

**2010 No. 570**

**GOVERNMENT RESOURCES AND ACCOUNTS**

**The Whole of Government Accounts (Specified Dates) Order  
2010**

<i>Made</i>	- - - -	<i>3rd March 2010</i>
<i>Laid before the House of Commons</i>		<i>4th March 2010</i>
<i>Coming into force</i>	- -	<i>31st March 2010</i>

The Treasury make this Order in exercise of the powers conferred by section 11(6) of the Government Resources and Accounts Act 2000(a).

The Treasury have consulted the Comptroller and Auditor General in accordance with section 11(7) of that Act.

**Title, commencement and interpretation**

1.—(1) This Order may be cited as The Whole of Government Accounts (Specified Dates) Order 2010 and shall come into force on 31st March 2010.

(2) In this Order—

“accounts” means the set of accounts prepared under section 9 of the Act; and

“the Act” means the Government Resources and Accounts Act 2000.

**Specified dates for scrutiny**

2. For each financial year—

- (a) the Treasury shall send accounts to the Comptroller and Auditor General by the 28th February of the financial year following that to which the accounts relate;
- (b) the Comptroller and Auditor General shall send the certified accounts and the report required by section 11(3)(a) of the Act to the Treasury by the 31st October of the second financial year following that to which the accounts relate; and
- (c) the Treasury shall lay the accounts and report before the House of Commons by the 31st December of the second financial year following that to which the accounts relate.

3rd March 2010

*Frank Roy*  
*Tony Cunningham*  
Two of the Lords Commissioners of Her Majesty’s Treasury

## EXPLANATORY NOTE

*(This note is not part of the Order)*

This order specifies the dates by which particular phases of the scrutiny process for Whole of Government Accounts must be performed in any financial year.

The Treasury has to prepare under section 9 of the Government Resources and Accounts Act 2000 (“the Act”) a set of “Whole of Government Accounts”. Article 2(a) requires the Treasury to send those accounts to the Comptroller and Auditor General by the 28th February in the financial year after that to which the accounts relate (i.e. 11 months after the financial year end).

Under section 11(3) of the Act, the Comptroller and Auditor General must examine, certify and report on those accounts. Article 2(b) requires the certified accounts and the report to be sent back to the Treasury by the 31st October in the second financial year following that to which the accounts relate (i.e. 19 months after the financial year end).

Under section 11(4) the Treasury has to lay the accounts and the report before the House of Commons. Article 2(c) requires them to be laid by the 31st December in the second financial year following that to which the accounts relate (i.e. 21 months after the financial year end).

A full Impact Assessment has not been prepared for this instrument as no impact on the private or voluntary sector is foreseen.

---

© Crown copyright 2010

Printed and published in the UK by The Stationery Office Limited under the authority and superintendence of Carol Tullo, Controller of Her Majesty’s Stationery Office and Queen’s Printer of Acts of Parliament.

£4.00