



# Government of Wales Act 2006

## 2006 CHAPTER 32

### PART 5

#### FINANCE

##### *Welsh Consolidated Fund*

#### **117 Welsh Consolidated Fund**

- (1) There is to be a Welsh Consolidated Fund.
- (2) The Welsh Consolidated Fund is to be held with the Paymaster General.

##### *Payments into Welsh Consolidated Fund*

#### **118 Grants**

- (1) The Secretary of State must from time to time make payments into the Welsh Consolidated Fund out of money provided by Parliament of such amounts as the Secretary of State may determine.
- (2) Any Minister of the Crown, and any government department, may make payments to the Welsh Ministers, the First Minister or the Counsel General of such amounts as may be determined by the Minister of the Crown or those responsible in the department.

#### **119 Statement of estimated payments**

- (1) The Secretary of State must, for each financial year, make a written statement showing—
  - (a) the total amount of the payments which the Secretary of State estimates will be made for the financial year under section 118(1),

*Status: Point in time view as at 16/12/2010.*

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- (b) the total amount of the payments which the Secretary of State estimates will be made to the Welsh Ministers, the First Minister or the Counsel General for the financial year by Ministers of the Crown and government departments, and
  - (c) the total amount of the payments which the Secretary of State estimates will be made to the Welsh Ministers, the First Minister or the Counsel General for the financial year otherwise than by a Minister of the Crown or government department.
- (2) A statement under this section must also include such other information as the Secretary of State considers appropriate.
  - (3) A statement under this section for any financial year must also show the total amount which the Secretary of State for Wales proposes to expend for the financial year out of money provided by Parliament otherwise than on making payments into the Welsh Consolidated Fund.
  - (4) A statement under this section for a financial year must include details of how the total amounts mentioned in subsections (1)(a), (b) and (c) and (3) have been arrived at.
  - (5) A statement under this section for a financial year is to be made no later than four months before the beginning of the financial year.
  - (6) The Secretary of State must lay before the Assembly each statement under this section.

## **120 Destination of receipts**

- (1) Any sum received by or on behalf of—
  - (a) the Welsh Ministers, the First Minister or the Counsel General,
  - (b) the Assembly Commission,
  - (c) the Auditor General, or
  - (d) the Public Services Ombudsman for Wales,
 is to be paid into the Welsh Consolidated Fund (unless it is paid out of that Fund, and subject as follows); and this subsection applies in spite of provision contained in any other enactment unless the enactment provides expressly that any such sum is not to be paid into the Welsh Consolidated Fund.
- (2) If and to the extent that sums received as mentioned in subsection (1) are received in connection with resources—
  - (a) which are within a category specified by resolution of the Assembly for the purposes of this subsection,
  - (b) which accrued to a person within subsection (1), and
  - (c) the retention of which by that person is authorised by a Budget resolution of the Assembly for the financial year in which the resources accrued,
 the sums may be retained for use for the services and purposes specified in a Budget resolution of the Assembly for the financial year in which they are received as services and purposes for which retained resources may be used.
- (3) The Treasury may, after consulting the Welsh Ministers, by order designate any description of sums received as mentioned in subsection (1).
- (4) The Welsh Ministers must make payments to the Secretary of State of sums equal to the total amount of sums of that description.

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- (5) Payments by the Welsh Ministers under subsection (4) are to be made at such times, and by such methods, as the Treasury may from time to time determine.
- (6) Sums required for the making of the payments are to be charged on the Welsh Consolidated Fund.
- (7) A statutory instrument containing an order under subsection (3) is subject to annulment in pursuance of a resolution of the House of Commons.
- (8) In this Act “Budget resolution of the Assembly” means a resolution on an annual Budget motion (see section 125) or a supplementary Budget motion (see section 126).

**Modifications etc. (not altering text)**

- C1** S. 120(3) restricted (12.3.2009) by [Dormant Bank and Building Society Accounts Act 2008 \(c. 31\)](#), ss. [26\(7\)](#), 30; S.I. 2009/490, [art. 2](#) (with [art. 3](#))

**Commencement Information**

- II** S. 120(3)(7) in force immediately after "the 2007 election" by s. 161(1) (subject to s. 161(4)(5)); s. 120(1)(2)(4)-(6)(8) in force at 1.4.2007, see s. 161(3)

*Borrowing*

**121 Borrowing by Welsh Ministers**

- (1) The Welsh Ministers may borrow from the Secretary of State any amounts it appears to them are required by them for the purpose of—
  - (a) meeting a temporary excess of sums paid out of the Welsh Consolidated Fund over sums paid into that Fund, or
  - (b) providing a working balance in that Fund.
- (2) Amounts borrowed under this section must be repaid to the Secretary of State at such times and by such methods, and interest on such sums must be paid to the Secretary of State at such rates and at such times, as the Treasury may from time to time determine.
- (3) Sums required for the repayment of, or the payment of interest on, amounts borrowed under this section are to be charged on the Welsh Consolidated Fund.

