



Government Resources and Accounts Act 2000

2000 CHAPTER 20

An Act to make provision about government resources and accounts; to provide for financial assistance for a body established to participate in public-private partnerships; and for connected purposes. [28th July 2000]

Be it enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

Supply

1 Application of sums issued.

- (1) Where a Consolidated Fund Act or Appropriation Act authorises a sum to be—
 - (a) issued out of the Consolidated Fund, and
 - (b) applied to the service of a specified year,every sum issued in pursuance of the Act shall be applied towards the service of that year.
- (2) Section 2(1) of the ^{M1}Public Accounts and Charges Act 1891 (issues from Exchequer) shall cease to have effect.

Marginal Citations

M1 1891 c. 24.

Status: Point in time view as at 01/04/2001. This version of this Act contains provisions that are not valid for this point in time.
Changes to legislation: Government Resources and Accounts Act 2000 is up to date with all changes known to be in force on or before 06 June 2023. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

2 Appropriation in aid.

- (1) The Treasury may, subject to any relevant limit set by an Appropriation Act, direct that resources may be applied as an appropriation in aid of resources authorised by Parliament to be used for the service of a particular year.
- (2) A direction under subsection (1) shall be—
 - (a) made by minute, and
 - (b) laid before Parliament.
- (3) Subsections (4) and (5) apply where money is received in connection with an appropriation in aid which has been or is expected to be directed under subsection (1).
- (4) Where the money is received in the year for the service of which the appropriation in aid is authorised—
 - (a) the appropriation in aid is authority for the money to be used in accordance with the Treasury's direction, and
 - (b) in so far as it is not used for that purpose it shall be paid into the Consolidated Fund.
- (5) Where the money is received in a year other than that for the service of which the appropriation in aid is or is to be authorised, it shall be—
 - (a) retained and applied as a use of resources authorised by Appropriation Act for the service of the year in which the money is received, or
 - (b) paid into the Consolidated Fund.
- (6) Section 2(2) and (3) of the ^{M2}Public Accounts and Charges Act 1891 (appropriation in aid) shall cease to have effect.

Commencement Information

II S. 2 wholly in force at 1.4.2001; s. 2 not in force at Royal Assent see s. 30; s. 2(1)(2) in force at 22.12.2000 by S.I. 2000/3349, art. 2(a) (subject to art. 5); s. 2 in force insofar as not already in force at 1.4.2001 by S.I. 2000/3349, art. 3(1)(a) (subject to art. 5)

Marginal Citations

M2 1891 c. 24.

Government funds and accounts

3 Payments out.

- (1) Subsection (2) applies to a requisition, request or order under—
 - (a) section 13 or 15 of the ^{M3}Exchequer and Audit Departments Act 1866 (payments out of the Consolidated Fund), or
 - (b) section 1(3) of the ^{M4}National Loans Act 1968 (payments out of the National Loans Fund).
- (2) A requisition, request or order to which this subsection applies—
 - (a) may be produced, authenticated and transmitted in any manner which the Treasury, with the approval of the Comptroller and Auditor General, decide to adopt, but

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- (b) shall be accompanied by evidence of the approval of two officers of the Treasury appointed for that purpose.
- (3) A request or order under section 20 of the Exchequer and Audit Departments Act 1866 (government stock and annuities) may be produced, authenticated and transmitted in any manner which the Treasury decide to adopt.
- (4) Section 56 of the ^{M5}Finance Act 1975 (signature of requisitions and requests) shall cease to have effect.

Marginal Citations

M3 1866 c.39.

M4 1968 c.13.

M5 1975 c. 7.

4 Payments in by error.

- (1) Where—
 - (a) money is paid into the Consolidated Fund or the National Loans Fund, and
 - (b) the money should not or need not have been paid into the Fund,all or any part of the money may be paid out of the Fund in accordance with this section.
- (2) In the case of the Consolidated Fund—
 - (a) the Comptroller and Auditor General shall on receipt of a requisition from the Treasury grant a credit on the Exchequer account at the Bank of England (or on its growing balance), and
 - (b) an issue shall be made on orders given to the Bank by the Treasury in accordance with a credit granted under paragraph (a).
- (3) In the case of the National Loans Fund—
 - (a) the Comptroller and Auditor General shall at the request of the Treasury grant a credit on the National Loans Fund, and
 - (b) a payment out of the Fund shall be made by the Treasury in accordance with a credit granted under paragraph (a).
- (4) A payment or issue made under this section shall be recorded in—
 - (a) the daily account under section 15(5) of the ^{M6}Exchequer and Audit Departments Act 1866 (Consolidated Fund), or
 - (b) the daily statement under section 1(2) of the ^{M7}National Loans Act 1968 (National Loans Fund).

Marginal Citations

M6 1866 c. 39.

M7 1968 c. 13.

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Departmental accounts

5 Resource accounts: preparation.

- (1) A government department for which an estimate is approved by the House of Commons in respect of a financial year shall prepare accounts (to be known as resource accounts) for that year detailing—
 - (a) resources acquired, held or disposed of by the department during the year, and
 - (b) the use by the department of resources during the year.
- (2) Resource accounts shall be prepared in accordance with directions issued by the Treasury.
- (3) The Treasury shall exercise the power to issue directions under subsection (2) with a view to ensuring that resource accounts—
 - (a) present a true and fair view,
 - (b) conform to generally accepted accounting practice subject to such adaptations as are necessary in the context of departmental accounts, and
 - (c) accord with guidance issued by the Treasury about the inclusion of an explanation of the difference between an item appearing in a department's estimate and a corresponding item appearing in or reflected in the department's resource accounts.
- (4) For the purpose of subsection (3)(a) and (b) the Treasury shall in particular—
 - (a) have regard to any relevant guidance issued by the Accounting Standards Board Limited or any other body prescribed for the purposes of section 256 of the ^{M8}Companies Act 1985 (accounting standards), and
 - (b) require resource accounts to include, subject to paragraph (a), a statement of financial performance, a statement of financial position and a cash flow statement.
- (5) A department which prepares resource accounts shall send them to the Comptroller and Auditor General not later than 30th November of the financial year following that to which the accounts relate.
- (6) The Treasury shall, in the case of each department which is obliged to prepare accounts in accordance with subsection (1), appoint an official of the department as its accounting officer.
- (7) While a person holds appointment as a department's accounting officer he shall be responsible for—
 - (a) the preparation of the department's resource accounts, and
 - (b) their transmission to the Comptroller and Auditor General.
- (8) The Treasury may appoint an official of a department as accounting officer in respect of a particular part of the department's resource accounts; and that person shall be responsible for the preparation of that part of the accounts.
- (9) The following provisions of the ^{M9}Exchequer and Audit Departments Act 1866 shall cease to have effect—
 - (a) section 22 and Schedule A (appropriation accounts);
 - (b) section 23 (mode of keeping accounts);
 - (c) section 25 (balance sheet);

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- (d) section 26 (statements of adjustments and excesses);
- (e) section 31 (objections by Comptroller and Auditor General).

