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STATUTORY INSTRUMENTS

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**2016 No. 89**

**GOVERNMENT RESOURCES AND ACCOUNTS**

The Government Resources and Accounts Act 2000  
(Alteration of Timetables for Accounts) Order 2016

<i>Made</i>	- - - -	<i>28th January 2016</i>
<i>Laid before the House of</i>		
<i>Commons</i>	- - - -	<i>29th January 2016</i>
<i>Coming into force</i>	- -	<i>30th January 2016</i>

The Treasury make the following Order in exercise of the powers conferred by section 22 of the Government Resources and Accounts Act 2000<sup>(1)</sup>.

In accordance with section 22(3) of that Act, the Treasury consulted the Comptroller and Auditor General before making this Order.

**Citation and commencement**

1.—(1) This Order may be cited as the Government Resources and Accounts Act 2000 (Alteration of Timetables for Accounts) Order 2016.

(2) This Order comes into force on 30th January 2016.

**Alteration of the Government Resources and Accounts Act 2000**

2. In relation to the resource accounts prepared by the Department for Education for the financial year ending on 31st March 2015, section 6(4) of the Government Resources and Accounts Act 2000 (laying of accounts and reports before the House of Commons) applies as if for “31st January of the financial year following that to which they relate” there were substituted “29th April 2016”.

28th January 2016

*Mel Stride*  
*Charlie Elphicke*  
Two of the Lords Commissioners of Her  
Majesty’s Treasury

**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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## EXPLANATORY NOTE

*(This note is not part of the Order)*

Each financial year a government department is required to prepare resource accounts in accordance with section 5 of the Government Resources and Accounts Act 2000 (“the Act”).

In accordance with section 5(5) of the Act the department must send its resource accounts to the Comptroller and Auditor General for examination.

The Comptroller and Auditor General must certify the resource accounts, prepare a report and send both the accounts and the report to the Treasury in accordance with section 6(3) of the Act.

The Treasury must then lay the accounts and the report before the House of Commons not later than 31st January of the financial year following that to which the accounts relate (section 6(4) of the Act).

In relation to the resource accounts prepared by the Department for Education for the financial year ending on 31st March 2015, this Order alters section 6(4) of the Act so that the Treasury is required to lay the certified accounts and the related report before the House of Commons not later than 29th April 2016.

An impact assessment has not been prepared for this instrument because no impact on the private or voluntary sector is foreseen.