



Richard Job & Manj Kalar
Data & Dissemination Team, WGA Team
Local Government Finance – Analysis &
Capital Finance
Zone 5/H6
Eland House
Bressenden Place
LONDON
SW1E 5DU

The Chief Financial Officer or Treasurer
or Director of Finance

Contact tel: 020 7944 4075/4074/4072
Fax: 020 7944 4179
Web site: www.communities.gov.uk

31 March 2009

Dear Sir/Madam

WHOLE OF GOVERNMENT ACCOUNTS (WGA) 2008-09

1. Please find the **Whole of Government Accounts** form (**WGA**) for the financial year 2008-09, together with Notes for Guidance on the CLG website at www.local.communities.gov.uk/finance/wga/wga0809.htm. To complete the counterparty data information you will need the counter party identifier codes (CPID) which can be found in the form. Information provided on this form will form the local government part of the Whole of Government Accounts (which includes central government departments, NHS trusts and other public bodies) for the fifth dry run year 2008-09.

This is the last dry run exercise and our last opportunity to address development issues.

2. The WGA form has been sent out for completion on spreadsheet (Excel). The electronic audited return should be e-mailed to: wga.returns@communities.gsi.gov.uk. Designated bodies are required under the Government Resources and Accounts Act 2000(a) to submit a completed WGA form to this Department by **1 October 2009**. It is extremely important therefore that you arrange for this form to be completed and returned to us by that date.
3. Information provided on the form should be derived from **audited** accounts. For this year (the fifth dry run) local authorities are required to arrange for the WGA form itself to be audited. The form should be submitted electronically to CLG by 1 October 2009. Most authorities will have received audit sign off of their own accounts and the WGA form by this date. In these cases, the auditors will submit the electronic form to CLG. A hard copy of the audit report and the Chief Financial Officer sign off will also need to be mailed to CLG at the following address:- WGA Returns, Communities and Local Government, Data & Dissemination Team, Zone 5/H6, Eland House, Bressenden Place, London, SW1E 5DU.
4. Those authorities whose audit is not complete by 1 October 2009 must forward their WGA L Pack to CLG unaudited to meet the submission deadline. For these bodies, once the audit of the L pack is completed, the auditor must submit the audited L pack, with a covering email stating that the pack is a resubmission and that the L pack has now been audited and incorporates all audit adjustments. The authority should advise CLG and the auditor whether any changes have been made to the previously submitted L pack and provide a summary of the material (over £1m) changes.

5. The Notes for Guidance include information about processes for 2008-09 and changes to the form. All information relating to the L pack will be placed on the website address. It is recommended that this is saved as a favourite. Although we will endeavour to advise you of any further changes.
6. If you have any queries about completion of this form, or have any difficulty in meeting the deadline, or the guidance notes please email wga.queries@communities.gsi.gov.uk or contact Manj Kalar on 0207 944 6899 or John Wallis on 020 7944 4075 or Julian Baldwin on 020 7944 4072 or Sunali Thammaiah on 020 7944 4074.

Yours faithfully,

Richard Job & Manj Kalar

Richard Job & Manj Kalar
Data & Dissemination Team, WGA Team
Local Government Finance – Analysis & Capital Finance