Modifications etc. (not altering text)

- C1** S. 5(1) applied (with modifications) (15.11.2001) by S.I. 2001/3686, **reg. 8(6)**
- C2** S. 5(1) (applied with modifications) (27.3.2002) by The Ministry of Agriculture, Fisheries and Food (Dissolution) Order 2002 (S.I. 2002/794), **art. 6(12)(13)**

Marginal Citations

- M8** 1985 c. 6.
- M9** 1866 c. 39.

6 Resource accounts: scrutiny.

- (1) The Comptroller and Auditor General shall examine any resource accounts which he receives from a department under section 5(5) with a view to satisfying himself—
 - (a) that the accounts present a true and fair view,
 - (b) that money provided by Parliament has been expended for the purposes intended by Parliament,
 - (c) that resources authorised by Parliament to be used have been used for the purposes in relation to which the use was authorised, and
 - (d) that the department's financial transactions are in accordance with any relevant authority.
- (2) If resource accounts appear to the Comptroller and Auditor General to suggest that a material use of resources required but did not receive the authority of the Treasury—
 - (a) he shall inform the Treasury, and
 - (b) if the Treasury sanction the use of resources, he shall treat it as always having had the Treasury's authority.
- (3) Where the Comptroller and Auditor General has conducted an examination of accounts under subsection (1)—
 - (a) he shall certify them and issue a report,
 - (b) he shall send the certified accounts and the report to the Treasury not later than 15th January of the financial year following that to which the accounts relate, and
 - (c) if he is not satisfied of the matters set out in subsection (1)(a) to (d), he shall report to the House of Commons.
- (4) The Treasury shall lay accounts and reports received under subsection (3)(b) before the House of Commons not later than 31st January of the financial year following that to which they relate.
- (5) Section 1 of the ^{M10}Exchequer and Audit Departments Act 1921 (examination of appropriation accounts) shall cease to have effect.

Marginal Citations

- M10** 1921 c. 52.

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7 Other departmental accounts.

- (1) The Treasury may direct a government department to prepare for each financial year accounts in relation to any specified matter.
- (2) Accounts under subsection (1) shall be prepared in accordance with directions issued by the Treasury.
- (3) Where a department prepares accounts under subsection (1)—
 - (a) it shall send them to the Comptroller and Auditor General not later than 30th November of the financial year following that to which the accounts relate,
 - (b) the Comptroller and Auditor General shall examine and certify the accounts, issue a report on them and send the certified accounts and the report to the Treasury not later than 15th January of that year, and
 - (c) the Treasury shall lay the certified accounts and the report before the House of Commons not later than 31st January of that year.
- (4) The Comptroller and Auditor General shall carry out his examination of accounts under subsection (3)(b) with a view to satisfying himself—
 - (a) that money provided by Parliament has been expended for the purposes intended by Parliament,
 - (b) that resources authorised by Parliament to be used have been used for the purposes in relation to which the use was authorised, and
 - (c) that the department's financial transactions are in accordance with any relevant authority.
- (5) The Treasury may, in relation to accounts under subsection (1) generally or in relation to specified accounts under subsection (1), direct that this section shall have effect as if references to the relevant department were substituted for the references to the Treasury in subsection (3)(b) and (c).
- (6) Sections 5 and 6 of, and Schedule 1 to, the ^{M11}Exchequer and Audit Departments Act 1921 (preparation and examination of trading accounts, &c.) shall cease to have effect.

Marginal Citations

M11 1921 c. 52.

8 Comptroller and Auditor General: access to information.

- (1) For the purposes of an examination by the Comptroller and Auditor General of a government department's accounts—
 - (a) he shall have a right of access at all reasonable times to any of the documents relating to the department's accounts, and
 - (b) a person who holds or has control of any of those documents shall give the Comptroller and Auditor General any assistance, information or explanation which he requires in relation to any of those documents.
- (2) Subsection (1) applies only in relation to documents which are held or controlled—
 - (a) by a government department, or
 - (b) in pursuance of arrangements made by a government department for the compiling or handling of any of its financial records.

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- (3) The following provisions shall cease to have effect—
- (a) section 28 of the ^{M12}Exchequer and Audit Departments Act 1866 (access to departments' documents);
 - (b) section 9(2) of the ^{M13}Exchequer and Audit Departments Act 1921 (application of section 28 of 1866 Act).

Marginal Citations

M12 1866 c. 39.

M13 1921 c. 52.

Whole of government accounts

9 Preparation.

- (1) The Treasury shall prepare in respect of each financial year a set of accounts for a group of bodies each of which appears to the Treasury—
- (a) to exercise functions of a public nature, or
 - (b) to be entirely or substantially funded from public money.
- (2) Accounts prepared under this section may include information referring wholly or partly to activities which—
- (a) are not activities of bodies falling within subsection (1), but
 - (b) appear to the Treasury to be activities of a public nature.
- (3) The accounts shall contain such information in such form as the Treasury think fit.
- (4) In determining the form and content of the accounts the Treasury shall aim to ensure that the accounts—
- (a) present a true and fair view, and
 - (b) conform to generally accepted accounting practice subject to such adaptations as are necessary in the context.
- (5) For the purpose of subsection (4)(a) and (b) the Treasury shall in particular—
- (a) have regard to any relevant guidance issued by the Accounting Standards Board Limited or any other body prescribed for the purposes of section 256 of the ^{M14}Companies Act 1985 (accounting standards), and
 - (b) ensure that the accounts include, subject to paragraph (a), a statement of financial performance, a statement of financial position and a cash flow statement.

