## **EXPLANATORY NOTE**

(This note is not part of the Order)

This Order brings into force most of the provisions of the Government Resources and Accounts Act 2000 which did not come into force on the passing of the Act. The provisions which came into force on the passing of the Act were sections 16 to 20 (public-private partnerships) and 30 and 31 (commencement and short title). The only other provisions of the Act which are not brought into force by this Order are section 11 (the scrutiny of "whole of government" accounts) and those provisions in paragraph 24 of Schedule 1 which relate to the scrutiny of "whole of Government of Wales" accounts by the Auditor General for Wales. However, sections 12 and 13 (resource limits for Health Authorities, Special Health Authorities and Primary Care Trusts) are not brought into force so far as they apply to Wales. The provisions which are brought into force by this Order are brought into force on 1st April 2001, with the exception of the following provisions, which are brought into force on 22nd December 2000—

- (a) the power to repay money paid into the Consolidated Fund or National Loans Fund in error (section 4);
- (b) the power to give directions relating to the appropriation in aid of resources (section 2(1) and (2));
- (c) provisions relating to obtaining information for the purposes of "whole of government" accounts (section 10);
- (d) powers in sections 12 and 13 to specify amounts which may not be exceeded by Health Authorities, Special Health Authorities and Primary Care Trusts in their use of resources, and related direction-giving powers;
- (e) the power to make orders amending the Government of Wales Act 1998 in consequence of certain matters (section 15);
- (f) provisions relating to consultation prior to the exercise of certain powers (section 24);
- (g) certain ancillary and definitional provisions (sections 23, 27 and 28);
- (h) some of the financial provisions in paragraph 17 of Schedule 1 relating to the House of Commons; and
- (i) the power in paragraph 24 of Schedule 1 for the Treasury to give directions in relation to "whole of Government of Wales" accounts.

The Order provides that none of the provisions brought into force by the Order will have effect in relation to the business of any financial year (as defined in the Act) ending with or before 31st March 2001. Exceptions to this are made in respect of section 4 (see paragraph (a) above) and paragraphs 19 and 23 of Schedule 1 (which change the date by which various accounts are required to be submitted annually in respect of the preceding financial year).