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**Changes to legislation:** There are currently no known outstanding effects for the Food Standards Act 1999, Cross Heading: Accounts of Agency relating to sums paid or appropriated under s.39(3). (See end of Document for details)

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## SCHEDULES

### SCHEDULE 4

#### ACCOUNTS AND AUDIT

##### *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).
- (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<sup>F1</sup>, the Welsh Ministers shall present such documents to the National Assembly for Wales] and the Department shall present such documents to the Northern Ireland Assembly.

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- (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.

**Textual Amendments**

- F1** Words in Sch. 4 para. 3(7) inserted (25.5.2007) by Government of Wales Act 2006 (Consequential Modifications and Transitional Provisions) Order 2007 (S.I. 2007/1388), art. 1(2), **Sch. 1 para. 68**

**Modifications etc. (not altering text)**

- C1** Sch. 4 para. 3(4) modified (2.5.2007) by Government of Wales Act 2006 (Consequential Modifications and Transitional Provisions) Order 2007 (S.I. 2007/1388), art. 1(3), **Sch. 2 para. 2**

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