Marginal Citations

M14 1985 c. 6.

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10 Obtaining information.

- (1) Where the Treasury intend the accounts under section 9 for a particular financial year to relate in part to a particular body which falls within section 9(1), the Treasury may by order designate that body for the purposes of this section in respect of that year.
- (2) Where a body is designated in respect of a financial year it shall—
 - (a) prepare such financial information in relation to the year as the Treasury may request,
 - (b) present the information in such form as the Treasury may direct,
 - (c) arrange for the information to be audited, and
 - (d) deliver the information to the Treasury, in such manner and by such date in the next year as the Treasury may direct.
- (3) Where a body is designated in respect of a financial year the Treasury may request it to—
 - (a) prepare specified financial information in relation to a specified part of the year,
 - (b) present the information in a specified form, and
 - (c) deliver the information to the Treasury in a specified manner by a specified date.
- (4) A designated body shall comply with a request under subsection (3).
- (5) A designated body shall comply with any direction of the Treasury as to the person or kind of person to be given responsibility for ensuring compliance with subsections (2) and (3).
- (6) The Treasury may not designate a body if its activities relate entirely to Scotland.
- (7) Before designating a body or giving a direction under subsection (5) the Treasury shall, where they think it appropriate, consult the National Assembly for Wales.
- (8) The Treasury may make arrangements for the National Assembly for Wales or another body to—
 - (a) receive information provided under subsection (2) or (3),
 - (b) consolidate information received,
 - (c) arrange for the consolidation to be audited, and
 - (d) deliver the consolidation to the Treasury.
- (9) Where arrangements under subsection (8) apply—
 - (a) a person carrying out an audit under subsection (2)(c) shall give a person carrying out an audit under subsection (8)(c) such information and explanations as he may reasonably require for the purposes of that provision, and
 - (b) subsections (2)(d) and (3)(c) shall have effect as if for a reference to the Treasury there were substituted a reference to a body specified by the Treasury.
- (10) An order under subsection (1)—
 - (a) shall be made by statutory instrument, and
 - (b) shall be subject to annulment in pursuance of a resolution of either House of Parliament.

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VALID FROM 02/03/2010

11 Scrutiny.

- (1) The Treasury shall send accounts under section 9 to the Comptroller and Auditor General.
- (2) The Comptroller and Auditor General shall examine accounts sent to him under this section with a view to satisfying himself that they present a true and fair view.
- (3) Where the Comptroller and Auditor General has conducted an examination of accounts he shall—
 - (a) certify them and issue a report, and
 - (b) send the certified accounts and the report to the Treasury.
- (4) The Treasury shall lay accounts and reports received under subsection (3)(b) before the House of Commons.
- (5) A person who acts as auditor for the purposes of section 10(2)(c) or (8)(c) shall give to the Comptroller and Auditor General such information and explanations as he may reasonably require for the purposes of this section.
- (6) The Treasury shall by order specify dates by which the duties under subsections (1), (3)(b) and (4) shall be performed.
- (7) Before making an order under subsection (6) the Treasury shall consult the Comptroller and Auditor General.
- (8) An order under subsection (6)—
 - (a) shall be made by statutory instrument, and
 - (b) shall be subject to annulment in pursuance of a resolution of the House of Commons.

Subordinate Legislation Made

P1 S. 11(6): dates specified for scrutiny (31.3.2010) by [S.I. 2010/570](#), arts. 1(1), 2

Commencement Information

I2 S. 11 in force at 2.3.2010 by [S.I. 2010/516](#), art. 2 (with art. 3)

National Health Service

12 Health Authorities and Special Health Authorities.

- (1) After section 97A of the ^{M15}National Health Service Act 1977 (financial duties of Health Authorities and Special Health Authorities) there shall be inserted—

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“97AA Resource limits for Health Authorities and Special Health Authorities.

- (1) It is the duty of every Health Authority and every Special Health Authority to ensure that the use of their resources in a financial year does not exceed the amount specified for them in relation to that year by the Secretary of State.
 - (2) In the application of subsection (1) above to a Health Authority no account shall be taken of any use of resources for the purpose of general Part II expenditure (within the meaning of paragraph 1 of Schedule 12A).
 - (3) For the purpose of subsection (1) above the Secretary of State may give directions—
 - (a) specifying uses of resources which are to be, or not to be, taken into account;
 - (b) making provision for determining to which Health Authority or Special Health Authority certain uses of resources are to be attributed;
 - (c) specifying descriptions of resources which are to be, or not to be, taken into account.
 - (4) Subsections (6) to (8) of section 97A above shall apply in relation to the duty under subsection (1) above as they apply in relation to the duties under section 97A(1) and (2); and for that purpose references to the defraying of expenditure and the receipt of sums shall be construed as references to the incurring of liabilities and the acquisition of assets.
 - (5) The provisions in section 97A(3) and (4) above about the giving of directions by the Secretary of State shall apply in relation to the duty under subsection (1) above as they apply in relation to the duties under section 97A(1) and (2).
 - (6) Where the Secretary of State has specified an amount under this section in respect of a financial year, he may vary the amount by a later specification.
 - (7) In this section a reference to the use of resources is a reference to their expenditure, consumption or reduction in value.”
- (2) In the application of section 97AA of the 1977 Act to Wales, for each reference to the Secretary of State there shall be substituted a reference to the National Assembly for Wales.

Commencement Information

I3 S. 12 wholly in force at 1.4.2001; s. 12 not in force at Royal Assent see s. 30; s. 12 in force for certain purposes at 22.12.2000 by S.I. 2000/3349, art. 2(c) (subject to arts. 4, 5); s. 12 in force insofar as not already in force at 1.4.2001 by S.I. 2000/3349, art. 3(1)(a) (subject to arts. 4, 5)

Marginal Citations

M15 1977 c. 49.

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13 Primary Care Trusts.

- (1) After section 97D of the ^{M16}National Health Service Act 1977 (financial duties of Primary Care Trusts) there shall be inserted—

“97E Resource limits for Primary Care Trusts.