**122 Lending by Secretary of State**

- (1) The Treasury may issue to the Secretary of State out of the National Loans Fund such sums as the Secretary of State needs for making loans under section 121.
- (2) The aggregate outstanding in respect of the principal of sums borrowed under that section must not exceed £500 million.
- (3) The Secretary of State may by order made with the consent of the Treasury substitute for the amount for the time being specified in subsection (2) such greater amount as is specified in the order.
- (4) No order is to be made under subsection (3) unless a draft of the statutory instrument containing it has been laid before, and approved by a resolution of, the House of Commons.

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- (5) Sums received by the Secretary of State under section 121(2) must be paid into the National Loans Fund.

### 123 Accounts relating to loans

- (1) The Secretary of State must for each financial year prepare accounts in such form and manner as the Treasury may direct of—
- (a) loans made by the Secretary of State under section 121 or treated as made by paragraph 11(6) of Schedule 3 or paragraph 44(6) of Schedule 11, and
  - (b) repayments and payments of interest made to the Secretary of State in respect of those loans.
- (2) The Secretary of State must send accounts under subsection (1) relating to a financial year to the Comptroller and Auditor General no later than five months after the end of the financial year.
- (3) The Comptroller and Auditor General must—
- (a) examine, certify and report on accounts sent under subsection (2), and
  - (b) lay copies of the accounts, together with the report prepared under paragraph (a), before each House of Parliament.

#### Commencement Information

**I2** This provision in force immediately after "the 2007 election" by s. 161(1) (subject to s. 161(4)(5))

### *Expenditure*

### 124 Payments out of Welsh Consolidated Fund

- (1) A sum may only be paid out of the Welsh Consolidated Fund if—
- (a) it has been charged on that Fund by any enactment, or
  - (b) its payment out is authorised or deemed to be authorised by a Budget resolution of the Assembly (see sections 125 to 128) for or in connection with either of the purposes mentioned in subsection (2),
- and an approval to draw the payment of the sum out of the Welsh Consolidated Fund is granted by the Auditor General (see section 129).
- (2) Those purposes are—
- (a) meeting expenditure of a relevant person, and
  - (b) meeting expenditure payable pursuant to a relevant enactment.
- (3) For the purposes of this section and sections 125 to 128 the relevant persons are—
- (a) the Welsh Ministers, the First Minister and the Counsel General,
  - (b) the Assembly Commission,
  - (c) the Auditor General, and
  - (d) the Public Services Ombudsman for Wales.
- (4) For the purposes of this section and sections 125 to 128 a relevant enactment is an enactment which provides for payment out of the Welsh Consolidated Fund.

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- (5) This section does not apply to sums paid out of the Welsh Consolidated Fund by virtue of section 130.
- (6) Any enactment which—
- (a) charges the payment of sums on the Consolidated Fund or requires or authorises the payment of any sum from the Consolidated Fund, or
  - (b) requires or authorises the payment of sums out of money provided by Parliament,
- does not have effect if the sums are payable by any of the relevant persons.

## **125 Annual Budget motions**

- (1) For each financial year there is to be moved in the Assembly a motion (referred to in this Act as an “annual Budget motion”) for the purpose of authorising—
- (a) the amount of resources which may be used in the financial year by the relevant persons, or pursuant to a relevant enactment, for the services and purposes specified in the motion,
  - (b) the amount of resources accruing to the relevant persons in the financial year which may be retained by them to be used for the services and purposes so specified (rather than being paid into the Welsh Consolidated Fund), and
  - (c) the amount which may be paid out of the Welsh Consolidated Fund in the financial year to the relevant persons, or for use pursuant to a relevant enactment, for the services and purposes so specified.
- (2) An annual Budget motion may only be moved by the First Minister or a Welsh Minister appointed under section 48.
- (3) An annual Budget motion must be accompanied by a written statement made by the Welsh Ministers showing—
- (a) the total amount of the payments which they estimate will be made for the financial year under section 118(1),
  - (b) the total amount of the payments which they estimate will be made to the Welsh Ministers, the First Minister or the Counsel General for the financial year by Ministers of the Crown and government departments, and
  - (c) the total amount of the payments which they estimate will be made to the Welsh Ministers, the First Minister or the Counsel General for the financial year otherwise than by a Minister of the Crown or government department.
- (4) In this Act a reference to the use of resources is a reference to their expenditure, consumption or reduction in value.

