

These notes refer to the Government Resources and Accounts Act 2000 (c.20) which received Royal Assent on 28 July 2000

GOVERNMENT RESOURCES AND ACCOUNTS ACT 2000

EXPLANATORY NOTES

COMMENTARY ON SECTIONS

Section 26: Reports by the C&AG

114. This section provides an additional safeguard for Parliament that the C&AG's reports on accounts provided for in the Bill will be available to it in a timely manner by giving the C&AG an independent power to lay his reports if the Treasury fails to do so within the times set out in the Act. This section is a modernised and extended re-enactment of section 32 of the Exchequer and Audit Departments Act 1866 which is therefore repealed.