HM TREASURY

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13 July 2010

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Ref: 10/583

Freedom of Information Act 2000: Whole of Government Accounts 2008/09

1. Thank you for your enquiry dated 3 July 2010. I am treating your request under the Freedom of Information Act 2000.

2. You asked for the final audited data for the Whole of Government Accounts ("WGA") exercise for 2008-09. You did not require the accounts for MOD and the Department of Health (as you believed these had failed audit).

3. I confirm that the Treasury does hold WGA information for 2008-09.

4. We believe this information request engages section 35(1)(a) of the Freedom of Information Act which relates to the formulation and development of government policy. In this instance sections 35(1)(a) relates to government policy on departmental accounting. The information was collected as part of the dry run process to test the Treasury's preparedness to produce a Whole of Government Account. The information is incomplete and has not been formally audited. As this is a qualified exemption we are required to consider whether the public interest in the release of information outweighs the harm from release.

5. As part of the public interest test, we have considered the following factors in favour of release:

- The general public interest in disclosure and in informing the public about government deliberations;
- Assisting a public understanding of the issue as preparation for government's publicly stated intention to produce cross-departmental, commercial-style accounts;
- The Government placing on public record its preparatory work in developing cross-departmental accounting; and
- Increasing public confidence in the robustness of future cross-departmental accounts by demonstrating the rigour of the work conducted thus far.

6. The factors that favour non-disclosure of the information we have considered include:

- The Government has undertaken to publish IFRS-based WGA for 2009-10 and is placing its efforts in ensuring that such accounts can be produced;
- As the information is incomplete and uncertificated, a premature disclosure of information at this time would stand to hamper the development and consideration of future work in this area; and

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- Ministers and officials need space in which to develop policy, including space for the development of policy through an iterative process of testing and refining ideas. This process could be weakened if information was released prematurely or when proposals were not finalised, as this could lead to poorer decision-making.

7. In considering these factors we have concluded that the public interest is better served by non-disclosure at this point in time – so as to not prejudice the move to cross-departmental accounts. However, we appreciate the balance of interest may change over time in relation to some of the information following publication of a set of IFRS-based accounts. The Treasury is working towards publishing the 2009-10 accounts around Spring 2011.

8. If you have any queries about this letter, please contact me. It will be helpful to us if you remember to quote the reference number above in any future communications.

Paul Morran
Information Rights Unit

Your right to complain under the Freedom of Information Act 2000
If you are not happy with this reply, you may request a review by writing to HM Treasury, Information Rights Unit, 2/S2, 1 Horse Guards Road, London SW1A 2HQ.
Email FOI.responses@hmtreasury.gov.uk

Any review request must be made within 2 months of the date of this letter.
It would assist our review if you set out which aspects of the reply concern you and why you are dissatisfied.

If you are not content with the outcome your complaint, you may apply directly to the Information Commissioner for a decision. Generally, the ICO cannot make a decision unless you have exhausted the complaints procedure provided by the Treasury. The Information Commissioner can be contacted at: The Information Commissioner's Office, Wycliffe House, Water Lane, Wilmslow, Cheshire SK9 5AF.

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