



# Government Resources and Accounts Act 2000

## 2000 CHAPTER 20

### *Departmental accounts*

#### **5 Resource accounts: preparation.**

- (1) A government department for which an estimate is approved by the House of Commons in respect of a financial year shall prepare accounts (to be known as resource accounts) for that year detailing—
  - [<sup>F1</sup>(a) resources acquired, held or disposed of during the year by—
    - (i) the department, or
    - (ii) any body that is a designated body under section 4A in relation to the department for the year, and
  - (b) the use of resources during the year by the department or any such body.]
- (2) Resource accounts shall be prepared in accordance with directions issued by the Treasury.
- (3) The Treasury shall exercise the power to issue directions under subsection (2) with a view to ensuring that resource accounts—
  - (a) present a true and fair view,
  - (b) conform to generally accepted accounting practice subject to such adaptations as are necessary in the context of departmental accounts, and
  - (c) accord with guidance issued by the Treasury about the inclusion of an explanation of the difference between an item appearing in a department's estimate and a corresponding item appearing in or reflected in the department's resource accounts.
- (4) For the purpose of subsection (3)(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 [<sup>F2</sup>section 464 of the Companies Act 2006] (accounting standards) [<sup>F3</sup>or to [<sup>F4</sup>UK-

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- adopted international accounting standards, within the meaning given by section 474(1) of the Companies Act 2006]], and
- (b) require resource accounts to include, subject to paragraph (a), a statement of financial performance, a statement of financial position and a cash flow statement.
- (5) A department which prepares resource accounts shall send them to the Comptroller and Auditor General not later than 30th November of the financial year following that to which the accounts relate.
- (6) The Treasury shall, in the case of each department which is obliged to prepare accounts in accordance with subsection (1), appoint an official of the department as its accounting officer.
- (7) While a person holds appointment as a department's accounting officer he shall be responsible for—
- (a) the preparation of the department's resource accounts, and
  - (b) their transmission to the Comptroller and Auditor General.
- (8) The Treasury may appoint an official of a department as accounting officer in respect of a particular part of the department's resource accounts; and that person shall be responsible for the preparation of that part of the accounts.

<sup>F5</sup>(9) .....

#### Textual Amendments

- F1** S. 5(1)(a)(b) substituted (11.11.2010) by [Constitutional Reform and Governance Act 2010 \(c. 25\), ss. 43\(3\), 52; S.I. 2010/2703, art. 2\(c\)](#)
- F2** Words in s. 5(4)(a) substituted (6.4.2008) by [The Companies Act 2006 \(Consequential Amendments etc\) Order 2008 \(S.I. 2008/948\), art. 2\(2\), Sch. 1 para. 214](#) (with arts. 6, 11, 12)
- F3** Words in s. 5(4)(a) inserted (with effect in accordance with reg. 1(2) of the amending S.I.) by [Companies Act 1985 \(International Accounting Standards and Other Accounting Amendments\) Regulations 2004 \(S.I. 2004/2947\), reg. 1\(2\), Sch. 7 para. 14\(a\)](#)
- F4** Words in s. 5(4)(a) substituted (31.12.2020) by [The International Accounting Standards and European Public Limited-Liability Company \(Amendment etc.\) \(EU Exit\) Regulations 2019 \(S.I. 2019/685\), reg. 1\(2\), Sch. 1 para. 48](#) (with reg. 1(3)(4)) (as amended by S.I. 2020/523, regs. 1(2), 22); 2020 c. 1, Sch. 5 para. 1(1)
- F5** S. 5(9) repealed (22.7.2004) by [Statute Law \(Repeals\) Act 2004 \(c. 14\), Sch. 1 Pt. 9](#) Group 6

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

- C1** S. 5(1) applied (with modifications) (15.11.2001) by [S.I. 2001/3686, reg. 8\(6\)](#)
- C2** S. 5(1) (applied with modifications) (27.3.2002) by [The Ministry of Agriculture, Fisheries and Food \(Dissolution\) Order 2002 \(S.I. 2002/794\), art. 6\(12\)\(13\)](#)

## 6 Resource accounts: scrutiny.

- (1) The Comptroller and Auditor General shall examine any resource accounts which he receives from a department under section 5(5) with a view to satisfying himself—
- (a) that the accounts present a true and fair view,
  - (b) that money provided by Parliament has been expended for the purposes intended by Parliament,

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- (c) that resources authorised by Parliament to be used have been used for the purposes in relation to which the use was authorised, and
- [<sup>F6</sup>(d) that—
  - (i) the financial transactions of the department, and
  - (ii) the financial transactions of any body that is a designated body under section 4A in relation to the department for the year in question, are in accordance with any relevant authority.]
- (2) If resource accounts appear to the Comptroller and Auditor General to suggest that a material use of resources required but did not receive the authority of the Treasury—
  - (a) he shall inform the Treasury, and
  - (b) if the Treasury sanction the use of resources, he shall treat it as always having had the Treasury’s authority.
- (3) Where the Comptroller and Auditor General has conducted an examination of accounts under subsection (1)—
  - (a) he shall certify them and issue a report,
  - (b) he shall send the certified accounts and the report to the Treasury not later than 15th January of the financial year following that to which the accounts relate, and
  - (c) if he is not satisfied of the matters set out in subsection (1)(a) to (d), he shall report to the House of Commons.
- (4) The Treasury shall lay accounts and reports received under subsection (3)(b) before the House of Commons not later than 31st January of the financial year following that to which they relate.
- <sup>F7</sup>(5) .....

