
Changes to legislation: There are currently no known outstanding effects for the Budget Responsibility and National Audit Act 2011, Paragraph 18. (See end of Document for details)

SCHEDULES

SCHEDULE 1

OFFICE FOR BUDGET RESPONSIBILITY

Accounts and audit

- 18 (1) The Office must—
- (a) keep proper accounts and proper records in relation to its accounts, and
 - (b) prepare in respect of each financial year a statement of accounts.
- (2) Each statement of accounts must comply with any directions given by the Treasury as to—
- (a) the information to be contained in it and the manner in which it is to be presented,
 - (b) the methods and principles according to which the statement is to be prepared, and
 - (c) the additional information (if any) which is to be provided for the information of Parliament.
- (3) The Office must send a copy of each statement of accounts to—
- (a) the Treasury, and
 - (b) the Comptroller and Auditor General,
- before the end of the month of June next following the financial year to which the statement relates.
- (4) The Comptroller and Auditor General must—
- (a) examine, certify and report on each statement of accounts, and
 - (b) send a copy of each report and certified statement to the Treasury.
- (5) The Treasury must lay before Parliament a copy of each such report and certified statement.
- (6) “Financial year” has the same meaning as in paragraph 15.

Commencement Information

II Sch. 1 para. 18 in force at 4.4.2011 by S.I. 2011/892, Sch. 2

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