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**Changes to legislation:** There are currently no known outstanding effects for the Government Resources and Accounts Act 2000, SCHEDULE 1. (See end of Document for details)

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## SCHEDULES

### SCHEDULE 1

Section 29.

#### MINOR AND CONSEQUENTIAL AMENDMENTS

##### *The Exchequer and Audit Departments Act 1866 (c. 39)*

- 1 The Exchequer and Audit Departments Act 1866 shall be amended as follows.
- 2 In section 2 (principal accountants) for “Banks of England and Ireland respectively” substitute “ Bank of England ”.
- 3 In section 10 (payments into Exchequer by Commissioners of Customs and Excise and Inland Revenue)—
- (a) for “to accounts,” substitute “ to an account ”,
  - (b) the words “and at the Bank of Ireland respectively” shall cease to have effect, and
  - (c) for “the same accounts” substitute “ that account ”.
- 4 In section 11 (single Exchequer fund)—
- (a) the words “and the Bank of Ireland” shall cease to have effect,
  - (b) for “of the said Banks respectively as forming one general fund in their books” substitute “ of the Bank as forming one general fund in its books ”,
  - (c) for “to the said Banks” substitute “ to the Bank ”, and
  - (d) for “at the said Banks” substitute “ at the Bank ”.
- 5 The following shall be substituted for section 13 (payments out of Consolidated Fund for services charged on it)—
- “13 Payment out of Consolidated Fund: standing services.**
- (1) This section applies in respect of services which are, under an Act, payable out of the Consolidated Fund.
  - (2) The Comptroller and Auditor General shall, on receipt of a requisition from the Treasury, grant the Treasury a credit on the Exchequer account at the Bank of England (or on its growing balance).
  - (3) Where a credit has been granted under subsection (2) issues shall be made to principal accountants from time to time on orders given to the Bank by the Treasury.
  - (4) An order under subsection (3) shall specify the service to which it relates.
  - (5) The Bank shall send to the Comptroller and Auditor General a daily account of all issues made from the Exchequer account in pursuance of this section.”
- 6 In section 14 (orders for issue of sums granted for expenses of public services) for “Exchequer accounts” substitute “ Exchequer account ”.

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7 The following shall be substituted for section 15 (payments out of Consolidated Fund for supply granted)—

**“15 Payment out of Consolidated Fund: sums authorised by Parliament.**

- (1) This section applies in respect of sums which Parliament has authorised, by Act or resolution of the House of Commons, to be issued out of the Consolidated Fund.
- (2) The Comptroller and Auditor General shall, on receipt of a requisition from the Treasury, grant the Treasury a credit on the Exchequer account at the Bank of England (or on its growing balance).
- (3) Where a credit has been granted under subsection (2) issues shall be made to principal accountants from time to time on orders given to the Bank by the Treasury.
- (4) An order under subsection (3) shall specify the service on account of which the issue is authorised.
- (5) The Bank shall send to the Comptroller and Auditor General a daily account of all issues made from the Exchequer account in pursuance of this section.
- (6) The Treasury shall send to the Comptroller and Auditor General a daily statement specifying the service on account of which each issue was made from the Exchequer account in pursuance of this section.”

8 The following shall be substituted for section 18 (banks at which accountants are to keep public money)—

**“18 Banks.**

The Treasury may from time to time determine—

- (a) the banks at which departments shall keep the public money entrusted to them, and
- (b) the accounts in which that money shall be kept.”

F19 .....

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

10 In section 20 (accounts of stock)—

- (a) the words “and Bank of Ireland” shall cease to have effect,
- (b) the words “, signified by one of their Secretaries,” shall cease to have effect,
- (c) for “the said Banks” in each place substitute “ the Bank ”,
- (d) the words “or the Bank of Ireland” shall cease to have effect,
- (e) for “their cashiers” substitute “ its cashiers ”, and
- (f) for “, signed by one of the Secretaries of the Treasury, directed to the proper officers of the said Banks” there shall be substituted “ given to the Bank by the Treasury ”.

