



Government Resources and Accounts Act 2000

2000 CHAPTER 20

Whole of government accounts

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.

Changes to legislation: There are currently no known outstanding effects for the Government Resources and Accounts Act 2000, Section 11. (See end of Document for details)

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

I1 S. 11 in force at 2.3.2010 by [S.I. 2010/516](#), [art. 2](#) (with [art. 3](#))

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