**Textual Amendments**

- F6** S. 6(1)(d) substituted (11.11.2010) by [Constitutional Reform and Governance Act 2010 \(c. 25\)](#), **ss. 43(4)**, 52; [S.I. 2010/2703](#), art. 2(c)
- F7** S. 6(5) repealed (22.7.2004) by [Statute Law \(Repeals\) Act 2004 \(c. 14\)](#), **Sch. 1 Pt. 9** Group 6

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

- C3** S. 6(1) applied (with modifications) (1.1.2012) by [Budget Responsibility and National Audit Act 2011 \(c. 4\)](#), s. 29, **Sch. 2 para. 25(6)**; [S.I. 2011/2576](#), art. 3(c) (with art. 4)
- C4** S. 6(4) modified (30.1.2013) by [The Government Resources and Accounts Act 2000 \(Alteration of Timetables for Accounts\) Order 2013 \(S.I. 2013/148\)](#), arts. 1(2), 2
- C5** S. 6(4) applied (with modifications) (30.1.2016) by [The Government Resources and Accounts Act 2000 \(Alteration of Timetables for Accounts\) Order 2016 \(S.I. 2016/89\)](#), arts. 1(2), 2

**7 Other departmental accounts.**

- (1) The Treasury may direct a government department to prepare for each financial year accounts in relation to any specified matter.
- (2) Accounts under subsection (1) shall be prepared in accordance with directions issued by the Treasury.
- (3) Where a department prepares accounts under subsection (1)—

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- (a) it shall send them to the Comptroller and Auditor General not later than 30th November of the financial year following that to which the accounts relate,
  - (b) the Comptroller and Auditor General shall examine and certify the accounts, issue a report on them and send the certified accounts and the report to the Treasury not later than 15th January of that year, and
  - (c) the Treasury shall lay the certified accounts and the report before the House of Commons not later than 31st January of that year.
- (4) The Comptroller and Auditor General shall carry out his examination of accounts under subsection (3)(b) with a view to satisfying himself—
- (a) that money provided by Parliament has been expended for the purposes intended by Parliament,
  - (b) that resources authorised by Parliament to be used have been used for the purposes in relation to which the use was authorised, and
  - (c) that the department’s financial transactions are in accordance with any relevant authority.
- (5) The Treasury may, in relation to accounts under subsection (1) generally or in relation to specified accounts under subsection (1), direct that this section shall have effect as if references to the relevant department were substituted for the references to the Treasury in subsection (3)(b) and (c).

<sup>F8</sup>(6) .....

**Textual Amendments**  
**F8** S. 7(6) repealed (22.7.2004) by [Statute Law \(Repeals\) Act 2004 \(c. 14\)](#), [Sch. 1 Pt. 9](#) Group 6

**8 Comptroller and Auditor General: access to information.**

- (1) For the purposes of an examination by the Comptroller and Auditor General of a government department’s accounts—
- (a) he shall have a right of access at all reasonable times to any of the documents relating to the department’s accounts, and
  - (b) a person who holds or has control of any of those documents shall give the Comptroller and Auditor General any assistance, information or explanation which he requires in relation to any of those documents.
- (2) Subsection (1) applies only in relation to documents which are held or controlled—
- (a) by a government department, or
  - (b) in pursuance of arrangements made by a government department for the compiling or handling of any of its financial records.

<sup>F9</sup>(3) .....

**Textual Amendments**  
**F9** S. 8(3) repealed (22.7.2004) by [Statute Law \(Repeals\) Act 2004 \(c. 14\)](#), [Sch. 1 Pt. 9](#) Group 6

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

- C6** S. 8(1) applied (23.5.2003) by [Government Resources and Accounts Act 2000 \(Rights of Access of Comptroller and Auditor General\) Order 2003 \(S.I. 2003/1325\)](#), **arts. 2-6**
- C7** S. 8(1) amendment to earlier affecting [SI 2003/1325 art. 4 \(as amended \(1.4.2010\) by The Housing and Regeneration Act 2008 \(Consequential Provisions\) \(No. 2\) Order 2010 \(S.I. 2010/671\)](#), art. 1(2), **Sch. 1 para. 30** (with Sch. 2)); [S.I. 2010/862](#), art. 2

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