## **126 Supplementary Budget motions**

- (1) For any financial year there may be moved in the Assembly one or more motions (referred to in this Act as a “supplementary Budget motion”) for either or both of the purposes specified in subsections (2) and (3).
- (2) A supplementary Budget motion may approve a variation in any one or more of the following—
- (a) the amount of resources authorised to be used in the financial year by a relevant person, or pursuant to a relevant enactment, for any service or purpose,

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- (b) the amount of resources accruing to a relevant person in the financial year and authorised to be retained by that person to be used for any service or purpose, and
  - (c) the amount authorised to be paid out of the Welsh Consolidated Fund in the financial year to a relevant person, or for use pursuant to a relevant enactment, for any service or purpose.
- (3) A supplementary Budget motion may authorise any one or more of the following—
- (a) the amount of resources which may be used in the financial year by a relevant person, or pursuant to a relevant enactment, for a service or purpose specified in the motion,
  - (b) the amount of resources accruing to a relevant person in the financial year which may be retained by that person to be used for a service or purpose so specified, and
  - (c) the amount which may be paid out of the Welsh Consolidated Fund in the financial year to a relevant person, or for use pursuant to a relevant enactment, for a service or purpose so specified.
- (4) A supplementary Budget motion for any financial year may be expressed to have effect from a time before it is made; but that time may not be earlier than—
- (a) the date on which the last supplementary Budget motion for the financial year was passed, or
  - (b) (if none has) the date on which the annual Budget motion for the financial year was passed.
- (5) A supplementary Budget motion may only be moved by the First Minister or a Welsh Minister appointed under section 48.

#### **[<sup>F1</sup>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 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.

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- (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.]

#### Textual Amendments

- F1** S. 126A inserted (11.11.2010) by [Constitutional Reform and Governance Act 2010 \(c. 25\)](#), **ss. 44(2), 52(2)**; [S.I. 2010/2703](#), **art. 2(c)**

## 127 Appropriation without Budget resolution

- (1) If a Budget resolution for a financial year is not passed before the beginning of the financial year, the following are deemed to have been authorised by a Budget resolution of the Assembly for that year—
  - (a) the use in the year for any service or purpose of the relevant percentage of the amount of the resources authorised to be used in the preceding financial year for the service or purpose,
  - (b) the retention in the year for use for any service or purpose of the relevant percentage of the amount of the resources authorised to be retained in the previous financial year for use for the service or purpose, and
  - (c) the payment out of the Welsh Consolidated Fund in the year for any service or purpose of the relevant percentage of the amount authorised to be paid out of the Fund in the previous financial year for the service or purpose.
- (2) “The relevant percentage” is—
  - (a) where a Budget resolution for the financial year is not passed before the end of July in the financial year, 95%, and
  - (b) otherwise, 75%.

#### Commencement Information

- I3** This provision in force immediately after "the 2007 election" by s. 161(1) (subject to s. 161(4)(5))

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## 128 Contingencies

- (1) This section applies where it is proposed—
  - (a) that resources be used in any financial year by any of the relevant persons, or pursuant to a relevant enactment, otherwise than as authorised by virtue of sections 125 to 127, or
  - (b) that amounts be paid out of the Welsh Consolidated Fund in the year to the relevant persons, or for use pursuant to a relevant enactment, otherwise than as authorised by virtue of those sections.
- (2) The resources may be so used, or the amounts may be so issued, only with the authority of the Welsh Ministers.
- (3) The Welsh Ministers may authorise the use of resources, or the payment of amounts, only if they consider that—
  - (a) the use of the resources, or the payment of the amounts, is necessary in the public interest, and
  - (b) it is not reasonably practicable, for reasons of urgency, for a motion to be moved under section 125 or 126 to authorise the use of the resources or the payment of the amounts.
- (4) The aggregate amount of resources which the Welsh Ministers may at any time authorise to be used under this section by any person, or pursuant to any enactment, in any financial year must not exceed 0.5% of—
  - (a) the aggregate amount of the resources which, at the time, have been authorised by virtue of sections 125 and 126 to be used by that person, or pursuant to that enactment, in that financial year, or
  - (b) (if none have) the aggregate amount of the resources which were so authorised to be used by that person, or pursuant to that enactment, in the immediately preceding financial year.
- (5) The aggregate amount which the Welsh Ministers may at any time authorise to be paid out of the Welsh Consolidated Fund under this section to any person, or for use pursuant to any enactment, in any financial year must not exceed 0.5% of—
  - (a) the aggregate of the amounts which, at the time, have been authorised by virtue of sections 125 and 126 to be paid to that person, or for use pursuant to that enactment, in that financial year, or
  - (b) (if none have) the aggregate of the amounts which were so authorised to be paid to that person, or for use pursuant to that enactment, in the immediately preceding financial year.
- (6) The use of resources, or the payment of amounts, authorised by the Welsh Ministers in accordance with this section is deemed to have been authorised by a Budget resolution of the Assembly.
- (7) Where the Welsh Ministers authorise the use of resources or the payment of amounts under this section, they must, as soon as possible, lay before the Assembly a report setting out—
  - (a) the resources authorised to be used or the amounts authorised to be paid,
  - (b) the services or purposes for which the resources were authorised to be used, or the amounts were authorised to be paid, and
  - (c) why they considered it to be necessary to authorise the use of the resources, or the payment of the amounts, under this section.



