



# Government Resources and Accounts Act 2000

## 2000 CHAPTER 20

### *Whole of government accounts*

#### **9 Preparation.**

- (1) The Treasury shall prepare in respect of each financial year a set of accounts for a group of bodies each of which appears to the Treasury—
  - (a) to exercise functions of a public nature, or
  - (b) to be entirely or substantially funded from public money.
- (2) Accounts prepared under this section may include information referring wholly or partly to activities which—
  - (a) are not activities of bodies falling within subsection (1), but
  - (b) appear to the Treasury to be activities of a public nature.
- (3) The accounts shall contain such information in such form as the Treasury think fit.
- (4) In determining the form and content of the accounts the Treasury shall aim to ensure 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.
- (5) For the purpose of subsection (4)(a) and (b) the Treasury shall 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 [F1 section 464 of the Companies Act 2006] (accounting standards) [F2 or to [F3 UK-adopted international accounting standards, within the meaning given by section 474(1) of the Companies Act 2006]], and
  - (b) ensure that the accounts include, subject to paragraph (a), a statement of financial performance, a statement of financial position and a cash flow statement.

---

*Changes to legislation: There are currently no known outstanding effects for the Government Resources and Accounts Act 2000, Cross Heading: Whole of government accounts. (See end of Document for details)*

---

### Textual Amendments

- F1** Words in s. 9(5)(a) substituted (6.4.2008) by [The Companies Act 2006 \(Consequential Amendments etc\) Order 2008 \(S.I. 2008/948\)](#), art. 2(2), **Sch. 1 para. 214** (with arts. 6, 11, 12)
- F2** Words in s. 9(5)(a) inserted (with effect in accordance with reg. 1(2) of the amending S.I.) by [Companies Act 1985 \(International Accounting Standards and Other Accounting Amendments\) Regulations 2004 \(S.I. 2004/2947\)](#), reg. 1(2), **Sch. 7 para. 14(b)**
- F3** Words in s. 9(5)(a) substituted (31.12.2020) by [The International Accounting Standards and European Public Limited-Liability Company \(Amendment etc.\) \(EU Exit\) Regulations 2019 \(S.I. 2019/685\)](#), reg. 1(2), **Sch. 1 para. 49** (with reg. 1(3)(4)) (as amended by S.I. 2020/523, regs. 1(2), 22); 2020 c. 1, Sch. 5 para. 1(1)

## 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.
- (7) Before designating a body or giving a direction under subsection (5) the Treasury shall, where they think it appropriate, consult the <sup>[F4]</sup>Welsh Ministers].
- (8) The Treasury may make arrangements for the <sup>[F5]</sup>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—

---

**Changes to legislation:** There are currently no known outstanding effects for the Government Resources and Accounts Act 2000, Cross Heading: Whole of government accounts. (See end of Document for details)

---

- (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

- F4** 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.
- F5** 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.

## 11 Scrutiny.

- (1) The Treasury shall send accounts under section 9 to the Comptroller and Auditor General.
- (2) The Comptroller and Auditor General shall examine accounts sent to him under this section with a view to satisfying himself that they present a true and fair view.
- (3) Where the Comptroller and Auditor General has conducted an examination of accounts he shall—
  - (a) certify them and issue a report, and
  - (b) send the certified accounts and the report to the Treasury.
- (4) The Treasury shall lay accounts and reports received under subsection (3)(b) before the House of Commons.
- (5) A person who acts as auditor for the purposes of section 10(2)(c) or (8)(c) shall give to the Comptroller and Auditor General such information and explanations as he may reasonably require for the purposes of this section.
- (6) The Treasury shall by order specify dates by which the duties under subsections (1), (3)(b) and (4) shall be performed.
- (7) Before making an order under subsection (6) the Treasury shall consult the Comptroller and Auditor General.

---

**Changes to legislation:** There are currently no known outstanding effects for the Government Resources and Accounts Act 2000, Cross Heading: Whole of government accounts. (See end of Document for details)

---

- (8) An order under subsection (6)—
- (a) shall be made by statutory instrument, and
  - (b) shall be subject to annulment in pursuance of a resolution of the House of Commons.

---

**Subordinate Legislation Made**

**P1** S. 11(6): dates specified for scrutiny (31.3.2010) by [S.I. 2010/570](#), [arts. 1\(1\), 2](#)

---

**Commencement Information**

**II** S. 11 in force at 2.3.2010 by [S.I. 2010/516](#), [art. 2](#) (with [art. 3](#))

**Changes to legislation:**

There are currently no known outstanding effects for the Government Resources and Accounts Act 2000, Cross Heading: Whole of government accounts.