



# Government Resources and Accounts Act 2000

## 2000 CHAPTER 20

### *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 Exchequer and Audit Departments Act 1866 (payments out of the Consolidated Fund), or
  - (b) section 1(3) of the 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.
- (4) Section 56 of the Finance Act 1975 (signature of requisitions and requests) shall cease to have effect.

#### **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.

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*Status: This is the original version (as it was originally enacted).*

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- (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 Exchequer and Audit Departments Act 1866 (Consolidated Fund), or
  - (b) the daily statement under section 1(2) of the National Loans Act 1968 (National Loans Fund).