
Changes to legislation: There are currently no known outstanding effects for the Government Resources and Accounts Act 2000, Cross Heading: The Exchequer and Audit Departments Act 1866 (c. 39). (See end of Document for details)

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 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 ”.

Changes to legislation: There are currently no known outstanding effects for the Government Resources and Accounts Act 2000, Cross Heading: The Exchequer and Audit Departments Act 1866 (c. 39). (See end of Document for details)

- 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.”

F19

Textual Amendments

F1 Sch. 1 para. 9 repealed (22.7.2004) by Statute Law (Repeals) Act 2004 (c. 14), Sch. 1 Pt. 9 Group 6

- 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 ”.

Changes to legislation: There are currently no known outstanding effects for the Government Resources and Accounts Act 2000, Cross Heading: The Exchequer and Audit Departments Act 1866 (c. 39). (See end of Document for details)

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) ”.

F212

Textual Amendments
F2 Sch. 1 para. 12 repealed (22.7.2004) by Statute Law (Repeals) Act 2004 (c. 14), Sch. 1 Pt. 9 Group 6

F313

Textual Amendments
F3 Sch. 1 para. 13 repealed (22.7.2004) by Statute Law (Repeals) Act 2004 (c. 14), Sch. 1 Pt. 9 Group 6

Changes to legislation:

There are currently no known outstanding effects for the Government Resources and Accounts Act 2000, Cross Heading: The Exchequer and Audit Departments Act 1866 (c. 39).