



# Government Resources and Accounts Act 2000

## 2000 CHAPTER 20

### *Supply*

#### **1 Application of sums issued.**

- (1) Where a Consolidated Fund Act or Appropriation Act authorises a sum to be—
- (a) issued out of the Consolidated Fund, and
  - (b) applied to the service of a specified year,
- every sum issued in pursuance of the Act shall be applied towards the service of that year.

<sup>F1</sup>(2) .....

#### **Textual Amendments**

**F1** S. 1(2) repealed (22.7.2004) by [Statute Law \(Repeals\) Act 2004 \(c. 14\)](#), [Sch. 1 Pt. 9](#) Group 6

#### **2 Appropriation in aid.**

- (1) The Treasury may, subject to any relevant limit set by an Appropriation Act, direct that resources may be applied as an appropriation in aid of resources authorised by Parliament to be used for the service of a particular year.
- (2) A direction under subsection (1) shall be—
- (a) made by minute, and
  - (b) laid before Parliament.
- (3) Subsections (4) and (5) apply where money is received in connection with an appropriation in aid which has been or is expected to be directed under subsection (1).

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- (4) Where the money is received in the year for the service of which the appropriation in aid is authorised—
  - (a) the appropriation in aid is authority for the money to be used in accordance with the Treasury’s direction, and
  - (b) in so far as it is not used for that purpose it shall be paid into the Consolidated Fund.
- (5) Where the money is received in a year other than that for the service of which the appropriation in aid is or is to be authorised, it shall be—
  - (a) retained and applied as a use of resources authorised by Appropriation Act for the service of the year in which the money is received, or
  - (b) paid into the Consolidated Fund.
- <sup>F2</sup>(6) .....

**Textual Amendments**  
**F2** S. 2(6) repealed (22.7.2004) by [Statute Law \(Repeals\) Act 2004 \(c. 14\)](#), [Sch. 1 Pt. 9](#) Group 6

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**Commencement Information**  
**II** S. 2 wholly in force at 1.4.2001; s. 2 not in force at Royal Assent see s. 30; s. 2(1)(2) in force at 22.12.2000 by [S.I. 2000/3349](#), [art. 2\(a\)](#) (subject to [art. 5](#)); s. 2 in force insofar as not already in force at 1.4.2001 by [S.I. 2000/3349](#), [art. 3\(1\)\(a\)](#) (subject to [art. 5](#))

*Government funds and accounts*

**3 Payments out.**

- (1) Subsection (2) applies to a requisition, request or order under—
  - (a) section 13 or 15 of the <sup>M1</sup>Exchequer and Audit Departments Act 1866 (payments out of the Consolidated Fund), or
  - (b) section 1(3) of the <sup>M2</sup>National Loans Act 1968 (payments out of the National Loans Fund).
- (2) A requisition, request or order to which this subsection applies—
  - (a) may be produced, authenticated and transmitted in any manner which the Treasury, with the approval of the Comptroller and Auditor General, decide to adopt, but
  - (b) shall be accompanied by evidence of the approval of two officers of the Treasury appointed for that purpose.
- (3) A request or order under section 20 of the Exchequer and Audit Departments Act 1866 (government stock and annuities) may be produced, authenticated and transmitted in any manner which the Treasury decide to adopt.
- <sup>F3</sup>(4) .....

**Textual Amendments**  
**F3** S. 3(4) repealed (22.7.2004) by [Statute Law \(Repeals\) Act 2004 \(c. 14\)](#), [Sch. 1 Pt. 9](#) Group 6

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**Marginal Citations**

- M1** 1866 c.39.  
**M2** 1968 c.13.