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## 129 Approvals to draw

- (1) The Auditor General must grant approvals to draw payments out of the Welsh Consolidated Fund from time to time at the request of the Welsh Ministers.
- (2) An approval to draw may only be granted if, in the Auditor General's opinion, the proposed payment out of the Welsh Consolidated Fund would comply with section 124.
- (3) A request for the grant of an approval to draw is to be made in any manner which the Welsh Ministers, with the approval of the Auditor General, decide to adopt.
- (4) Where an approval to draw is granted the Paymaster General must make the funds available to the Welsh Ministers, the First Minister, the Counsel General, the Assembly Commission, the Auditor General or the Public Services Ombudsman for Wales (as appropriate).
- (5) The Paymaster General must make available to—
  - (a) the Auditor General, and
  - (b) the principal accounting officer for the Welsh Ministers,a daily statement regarding all the issues made out of the Welsh Consolidated Fund in respect of sums charged on that Fund and other payments out of it.
- (6) For the purposes of this Act the principal accounting officer for the Welsh Ministers is the Permanent Secretary to the Welsh Assembly Government.
- (7) But the Treasury may designate another member of the staff of the Welsh Assembly Government to be the principal accounting officer for the Welsh Ministers if and for so long as—
  - (a) the Permanent Secretary to the Welsh Assembly Government is incapable of discharging the responsibilities of principal accounting officer for the Welsh Ministers, or
  - (b) the office of Permanent Secretary to the Welsh Assembly Government is vacant.
- (8) In this section “Permanent Secretary to the Welsh Assembly Government” means the person appointed in accordance with section 52 to be the head of the staff of the Welsh Assembly Government (whether or not that person is known by the title of Permanent Secretary to the Welsh Assembly Government).

## 130 Payments in by mistake

Where a sum is paid into the Welsh Consolidated Fund which should not or need not have been paid into the Fund, the Auditor General may grant an approval to draw a payment equal to the amount of that sum out of the Fund.

### Commencement Information

**I4** This provision in force immediately after "the 2007 election" by s. 161(1) (subject to s. 161(4)(5))

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### *Financial accountability of Welsh Ministers*

#### **131 Welsh Ministers' accounts**

- (1) The Welsh Ministers must, for each financial year, prepare accounts in accordance with directions given to them by the Treasury.
- (2) The accounts must include details of the financial affairs and transactions of the Counsel General.
- (3) The directions which the Treasury may give under subsection (1) include directions to prepare accounts relating to financial affairs and transactions of persons other than the Welsh Ministers.
- (4) The directions which the Treasury may give under subsection (1) include, in particular, directions as to—
  - (a) the financial affairs and transactions to which the accounts are to relate,
  - (b) the information to be contained in the accounts and the manner in which it is to be presented,
  - (c) the methods and principles in accordance with which the accounts are to be prepared, and
  - (d) the additional information (if any) that is to accompany the accounts.
- (5) Any accounts which the Welsh Ministers are directed under this section to prepare for any financial year must be submitted by the Welsh Ministers to the Auditor General no later than 30th November in the following financial year.
- (6) The Auditor General must—
  - (a) examine and certify any accounts submitted under this section, and
  - (b) no later than four months after the accounts are submitted, lay before the Assembly a copy of them as certified by the Auditor General together with the Auditor General's report on them.
- (7) In examining accounts submitted under this section, the Auditor General must, in particular, be satisfied—
  - (a) that the expenditure to which the accounts relate has been incurred lawfully and in accordance with the authority which governs it, and
  - (b) that money received for a particular purpose or particular purposes has not been expended otherwise than for that purpose or those purposes.
- (8) Where—
  - (a) by virtue of any enactment other than this section the Welsh Ministers are under an obligation to prepare accounts dealing with any matters, and
  - (b) it appears to the Treasury that those matters fall to be dealt with in accounts directed to be prepared under this section,
 the Treasury may relieve the Welsh Ministers of that obligation for or in respect of such periods as the Treasury may direct.

