounts

Section 8: Access to information by the C&AG

Section 9: Whole of Government Accounts – preparation

Section 10: Whole of Government Accounts – obtaining information

Section 11: Whole of Government Accounts – scrutiny

Sections 12 and 13: National Health Service – Health Authorities and Primary Care Trusts

Section 14: National Health Service – summarised accounts

Section 15: National Assembly for Wales - Finance

Section 16: Public-Private Partnerships – expenditure

Section 17: Public-Private Partnerships – interpretation

Section 18: Public-Private Partnerships – investment: limit

Section 19: Public–Private Partnerships - expenditure: supplementary

Section 20: Public-Private Partnerships – investment by devolved administrations

*These notes refer to the Government Resources and Accounts Act 2000 (c.20)*

Section 21: Value Added Tax

Section 22: Power to alter timetable

Section 23: Treasury directions

Section 24: Advisory board

Section 25: Examinations by the C&AG

Section 26: Reports by the C&AG

Section 27: Interpretation of use of resources

Section 28: Interpretation of financial year

Section 29: Amendments and repeals

Section 30: Commencement

Section 31: Short title

Schedule 1: Minor and consequential amendments

**Amendments to the Exchequer and Audit Departments Act 1866**

**Amendments to the Parliamentary Returns Act 1869**

**Amendments to the Exchequer and Audit Departments Act 1921**

**Amendments to the Government Trading Funds Act 1973**

**Amendments to the House of Commons (Administration) Act 1978**

**Amendments to the National Audit Act 1983**

**Amendments to the Health Service Commissioners Act 1993**

**Amendments to the Deregulation and Contracting Out Act 1994**

**Amendments to the Government of Wales Act 1998**

**Amendments to the Tax Credits Act 1999**

**Amendments to the Food Standards Act 1999**

**Wales: alteration of timetables for accounts**

**COMMENCEMENT**

**HANSARD REFERENCES**