



Government Resources and Accounts Act 2000

CHAPTER 20

GOVERNMENT RESOURCES AND ACCOUNTS ACT 2000

Supply

- 1 Application of sums issued.
- 2 Appropriation in aid.

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- 3 Payments out.
- 4 Payments in by error.

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- 4A Inclusion in departmental estimates of resources used by designated bodies

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- 6 Resource accounts: scrutiny.
- 7 Other departmental accounts.
- 8 Comptroller and Auditor General: access to information.

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- 9 Preparation.
- 10 Obtaining information.
- 11 Scrutiny.

Changes to legislation: Government Resources and Accounts Act 2000 is up to date with all changes known to be in force on or before 25 May 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) View outstanding changes

National Health Service

- 12 Health Authorities and Special Health Authorities.
- 13 Primary Care Trusts.
- 14 Summarised accounts.

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- 15 Finance.

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- 17 Section 16: interpretation.
- 18 Investment: limit.
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- 20 Investment by devolved administrations.

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- 21 Supplies by government departments.

Miscellaneous

- 22 Alteration of timetables for accounts.
- 23 Treasury directions.
- 24 Advisory board.
- 25 Examinations by Comptroller and Auditor General.
- 26 Reports of Comptroller and Auditor General.

General

- 27 Interpretation: use of resources.
- 28 Interpretation: financial year.
- 29 Amendments and repeals.
- 30 Commencement.
- 31 Short title.

SCHEDULES

SCHEDULE 1 — Minor and Consequential Amendments

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

- 1 The Exchequer and Audit Departments Act 1866 shall be amended...
- 2 In section 2 (principal accountants) for “Banks of England and...
- 3 In section 10 (payments into Exchequer by Commissioners of Customs...
- 4 In section 11 (single Exchequer fund)— (a) the words “and...
- 5 The following shall be substituted for section 13 (payments out...
- 6 In section 14 (orders for issue of sums granted for...
- 7 The following shall be substituted for section 15 (payments out...
- 8 The following shall be substituted for section 18 (banks at...
- 9 In section 19 (consolidation of public accounts) the words “or...
- 10 In section 20 (accounts of stock)— (a) the words “and...

11 In section 34 (rendering of accounts to Comptroller and Auditor...

12

13 Sections 39 and 41 to 44 (which make provision about...

The Parliamentary Returns Act 1869 (c. 86)

14 In section 2 of the Parliamentary Returns Act 1869 (discontinuance...

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

15 (1) The Exchequer and Audit Departments Act 1921 shall be...

The Government Trading Funds Act 1973 (c. 63)

16 The following shall be substituted for section 4(7) of the...

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

17 The following shall be substituted for section 3 of the...

The National Audit Act 1983 (c. 44)

18 (1) The National Audit Act 1983 shall be amended as...

The Health Service Commissioners Act 1993 (c. 46)

19 In paragraph 11(1) of Schedule 1A to the Health Service...

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

20 (1) Paragraph 7(3) of Schedule 15 to the Deregulation and...

The Government of Wales Act 1998 (c. 38)

21 The Government of Wales Act 1998 shall be amended as...

22 In section 96 (Auditor General for Wales: miscellaneous) after subsection...

23 In the following provisions (which require the submission of accounts...

24 After section 101 (examinations by Comptroller and Auditor General) insert—...

The Tax Credits Act 1999 (c. 10)

25 In section 5(2) of the Tax Credits Act 1999 (deductions...

The Food Standards Act 1999 (c. 28)

26 (1) Schedule 4 to the Food Standards Act 1999 (Food...

Wales: alteration of timetables for accounts

27 (1) The Treasury may by order substitute a new date...

SCHEDULE 2 — Repeals

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[View outstanding changes](#)

Changes and effects yet to be applied to :

- s. 12(2) repealed by [2001 c. 15 Sch. 6 Pt. 1](#)
- s. 13(2) repealed by [2001 c. 15 Sch. 6 Pt. 1](#)