*Changes to legislation:* There are currently no known outstanding effects for the Government Resources and Accounts Act 2000, SCHEDULE 1. (See end of Document for details)

11 In section 34 (rendering of accounts to Comptroller and Auditor General) for “by the last preceding section” there shall be substituted “by section 3 of the Exchequer and Audit Departments Act 1921 (examination of cash accounts)”.

<sup>F2</sup>12 .....

**Textual Amendments**

**F2** Sch. 1 para. 12 repealed (22.7.2004) by Statute Law (Repeals) Act 2004 (c. 14), Sch. 1 Pt. 9 Group 6

<sup>F3</sup>13 .....

**Textual Amendments**

**F3** Sch. 1 para. 13 repealed (22.7.2004) by Statute Law (Repeals) Act 2004 (c. 14), Sch. 1 Pt. 9 Group 6

*The Parliamentary Returns Act 1869 (c. 86)*

14 In section 2 of the Parliamentary Returns Act 1869 (discontinuance by Treasury of separate returns) for “Appropriation Accounts prepared under the Exchequer and Audit Departments Act 1866” there shall be substituted “resource accounts prepared under the Government Resources and Accounts Act 2000”.

*The Exchequer and Audit Departments Act 1921 (c. 52)*

- 15 (1) The Exchequer and Audit Departments Act 1921 shall be amended as follows.
- (2) In section 2 (examination of accounts of receipts of revenue)—
- (a) in subsection (2) for “appropriation accounts” substitute “resource accounts”, and
  - (b) after subsection (2) insert—
- “(3) The accounts referred to in subsection (1) shall be prepared in accordance with directions issued by the Treasury.”
- (3) Section 4 (examination of stock and store accounts) shall cease to have effect.

*The Government Trading Funds Act 1973 (c. 63)*

16 The following shall be substituted for section 4(7) of the Government Trading Funds Act 1973 (management and accounting)—

“(7) The Treasury shall not make a direction under section 7(1) of the Government Resources and Accounts Act 2000 in respect of any operations of a government department for a financial year during which the operations are funded operations of a trading fund.”

*The House of Commons (Administration) Act 1978 (c. 36)*

17 The following shall be substituted for section 3 of the House of Commons (Administration) Act 1978 (Commons Commission: finance)—

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### “3 Financial provisions.

- (1) For each financial year the Commission shall prepare and lay before the House of Commons an estimate for that year of the use of resources for the service of the House of Commons.
- (2) The Commission may appoint a member of the staff in the House Departments, to be known as the accounting officer, to be responsible for accounting for the use of resources for the service of the House of Commons.
- (3) Subject to subsection (4), all fees and other sums payable to the House of Commons shall be paid into the Consolidated Fund.
- (4) The Commission may, subject to any relevant limit set by an Appropriation Act—
  - (a) direct that resources to a specified value may be applied as an appropriation in aid of resources authorised by Parliament to be used for the service of a particular year, and
  - (b) make provision similar to section 2(3) to (5) of the Government Resources and Accounts Act 2000 about money received in connection with an appropriation in aid.
- (5) In this section a reference to the use of resources is a reference to their expenditure, consumption or reduction in value.”

#### Commencement Information

- II** Sch. 1 para. 17 wholly in force at 1.4.2001; Sch. 1 para. 17 not in force at Royal Assent see s. 30; Sch. 1 para. 17 in force for certain purposes at 22.12.2000 by S.I. 2000/3349, art. 2(f) (subject to art. 5); Sch. 1 para. 17 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)

#### *The National Audit Act 1983 (c. 44)*

- 18 (1) The National Audit Act 1983 shall be amended as follows.
- <sup>F4</sup>(2) .....
- (3) For section 6(3)(a) (examinations into use of resources) substitute—
- “(a) any department which is required to prepare resource accounts under section 5 of the Government Resources and Accounts Act 2000;”.
- <sup>F5</sup>(4) .....
- <sup>F5</sup>(5) .....

#### Textual Amendments

- F4** Sch. 1 para. 18(2) omitted (1.4.2012) by virtue of [Budget Responsibility and National Audit Act 2011 \(c. 4\)](#), s. 29, [Sch. 5 para. 20](#); S.I. 2011/2576, art. 5
- F5** Sch. 1 para. 18(4)(5) omitted (1.4.2012) by virtue of [Budget Responsibility and National Audit Act 2011 \(c. 4\)](#), s. 29, [Sch. 5 para. 20](#); S.I. 2011/2576, art. 5

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*The Health Service Commissioners Act 1993 (c. 46)*

F<sup>6</sup>19 .....

