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## SCHEDULES

#### SCHEDULE 7

Section 105

#### FORESTRY COMMISSIONERS

Separate exercise of functions in relation to Wales

- 1 (1) The Secretary of State may by order make provision for securing—
  - (a) the separate exercise in relation to Wales of functions of the Forestry Commissioners, and
  - (b) the exercise of functions by the Forestry Commissioners in relation to Wales free from so much of any requirements as would oblige them to have regard to circumstances outside Wales or to interests other than those of Wales.
  - (2) An order under this paragraph may include provisions in the form of amendments or repeals of the Forestry Act 1967 or any other enactment.
  - (3) The functions of the Forestry Commissioners—
    - (a) may be exercised in relation to Wales whether or not they are exercised in relation to England or Scotland, and
    - (b) may be exercised differently in relation to Wales on the one hand and England or Scotland on the other.
- 2 (1) This paragraph applies where a function of the Forestry Commissioners to make any subordinate legislation is exercised by the making of a statutory instrument containing only provision relating to Wales.
  - (2) Any relevant Parliamentary procedural provision within section 44(3)(a), (b) or (c) which relates to the function shall not have effect in relation to the exercise of the function.
  - (3) Instead (but subject to sub-paragraph (4)), the subordinate legislation shall not be made unless a draft of the statutory instrument containing it has been laid before and approved by the Assembly.
  - (4) But the subordinate legislation may be made without compliance with sub-paragraph (3) if the Forestry Commissioners determine that, in the particular circumstances, it is not reasonably practicable to comply with that sub-paragraph.
  - (5) If the subordinate legislation is made without compliance with sub-paragraph (3)—
    - (a) the statutory instrument containing it shall be laid before the Assembly after it is made, and
    - (b) any Assembly member shall be entitled to move, within the period of forty working days (construed in accordance with section 67(7)) beginning with the day on which the instrument is laid before the Assembly, that the subordinate legislation be revoked.
  - (6) If, pursuant to a motion made within that period, the Assembly resolves that the subordinate legislation be revoked, the resolution revokes it.

- (7) The provision imposing or conferring the function of making the subordinate legislation includes power to make any provision which appears appropriate in consequence of its revocation by the resolution.
- (8) Neither the passing of a resolution under sub-paragraph (6) revoking any subordinate legislation nor the making of any subordinate legislation under sub-paragraph (7) in consequence of the revocation—
  - (a) affects the validity of anything done under the revoked subordinate legislation before its revocation, or
  - (b) prevents the making of new subordinate legislation.

## Status of Commissioners and staff

Nothing in section 105 or this Schedule affects the status of the Forestry Commissioners as a government department or the status of the officers and servants appointed or employed by them.

### Receipts

- 4 (1) Any sums received by the Forestry Commissioners—
  - (a) under section 105, or
  - (b) (subject to sub-paragraphs (2) and (3)) in respect of any transactions carried out by them in the exercise of any of their functions in relation to Wales,

shall be applied by them towards meeting their expenditure on the exercise of their functions in relation to Wales.

- (2) The Treasury may direct that any sums within sub-paragraph (1)(b) which are, or are of a description, specified in the direction shall be paid into the Consolidated Fund.
- (3) The Assembly may direct that any sums within sub-paragraph (1)(b) which are, or are of a description, specified in the direction shall be paid to the Assembly.
- (4) A direction under sub-paragraph (3) may be varied or revoked by a direction under sub-paragraph (2) (as well as by another direction under sub-paragraph (3)).

#### Accounts

- 5 (1) The Forestry Commissioners shall keep proper accounting records relating to their Welsh finances.
  - (2) In this Schedule references to the Welsh finances of the Forestry Commissioners are to—
    - (a) sums within paragraph 4(1) received by them, and
    - (b) expenditure by them on the exercise of their functions in relation to Wales.
  - (3) The Forestry Commissioners shall, for each financial year, prepare accounts relating to their Welsh finances in accordance with directions given to them by the Treasury.
  - (4) The directions which the Treasury may give under sub-paragraph (3) include, in particular, directions as to—
    - (a) the information to be contained in the accounts and the manner in which it is to be presented,

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- (b) the methods and principles in accordance with which the accounts are to be prepared, and
- (c) the additional information (if any) that is to accompany the accounts.