- (1) It is the duty of every Primary Care Trust to ensure that the use of their resources in a financial year does not exceed the amount specified for them in relation to that year by the Health Authority for the trust’s area.
 - (2) For the purpose of subsection (1) above no account shall be taken of any use of resources for the purpose of a trust’s general Part II expenditure (within the meaning of paragraph 4 of Schedule 12A).
 - (3) For the purpose of subsection (1) above the Secretary of State may give directions—
 - (a) specifying uses of resources which are to be, or not to be, taken into account;
 - (b) making provision for determining to which Primary Care Trust certain uses of resources are to be attributed;
 - (c) specifying descriptions of resources which are to be, or not to be, taken into account.
 - (4) Where an amount has been specified under this section in respect of a financial year, it may be varied by a later specification.
 - (5) Subsections (4) to (6) of section 97D above shall apply in relation to the duty under subsection (1) above as they apply in relation to the duty under section 97D(1); and for that purpose references to the defraying of expenditure and the receipt of sums shall be construed as references to the incurring of liabilities and the acquisition of assets.
 - (6) The provisions in section 97D(2) and (3) above about the giving of directions by the Secretary of State shall apply in relation to the duty under subsection (1) above as they apply in relation to the duty under section 97D(1).
 - (7) In this section a reference to the use of resources is a reference to their expenditure, consumption or reduction in value.”
- (2) In the application of section 97E of the 1977 Act to Wales, for each reference to the Secretary of State there shall be substituted a reference to the National Assembly for Wales.

Commencement Information

- I4** S. 13 wholly in force at 1.4.2001; s. 13 not in force at Royal Assent see s. 30; s. 13 in force for certain purposes at 22.12.2000 by S.I. 2000/3349, art. 2(c) (subject to arts. 4, 5); s. 13 in force insofar as not already in force at 1.4.2001 by S.I. 2000/3349, art. 3(1)(a) (subject to arts. 4, 5)

Marginal Citations

- M16** 1977 c. 49.

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14 Summarised accounts.

- (1) The Treasury may by order provide for section 98(4) of the ^{M17}National Health Service Act 1977 (requirement to prepare summarised accounts) not to apply in relation to a specified body for a specified year.
- (2) The Treasury may make an order in respect of a body for a year only if they consider that the preparation of summarised accounts for that body and that year is unnecessary having regard to information contained or to be contained in—
 - (a) a department's resource accounts under section 5, or
 - (b) accounts under section 9.
- (3) Before making an order under subsection (1) the Treasury shall consult the Comptroller and Auditor General.
- (4) Where the function under section 98(4) of the ^{M18}National Health Service Act 1977 is exercisable in respect of a body by the National Assembly for Wales—
 - (a) the Treasury shall consult the National Assembly for Wales and the Auditor General for Wales before making an order in respect of the body under subsection (1) above, and
 - (b) subsection (3) above shall not apply.
- (5) An order under this section—
 - (a) shall be made by statutory instrument, and
 - (b) shall be subject to annulment in pursuance of a resolution of either House of Parliament.

Marginal Citations

M17 1977 c. 49.

M18 1977 c. 49.

National Assembly for Wales

15 Finance.

- (1) If it appears to the Secretary of State to be expedient in consequence of any of the matters specified in subsection (2), he may by order amend, repeal or make provision similar to any of the following provisions of the ^{M19}Government of Wales Act 1998—
 - (a) section 81 (statements by Secretary of State),
 - (b) section 85 (expenditure by National Assembly), and
 - (c) section 86 (statements by National Assembly).
- (2) The matters mentioned in subsection (1) are—
 - (a) any provision of this Act,
 - (b) a change in the accounting methods used by the National Assembly,
 - (c) a change in the procedures of the House of Commons relating to public money, and
 - (d) a change in the form of Appropriation Acts.
- (3) An order under this section—

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- (a) shall be made by statutory instrument,
 - (b) may include incidental or transitional provision, and
 - (c) shall not be made unless a draft has been laid before, and approved by resolution of, each House of Parliament.
- (4) The Secretary of State—
- (a) shall consult the National Assembly before making an order under this section which relates to section 81 of the ^{M20}Government of Wales Act 1998, and
 - (b) shall not make an order under this section which relates to section 85 or 86 of that Act unless a draft has been laid before, and approved by resolution of, the National Assembly.

Marginal Citations

M19 1998 c. 38.

M20 1998 c. 38.

Public-private partnerships

16 Expenditure.

- (1) The Treasury—
- (a) may incur expenditure in respect of the establishment of a body for the purpose of carrying on public-private partnership business,
 - (b) may incur expenditure for the purposes of investing in the body (whether by acquiring assets, securities or rights or otherwise), and
 - (c) may provide loans and guarantees and make other kinds of financial provision to or in respect of the body.
- (2) The powers under subsection (1)(b) and (c)—
- (a) may not be exercised in respect of more than one body, and
 - (b) may be exercised only in connection with public-private partnership business carried on or to be carried on by the body.

17 Section 16: interpretation.

- (1) In section 16 “public-private partnership business” means participation in public-private partnerships whether as an investor, a consultant or otherwise.
- (2) In particular, “public-private partnership business” includes the provision of advisory or financial services in connection with specific public-private partnerships or public-private partnerships generally—
- (a) whether the services are provided to public bodies or to private persons, and
 - (b) whether or not the services are provided on terms and conditions about payment, consideration or other matters.
- (3) In this section “public-private partnerships” means projects and undertakings the resources for which are provided partly by public bodies and partly by private persons.
- (4) In subsection (3) “resources” includes funds, assets, professional skills and any other kind of commercial resource.

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- (5) In this section “public body” means a government department or a body exercising public functions.
- (6) In this section—
 - (a) “projects and undertakings” includes projects and undertakings carried on wholly or partly outside the United Kingdom, and
 - (b) a reference to public functions is not confined to public functions of the United Kingdom.
- (7) In section 16 a reference to a body includes a reference to—
 - (a) a group of bodies,
 - (b) a partnership or enterprise carried on by one or more persons or bodies, and
 - (c) a body (including a body within the meaning of paragraph (a) or (b)) which is substantially the same as, or which is a successor to, another body.