#### **Commencement Information**

**I5** This provision in force immediately after "the 2007 election" by s. 161(1) (subject to s. 161(4)(5))

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### **132 Account relating to Welsh Consolidated Fund**

- (1) The Welsh Ministers must, for each financial year, prepare an account of the payments into and out of the Welsh Consolidated Fund.
- (2) The account must be prepared in accordance with directions given to the Welsh Ministers by the Treasury.
- (3) The directions which the Treasury may give under subsection (2) include, in particular, directions as to—
  - (a) the information to be contained in the account and the manner in which it is to be presented,
  - (b) the methods and principles in accordance with which the account is to be prepared, and
  - (c) the additional information (if any) that is to accompany the account.
- (4) Any account which the Welsh Ministers are directed under this section to prepare for any financial year must be submitted by the Welsh Ministers to the Auditor General no later than 30th November in the following financial year.
- (5) The Auditor General must—
  - (a) examine and certify any account submitted under this section, and
  - (b) no later than four months after the account is submitted, lay before the Assembly a copy of it as certified by the Auditor General together with the Auditor General's report on it.
- (6) In examining an account submitted under this section the Auditor General must, in particular, be satisfied—
  - (a) that any payment out of the Welsh Consolidated Fund to which the account relates was paid out in compliance with section 124 or 130, and
  - (b) that money which is required to be paid into the Welsh Consolidated Fund has been paid into that Fund.

#### **Commencement Information**

**I6** This provision in force immediately after "the 2007 election" by s. 161(1) (subject to s. 161(4)(5))

### **133 Accounting officers for Welsh Ministers**

- (1) The principal accounting officer for the Welsh Ministers has—
  - (a) in relation to the accounts of the Welsh Ministers and the finances of the Welsh Ministers and the Counsel General, and
  - (b) in relation to the performance by persons designated as accounting officers in pursuance of any provision of this Act of their responsibilities as accounting officers,the responsibilities which are from time to time specified by the Treasury.
- (2) The principal accounting officer for the Welsh Ministers may designate other members of the staff of the Welsh Assembly Government as additional accounting officers.
- (3) An additional accounting officer has, in relation to such of the accounts of the Welsh Ministers and the finances of the Welsh Ministers and the Counsel General as may be specified by the principal accounting officer for the Welsh Ministers, the

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responsibilities which are from time to time specified by the principal accounting officer for the Welsh Ministers.

#### Commencement Information

**I7** This provision in force immediately after "the 2007 election" by s. 161(1) (subject to s. 161(4)(5))

### 134 Accounts of subsidiaries of Welsh Ministers

- (1) For the purposes of the examination by the Auditor General of any accounts of the Welsh Ministers the Auditor General—
- (a) has a right of access at all reasonable times to every document relating to the accounts of any subsidiary of the Welsh Ministers (whether or not the accounts of the Welsh Ministers being examined relate to the financial affairs and transactions of the subsidiary),
  - (b) is entitled to require from any person holding or accountable for any of those documents any assistance, information or explanation which the Auditor General reasonably thinks necessary for those purposes, and
  - (c) may require any subsidiary of the Welsh Ministers to provide the Auditor General at times specified by the Auditor General with accounts of such of the subsidiary's transactions as the Auditor General may specify.
- (2) The Treasury may, by directions given to a subsidiary of the Welsh Ministers, require the subsidiary to include in any accounts which the subsidiary prepares (under, for example, the law relating to companies or charities) such additional information as may be specified in the directions.
- (3) The inclusion of information in any accounts in compliance with such directions does not constitute a breach of any provision which prohibits, or does not authorise, the inclusion in the accounts of that information.
- (4) In this section “subsidiary of the Welsh Ministers” means—
- (a) any body corporate or other undertaking in relation to which, if the Welsh Ministers were an undertaking, the Welsh Ministers would be a parent undertaking,
  - (b) any trust of which the Welsh Ministers are settlors, or
  - (c) any charitable institution of which the Welsh Ministers are founders but which is neither a body corporate nor a trust.
- (5) For the purposes of subsection (4)(a)—
- “undertaking” has the meaning given by [F<sup>2</sup>section 1161(1) of the Companies Act 2006], and
- “parent undertaking” is to be construed in accordance with [F<sup>3</sup>section 1162] of that Act.

#### Textual Amendments

- F2** Words in s. 134(5) substituted (6.4.2008) by [The Companies Act 2006 \(Consequential Amendments etc\) Order 2008 \(S.I. 2008/948\)](#), art. 3(1), [Sch. 1 para. 243\(2\)](#) (with arts. 6, 11, 12)
- F3** Words in s. 134(5) substituted (6.4.2008) by [The Companies Act 2006 \(Consequential Amendments etc\) Order 2008 \(S.I. 2008/948\)](#), art. 3(1), [Sch. 1 para. 243\(2\)](#) (with arts. 6, 11, 12)

*Status: Point in time view as at 16/12/2010.*

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#### **Commencement Information**

**18** This provision in force immediately after "the 2007 election" by s. 161(1) (subject to s. 161(4)(5))

### **135 Examinations into Welsh Ministers' use of resources**

- (1) The Auditor General may carry out examinations into the economy, efficiency and effectiveness with which the Welsh Ministers and the Counsel General have used their resources in discharging their functions.
- (2) Subsection (1) does not entitle the Auditor General to question the merits of the policy objectives of the Welsh Ministers or the Counsel General.
- (3) In determining how to exercise functions under this section the Auditor General must take into account the views of the Audit Committee as to the examinations to be carried out under this section.
- (4) The Auditor General may lay before the Assembly a report of the results of any examination carried out under this section.