**4 Payments in by error.**

- (1) Where—
- (a) money is paid into the Consolidated Fund or the National Loans Fund, and
  - (b) the money should not or need not have been paid into the Fund,
- all or any part of the money may be paid out of the Fund in accordance with this section.
- (2) In the case of the Consolidated Fund—
- (a) the Comptroller and Auditor General shall on receipt of a requisition from the Treasury grant a credit on the Exchequer account at the Bank of England (or on its growing balance), and
  - (b) an issue shall be made on orders given to the Bank by the Treasury in accordance with a credit granted under paragraph (a).
- (3) In the case of the National Loans Fund—
- (a) the Comptroller and Auditor General shall at the request of the Treasury grant a credit on the National Loans Fund, and
  - (b) a payment out of the Fund shall be made by the Treasury in accordance with a credit granted under paragraph (a).
- (4) A payment or issue made under this section shall be recorded in—
- (a) the daily account under section 15(5) of the <sup>M3</sup>Exchequer and Audit Departments Act 1866 (Consolidated Fund), or
  - (b) the daily statement under section 1(2) of the <sup>M4</sup>National Loans Act 1968 (National Loans Fund).

**Marginal Citations**

- M3** 1866 c. 39.  
**M4** 1968 c. 13.

*<sup>F4</sup>Departmental estimates*

**Textual Amendments**

- F4** S. 4A and preceding cross-heading inserted (11.11.2010) by [Constitutional Reform and Governance Act 2010 \(c. 25\), ss. 43\(2\), 52; S.I. 2010/2703, art. 2\(c\)](#)

**4A Inclusion in departmental estimates of resources used by designated bodies**

- (1) An estimate for a government department for approval by the House of Commons in respect of a financial year must be prepared in accordance with directions issued by the Treasury.

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- (2) The Treasury may direct that the estimate is to include information relating to resources expected to be used by any body that is a designated body in relation to the department.
- (3) For the purposes of this section a body is a “designated” body in relation to a government department if—
  - (a) it is designated in relation to the department by an order made by the Treasury, or
  - (b) it falls within a description of body designated in relation to the department by such an order.
- (4) A body, or a description of body, may be designated in relation to a government department for a particular financial year or generally.
- (5) Subsections (6) and (7) apply if the Treasury—
  - (a) expect the use of resources by a body in a financial year to involve payments out of a devolved Consolidated Fund to or for the benefit of the body, but
  - (b) do not expect the use of resources by the body in the year to involve payments out of the Consolidated Fund of the United Kingdom to or for the benefit of the body.
- (6) If an order is in force under which the body would (but for this subsection) be a designated body for the year in relation to a government department—
  - (a) the Treasury must notify the department that the conditions in subsection (5) are met in the case of the body for the year, and
  - (b) the body is to be treated as if it were not designated for the year in relation to the department.
- (7) If no such order is in force, the Treasury may not make one.
- (8) Before designating a body, or a description of body, the Treasury must, where they think it appropriate, consult—
  - (a) the Scottish Ministers,
  - (b) the Department of Finance and Personnel for Northern Ireland, or
  - (c) the Welsh Ministers.
- (9) In determining for any purpose whether a body has a particular relationship with a government department (for example, whether it is controlled by, or otherwise dependent on, the department), the following must be disregarded—
  - (a) the fact that an estimate for the department in respect of a financial year includes information relating to the body, and
  - (b) the fact that the department's resource accounts for a financial year prepared under section 5 include information relating to the body.
- (10) An order under subsection (3) is to be made by statutory instrument.
- (11) A statutory instrument containing an order under that subsection is subject to annulment in pursuance of a resolution of either House of Parliament.
- (12) In this section “ a devolved Consolidated Fund ” means—
  - (a) the Scottish Consolidated Fund,
  - (b) the Consolidated Fund of Northern Ireland, or
  - (c) the Welsh Consolidated Fund.]

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### *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>F5</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>F6</sup>section 464 of the Companies Act 2006] (accounting standards) [<sup>F7</sup>or to [<sup>F8</sup>UK-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.

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<sup>F9</sup>(9) .....

#### Textual Amendments

- F5** 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\(c\)](#)
- F6** 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)
- F7** 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\(a\)](#)
- F8** 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)
- F9** 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,
  - (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>F10</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

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- (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>F11</sup>(5) . . . . .

**Textual Amendments**

- F10** 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)
- F11** 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)—
  - (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).

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<sup>F12</sup>(6) .....

