

Draft Order laid before Parliament under section 25(10) of the Government Resources and Accounts Act 2000, for approval by resolution of each House of Parliament.

DRAFT STATUTORY INSTRUMENTS

2005 No.

GOVERNMENT RESOURCES AND ACCOUNTS

**The Government Resources and Accounts Act
2000 (Audit of Public Bodies) Order 2005**

Made - - - - 2005
Coming into force - - 23rd March 2005

Whereas it appears to the Treasury that each of Thurrock Development Corporation, London Thames Gateway Development Corporation, West Northamptonshire Development Corporation and the British Transport Police Authority exercises functions of a public nature or is entirely or substantially funded from public money;

And whereas a draft of this Order has been approved by a resolution of each House of Parliament pursuant to section 25(10) of the Government Resources and Accounts Act 2000(1);

Now, therefore, the Treasury, having consulted the Comptroller and Auditor General and in exercise of the powers conferred upon them by section 25(6) and (7) of the Government Resources and Accounts Act 2000, hereby make the following Order:

Citation and commencement

1. This Order may be cited as the Government Resources and Accounts Act 2000 (Audit of Public Bodies) Order 2005 and comes into force on 23rd March 2005.

Development Corporations

2.—(1) The accounts of Thurrock Development Corporation, London Thames Gateway Development Corporation and West Northamptonshire Development Corporation that relate to financial years ending on or after 31st March 2005 shall be audited by the Comptroller and Auditor General.

(2) Accordingly, Schedule 31 to the Local Government, Planning and Land Act 1980(2) (urban development corporations: finance etc) is amended as follows.

(3) Immediately before paragraph 11 insert—

(1) 2000 c. 20.

(2) 1980 c. 65; there have been amendments to Schedule 31 but none is relevant.

“**10A.**—(1) A corporation to which this paragraph applies shall send a copy of its accounts and statement of accounts for each financial year ending on or after 31st March 2005 to the Comptroller and Auditor General as soon as reasonably practicable after the end of that year.

(2) This paragraph applies to the following corporations—

- (a) Thurrock Development Corporation;
- (b) London Thames Gateway Development Corporation;
- (c) West Northamptonshire Development Corporation.

(3) The Comptroller and Auditor General shall examine, certify and report on the accounts and statement received under sub-paragraph (1).”.

(4) For the words from the beginning of paragraph 11(1) to “of accounts” substitute—

“The accounts and statements of accounts of a corporation to which paragraph 10A does not apply”.

(5) For paragraph 12 substitute—

“**12.** As soon as the accounts and statement of accounts of a corporation for any financial year have been audited under paragraph 10A(3) or 11(1), the corporation shall send to the Secretary of State a copy of the statement, together with—

- (a) if the accounts and statement have been audited under paragraph 10A(3), a copy of the Comptroller and Auditor General’s report on the accounts and statement,
- (b) if the accounts and statement have been audited under paragraph 11(1), a copy of any report made by the auditor on the accounts or on the statement.”.

(6) In paragraph 13, for sub-paragraph (3) substitute—

“(3) The Secretary of State shall lay before each House of Parliament—

- (a) a copy of the report under this paragraph, and
- (b) in the case of a corporation whose accounts and statement of accounts have been audited under paragraph 10A(3), a copy of the report sent to him under paragraph 12(a).”.

British Transport Police Authority

3.—(1) The accounts of the British Transport Police Fund that relate to financial years ending on or after 31st March 2005 shall be audited by the Comptroller and Auditor General.

(2) Accordingly, Schedule 4 to the Railways and Transport Safety Act 2003(**3**) (British Transport Police Authority) is amended as follows.

(3) In paragraph 17, for paragraph (b) substitute—

“(b) send a copy of the accounts in respect of each financial year ending on or after 31st March 2005 to the Comptroller and Auditor General as soon as reasonably practicable after the end of that year.”.

(4) Immediately after paragraph 17 insert—

“**17A.** The Comptroller and Auditor General shall examine, certify and report on the accounts sent to him under paragraph 17(b) in respect of each financial year and shall lay a copy of the accounts and his report on them before each House of Parliament.”.

2005

Two of the Lords Commissioners of Her
Majesty's Treasury

EXPLANATORY NOTE

(This note is not part of the Order)

This Order provides that the Comptroller and Auditor General will audit the accounts of Thurrock Development Corporation, London Thames Gateway Development Corporation and West Northamptonshire Development Corporation, beginning with the accounts for the financial year ending 31st March 2005.

Thurrock Development Corporation was established by the Thurrock Development Corporation (Area and Constitution) Order 2003 (S.I. 2003/2896). The London Thames Gateway Development Corporation was established by the London Thames Gateway Development Corporation (Area and Constitution) Order 2004 (S.I. 2004/1642). West Northamptonshire Development Corporation was established by the West Northamptonshire Development Corporation (Area and Constitution) Order 2004 (S.I. 2004/3370). The Secretary of State is required by paragraph 13 of Schedule 31 to the Local Government, Planning and Land Act 1980 (1980 c. 65) to lay the audited statements of accounts of these corporations before Parliament. This Order requires the Secretary of State also to lay before Parliament the report of the Comptroller and Auditor General on the accounts and statement.

The Order also provides that the Comptroller and Auditor General will audit the accounts of the British Transport Police Authority, beginning with the accounts for the financial year ending 31st March 2005.

The British Transport Police Authority was established by the Railways and Transport Safety Act 2003 (2003 c. 20). By virtue of paragraph 18 of Schedule 4 to that Act, all expenditure of the Authority is paid out of the British Transport Police Fund.

The Order also requires the Comptroller and Auditor General to lay before Parliament the audited accounts of the British Transport Police Authority, together with his report on those accounts.

A full regulatory impact assessment of the effect that this instrument will have on the costs of business is available from the HM Treasury website at www.hm-treasury.gov.uk.