#### **Commencement Information**

**19** This provision in force immediately after "the 2007 election" by s. 161(1) (subject to s. 161(4)(5))

### **136 Examinations by Comptroller and Auditor General**

- (1) The Comptroller and Auditor General may carry out examinations into the payments into and out of the Welsh Consolidated Fund.
- (2) The Comptroller and Auditor General may report the results of any examination carried out under subsection (1) to the House of Commons.
- (3) If a report is made under subsection (2), the Comptroller and Auditor General must at the same time lay a report of the results of the examination before the Assembly.
- (4) For the purpose of enabling examinations under subsection (1) to be carried out the Comptroller and Auditor General—
  - (a) has a right of access at all reasonable times to all such documents in the custody or under the control of any of the persons mentioned in subsection (5) as the Comptroller and Auditor General may reasonably require for that purpose, and
  - (b) is entitled to require from any person holding or accountable for any of those documents any assistance, information or explanation which the Comptroller and Auditor General reasonably thinks necessary for that purpose.
- (5) The persons referred to in subsection (4) are—
  - (a) the Welsh Ministers and the Counsel General,
  - (b) the Assembly Commission,
  - (c) any other person audited by the Auditor General other than a Welsh NHS body (within the meaning given in section 60 of the Public Audit (Wales) Act 2004 (c. 23)), and
  - (d) the Auditor General.

*Status: Point in time view as at 16/12/2010.*

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- (6) Before carrying out an examination under subsection (1) or acting in reliance on subsection (4) the Comptroller and Auditor General must—
- (a) consult the Auditor General, and
  - (b) take into account any relevant work done or being done by the Auditor General.

#### **Commencement Information**

**I10** This provision in force immediately after "the 2007 election" by s. 161(1) (subject to s. 161(4)(5))

### *Financial accountability of Assembly Commission*

#### **137 Assembly Commission's accounts**

- (1) The Assembly Commission must, for each financial year, prepare accounts in accordance with directions given to it by the Treasury.
- (2) The directions which the Treasury may give under subsection (1) include directions to prepare accounts relating to financial affairs and transactions of persons other than the Assembly Commission.
- (3) The directions which the Treasury may give under subsection (1) include, in particular, directions as to—
  - (a) the financial affairs and transactions to which the accounts are to relate,
  - (b) the information to be contained in the accounts and the manner in which it is to be presented,
  - (c) the methods and principles in accordance with which the accounts are to be prepared, and
  - (d) the additional information (if any) that is to accompany the accounts.
- (4) Any accounts which the Assembly Commission is directed under this section to prepare for any financial year must be submitted by the Assembly Commission to the Auditor General no later than 30th November in the following financial year.
- (5) The Auditor General must—
  - (a) examine and certify any accounts submitted under this section, and
  - (b) no later than four months after the accounts are submitted, lay before the Assembly a copy of them as certified by the Auditor General together with the Auditor General's report on them.
- (6) In examining accounts submitted under this section the Auditor General must, in particular, be satisfied—
  - (a) that the expenditure to which the accounts relate has been incurred lawfully and in accordance with the authority which governs it, and
  - (b) that money received by the Assembly Commission for a particular purpose or particular purposes has not been expended otherwise than for that purpose or those purposes.

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**Commencement Information**

**III** This provision in force immediately after "the 2007 election" by s. 161(1) (subject to s. 161(4)(5))

**138 Accounting officers for Assembly Commission**

- (1) For the purposes of this Act the principal accounting officer for the Assembly Commission is the Clerk.
- (2) But the Treasury may designate another member of the staff of the Assembly to be the principal accounting officer for the Assembly Commission if and for so long as—
  - (a) the Clerk is incapable of discharging the responsibilities of the principal accounting officer for the Assembly Commission, or
  - (b) the office of Clerk is vacant.
- (3) The principal accounting officer for the Assembly Commission has—
  - (a) in relation to the Assembly Commission's accounts and finances, and
  - (b) in relation to the performance by persons designated as accounting officers in pursuance of any provision of this Act of their responsibilities as accounting officers,the responsibilities which are from time to time specified by the Treasury.
- (4) The principal accounting officer for the Assembly Commission may designate other members of the staff of the Assembly as additional accounting officers.
- (5) An additional accounting officer has, in relation to such of the Assembly Commission's accounts and finances as may be specified by the principal accounting officer for the Assembly Commission, the responsibilities which are from time to time specified by the principal accounting officer for the Assembly Commission.