**Textual Amendments**

**F12** 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>F13</sup>(3) .....

**Textual Amendments**

**F13** S. 8(3) repealed (22.7.2004) by [Statute Law \(Repeals\) Act 2004 \(c. 14\)](#), **Sch. 1 Pt. 9** Group 6

**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

*Whole of government accounts*

**9 Preparation.**

- (1) The Treasury shall prepare in respect of each financial year a set of accounts for a group of bodies each of which appears to the Treasury—
- (a) to exercise functions of a public nature, or
  - (b) to be entirely or substantially funded from public money.
- (2) Accounts prepared under this section may include information referring wholly or partly to activities which—
- (a) are not activities of bodies falling within subsection (1), but
  - (b) appear to the Treasury to be activities of a public nature.
- (3) The accounts shall contain such information in such form as the Treasury think fit.



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- (4) In determining the form and content of the accounts the Treasury shall aim to ensure that the accounts—
- (a) present a true and fair view, and
  - (b) conform to generally accepted accounting practice subject to such adaptations as are necessary in the context.
- (5) For the purpose of subsection (4)(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 [F14section 464 of the Companies Act 2006] (accounting standards) [F15or to [F16UK-adopted international accounting standards, within the meaning given by section 474(1) of the Companies Act 2006]], and
  - (b) ensure that the accounts include, subject to paragraph (a), a statement of financial performance, a statement of financial position and a cash flow statement.

#### Textual Amendments

- F14** Words in s. 9(5)(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)
- F15** Words in s. 9(5)(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\(b\)](#)
- F16** Words in s. 9(5)(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. 49](#) (with reg. 1(3)(4)) (as amended by S.I. 2020/523, regs. 1(2), 22); 2020 c. 1, Sch. 5 para. 1(1)

## 10 Obtaining information.

- (1) Where the Treasury intend the accounts under section 9 for a particular financial year to relate in part to a particular body which falls within section 9(1), the Treasury may by order designate that body for the purposes of this section in respect of that year.
- (2) Where a body is designated in respect of a financial year it shall—
- (a) prepare such financial information in relation to the year as the Treasury may request,
  - (b) present the information in such form as the Treasury may direct,
  - (c) arrange for the information to be audited, and
  - (d) deliver the information to the Treasury, in such manner and by such date in the next year as the Treasury may direct.
- (3) Where a body is designated in respect of a financial year the Treasury may request it to—
- (a) prepare specified financial information in relation to a specified part of the year,
  - (b) present the information in a specified form, and
  - (c) deliver the information to the Treasury in a specified manner by a specified date.
- (4) A designated body shall comply with a request under subsection (3).

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- (5) A designated body shall comply with any direction of the Treasury as to the person or kind of person to be given responsibility for ensuring compliance with subsections (2) and (3).
- (6) The Treasury may not designate a body if its activities relate entirely to Scotland.
- (7) Before designating a body or giving a direction under subsection (5) the Treasury shall, where they think it appropriate, consult the <sup>F17</sup>Welsh Ministers].
- (8) The Treasury may make arrangements for the<sup>F18</sup>Welsh Ministers] or another body to—
- (a) receive information provided under subsection (2) or (3),
  - (b) consolidate information received,
  - (c) arrange for the consolidation to be audited, and
  - (d) deliver the consolidation to the Treasury.
- (9) Where arrangements under subsection (8) apply—
- (a) a person carrying out an audit under subsection (2)(c) shall give a person carrying out an audit under subsection (8)(c) such information and explanations as he may reasonably require for the purposes of that provision, and
  - (b) subsections (2)(d) and (3)(c) shall have effect as if for a reference to the Treasury there were substituted a reference to a body specified by the Treasury.
- (10) An order under subsection (1)—
- (a) shall be made by statutory instrument, and
  - (b) shall be subject to annulment in pursuance of a resolution of either House of Parliament.

#### Textual Amendments

- F17** Words in s. 164(1) inserted by [Government of Wales Act 2006 \(c. 32\)](#), s. 160, Sch. 10 para. 57(a) (with Sch. 11 para. 22) the amending provision coming into force immediately after "the 2007 election" (held on 3.5.2007) subject to s. 161(1)(4)(5) of the amending Act, which provides for certain provisions to come into force for specified purposes immediately after the end of "the initial period" (which ended with the day of the first appointment of a First Minister on 25.5.2007) - see ss. 46, 161(4)(5) of the amending Act.
- F18** Words in s. 164(1) inserted by [Government of Wales Act 2006 \(c. 32\)](#), s. 160, Sch. 10 para. 57(b) (with Sch. 11 para. 22) the amending provision coming into force immediately after "the 2007 election" (held on 3.5.2007) subject to s. 161(1)(4)(5) of the amending Act, which provides for certain provisions to come into force for specified purposes immediately after the end of "the initial period" (which ended with the day of the first appointment of a First Minister on 25.5.2007) - see ss. 46, 161(4)(5) of the amending Act.