18 Investment: limit.

- (1) The Treasury shall ensure that the aggregate of outstanding expenditure under section 16(1)(b) and (c) does not at any time exceed £400 million.
- (2) For the purpose of subsection (1)—
 - (a) outstanding expenditure in respect of the acquisition of assets, securities and rights shall be taken to be the aggregate of amounts paid for the acquisition of assets, securities and rights which have not been disposed of,
 - (b) outstanding expenditure in respect of a loan shall be taken to be the amount outstanding in respect of the principal,
 - (c) outstanding expenditure in respect of a guarantee shall be taken to be the aggregate of amounts which have been paid in fulfilment of it and in respect of which the Treasury have not been reimbursed, and
 - (d) the Treasury shall make arrangements for evaluating outstanding expenditure in respect of anything done under section 16(1)(b) or (c) which is not addressed by paragraphs (a) to (c) above.
- (3) The Treasury may by order substitute a new amount for the amount for the time being specified in subsection (1).
- (4) An order under subsection (3)—
 - (a) shall be made by statutory instrument, and
 - (b) shall not be made unless a draft has been laid before, and approved by resolution of, each House of Parliament.

19 Expenditure: supplementary.

- (1) Expenditure by the Treasury for the purposes of section 16 shall, subject to subsection (2), be paid out of money provided by Parliament.
- (2) Sums required for fulfilling guarantees given under section 16 shall be charged on and issued out of the Consolidated Fund.
- (3) Sums received by the Treasury in connection with anything done under section 16 shall be paid into the Consolidated Fund.

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20 Investment by devolved administrations.

- (1) Any of the following may incur expenditure for the purpose of investing in the body mentioned in section 16—
 - (a) the Scottish Ministers,
 - (b) the Northern Ireland departments, and
 - (c) the National Assembly for Wales.
- (2) Subsection (1)—
 - (a) shall have effect notwithstanding an enactment which restricts the activities of a person or body mentioned in that subsection to matters relating to a particular Part or area of the United Kingdom, and
 - (b) shall not be construed as preventing or restricting any action which a person or body has power to take without reliance on that subsection.
- (3) The power under subsection (1) may be used only for the purpose of—
 - (a) the acquisition from the Treasury of shares of a kind which are required by the body's articles of association to be issued to the Treasury (and which may be transferred by the Treasury), and
 - (b) such other forms of investment (whether by the acquisition of assets, securities, rights or otherwise) as the Treasury may specify by order.
- (4) An order under subsection (3)(b)—
 - (a) may relate generally to persons and bodies mentioned in subsection (1) or to one or more specified persons or bodies,
 - (b) may make different provision for different purposes,
 - (c) shall be made by statutory instrument, and
 - (d) shall be subject to annulment in pursuance of a resolution of either House of Parliament.

Value Added Tax

21 Supplies by government departments.

- (1) This section applies where a government department makes supplies of goods or services which are taxable supplies for the purposes of the ^{M21}Value Added Tax Act 1994.
- (2) The Treasury may make arrangements—
 - (a) about the treatment of receipts and payments in respect of value added tax in accounts under section 5 or 7;
 - (b) for the exemption of receipts in respect of value added tax, to such extent and on such conditions as may be specified, from any requirement for payment into the Consolidated Fund.
- (3) For the purposes of this section “government department” has the same meaning as it has for the purposes of section 41 of the Value Added Tax Act 1994 (application to the Crown).
- (4) Section 21 of the ^{M22}Finance Act 1999 (accounting for VAT by departments) shall cease to have effect.

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Marginal Citations

M21 1994 c.23.

M22 1999 c. 16.

Miscellaneous

22 Alteration of timetables for accounts.

- (1) The Treasury may by order substitute a new date for a date for the time being specified in section 5, 6 or 7.
- (2) An order under subsection (1)—
 - (a) may specify a new date for all purposes or for specified purposes only,
 - (b) may specify different dates for different purposes,
 - (c) shall be made by statutory instrument, and
 - (d) shall be subject to annulment in pursuance of a resolution of the House of Commons.
- (3) Before making an order under subsection (1) the Treasury shall consult the Comptroller and Auditor General.

23 Treasury directions.

A direction of the Treasury under—

- (a) this Act, or
 - (b) the ^{M23}Exchequer and Audit Departments Act 1921,
- may be revoked or amended by a further direction.

Marginal Citations

M23 1921 c. 52.

24 Advisory board.

- (1) Before—
 - (a) issuing directions under section 5(2), or
 - (b) determining the form and content of accounts under section 9,

the Treasury shall consult a group of persons who appear to the Treasury to be appropriate to advise on financial reporting principles and standards.
- (2) Before selecting a group for the purpose of subsection (1) the Treasury shall consult the Comptroller and Auditor General.
- (3) Where a group is consulted under subsection (1) in a particular year, the Treasury shall arrange for the group to prepare a report for that year—
 - (a) summarising the activities of the group for the purpose of the consultation, and
 - (b) dealing with such other matters as the group consider appropriate.

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- (4) Where a report is prepared under subsection (3), the Treasury shall arrange for it to be laid before the House of Commons.

25 Examinations by Comptroller and Auditor General.

- (1) Subsections (2) and (3) have effect in relation to examinations of accounts carried out by the Comptroller and Auditor General under section 6, 7 or 11.
- (2) If the Comptroller and Auditor General changes the extent or character of a particular kind of examination, he shall report to the House of Commons.
- (3) An examination of accounts carried out by the Comptroller and Auditor General shall be carried out on behalf of the House of Commons.
- (4) Subsection (5) applies where the Comptroller and Auditor General examines and certifies accounts of a body by virtue of an enactment or agreement.
- (5) Section 8(1) shall apply for the purposes of the examination of the body's accounts as it applies for the purposes of the examination of a department's accounts.
- (6) The Treasury may by order provide for the accounts of a body to be audited by the Comptroller and Auditor General.
- (7) An order under subsection (6)—
- (a) may be made in relation to a body only if it appears to the Treasury that the body exercises functions of a public nature or is entirely or substantially funded from public money, and
 - (b) may make such supplementary or consequential provision (including provision amending an enactment) as the Treasury think expedient.
- (8) The Treasury may by order provide for section 8(1) to apply in relation to documents (in addition to those specified in section 8(2))—
- (a) of a specified description, or
 - (b) which are held or controlled either by a body of a specified kind or in specified circumstances.
- (9) An order under subsection (8) may apply in respect of the examination of the accounts of a particular department or body or in respect of examinations under section 8(1) generally.
- (10) An order under subsection (6) or (8)—
- (a) shall be made by statutory instrument,
 - (b) shall not be made unless the Treasury have consulted the Comptroller and Auditor General, and
 - (c) shall not be made unless a draft of the order has been laid before, and approved by resolution of, each House of Parliament.