#### Audit

- 6 (1) The accounts prepared by the Forestry Commissioners under paragraph 5 for any financial year shall be submitted by them to the Auditor General for Wales no later than five months after the end of that financial year.
  - (2) The Auditor General for Wales shall—
    - (a) examine and certify any accounts submitted to him under this paragraph, and
    - (b) no later than four months after the accounts are submitted to him, lay before the Assembly a copy of them as certified by him together with his report on them.
  - (3) In examining any accounts submitted to him under this paragraph, the Auditor General for Wales shall, in particular, satisfy himself that the expenditure to which the accounts relate has been incurred lawfully and in accordance with the authority which governs it.

## Accounting officer

- 7 (1) The Treasury shall designate one of the Forestry Commissioners or an officer of the Forestry Commissioners as the Forestry Commissioners' accounting officer for Wales.
  - (2) The person designated as the Forestry Commissioners' accounting officer for Wales shall have, in relation to the Welsh finances of the Forestry Commissioners and to accounts relating to the Welsh finances of the Forestry Commissioners, the responsibilities which are from time to time specified by the Treasury.
  - (3) In this paragraph references to responsibilities include in particular—
    - (a) responsibilities in relation to the signing of accounts,
    - (b) responsibilities for the propriety and regularity of finances, and
    - (c) responsibilities for the economy, efficiency and effectiveness with which the resources of the Forestry Commissioners are used in discharging their functions in relation to Wales.
  - (4) The responsibilities which may be specified under this paragraph include responsibilities owed to—
    - (a) the Assembly or the Audit Committee, or
    - (b) the House of Commons or its Committee of Public Accounts.
  - (5) If requested to do so by the House of Commons Committee of Public Accounts, the Audit Committee may—
    - (a) on behalf of the Committee of Public Accounts take evidence from the Forestry Commissioners' accounting officer for Wales, and
    - (b) report to the Committee of Public Accounts and transmit to that Committee any evidence so taken.

### Examinations into use of resources

- 8 (1) The Auditor General for Wales may carry out examinations into the economy, efficiency and effectiveness with which the Forestry Commissioners have used their resources in discharging their functions in relation to Wales.
  - (2) Sub-paragraph (1) shall not be construed as entitling the Auditor General for Wales to question the merits of the policy objectives of the Forestry Commissioners.
  - (3) In determining how to exercise his functions under this paragraph, the Auditor General for Wales shall take into account the views of the Audit Committee as to the examinations which he should carry out under this paragraph.
  - (4) The Auditor General for Wales may lay before the Assembly a report of the results of any examination carried out by him under this paragraph.
  - (5) The Auditor General for Wales and the Comptroller and Auditor General may cooperate with, and give assistance to, each other in connection with the carrying out of examinations in respect of the Forestry Commissioners under this paragraph or section 6 of the National Audit Act 1983 (economy etc. examinations).

### Examinations by the Comptroller and Auditor General

- 9 (1) For the purpose of enabling him to carry out examinations into, and report to Parliament on, the Welsh finances of the Forestry Commissioners, the Comptroller and Auditor General—
  - (a) shall have a right of access at all reasonable times to all such documents in the custody or under the control of the Forestry Commissioners, or of the Auditor General for Wales, as he may reasonably require for that purpose, and
  - (b) shall be entitled to require from any person holding or accountable for any of those documents any assistance, information or explanation which he reasonably thinks necessary for that purpose.
  - (2) The Comptroller and Auditor General shall—
    - (a) consult the Auditor General for Wales, and
    - (b) take into account any relevant work done or being done by the Auditor General for Wales,

before he acts in reliance on sub-paragraph (1) or carries out an examination in respect of the Forestry Commissioners under section 6 of the National Audit Act 1983 (economy etc. examinations).

## Reports

- 10 (1) The Forestry Commissioners shall, no later than such time after the end of each financial year as the Assembly directs, make a report in such form as the Assembly directs about the exercise of the Forestry Commissioners' functions in relation to Wales during that financial year.
  - (2) The Forestry Commissioners shall lay before the Assembly any report made under sub-paragraph (1) and the Assembly shall publish it.

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# Interpretation

11 References in this Schedule to the Welsh finances of the Forestry Commissioners shall be construed in accordance with paragraph 5(2).