## 11 Scrutiny.

- (1) The Treasury shall send accounts under section 9 to the Comptroller and Auditor General.
- (2) The Comptroller and Auditor General shall examine accounts sent to him under this section with a view to satisfying himself that they present a true and fair view.

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- (3) Where the Comptroller and Auditor General has conducted an examination of accounts he shall—
  - (a) certify them and issue a report, and
  - (b) send the certified accounts and the report to the Treasury.
- (4) The Treasury shall lay accounts and reports received under subsection (3)(b) before the House of Commons.
- (5) A person who acts as auditor for the purposes of section 10(2)(c) or (8)(c) shall give to the Comptroller and Auditor General such information and explanations as he may reasonably require for the purposes of this section.
- (6) The Treasury shall by order specify dates by which the duties under subsections (1), (3)(b) and (4) shall be performed.
- (7) Before making an order under subsection (6) the Treasury shall consult the Comptroller and Auditor General.
- (8) An order under subsection (6)—
  - (a) shall be made by statutory instrument, and
  - (b) shall be subject to annulment in pursuance of a resolution of the House of Commons.

**Subordinate Legislation Made**

**P1** S. 11(6): dates specified for scrutiny (31.3.2010) by [S.I. 2010/570](#), [arts. 1\(1\), 2](#)

**Commencement Information**

**I2** S. 11 in force at 2.3.2010 by [S.I. 2010/516](#), [art. 2](#) (with [art. 3](#))

*National Health Service*

**<sup>F19</sup>12 Health Authorities and Special Health Authorities.**

**Textual Amendments**

**F19** S. 12 repealed (1.3.2007) by [National Health Service \(Consequential Provisions\) Act 2006 \(c. 43\)](#), s. 8(2), [Sch. 4](#) (with [Sch. 2 Pt. 1](#) [Sch. 3 Pt. 1](#))

**<sup>F20</sup>13 Primary Care Trusts.**

**Textual Amendments**

**F20** S. 13 repealed (1.3.2007) by [National Health Service \(Consequential Provisions\) Act 2006 \(c. 43\)](#), s. 8(2), [Sch. 4](#) (with [Sch. 2 Pt. 1](#) [Sch. 3 Pt. 1](#))

*Changes to legislation: Government Resources and Accounts Act 2000 is up to date with all changes known to be in force on or before 29 May 2023. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

## 14 Summarised accounts.

- (1) The Treasury may by order provide for [<sup>F21F22</sup>...paragraph 5 of Schedule 9 to the National Health Service (Wales) Act 2006] not to apply in relation to a specified body for a specified year.
- (2) The Treasury may make an order in respect of a body for a year only if they consider that the preparation of summarised accounts for that body and that year is unnecessary having regard to information contained or to be contained in—
- (a) a department's resource accounts under section 5, or
  - (b) accounts under section 9.
- <sup>F23</sup>(3) .....
- [<sup>F24</sup>(4) Before making an order under [<sup>F25</sup>subsection (1)] in respect of an NHS body within the meaning of paragraph 1 of Schedule 9 to the National Health Service (Wales) Act 2006, the Treasury shall consult—
- (a) the National Assembly for Wales, and
  - (b) the Auditor General for Wales.]
- (5) An order under this section—
- (a) shall be made by statutory instrument, and
  - (b) shall be subject to annulment in pursuance of a resolution of either House of Parliament.
- [<sup>F26</sup>(6) .....]

