



Government Resources and Accounts Act 2000

2000 CHAPTER 20

Miscellaneous

22 Alteration of timetables for accounts.

- (1) The Treasury may by order substitute a new date for a date for the time being specified in section 5, 6 or 7.
- (2) An order under subsection (1)—
 - (a) may specify a new date for all purposes or for specified purposes only,
 - (b) may specify different dates for different purposes,
 - (c) shall be made by statutory instrument, and
 - (d) shall be subject to annulment in pursuance of a resolution of the House of Commons.
- (3) Before making an order under subsection (1) the Treasury shall consult the Comptroller and Auditor General.

23 Treasury directions.

A direction of the Treasury under—

- (a) this Act, or
 - (b) the ^{M1}Exchequer and Audit Departments Act 1921,
- may be revoked or amended by a further direction.

Marginal Citations

M1 1921 c. 52.

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

24 Advisory board.

- (1) Before—
 - (a) issuing directions under section 5(2), or
 - (b) determining the form and content of accounts under section 9,the Treasury shall consult a group of persons who appear to the Treasury to be appropriate to advise on financial reporting principles and standards.
- (2) Before selecting a group for the purpose of subsection (1) the Treasury shall consult the Comptroller and Auditor General.
- (3) Where a group is consulted under subsection (1) in a particular year, the Treasury shall arrange for the group to prepare a report for that year—
 - (a) summarising the activities of the group for the purpose of the consultation, and
 - (b) dealing with such other matters as the group consider appropriate.
- (4) Where a report is prepared under subsection (3), the Treasury shall arrange for it to be laid before the House of Commons.

25 Examinations by Comptroller and Auditor General.

- (1) Subsections (2) and (3) have effect in relation to examinations of accounts carried out by the Comptroller and Auditor General under section 6, 7 or 11.
- (2) If the Comptroller and Auditor General changes the extent or character of a particular kind of examination, he shall report to the House of Commons.
- (3) An examination of accounts carried out by the Comptroller and Auditor General shall be carried out on behalf of the House of Commons.
- (4) Subsection (5) applies where the Comptroller and Auditor General examines and certifies accounts of a body by virtue of an enactment or agreement.
- (5) Section 8(1) shall apply for the purposes of the examination of the body's accounts as it applies for the purposes of the examination of a department's accounts.
- (6) The Treasury may by order provide for the accounts of a body to be audited by the Comptroller and Auditor General.
- (7) An order under subsection (6)—
 - (a) may be made in relation to a body only if it appears to the Treasury that the body exercises functions of a public nature or is entirely or substantially funded from public money, and
 - (b) may make such supplementary or consequential provision (including provision amending an enactment) as the Treasury think expedient.
- (8) The Treasury may by order provide for section 8(1) to apply in relation to documents (in addition to those specified in section 8(2))—
 - (a) of a specified description, or
 - (b) which are held or controlled either by a body of a specified kind or in specified circumstances.
- (9) An order under subsection (8) may apply in respect of the examination of the accounts of a particular department or body or in respect of examinations under section 8(1) generally.

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

- (10) An order under subsection (6) or (8)—
- (a) shall be made by statutory instrument,
 - (b) shall not be made unless the Treasury have consulted the Comptroller and Auditor General, and
 - (c) shall not be made unless a draft of the order has been laid before, and approved by resolution of, each House of Parliament.

[^{F1}(11) Subsection (10)(c) does not apply to an order under subsection (6) if the only bodies to which the order relates are bodies which are companies as defined in section 1(1) of the Companies Act 2006.

See sections 475 and 482 of that Act for provision about the interaction between Part 16 of that Act (audit) and orders under subsection (6).

- (12) An order to which subsection (10)(c) does not apply by virtue of subsection (11) is subject to annulment in pursuance of a resolution of either House of Parliament.]

Textual Amendments

F1 S. 25(11)(12) inserted (1.11.2011) by [Budget Responsibility and National Audit Act 2011 \(c. 4\)](#), **ss. 19, 29** (with [Sch. 4](#)); [S.I. 2011/2576](#), [art. 2\(a\)](#)

Modifications etc. (not altering text)

C1 S. 25(2) 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](#))

26 Reports of Comptroller and Auditor General.

- (1) This section applies where—
- (a) a report of the Comptroller and Auditor General is required by this Act to be laid before the House of Commons, and
 - (b) it is not laid by the Treasury within the time allowed by this Act.

(2) The Comptroller and Auditor General shall lay the report before the House of Commons as soon as possible.

^{F2}(3)

Textual Amendments

F2 S. 26(3) repealed (22.7.2004) by [Statute Law \(Repeals\) Act 2004 \(c. 14\)](#), **Sch. 1 Pt. 9** Group 6

Changes to legislation:

There are currently no known outstanding effects for the Government Resources and Accounts Act 2000, Cross Heading: Miscellaneous.