

*These notes refer to the Government Resources and Accounts Act 2000 (c.20) which received Royal Assent on 28 July 2000*

# GOVERNMENT RESOURCES AND ACCOUNTS ACT 2000

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## EXPLANATORY NOTES

### COMMENTARY ON SECTIONS

#### *Schedule 1: Minor and consequential amendments*

#### **Amendments to the National Audit Act 1983**

128. **Paragraph 18(2)** amends section 4 of the 1983 Act to enable the National Audit Office to prepare its own estimates and accounts on a resource basis.
129. **Paragraph 18(3)** substitutes a reference to resource accounts for a reference to appropriation accounts in section 6 of the 1983 Act.
130. **Paragraph 18(4)** amends paragraph 4(1) of Schedule 3 to the 1983 Act to reflect the move to RAB and requires the auditor of NAO to carry out the audit of NAO in the same manner as the C&AG will carry out his audits of departments.
131. **Paragraph 18(5)** substitutes a reference to resource accounts for a reference to appropriation accounts in paragraph 4(2) of Schedule 3 to the Act.