### Textual Amendments

- F21** Words in s. 14(1) substituted (1.10.2006 except so far as relating to Welsh NHS bodies, 1.2.2007 in so far as not already in force) by [Health Act 2006 \(c. 28\)](#), s. 83(5)(d)(7), [Sch. 8 para. 44\(2\)](#); [S.I. 2006/2603](#), art. 5(b) (with art. 6); [S.I. 2007/204](#), art. 4(b) (with art. 5) (which affecting Sch. 8 para. 44(2) is amended (1.3.2007) by [National Health Service \(Consequential Provisions\) Act 2006 \(c. 43\)](#), s. 8(2), [Sch. 1 para. 299\(a\)](#) (with Sch. 3 Pt. 1))
- F22** Words in s. 14(1) omitted (1.10.2012) by virtue of [Health and Social Care Act 2012 \(c. 7\)](#), s. 306(4), [Sch. 5 para. 96\(2\)](#); [S.I. 2012/1831](#), art. 2(2) (with art. 11(2))
- F23** S. 14(3) omitted (1.10.2012) by virtue of [Health and Social Care Act 2012 \(c. 7\)](#), s. 306(4), [Sch. 5 para. 96\(3\)](#); [S.I. 2012/1831](#), art. 2(2) (with art. 11(2))
- F24** S. 14(4) substituted (1.10.2006 except so far as relating to Welsh NHS bodies, 1.2.2007 in so far as not already in force) by [Health Act 2006 \(c. 28\)](#), s. 83(5)(d)(7), [Sch. 8 para. 44\(4\)](#); [S.I. 2006/2603](#), art. 5(b) (with art. 6); [S.I. 2007/204](#), art. 4(b) (with art. 5) (which affecting Sch. 8 para. 44(4) is amended (1.3.2007) by [National Health Service \(Consequential Provisions\) Act 2006 \(c. 43\)](#), s. 8(2), [Sch. 1 para. 299\(c\)](#) (with Sch. 3 Pt. 1))
- F25** Words in s. 14(4) substituted (1.10.2012) by [Health and Social Care Act 2012 \(c. 7\)](#), s. 306(4), [Sch. 5 para. 96\(4\)](#); [S.I. 2012/1831](#), art. 2(2) (with art. 11(2))
- F26** S. 14(6) added (1.10.2006 except so far as relating to Welsh NHS bodies, 1.2.2007 in so far as not already in force) by [Health Act 2006 \(c. 28\)](#), s. 83(5)(d)(7), [Sch. 8 para. 44\(5\)](#); [S.I. 2006/2603](#), art. 5(b) (with art. 6); [S.I. 2007/204](#), art. 4(b) (with art. 5) (which affecting provision Sch. 8 para. 44(5) is omitted and the addition of s. 14(6) thereby falls (1.3.2007) by virtue of [National Health Service \(Consequential Provisions\) Act 2006 \(c. 43\)](#), s. 8(2), [Sch. 1 para. 299\(d\)](#), [Sch. 4](#) (with Sch. 3 Pt. 1))

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*National Assembly for Wales*

**15 Finance.**

- (1) If it appears to the Secretary of State to be expedient in consequence of any of the matters specified in subsection (2), he may by order amend, repeal or make provision similar to any of the following provisions of the <sup>M5</sup>Government of Wales Act 1998—
  - (a) section 81 (statements by Secretary of State),
  - (b) section 85 (expenditure by National Assembly), and
  - (c) section 86 (statements by National Assembly).
- (2) The matters mentioned in subsection (1) are—
  - (a) any provision of this Act,
  - (b) a change in the accounting methods used by the National Assembly,
  - (c) a change in the procedures of the House of Commons relating to public money, and
  - (d) a change in the form of Appropriation Acts.
- (3) An order under this section—
  - (a) shall be made by statutory instrument,
  - (b) may include incidental or transitional provision, and
  - (c) shall not be made unless a draft has been laid before, and approved by resolution of, each House of Parliament.
- (4) The Secretary of State—
  - (a) shall consult the National Assembly before making an order under this section which relates to section 81 of the <sup>M6</sup>Government of Wales Act 1998, and
  - (b) shall not make an order under this section which relates to section 85 or 86 of that Act unless a draft has been laid before, and approved by resolution of, the National Assembly.

**Marginal Citations**

- M5** 1998 c. 38.  
**M6** 1998 c. 38.