**Textual Amendments**

**F6** Sch. 1 para. 19 repealed (1.4.2006) by [Public Services Ombudsman \(Wales\) Act 2005 \(c. 10\)](#), s. 40, [Sch. 7](#); S.I. 2005/2800, art. 5(1)(3)

*The Deregulation and Contracting Out Act 1994 (c. 40)*

- 20 (1) Paragraph 7(3) of Schedule 15 to the Deregulation and Contracting Out Act 1994 (restrictions on disclosure of information: disclosure for audit purposes) shall be amended as follows.
- (2) For “section 22 of the Exchequer and Audit Departments Act 1866” substitute “section 5(6) or (8) of the Government Resources and Accounts Act 2000 (resource accounts)”.

*The Government of Wales Act 1998 (c. 38)*

21 The Government of Wales Act 1998 shall be amended as follows.

F<sup>7</sup>22 .....

**Textual Amendments**

**F7** Sch. 1 para. 22 repealed by [Government of Wales Act 2006 \(c. 32\)](#), s. 163, Sch. 12 (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.

23 In the following provisions (which require the submission of accounts to the Auditor General for Wales) for “no later than five months after the end of that financial year” substitute “no later than 30th November of the following financial year”

F<sup>8</sup>(a) .....

(b) paragraph 6(1) of Schedule 6 (Chief Inspector of Schools in Wales),

(c) paragraph 6(1) of Schedule 7 (Forestry Commissioners), and

F<sup>9</sup>(d) .....

**Textual Amendments**

**F8** Sch. 1 para. 23(a) repealed by [Government of Wales Act 2006 \(c. 32\)](#), s. 163, Sch. 12 (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.

**F9** Sch. 1 para. 23(d) repealed (1.4.2006) by [Public Services Ombudsman \(Wales\) Act 2005 \(c. 10\)](#), s. 40, [Sch. 7](#); S.I. 2005/2800, art. 5(1)(3)

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F10<sup>24</sup> .....

**Textual Amendments**

**F10** Sch. 1 para. 24 repealed by [Government of Wales Act 2006 \(c. 32\)](#), s. 163, Sch. 12 (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.

*The Tax Credits Act 1999 (c. 10)*

F11<sup>25</sup> .....

**Textual Amendments**

**F11** Sch. 1 para. 25 repealed (8.4.2003) by [Tax Credits Act 2002 \(c. 21\)](#), s. 61, [Sch. 6](#); [S.I. 2003/962](#), art. 2(4)(e), Sch. 2

*The Food Standards Act 1999 (c. 28)*

- 26 (1) Schedule 4 to the Food Standards Act 1999 (Food Standards Agency: accounts) shall be amended as follows.
- (2) In paragraph 2(1) (and in the heading to the paragraph)—
- (a) for “appropriation accounts” substitute “ resource accounts ”, and
  - (b) for “the Exchequer and Audit Departments Act 1866” substitute “ the Government Resources and Accounts Act 2000 ”.
- (3) In paragraph 5—
- (a) in sub-paragraph (1) (and in the heading to the paragraph) for “section 5 of the Exchequer and Audit Departments Act 1921” substitute “ section 7 of the Government Resources and Accounts Act 2000 ”, and
  - (b) in sub-paragraph (3) for “section 5” substitute “ section 7 ”.

*Wales: alteration of timetables for accounts*

- 27 (1) The Treasury may by order substitute a new date for a date for the time being specified in any of the provisions mentioned in paragraphs 19 and 23.
- (2) An order under sub-paragraph (1)—
- (a) may specify a new date for all purposes or for specified purposes only,
  - (b) may specify different dates for different purposes, and
  - (c) shall be made by statutory instrument.
- (3) Before making an order under sub-paragraph (1) the Treasury shall consult—
- (a) the National Assembly for Wales, and
  - (b) the Auditor General for Wales.

**Changes to legislation:**

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