

2013 No. 148

GOVERNMENT RESOURCES AND ACCOUNTS

**The Government Resources and Accounts Act 2000 (Alteration
of Timetables for Accounts) Order 2013**

<i>Made</i>	- - - -	<i>28th January 2013</i>
<i>Laid before the House of Commons</i>		<i>29th January 2013</i>
<i>Coming into force</i>	- -	<i>30th January 2013</i>

The Treasury make the following Order in exercise of the powers conferred by section 22 of the Government Resources and Accounts Act 2000(a).

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 2013.

(2) This Order comes into force on 30th January 2013.

Alteration of the Government Resources and Accounts Act 2000

2. In relation to the resource accounts prepared by the Department for Culture, Media and Sport for the financial year ending on 31st March 2012, 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” there were substituted “25th February”.

*Mark Lancaster
Desmond Swayne*

28th January 2013

Two of the Lords Commissioners of Her Majesty’s Treasury

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 Culture, Media and Sport for the financial year ending on 31st March 2012, 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 25th February 2013.

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

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£4.00

E5634 01/2013 135634T 19585

ISBN 978-0-11-153375-8



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