*Public-private partnerships*

**16 Expenditure.**

- (1) The Treasury—
  - (a) may incur expenditure in respect of the establishment of a body for the purpose of carrying on public-private partnership business,
  - (b) may incur expenditure for the purposes of investing in the body (whether by acquiring assets, securities or rights or otherwise), and
  - (c) may provide loans and guarantees and make other kinds of financial provision to or in respect of the body.
- (2) The powers under subsection (1)(b) and (c)—
  - (a) may not be exercised in respect of more than one body, and

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- (b) may be exercised only in connection with public-private partnership business carried on or to be carried on by the body.

## 17 Section 16: interpretation.

- (1) In section 16 “public-private partnership business” means participation in public-private partnerships whether as an investor, a consultant or otherwise.
- (2) In particular, “public-private partnership business” includes the provision of advisory or financial services in connection with specific public-private partnerships or public-private partnerships generally—
  - (a) whether the services are provided to public bodies or to private persons, and
  - (b) whether or not the services are provided on terms and conditions about payment, consideration or other matters.
- (3) In this section “public-private partnerships” means projects and undertakings the resources for which are provided partly by public bodies and partly by private persons.
- (4) In subsection (3) “resources” includes funds, assets, professional skills and any other kind of commercial resource.
- (5) In this section “public body” means a government department or a body exercising public functions.
- (6) In this section—
  - (a) “projects and undertakings” includes projects and undertakings carried on wholly or partly outside the United Kingdom, and
  - (b) a reference to public functions is not confined to public functions of the United Kingdom.
- (7) In section 16 a reference to a body includes a reference to—
  - (a) a group of bodies,
  - (b) a partnership or enterprise carried on by one or more persons or bodies, and
  - (c) a body (including a body within the meaning of paragraph (a) or (b)) which is substantially the same as, or which is a successor to, another body.

## 18 Investment: limit.

- (1) The Treasury shall ensure that the aggregate of outstanding expenditure under section 16(1)(b) and (c) does not at any time exceed £400 million.
- (2) For the purpose of subsection (1)—
  - (a) outstanding expenditure in respect of the acquisition of assets, securities and rights shall be taken to be the aggregate of amounts paid for the acquisition of assets, securities and rights which have not been disposed of,
  - (b) outstanding expenditure in respect of a loan shall be taken to be the amount outstanding in respect of the principal,
  - (c) outstanding expenditure in respect of a guarantee shall be taken to be the aggregate of amounts which have been paid in fulfilment of it and in respect of which the Treasury have not been reimbursed, and
  - (d) the Treasury shall make arrangements for evaluating outstanding expenditure in respect of anything done under section 16(1)(b) or (c) which is not addressed by paragraphs (a) to (c) above.

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- (3) The Treasury may by order substitute a new amount for the amount for the time being specified in subsection (1).
- (4) An order under subsection (3)—
  - (a) shall be made by statutory instrument, and
  - (b) shall not be made unless a draft has been laid before, and approved by resolution of, each House of Parliament.

## **19 Expenditure: supplementary.**

- (1) Expenditure by the Treasury for the purposes of section 16 shall, subject to subsection (2), be paid out of money provided by Parliament.
- (2) Sums required for fulfilling guarantees given under section 16 shall be charged on and issued out of the Consolidated Fund.
- (3) Sums received by the Treasury in connection with anything done under section 16 shall be paid into the Consolidated Fund.

## **20 Investment by devolved administrations.**

- (1) Any of the following may incur expenditure for the purpose of investing in the body mentioned in section 16—
  - (a) the Scottish Ministers,
  - (b) the Northern Ireland departments, and
  - (c) the National Assembly for Wales.
- (2) Subsection (1)—
  - (a) shall have effect notwithstanding an enactment which restricts the activities of a person or body mentioned in that subsection to matters relating to a particular Part or area of the United Kingdom, and
  - (b) shall not be construed as preventing or restricting any action which a person or body has power to take without reliance on that subsection.
- (3) The power under subsection (1) may be used only for the purpose of—
  - (a) the acquisition from the Treasury of shares of a kind which are required by the body's articles of association to be issued to the Treasury (and which may be transferred by the Treasury), and
  - (b) such other forms of investment (whether by the acquisition of assets, securities, rights or otherwise) as the Treasury may specify by order.
- (4) An order under subsection (3)(b)—
  - (a) may relate generally to persons and bodies mentioned in subsection (1) or to one or more specified persons or bodies,
  - (b) may make different provision for different purposes,
  - (c) shall be made by statutory instrument, and
  - (d) shall be subject to annulment in pursuance of a resolution of either House of Parliament.