26 Reports of Comptroller and Auditor General.

- (1) This section applies where—
- (a) a report of the Comptroller and Auditor General is required by this Act to be laid before the House of Commons, and
 - (b) it is not laid by the Treasury within the time allowed by this Act.

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- (2) The Comptroller and Auditor General shall lay the report before the House of Commons as soon as possible.
- (3) Section 32 of the ^{M24}Exchequer and Audit Departments Act 1866 (reports of the Comptroller and Auditor General) shall cease to have effect.

Marginal Citations

M24 1866 c. 39.

General

27 Interpretation: use of resources.

In this Act a reference to the use of resources is a reference to their expenditure, consumption or reduction in value.

28 Interpretation: financial year.

In this Act “financial year” means the 12 months ending with 31st March.

29 Amendments and repeals.

- (1) Schedule 1 (minor and consequential amendments) shall have effect.
- (2) The enactments mentioned in Schedule 2 are hereby repealed.

Commencement Information

I5 S. 29 wholly in force at 1.4.2001; s. 29 not in force at Royal Assent see s. 30; s. 29(1) in force for specified purposes at 22.12.2000 by S.I. 2000/3349, art. 2(e) (subject to art. 5); s. 29 in force insofar as not already in force at 1.4.2001 by S.I. 2000/3349, art. 3(1)(a) (subject to art. 5)

30 Commencement.

- (1) The preceding provisions of this Act, except for sections 16 to 20, shall come into force in accordance with provision made by the Treasury by order.
- (2) An order under subsection (1)—
 - (a) shall be made by statutory instrument,
 - (b) may make transitional provision (including provision for the adaptation of references pending the coming into force of other legislation), and
 - (c) may make different provision for different purposes.
- (3) The Treasury may by order provide for section 10(2) to (9) to apply in relation to a body as if it were designated in respect of a financial year under section 10(1).
- (4) An order under subsection (3) may not specify a body which could not be designated under section 10(1) by virtue of section 10(6).

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- (5) Before specifying a body in an order under subsection (3) the Treasury shall, where they think it appropriate, consult the National Assembly for Wales.
- (6) An order under subsection (3)—
- (a) shall be made by statutory instrument, and
 - (b) shall be subject to annulment in pursuance of a resolution of either House of Parliament.

Subordinate Legislation Made

- P2** [S. 30](#) power exercised (21.12.2000): different dates appointed for specified provisions by [S.I. 2000/3349](#), [arts. 2, 3](#) (subject to [arts. 4, 5](#))

31 Short title.

This Act may be cited as the Government Resources and Accounts Act 2000.

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SCHEDULES

SCHEDULE 1

Section 29.

MINOR AND CONSEQUENTIAL AMENDMENTS

The Exchequer and Audit Departments Act 1866 (c. 39)

- 1 The Exchequer and Audit Departments Act 1866 shall be amended as follows.
- 2 In section 2 (principal accountants) for “Banks of England and Ireland respectively” substitute “ Bank of England ”.
- 3 In section 10 (payments into Exchequer by Commissioners of Customs and Excise and Inland Revenue)—
- (a) for “to accounts,” substitute “ to an account ”,
 - (b) the words “and at the Bank of Ireland respectively” shall cease to have effect, and
 - (c) for “the same accounts” substitute “ that account ”.
- 4 In section 11 (single Exchequer fund)—
- (a) the words “and the Bank of Ireland” shall cease to have effect,
 - (b) for “of the said Banks respectively as forming one general fund in their books” substitute “ of the Bank as forming one general fund in its books ”,
 - (c) for “to the said Banks” substitute “ to the Bank ”, and
 - (d) for “at the said Banks” substitute “ at the Bank ”.
- 5 The following shall be substituted for section 13 (payments out of Consolidated Fund for services charged on it)—
- “13 Payment out of Consolidated Fund: standing services.**
- (1) This section applies in respect of services which are, under an Act, payable out of the Consolidated Fund.
 - (2) The Comptroller and Auditor General shall, on receipt of a requisition from the Treasury, grant the Treasury a credit on the Exchequer account at the Bank of England (or on its growing balance).
 - (3) Where a credit has been granted under subsection (2) issues shall be made to principal accountants from time to time on orders given to the Bank by the Treasury.
 - (4) An order under subsection (3) shall specify the service to which it relates.
 - (5) The Bank shall send to the Comptroller and Auditor General a daily account of all issues made from the Exchequer account in pursuance of this section.”
- 6 In section 14 (orders for issue of sums granted for expenses of public services) for “Exchequer accounts” substitute “ Exchequer account ”.

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7 The following shall be substituted for section 15 (payments out of Consolidated Fund for supply granted)—

“15 Payment out of Consolidated Fund: sums authorised by Parliament.

- (1) This section applies in respect of sums which Parliament has authorised, by Act or resolution of the House of Commons, to be issued out of the Consolidated Fund.
- (2) The Comptroller and Auditor General shall, on receipt of a requisition from the Treasury, grant the Treasury a credit on the Exchequer account at the Bank of England (or on its growing balance).
- (3) Where a credit has been granted under subsection (2) issues shall be made to principal accountants from time to time on orders given to the Bank by the Treasury.
- (4) An order under subsection (3) shall specify the service on account of which the issue is authorised.
- (5) The Bank shall send to the Comptroller and Auditor General a daily account of all issues made from the Exchequer account in pursuance of this section.
- (6) The Treasury shall send to the Comptroller and Auditor General a daily statement specifying the service on account of which each issue was made from the Exchequer account in pursuance of this section.”

8 The following shall be substituted for section 18 (banks at which accountants are to keep public money)—

“18 Banks.

The Treasury may from time to time determine—

- (a) the banks at which departments shall keep the public money entrusted to them, and
- (b) the accounts in which that money shall be kept.”

