



Government of Wales Act 2006

2006 CHAPTER 32

PART 5

FINANCE

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

Changes to legislation: Government of Wales Act 2006, Section 131 is up to date with all changes known to be in force on or before 22 July 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](#)

- (b) no later than four months after the accounts are submitted, lay before the [^{F1}Senedd] 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.

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\(11\)-\(14\)](#))
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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))

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. 25(1A)(1B) inserted by [2024 asc 4 s. 4\(1\)\(b\)](#)
- s. 25(7A) inserted by [2024 asc 4 s. 4\(1\)\(h\)](#)
- s. 155A inserted by [2014 c. 29 s. 10](#)
- Sch. 1A para. 8 and cross-heading inserted by [2024 asc 4 s. 6](#)
- 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\(c\)](#)