**Commencement Information**

**III** This provision in force immediately after "the 2007 election" by s. 161(1) (subject to s. 161(4)(5))

**139 Accounts of subsidiaries of Assembly Commission**

- (1) For the purposes of the examination by the Auditor General of any accounts of the Assembly Commission the Auditor General—
  - (a) has a right of access at all reasonable times to every document relating to the accounts of any subsidiary of the Assembly Commission (whether or not the accounts of the Assembly Commission being examined relate to the financial affairs and transactions of the subsidiary),
  - (b) is entitled to require from any person holding or accountable for any of those documents any assistance, information or explanation which the Auditor General reasonably thinks necessary for those purposes, and
  - (c) may require any subsidiary of the Assembly Commission to provide the Auditor General at times specified by the Auditor General with accounts of such of the subsidiary's transactions as the Auditor General may specify.
- (2) The Treasury may, by directions given to a subsidiary of the Assembly Commission, require the subsidiary to include in any accounts which the subsidiary prepares (under,

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for example, the law relating to companies or charities) such additional information as may be specified in the directions.

- (3) The inclusion of information in any accounts in compliance with such directions does not constitute a breach of any provision which prohibits, or does not authorise, the inclusion in the accounts of that information.
- (4) In this section “subsidiary of the Assembly Commission” means—
- (a) any body corporate or other undertaking in relation to which the Assembly Commission is a parent undertaking,
  - (b) any trust of which the Assembly Commission is settlor, or
  - (c) any charitable institution of which the Assembly Commission is founder but which is neither a body corporate nor a trust.
- (5) For the purposes of subsection (4)(a)—
- “undertaking” has the meaning given by [<sup>F4</sup>section 1161(1) of the Companies Act 2006], and
- “parent undertaking” is to be construed in accordance with [<sup>F5</sup>section 1162] of that Act.

#### Textual Amendments

- F4** Words in s. 139(5) substituted (6.4.2008) by [The Companies Act 2006 \(Consequential Amendments etc\) Order 2008 \(S.I. 2008/948\)](#), art. 3(1), [Sch. 1 para. 243\(3\)](#) (with arts. 6, 11, 12)
- F5** Words in s. 139(5) substituted (6.4.2008) by [The Companies Act 2006 \(Consequential Amendments etc\) Order 2008 \(S.I. 2008/948\)](#), art. 3(1), [Sch. 1 para. 243\(3\)](#) (with arts. 6, 11, 12)

#### Commencement Information

- I13** This provision in force immediately after "the 2007 election" by s. 161(1) (subject to s. 161(4)(5))

### 140 Examinations into Assembly Commission's use of resources

- (1) The Auditor General may carry out examinations into the economy, efficiency and effectiveness with which the Assembly Commission has used its resources in discharging its functions.
- (2) Subsection (1) does not entitle the Auditor General to question the merits of the policy objectives of the Assembly Commission.
- (3) In determining how to exercise functions under this section the Auditor General must take into account the views of the Audit Committee as to the examinations to be carried out under this section.
- (4) The Auditor General may lay before the Assembly a report of the results of any examination carried out under this section.

#### Commencement Information

- I14** This provision in force immediately after "the 2007 election" by s. 161(1) (subject to s. 161(4)(5))



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### *Whole of Government of Wales accounts*

#### **141 Whole of government accounts: Welsh Ministers**

- (1) This section applies in respect of a financial year for which the Treasury make arrangements with the Welsh Ministers under section 10(8) of the Government Resources and Accounts Act 2000 (c. 20) (whole of government accounts: consolidation of Welsh accounts).
- (2) The Welsh Ministers must prepare a set of accounts for the group of bodies which provide information to the Welsh Ministers in accordance with the arrangements under section 10(8).
- (3) Accounts prepared under this section may include information referring wholly or partly to activities which—
  - (a) are not activities of bodies falling within subsection (2), but
  - (b) appear to the Welsh Ministers to be activities of a public nature.
- (4) The accounts must contain such information in such form as the Treasury may direct.
- (5) The Treasury must exercise the power under subsection (4) with a view to ensuring that the accounts—
  - (a) present a true and fair view, and
  - (b) conform to generally accepted accounting practice subject to such adaptations as are necessary in the context.
- (6) For the purposes of subsection (5)(a) and (b) the Treasury must in particular—
  - (a) have regard to any relevant guidance issued by the Accounting Standards Board Limited or any other body prescribed for the purposes of [<sup>F6</sup>section 464 of the Companies Act 2006](accounting standards) or to international accounting standards (as defined in [<sup>F7</sup>section 474 of that Act]), and
  - (b) require the accounts to include, subject to paragraph (a), a statement of financial performance, a statement of financial position and a cash flow statement.
- (7) Any accounts which the Welsh Ministers are required to prepare under this section for any financial year must be submitted by the Welsh Ministers to the Auditor General no later than 30th November in the following financial year.
- (8) But the Welsh Ministers may by order substitute another date for the date for the time being specified in subsection (7).
- (9) No order may be made under subsection (7) unless the Welsh Ministers have consulted—
  - (a) the Treasury, and
  - (b) the Auditor General.
- (10) A statutory instrument containing an order under subsection (7) is subject to annulment in pursuance of a resolution of the Assembly.

