



Government Resources and Accounts Act 2000

2000 CHAPTER 20

Whole of government accounts

10 Obtaining information.

- (1) Where the Treasury intend the accounts under section 9 for a particular financial year to relate in part to a particular body which falls within section 9(1), the Treasury may by order designate that body for the purposes of this section in respect of that year.
- (2) Where a body is designated in respect of a financial year it shall—
 - (a) prepare such financial information in relation to the year as the Treasury may request,
 - (b) present the information in such form as the Treasury may direct,
 - (c) arrange for the information to be audited, and
 - (d) deliver the information to the Treasury, in such manner and by such date in the next year as the Treasury may direct.
- (3) Where a body is designated in respect of a financial year the Treasury may request it to—
 - (a) prepare specified financial information in relation to a specified part of the year,
 - (b) present the information in a specified form, and
 - (c) deliver the information to the Treasury in a specified manner by a specified date.
- (4) A designated body shall comply with a request under subsection (3).
- (5) A designated body shall comply with any direction of the Treasury as to the person or kind of person to be given responsibility for ensuring compliance with subsections (2) and (3).
- (6) The Treasury may not designate a body if its activities relate entirely to Scotland.

Changes to legislation: There are currently no known outstanding effects for the Government Resources and Accounts Act 2000, Section 10. (See end of Document for details)

- (7) Before designating a body or giving a direction under subsection (5) the Treasury shall, where they think it appropriate, consult the [^{F1}Welsh Ministers].
- (8) The Treasury may make arrangements for the [^{F2}Welsh Ministers] or another body to—
- (a) receive information provided under subsection (2) or (3),
 - (b) consolidate information received,
 - (c) arrange for the consolidation to be audited, and
 - (d) deliver the consolidation to the Treasury.
- (9) Where arrangements under subsection (8) apply—
- (a) a person carrying out an audit under subsection (2)(c) shall give a person carrying out an audit under subsection (8)(c) such information and explanations as he may reasonably require for the purposes of that provision, and
 - (b) subsections (2)(d) and (3)(c) shall have effect as if for a reference to the Treasury there were substituted a reference to a body specified by the Treasury.
- (10) An order under subsection (1)—
- (a) shall be made by statutory instrument, and
 - (b) shall be subject to annulment in pursuance of a resolution of either House of Parliament.

Textual Amendments

- F1** Words in s. 164(1) inserted by [Government of Wales Act 2006 \(c. 32\)](#), s. 160, Sch. 10 para. 57(a) (with Sch. 11 para. 22) the amending provision coming into force immediately after "the 2007 election" (held on 3.5.2007) subject to s. 161(1)(4)(5) of the amending Act, which provides for certain provisions to come into force for specified purposes immediately after the end of "the initial period" (which ended with the day of the first appointment of a First Minister on 25.5.2007) - see ss. 46, 161(4)(5) of the amending Act.
- F2** Words in s. 164(1) inserted by [Government of Wales Act 2006 \(c. 32\)](#), s. 160, Sch. 10 para. 57(b) (with Sch. 11 para. 22) the amending provision coming into force immediately after "the 2007 election" (held on 3.5.2007) subject to s. 161(1)(4)(5) of the amending Act, which provides for certain provisions to come into force for specified purposes immediately after the end of "the initial period" (which ended with the day of the first appointment of a First Minister on 25.5.2007) - see ss. 46, 161(4)(5) of the amending Act.

Changes to legislation:

There are currently no known outstanding effects for the Government Resources and Accounts Act 2000, Section 10.