



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

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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

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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)

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