



# Constitutional Reform and Governance Act 2010

## 2010 CHAPTER 25

### PART 5

#### TRANSPARENCY OF GOVERNMENT FINANCIAL REPORTING TO PARLIAMENT

#### 44 Corresponding provision in relation to Wales

- (1) Part 5 of the Government of Wales Act 2006 (finance) is amended as follows.
- (2) After section 126 insert—

**“126A Inclusion in Budget motions of resources used by designated bodies**

- (1) A Budget motion for a financial year may include information relating to resources expected to be used by any body that is a designated body in relation to a relevant person.
- (2) For the purposes of this section a body is a “designated” body in relation to a relevant person if—
  - (a) it is designated in relation to the relevant person by an order made by the Welsh Ministers, or
  - (b) it falls within a description of body designated in relation to the relevant person by such an order.
- (3) A body, or a description of body, may be designated in relation to a relevant person for a particular financial year or generally.
- (4) If the Welsh Ministers expect the use of resources by a body in a financial year to involve payments out of a relevant Consolidated Fund to or for the benefit of the body, they may not make an order under which the body would

---

*Changes to legislation: There are currently no known outstanding effects for the Constitutional Reform and Governance Act 2010, Section 44. (See end of Document for details)*

---

be a designated body for the year unless the Treasury have consented to the making of the order.

- (5) “A relevant Consolidated Fund” means—
- (a) the Consolidated Fund of the United Kingdom,
  - (b) the Scottish Consolidated Fund, or
  - (c) the Consolidated Fund of Northern Ireland.
- (6) The Welsh Ministers must, where they think it appropriate, consult the Treasury before designating a body or a description of body.
- (7) In determining for any purpose whether a body has a particular relationship with a relevant person (for example, whether it is controlled by, or otherwise dependent on, the person), the following must be disregarded—
- (a) the fact that the provisions of a Budget motion relating to the relevant person in respect of a financial year include information relating to the body, and
  - (b) the fact that the relevant person's accounts for a financial year prepared under this or any other Act include information relating to the body.
- (8) An order under subsection (2) is to be made by statutory instrument.
- (9) A statutory instrument containing an order under that subsection is subject to annulment in pursuance of a resolution of the National Assembly for Wales.
- (10) But subsection (9) does not apply if a draft of the statutory instrument containing the order has been laid before, and approved by a resolution of, the National Assembly for Wales.”
- (3) Schedule 8 (Auditor General for Wales) is amended as follows.
- (4) In paragraph 13 (accounts of Auditor General), after sub-paragraph (1) insert—
- “(1A) The directions which the Treasury may give under sub-paragraph (1) include directions to prepare accounts relating to financial affairs and transactions of persons other than the Auditor General.”
- (5) In paragraph 15 (audit of accounts of Auditor General)—
- (a) in sub-paragraph (5)(b)—
    - (i) for “the Auditor General”, in the first place, substitute “ a relevant person ”; and
    - (ii) for “the Auditor General”, in the second place, substitute “ the relevant person ”; and
  - (b) after sub-paragraph (5) insert—
 

“(5A) In sub-paragraph (5)(b) “relevant person” means—

    - (a) the Auditor General, or
    - (b) any person to whose financial affairs and transactions the accounts are to relate by virtue of paragraph 13(1A).”
- (6) In paragraph 17(8) (access of Auditor General to documents), after paragraph (b) insert—
- “(ba) in a case within that paragraph relating to any accounts which the Public Services Ombudsman for Wales is directed to prepare under

---

**Changes to legislation:** There are currently no known outstanding effects for the Constitutional Reform and Governance Act 2010, Section 44. (See end of Document for details)

---

paragraph 16 of Schedule 1 to the Public Services Ombudsman (Wales) Act 2005, the Ombudsman and any person to whose financial affairs and transactions the accounts are to relate by virtue of sub-paragraph (1A) of that paragraph.”.

(7) In paragraph 16 of Schedule 1 to the Public Services Ombudsman (Wales) Act 2005 (accounts), after sub-paragraph (1) insert—

“(1A) The directions which the Treasury may give under sub-paragraph (1)(b) include directions to prepare accounts relating to financial affairs and transactions of persons other than the Ombudsman.”

---

**Commencement Information**

**II** S. 44 in force at 11.11.2010 by S.I. 2010/2703, art. 2(c)

**Changes to legislation:**

There are currently no known outstanding effects for the Constitutional Reform and Governance Act 2010, Section 44.