



HM Treasury

Whole of Government Accounts Summary

11/04/24

Structure

- WGA Progress Update
 - WGA 2021-22
 - WGA 2022-23 / Future Versions
- WGA 2021-22 - Unaudited / Missing Data
- Future Actions
- Use of WGA
 - External Users
 - Internal Users

WGA 2021-22

Update

- 2021-22 published March 2024
- 2nd WGA published in 8 months - 2020-21 published July 2023
- 4-month improvement in timeliness relative to WGA 2020-21
- Improved missing data section in the performance report with 5-year trend graphs

Audit Opinion

- Broadly unchanged from 2020-21
- DEFRA qualification lifted
- Existing qualifications for both missing and unaudited data

WGA 2022-23 / Future Versions

WGA 2022-23 - Plan

- Data Collection - DCT submission cycles have closed
- Eliminations - Active
- Account Production – July 2024
- Audit – August 2024
- Publication – November 2024

WGA 2023-24 – Plan

- DCT submissions open- June 2024
- Cycle 1 deadline – August 2024
- Cycle 2 deadline – September 2024

Future Versions

- 2020-21 and 2021-22 both published in line with recovery plan
- Due to recover to 15- month cycle target by WGA 2024-25

WGA 2021-22 - Unaudited / Missing Data

- Unaudited Data
 - Undertaken work with NAO to provide additional assurance
- Missing Data Statistics (Source WGA 2021-22)

Sector	Number of bodies	
	2021-22	2020-21
UK central government	0	3
Scottish central government	14	17
Total central government	14	20
English local government	146	118
Scottish local government	10	9
Welsh local government	1	1
Total local government	157	128
Public corporations	7	7
Total	178	155

Future Actions

- Local Government webinars
- Central Government webinars
- DCT submission training videos
- Account manager engagement

Use of WGA

External Users

- Parliament – primary user
- Office for National Statistics (ONS)
- Office for Budget Responsibility (OBR)
- Accountancy Bodies – CIPFA / ACCA / ICAEW
- Universities / Academic Institutions

Internal Users

- Managing Fiscal Risk Report
- Balance Sheet Review
- Internal Spending and Policy Teams

Questions