9 In section 19 (consolidation of public accounts) the words “or at the Bank of Ireland” shall cease to have effect.

10 In section 20 (accounts of stock)—

- (a) the words “and Bank of Ireland” shall cease to have effect,
- (b) the words “, signified by one of their Secretaries,” shall cease to have effect,
- (c) for “the said Banks” in each place substitute “ the Bank ”,
- (d) the words “or the Bank of Ireland” shall cease to have effect,
- (e) for “their cashiers” substitute “ its cashiers ”, and
- (f) for “, signed by one of the Secretaries of the Treasury, directed to the proper officers of the said Banks” there shall be substituted “ given to the Bank by the Treasury ”.

11 In section 34 (rendering of accounts to Comptroller and Auditor General) for “by the last preceding section” there shall be substituted “ by section 3 of the Exchequer and Audit Departments Act 1921 (examination of cash accounts) ”.

12 Section 37 (unstamped vouchers) shall cease to have effect.

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- 13 Sections 39 and 41 to 44 (which make provision about the control of public money held privately) shall cease to have effect.

The Parliamentary Returns Act 1869 (c. 86)

- 14 In section 2 of the Parliamentary Returns Act 1869 (discontinuance by Treasury of separate returns) for “Appropriation Accounts prepared under the Exchequer and Audit Departments Act 1866” there shall be substituted “ resource accounts prepared under the Government Resources and Accounts Act 2000 ”.

The Exchequer and Audit Departments Act 1921 (c. 52)

- 15 (1) The Exchequer and Audit Departments Act 1921 shall be amended as follows.
- (2) In section 2 (examination of accounts of receipts of revenue)—
- (a) in subsection (2) for “appropriation accounts” substitute “ resource accounts ”, and
- (b) after subsection (2) insert—
- “(3) The accounts referred to in subsection (1) shall be prepared in accordance with directions issued by the Treasury.”
- (3) Section 4 (examination of stock and store accounts) shall cease to have effect.

The Government Trading Funds Act 1973 (c. 63)

- 16 The following shall be substituted for section 4(7) of the Government Trading Funds Act 1973 (management and accounting)—
- “(7) The Treasury shall not make a direction under section 7(1) of the Government Resources and Accounts Act 2000 in respect of any operations of a government department for a financial year during which the operations are funded operations of a trading fund.”

The House of Commons (Administration) Act 1978 (c. 36)

- 17 The following shall be substituted for section 3 of the House of Commons (Administration) Act 1978 (Commons Commission: finance)—

“3 Financial provisions.

- (1) For each financial year the Commission shall prepare and lay before the House of Commons an estimate for that year of the use of resources for the service of the House of Commons.
- (2) The Commission may appoint a member of the staff in the House Departments, to be known as the accounting officer, to be responsible for accounting for the use of resources for the service of the House of Commons.
- (3) Subject to subsection (4), all fees and other sums payable to the House of Commons shall be paid into the Consolidated Fund.
- (4) The Commission may, subject to any relevant limit set by an Appropriation Act—

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- (a) direct that resources to a specified value may be applied as an appropriation in aid of resources authorised by Parliament to be used for the service of a particular year, and
 - (b) make provision similar to section 2(3) to (5) of the Government Resources and Accounts Act 2000 about money received in connection with an appropriation in aid.
- (5) In this section a reference to the use of resources is a reference to their expenditure, consumption or reduction in value.”

Commencement Information

- 16** Sch. 1 para. 17 wholly in force at 1.4.2001; Sch. 1 para. 17 not in force at Royal Assent see s. 30; Sch. 1 para. 17 in force for certain purposes at 22.12.2000 by S.I. 2000/3349, art. 2(f) (subject to art. 5); Sch. 1 para. 17 in force insofar as not already in force at 1.4.2001 by S.I. 2000/3349, art. 3(1)(a) (subject to art. 5)

The National Audit Act 1983 (c. 44)

- 18 (1) The National Audit Act 1983 shall be amended as follows.
- (2) In section 4 (appropriation accounts)—
- (a) in subsection (2), for “the expenses of” substitute “ the use of resources (within the meaning of the Government Resources and Accounts Act 2000) by ”, and
 - (b) in subsection (4), for “appropriation accounts for the National Audit Office, that is to say, accounts of the appropriation of the supply granted for that Office by the Appropriation Act of each year” substitute “ resource accounts for the National Audit Office, of the kind mentioned in section 5 of the Government Resources and Accounts Act 2000, for each financial year ”.
- (3) For section 6(3)(a) (examinations into use of resources) substitute—
- “(a) any department which is required to prepare resource accounts under section 5 of the Government Resources and Accounts Act 2000;”.
- (4) For paragraph 4(1) of Schedule 3 (examination of appropriation accounts of the National Audit Office) substitute—
- “(1) The provisions of sections 6(1) and 25(2) of the Government Resources and Accounts Act 2000 (examination of resource accounts) shall apply, with any necessary modifications, to the examination by the auditor of the resource accounts of the National Audit Office as they apply to the examination by the Comptroller and Auditor General of the resource accounts of a government department.”
- (5) In paragraph 4(2) of that Schedule—
- (a) for “appropriation account” substitute “ resource accounts ”, and
 - (b) for “it” substitute “ them ”.

The Health Service Commissioners Act 1993 (c. 46)

- 19 In paragraph 11(1) of Schedule 1A to the Health Service Commissioners Act 1993 (Welsh Commissioner: accounts) for “no later than five months after the end of

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that financial year” there shall be substituted “ no later than 30th November of the following financial year ”.

The Deregulation and Contracting Out Act 1994 (c. 40)

- 20 (1) Paragraph 7(3) of Schedule 15 to the Deregulation and Contracting Out Act 1994 (restrictions on disclosure of information: disclosure for audit purposes) shall be amended as follows.
- (2) For “section 22 of the Exchequer and Audit Departments Act 1866” substitute “ section 5(6) or (8) of the Government Resources and Accounts Act 2000 (resource accounts) ”.