#### **Textual Amendments**

- F6** Words in s. 141(6)(a) substituted (6.4.2008) by [The Companies Act 2006 \(Consequential Amendments etc\) Order 2008 \(S.I. 2008/948\)](#), art. 3(1), [Sch. 1 para. 243\(4\)](#) (with arts. 6, 11, 12)

*Status: Point in time view as at 16/12/2010.*

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- F7** Words in s. 141(6)(a) substituted (1.10.2009) by [The Companies Act 2006 \(Consequential Amendments, Transitional Provisions and Savings\) Order 2009 \(S.I. 2009/1941\)](#), art. 2(1), [Sch. 1 para. 256](#) (with art. 10)

**Commencement Information**

- I15** This provision in force immediately after "the 2007 election" by s. 161(1) (subject to s. 161(4)(5))

**142 Functions of Auditor General**

- (1) The Auditor General must examine accounts submitted under section 141 with a view to being satisfied that they present a true and fair view.
- (2) Where the Auditor General has conducted an examination of accounts under subsection (1), the Auditor General must—
  - (a) certify them and issue a report, and
  - (b) no later than four months after the accounts are submitted, lay before the Assembly a copy of them as certified by the Auditor General together with the Auditor General's report on them.
- (3) A person who acts as auditor for the purposes of section 10(2)(c) or (8)(c) of the Government Resources and Accounts Act 2000 (c. 20) must give the Auditor General such information and explanations as the Auditor General may reasonably require for the purposes of this section.

**Commencement Information**

- I16** This provision in force immediately after "the 2007 election" by s. 161(1) (subject to s. 161(4)(5))

*Treatment of accounts and audit reports etc.*

**143 Audit Committee reports**

- (1) The Audit Committee may consider, and lay before the Assembly a report on, any accounts, statement of accounts or report laid before the Assembly by—
  - (a) the Auditor General, or
  - (b) the auditor appointed under paragraph 14 of Schedule 8 (auditor of Auditor General's accounts).
- (2) If requested to do so by the House of Commons Committee of Public Accounts, the Audit Committee may—
  - (a) on behalf of the Committee of Public Accounts take evidence from any of the persons mentioned in subsection (3), and
  - (b) report to the Committee of Public Accounts and transmit to that Committee any evidence so taken.
- (3) The persons referred to in subsection (2)(a) are—
  - (a) the principal accounting officer for the Welsh Ministers,
  - (b) the principal accounting officer for the Assembly Commission, and
  - (c) additional accounting officers designated under section 133 or 138.

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**Commencement Information**

**I17** This provision in force immediately after "the 2007 election" by s. 161(1) (subject to s. 161(4)(5))

**144 Publication of accounts and audit reports etc.**

- (1) The Assembly must publish a document to which this subsection applies as soon after the document is laid before the Assembly as is reasonably practicable.
- (2) The documents to which subsection (1) applies are—
  - (a) any accounts, statement of accounts or report laid before the Assembly by the Auditor General,
  - (b) any accounts or report laid before the Assembly by the auditor appointed under paragraph 14 of Schedule 8, and
  - (c) any report or estimate laid before the Assembly by the Audit Committee under section 143(1) or paragraph 12(3) of Schedule 8.

**Commencement Information**

**I18** This provision in force immediately after "the 2007 election" by s. 161(1) (subject to s. 161(4)(5))

*Auditor General for Wales*

**145 Auditor General**

- (1) There is to be an office of Auditor General for Wales or Archwilydd Cyffredinol Cymru (referred to in this Act as “the Auditor General”).
- (2) For provision about the Auditor General see Schedule 8.
- (3) The Welsh Ministers must co-operate with the Auditor General where it seems to them appropriate to do so for the efficient and effective discharge of their functions in relation to Welsh NHS bodies.
- (4) “Welsh NHS bodies” has the meaning given by section 60 of the Public Audit (Wales) Act 2004 (c. 23).

**Commencement Information**

**I19** This provision in force immediately after "the 2007 election" by s. 161(1) (subject to s. 161(4)(5))

**Status:**

Point in time view as at 16/12/2010.

**Changes to legislation:**

Government of Wales Act 2006, Part 5 is up to date with all changes known to be in force on or before 20 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.