

*Status: Point in time view as at 01/04/2000.*

*Changes to legislation: There are currently no known outstanding effects for the Food Standards Act 1999, SCHEDULE 4. (See end of Document for details)*

## SCHEDULES

### SCHEDULE 4

Section 39(7).

#### ACCOUNTS AND AUDIT

- 1 For the purposes of this Schedule—
- “relevant authorities” means the Treasury, the National Assembly for Wales, the Scottish Ministers and the Department of Finance and Personnel for Northern Ireland;
  - “relevant bodies” means the House of Commons, the National Assembly for Wales, the Scottish Parliament and the Northern Ireland Assembly;
  - “the Department” means the Department of Finance and Personnel for Northern Ireland.

#### *[<sup>F1</sup>Resource Accounts]*

##### Textual Amendments

- F1** Sch. 4 para. 2: words in the heading to the paragraph substituted (1.4.2000) by 2000 c. 20, s. 29(1), Sch. 1 para. 26(2)(a); S.I. 2000/3349, art. 3(1)(a)

- 2 (1) Where any appropriation accounts of the Agency or report of the Comptroller and Auditor General on such accounts are laid before the House of Commons under the <sup>M1</sup>Exchequer and Audit Departments Act 1866, the Comptroller and Auditor General shall send copies to the relevant authorities for Wales, Scotland and Northern Ireland.
- (2) The Scottish Ministers shall present documents received under this paragraph to the Scottish Parliament and the Department shall present such documents to the Northern Ireland Assembly.

##### Marginal Citations

- M1** 1866 c. 39.

#### *Accounts of Agency relating to sums paid or appropriated under s.39(3)*

- 3 (1) The Agency shall prepare separate accounts for each year of its expenditure in relation to each of the following descriptions of sums, that is to say—
- (a) the sums paid by the National Assembly for Wales under section 39(3)(a);
  - (b) the sums paid out of the Scottish Consolidated Fund under section 39(3)(b);
  - or
  - (c) sums appropriated by Act of the Northern Ireland Assembly under section 39(3)(c).

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- (2) Any sum received by the Agency which it applies by virtue of any relevant provision (within the meaning of section 39) shall be regarded as falling within paragraph (a), (b) or (c) of sub-paragraph (1), as the case may require.
- (3) Accounts required under this paragraph relating to sums of any description mentioned in sub-paragraph (1)—
  - (a) shall be prepared in such form, and
  - (b) shall be sent to the Comptroller and Auditor General, and to the relevant authority for the accounts, before such time,
 as the relevant authority for the accounts may direct after consulting the Agency and the other relevant authorities.
- (4) The Comptroller and Auditor General shall examine any accounts sent to him under sub-paragraph (3) on behalf of the National Assembly for Wales, the Scottish Parliament or the Northern Ireland Assembly (according to the description of sums to which the accounts relate).
- (5) In carrying out his examination of any such accounts the Comptroller and Auditor General shall, among other things, satisfy himself that the money expended by the Agency has been applied to the purpose or purposes for which the sums in question were intended to provide.
- (6) When the Comptroller and Auditor General has certified and reported on any accounts under this section, he shall—
  - (a) send the accounts and report to the relevant authority for the accounts; and
  - (b) send copies to the other relevant authorities.
- (7) The Treasury shall present documents received under sub-paragraph (6) to the House of Commons, the Scottish Ministers shall present such documents to the Scottish Parliament and the Department shall present such documents to the Northern Ireland Assembly.
- (8) In this paragraph “the relevant authority for the accounts” is—
  - (a) in the case of accounts relating to sums within sub-paragraph (1)(a), the National Assembly for Wales;
  - (b) in the case of accounts relating to sums within sub-paragraph (1)(b), the Scottish Ministers; and
  - (c) in the case of accounts relating to sums within sub-paragraph (1)(c), the Department.

#### *Consolidated accounts*

- 4 (1) The Agency shall prepare consolidated accounts for each financial year showing its income and expenditure and its overall state of affairs for that year.
- (2) Accounts under this paragraph shall—
  - (a) be prepared in such form (and include such documents), and
  - (b) be sent to the Comptroller and Auditor General and to the Treasury before such time,
 as the Treasury may direct after consulting the Agency and the other relevant authorities.

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- (3) The Comptroller and Auditor General shall examine any accounts sent to him under sub-paragraph (2) on behalf of the House of Commons.
- (4) When any such accounts have been certified and reported on by the Comptroller and Auditor General, he shall—
  - (a) send the certified accounts and the report to the Treasury who shall lay them before the House of Commons; and
  - (b) send copies of those documents to the other relevant authorities.
- (5) The Scottish Ministers shall present documents received under sub-paragraph (4) to the Scottish Parliament and the Department shall present such documents to the Northern Ireland Assembly.

*Accounts under [F<sup>2</sup>section 7 of the Government Resources and Accounts Act 2000]*

**Textual Amendments**

**F2** Sch. 4 para. 5: words in the heading to the paragraph substituted (1.4.2000) by 2000 c. 20, s. 29(1), Sch. 1 para. 26(3)(a); S.I. 2000/3349, art. 3(1)(a)

- 5 (1) Any functions of the Treasury under [F<sup>3</sup>section 7 of the Government Resources and Accounts Act 2000] shall, subject to sub-paragraph (2), be exercisable in relation to the Agency with the consent of the other relevant authorities and after consulting the Agency.
- (2) The consent of a relevant authority is not required if the operations concerned do not include operations carried out in or in relation to the jurisdiction for which it is the relevant authority.
- (3) If a direction under [F<sup>4</sup>section 7]of that Act is given in respect of the Agency, that section shall have effect as if any reference to Parliament or the House of Commons included a reference to each of the other relevant bodies, other than the relevant body for any jurisdiction referred to in sub-paragraph (2).

**Textual Amendments**

**F3** Words in Sch. 4 para. 5(1) substituted (1.4.2001) by 2000 c. 20, s. 29(1), Sch. 1 para. 26(3)(a); S.I. 2000/3349, art. 3(1)(a)

**F4** Words in Sch. 4 para. 5(3) substituted (1.4.2001) by 2000 c. 20, s. 29(1), Sch. 1 para. 26(3)(b); S.I. 2000/3349, art. 3(1)(a)

*Functions of Comptroller under s. 9 of the National Audit Act 1983*

- 6 (1) The power of the Comptroller and Auditor General to make reports to the House of Commons under section 9 of the <sup>M2</sup>National Audit Act 1983 includes power, in relation to any examination of the Agency under section 6 of that Act, to make reports to any of the other relevant bodies.
- (2) If the Comptroller and Auditor General makes a report to one or more of the relevant bodies under section 9 of that Act in relation to such an examination, he shall lay a copy of the report before each of the other relevant bodies.

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**Marginal Citations**

**M2** [1983 c. 44.](#)

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