The Government of Wales Act 1998 (c. 38)

- 21 The Government of Wales Act 1998 shall be amended as follows.
- 22 In section 96 (Auditor General for Wales: miscellaneous) after subsection (7) insert—
- “(8) If the Treasury designate the Assembly in respect of a financial year for the purposes of section 10 of the Government Resources and Accounts Act 2000 (whole of government accounts), the Auditor General for Wales shall carry out the audit required by section 10(2)(c) of that Act.
- (9) Where the Treasury make arrangements with the Assembly under section 10(8) of that Act, the Auditor General for Wales shall carry out the audit required by section 10(8)(c).”
- 23 In the following provisions (which require the submission of accounts to the Auditor General for Wales) for “no later than five months after the end of that financial year” substitute “ no later than 30th November of the following financial year ”
- (a) section 97(4) (Assembly),
- (b) paragraph 6(1) of Schedule 6 (Chief Inspector of Schools in Wales),
- (c) paragraph 6(1) of Schedule 7 (Forestry Commissioners), and
- (d) paragraph 10(1) of Schedule 9 (Welsh Administration Ombudsman).
- 24 After section 101 (examinations by Comptroller and Auditor General) insert—

“101A Whole of Government of Wales accounts.

- (1) This section applies in respect of a financial year for which the Treasury make arrangements with the Assembly under section 10(8) of the Government Resources and Accounts Act 2000 (whole of government accounts: consolidation of Welsh accounts).
- (2) The Assembly shall prepare a set of accounts for the group of bodies which provide information to the Assembly in accordance with the arrangements under section 10(8).
- (3) Accounts prepared under this section may include information referring wholly or partly to activities which—
- (a) are not activities of bodies falling within subsection (2), but
- (b) appear to the Assembly to be activities of a public nature.

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- (4) The accounts shall contain such information in such form as the Treasury may direct.
- (5) The Treasury shall exercise the power under subsection (4) with a view to ensuring that the accounts—
 - (a) present a true and fair view, and
 - (b) conform to generally accepted accounting practice subject to such adaptations as are necessary in the context.
- (6) For the purpose of subsection (5)(a) and (b) the Treasury shall in particular—
 - (a) have regard to any relevant guidance issued by the Accounting Standards Board Limited or any other body prescribed for the purposes of section 256 of the Companies Act 1985 (accounting standards), and
 - (b) require the accounts to include, subject to paragraph (a), a statement of financial performance, a statement of financial position and a cash flow statement.
- (7) The Assembly shall send accounts under this section to the Auditor General for Wales.
- (8) The Auditor General for Wales shall examine accounts sent to him under this section with a view to satisfying himself that they present a true and fair view.
- (9) Where the Auditor General for Wales has conducted an examination of accounts he shall—
 - (a) certify them and issue a report, and
 - (b) send the certified accounts and the report to the Assembly.
- (10) A person who acts as auditor for the purposes of section 10(2)(c) or (8)(c) of the Government Resources and Accounts Act 2000 shall give to the Auditor General for Wales such information and explanations as he may reasonably require for the purposes of this section.
- (11) The Assembly shall by order specify dates by which the duties under subsections (7) and (9)(b) shall be performed.
- (12) Before making an order under subsection (11) the Assembly shall consult the Auditor General for Wales.”

Commencement Information

- 17** Sch. 1 para. 24 wholly in force at 1.4.2001; Sch. 1 para. 24 not in force at Royal Assent see s. 30; Sch. 1 para. 24 in force for certain purposes at 22.12.2000 by S.I. 2000/3349, art. 2(g) (subject to art. 5); Sch. 1 para. 24 in force insofar as not already in force at 1.4.2001 by S.I. 2000/3349, art. 3(1)(a) (subject to arts. 3(2), 5)

The Tax Credits Act 1999 (c. 10)

- 25 In section 5(2) of the Tax Credits Act 1999 (deductions before payment under section 10 of the Exchequer and Audit Departments Act 1866) for “accounts” there shall be substituted “account”.

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The Food Standards Act 1999 (c. 28)

- 26 (1) Schedule 4 to the Food Standards Act 1999 (Food Standards Agency: accounts) shall be amended as follows.
- (2) In paragraph 2(1) (and in the heading to the paragraph)—
- (a) for “appropriation accounts” substitute “ resource accounts ”, and
 - (b) for “the Exchequer and Audit Departments Act 1866” substitute “ the Government Resources and Accounts Act 2000 ”.
- (3) In paragraph 5—
- (a) in sub-paragraph (1) (and in the heading to the paragraph) for “section 5 of the Exchequer and Audit Departments Act 1921” substitute “ section 7 of the Government Resources and Accounts Act 2000 ”, and
 - (b) in sub-paragraph (3) for “section 5” substitute “ section 7 ”.

Wales: alteration of timetables for accounts

- 27 (1) The Treasury may by order substitute a new date for a date for the time being specified in any of the provisions mentioned in paragraphs 19 and 23.
- (2) An order under sub-paragraph (1)—
- (a) may specify a new date for all purposes or for specified purposes only,
 - (b) may specify different dates for different purposes, and
 - (c) shall be made by statutory instrument.
- (3) Before making an order under sub-paragraph (1) the Treasury shall consult—
- (a) the National Assembly for Wales, and
 - (b) the Auditor General for Wales.

SCHEDULE 2

Section 29.

REPEALS

Chapter	Short title	Extent of repeal
1866 c. 39.	The Exchequer and Audit Departments Act 1866.	<p>In section 10, the words “and at the Bank of Ireland respectively”.</p> <p>In section 11, the words “and the Bank of Ireland”.</p> <p>In section 19, the words “or at the Bank of Ireland”.</p> <p>In section 20—</p> <p>the words “and Bank of Ireland”,</p> <p>the words “, signified by one of their Secretaries,” and</p>

Status: Point in time view as at 01/04/2001. This version of this Act contains provisions that are not valid for this point in time.

Changes to legislation: Government Resources and Accounts Act 2000 is up to date with all changes known to be in force on or before 06 June 2023. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

		the words “or the Bank of Ireland”.
		Sections 22 and 23.
		Sections 25 and 26.
		Section 28.
		Sections 31 and 32.
		Section 37.
		Section 39.
		Sections 41 to 44.
		Schedule A.
1891 c. 24.	The Public Accounts and Charges Act 1891.	Section 2.
1921 c. 52.	The Exchequer and Audit Departments Act 1921.	Section 1.
		Sections 4 to 6.
		Section 9(2).
		Schedule 1.
1975 c. 7.	The Finance Act 1975.	Section 56.
1999 c. 16.	The Finance Act 1999.	Section 21.

Status:

Point in time view as at 01/04/2001. This version of this Act contains provisions that are not valid for this point in time.

Changes to legislation:

Government Resources and Accounts Act 2000 is up to date with all changes known to be in force on or before 06 June 2023. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.