



Government Resources and Accounts Act 2000

2000 CHAPTER 20

Departmental accounts

6 Resource accounts: scrutiny.

- (1) The Comptroller and Auditor General shall examine any resource accounts which he receives from a department under section 5(5) with a view to satisfying himself—
 - (a) that the accounts present a true and fair view,
 - (b) that money provided by Parliament has been expended for the purposes intended by Parliament,
 - (c) that resources authorised by Parliament to be used have been used for the purposes in relation to which the use was authorised, and
 - [^{F1}(d) that—
 - (i) the financial transactions of the department, and
 - (ii) the financial transactions of any body that is a designated body under section 4A in relation to the department for the year in question, are in accordance with any relevant authority.]
- (2) If resource accounts appear to the Comptroller and Auditor General to suggest that a material use of resources required but did not receive the authority of the Treasury—
 - (a) he shall inform the Treasury, and
 - (b) if the Treasury sanction the use of resources, he shall treat it as always having had the Treasury's authority.
- (3) Where the Comptroller and Auditor General has conducted an examination of accounts under subsection (1)—
 - (a) he shall certify them and issue a report,
 - (b) he shall send the certified accounts and the report to the Treasury not later than 15th January of the financial year following that to which the accounts relate, and

Changes to legislation: There are currently no known outstanding effects for the Government Resources and Accounts Act 2000, Section 6. (See end of Document for details)

(c) if he is not satisfied of the matters set out in subsection (1)(a) to (d), he shall report to the House of Commons.

(4) The Treasury shall lay accounts and reports received under subsection (3)(b) before the House of Commons not later than 31st January of the financial year following that to which they relate.

^{F2}(5)

Textual Amendments

- F1** S. 6(1)(d) substituted (11.11.2010) by [Constitutional Reform and Governance Act 2010 \(c. 25\)](#), **ss. 43(4), 52**; S.I. 2010/2703, art. 2(c)
- F2** S. 6(5) repealed (22.7.2004) by [Statute Law \(Repeals\) Act 2004 \(c. 14\)](#), **Sch. 1 Pt. 9** Group 6

Modifications etc. (not altering text)

- C1** S. 6(1) applied (with modifications) (1.1.2012) by [Budget Responsibility and National Audit Act 2011 \(c. 4\)](#), s. 29, **Sch. 2 para. 25(6)**; S.I. 2011/2576, art. 3(c) (with art. 4)
- C2** S. 6(4) modified (30.1.2013) by [The Government Resources and Accounts Act 2000 \(Alteration of Timetables for Accounts\) Order 2013 \(S.I. 2013/148\)](#), arts. 1(2), **2**
- C3** S. 6(4) applied (with modifications) (30.1.2016) by [The Government Resources and Accounts Act 2000 \(Alteration of Timetables for Accounts\) Order 2016 \(S.I. 2016/89\)](#), arts. 1(2), **2**

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