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### *Value Added Tax*

#### **21 Supplies by government departments.**

- (1) This section applies where a government department makes supplies of goods or services which are taxable supplies for the purposes of the <sup>M7</sup>Value Added Tax Act 1994.
- (2) The Treasury may make arrangements—
  - (a) about the treatment of receipts and payments in respect of value added tax in accounts under section 5 or 7;
  - (b) for the exemption of receipts in respect of value added tax, to such extent and on such conditions as may be specified, from any requirement for payment into the Consolidated Fund.
- (3) For the purposes of this section “government department” has the same meaning as it has for the purposes of section 41 of the Value Added Tax Act 1994 (application to the Crown).

<sup>F27</sup>(4) . . . . .

#### **Textual Amendments**

**F27** S. 21(4) repealed (22.7.2004) by [Statute Law \(Repeals\) Act 2004 \(c. 14\)](#), [Sch. 1 Pt. 9](#) Group 6

#### **Marginal Citations**

**M7** 1994 c.23.

### *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 <sup>M8</sup>Exchequer and Audit Departments Act 1921,
- may be revoked or amended by a further direction.



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#### Marginal Citations

M8 1921 c. 52.

### 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

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- (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.
- (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.

[<sup>F28</sup>(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

**F28** 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)

**C8** 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.

<sup>F29</sup>(3) .....

#### Textual Amendments

**F29** S. 26(3) repealed (22.7.2004) by [Statute Law \(Repeals\) Act 2004 \(c. 14\)](#), **Sch. 1 Pt. 9** Group 6

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## General

### 27 Interpretation: use of resources.

In this Act a reference to the use of resources is a reference to their expenditure, consumption or reduction in value.

### 28 Interpretation: financial year.

In this Act “financial year” means the 12 months ending with 31st March.

### 29 Amendments and repeals.

- (1) Schedule 1 (minor and consequential amendments) shall have effect.
- (2) The enactments mentioned in Schedule 2 are hereby repealed.

#### Commencement Information

- I3** S. 29 wholly in force at 1.4.2001; s. 29 not in force at Royal Assent see s. 30; s. 29(1) in force for specified purposes at 22.12.2000 by [S.I. 2000/3349](#), [art. 2\(e\)](#) (subject to [art. 5](#)); s. 29 in force insofar as not already in force at 1.4.2001 by [S.I. 2000/3349](#), [art. 3\(1\)\(a\)](#) (subject to [art. 5](#))

### 30 Commencement.

- (1) The preceding provisions of this Act, except for sections 16 to 20, shall come into force in accordance with provision made by the Treasury by order.
- (2) An order under subsection (1)—
  - (a) shall be made by statutory instrument,
  - (b) may make transitional provision (including provision for the adaptation of references pending the coming into force of other legislation), and
  - (c) may make different provision for different purposes.
- (3) The Treasury may by order provide for section 10(2) to (9) to apply in relation to a body as if it were designated in respect of a financial year under section 10(1).
- (4) An order under subsection (3) may not specify a body which could not be designated under section 10(1) by virtue of section 10(6).
- (5) Before specifying a body in an order under subsection (3) the Treasury shall, where they think it appropriate, consult the National Assembly for Wales.
- (6) An order under subsection (3)—
  - (a) shall be made by statutory instrument, and
  - (b) shall be subject to annulment in pursuance of a resolution of either House of Parliament.

#### Subordinate Legislation Made

- P2** S. 30 power exercised (21.12.2000): different dates appointed for specified provisions by [S.I. 2000/3349](#), [arts. 2, 3](#) (subject to [arts. 4, 5](#))

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**31 Short title.**

This Act may be cited as the Government Resources and Accounts Act 2000.

**Changes to legislation:**

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**Changes and effects yet to be applied to :**

- s. 12(2) repealed by [2001 c. 15 Sch. 6 Pt. 1](#)
- s. 13(2) repealed by [2001 c. 15 Sch. 6 Pt. 1](#)