



National Audit Act 1983

1983 CHAPTER 44

PART III

MISCELLANEOUS AND SUPPLEMENTARY

10 Form of appropriation accounts

Section 24 of the Exchequer and Audit Departments Act 1866 (which prescribes the form of appropriation accounts) shall cease to have effect.

11 Examination of appropriation accounts

- (1) Section 1 of the Exchequer and Audit Departments Act 1921 (examination of appropriation accounts) shall be amended as follows.
- (2) The proviso to subsection (2) (which enables the Treasury to require the Comptroller and Auditor General to examine vouchers) shall cease to have effect.
- (3) In subsection (3) for the words from the beginning to " such authority " (which enable the Treasury to require the Comptroller and Auditor General to ascertain whether any expenditure is supported by the authority of the Treasury) there shall be substituted the words " If in examining an appropriation account it appears to the Comptroller and Auditor General that the account includes any material expenditure requiring the authority of the Treasury which has been incurred without such authority he shall report that fact to the Treasury ".

12 Examination of accounts specified by order

- (1) Section 3 of the Exchequer and Audit Departments Act 1921 (examination of accounts specified by Treasury minute) shall be amended as follows.
- (2) For subsection (1) there shall be substituted—
 - “(1) The Comptroller and Auditor General shall examine the accounts of any person or body specified by an order made by the Treasury by statutory

Status: This is the original version (as it was originally enacted).

instrument; and no such order shall be made unless a draft of it has been laid before and approved by a resolution of the House of Commons.”

- (3) In subsection (2) for the words " the accountant" there shall be substituted the words " the person or body in question. "
- (4) Subsections (3) and (4) shall cease to have effect.

13 Interpretation of references to Committee of Public Accounts

- (1) If at any time after the passing of this Act—
 - (a) the name of the Committee of Public Accounts is changed; or
 - (b) the functions discharged by that Committee at the passing of this Act, or functions substantially corresponding thereto, are discharged by a different Committee of the House of Commons,references in this Act to the Committee of Public Accounts shall be construed as a reference to that Committee by its new name or, as the case may be, to the Committee for the time being discharging those functions.
- (2) Any question arising under this section shall be determined by the Speaker of the House of Commons.

14 Repeals

The enactments mentioned in Schedule 5 to this Act are hereby repealed to the extent specified in the third column of that Schedule.

15 Short title and commencement

- (1) This Act may be cited as the National Audit Act 1983.
- (2) Subject to subsection (3) below, this Act shall come into force on 1st January 1984.
- (3) The repeal of section 8(2) of the Exchequer and Audit Departments Act 1921 shall not come into force until the end of the period of nine months beginning with that date; and until the end of that period section 3(6) above shall have effect as if for the words " shall be construed as a reference to the National Audit Office " there were substituted the words " shall be construed as including a reference to the National Audit Office ".