

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”.

Status: This is the original version (as it was originally enacted).

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.”

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 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.

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- (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.
- (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

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- (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.”

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”.

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—

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- (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.