



# Government of Wales Act 2006

## 2006 CHAPTER 32

### PART 5

#### FINANCE

#### *Financial accountability of [F1Senedd] Commission*

#### Textual Amendments

- F1** Words in Act substituted (6.5.2020) by [Senedd and Elections \(Wales\) Act 2020 \(anaw 1\), s. 42\(2\), Sch. 1 para. 2\(19\)](#) (with [Sch. 1 para. 2\(11\)-\(14\)](#))

#### 137 [F1Senedd] Commission's accounts

- (1) The [F1Senedd] 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 [F1Senedd] 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 [F1Senedd] Commission is directed under this section to prepare for any financial year must be submitted by the [F1Senedd] Commission to the Auditor General no later than 30th November in the following financial year.

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**Changes to legislation:** Government of Wales Act 2006, Cross Heading: Financial accountability of Senedd Commission is up to date with all changes known to be in force on or before 14 May 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. (See end of Document for details) [View outstanding changes](#)

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- (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 [F1Senedd] 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 [F1Senedd] 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**

- I1** This provision in force immediately after "the 2007 election" by s. 161(1) (subject to s. 161(4)(5))

**138 Accounting officers for [F1Senedd] Commission**

- (1) For the purposes of this Act the principal accounting officer for the [F1Senedd] Commission is the Clerk.
- (2) But the Treasury may designate another member of the staff of the [F1Senedd] to be the principal accounting officer for the [F1Senedd] Commission if and for so long as—
  - (a) the Clerk is incapable of discharging the responsibilities of the principal accounting officer for the [F1Senedd] Commission, or
  - (b) the office of Clerk is vacant.
- (3) The principal accounting officer for the [F1Senedd] Commission has—
  - (a) in relation to the [F1Senedd] 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 [F1Senedd] Commission may designate other members of the staff of the [F1Senedd] as additional accounting officers.
- (5) An additional accounting officer has, in relation to such of the [F1Senedd] Commission's accounts and finances as may be specified by the principal accounting officer for the [F1Senedd] Commission, the responsibilities which are from time to time specified by the principal accounting officer for the [F1Senedd] Commission.

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**Commencement Information**

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

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### 139 Accounts of subsidiaries of [F1Senedd] Commission

- (1) For the purposes of the examination by the Auditor General of any accounts of the [F1Senedd] 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 [F1Senedd] Commission (whether or not the accounts of the [F1Senedd] 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 [F1Senedd] 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 [F1Senedd] Commission, 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 [F1Senedd] Commission” means—
  - (a) any body corporate or other undertaking in relation to which the [F1Senedd] Commission is a parent undertaking,
  - (b) any trust of which the [F1Senedd] Commission is settlor, or
  - (c) any charitable institution of which the [F1Senedd] 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 [F2section 1161(1) of the Companies Act 2006], and

“parent undertaking” is to be construed in accordance with [F3section 1162] of that Act.

#### Textual Amendments

- F2** 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)
- F3** 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

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

### 140 Examinations into [F1Senedd] Commission's use of resources

- (1) The Auditor General may carry out examinations into the economy, efficiency and effectiveness with which the [F1Senedd] Commission has used its resources in discharging its functions.

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- (2) Subsection (1) does not entitle the Auditor General to question the merits of the policy objectives of the [F1Senedd] 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 [F1Senedd] a report of the results of any examination carried out under this section.

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**Commencement Information**

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

**Changes to legislation:**

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**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 155A inserted by [2014 c. 29 s. 10](#)
- Sch. 7A Section C15 para. 92 omitted by [2017 c. 4 s. 48\(1\)\(a\)](#)
- Sch. 7A Section C15 para. 93 words omitted by [2017 c. 4 s. 48\(1\)\(b\)](#)
- Sch. 7B para. 10(2)(o) inserted by [2022 c. 30 s. 143](#)
- Sch. 7B para. 11(6)(b)(x) repealed by [2023 c. 54 Sch. 11 para. 1\(b\)](#)
- Sch. 7B para. 11(6)(b)(x) word omitted by [2023 c. 54 s. 118\(c\)](#)