

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 23: Treasury directions

103. This section provides that any direction given by the Treasury under either this Act or the Exchequer and Audit Departments Act 1921 can be revoked or amended by the issue of a new direction. This power is necessary to enable new or amended accounts directions to be issued as and when changed accounting requirements make this necessary.