



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 Exchequer and Audit Departments Act 1921,
- may be revoked or amended by a further direction.

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.
- (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.

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.
- (3) Section 32 of the Exchequer and Audit Departments Act 1866 (reports of the Comptroller and Auditor General) shall cease to have effect.