

2012 No. 727

BUDGET RESPONSIBILITY

**The Budget Responsibility and National Audit Act 2011
(Appointed Day) Order 2012**

Made - - - -

7th March 2012

The Treasury make this Order in exercise of the powers conferred by section 25(3) of, and paragraphs 1(11) and 5(4) of Schedule 4 to, the Budget Responsibility and National Audit Act 2011(a).

Citation and interpretation

1.—(1) This Order may be cited as the Budget Responsibility and National Audit Act 2011 (Appointed Day) Order 2012.

(2) In this Order “the Act” means the Budget Responsibility and National Audit Act 2011.

Appointed Day

2. The day appointed for the purposes of—

- (a) section 25(2)(a) of the Act (meaning of financial year),
- (b) paragraph 1 of Schedule 4 to the Act (transfer of property etc.), and
- (c) paragraph 5 of Schedule 4 to the Act (old Comptroller and Auditor General to continue to be Comptroller and Auditor General),

is 1st April 2012.

*Brooks Newmark
Jeremy Wright*

7th March 2012

Two of the Lords Commissioners of Her Majesty’s Treasury

EXPLANATORY NOTE

(This note is not part of the Order)

This Order appoints 1st April 2012 as the appointed day for the purpose of section 25(2)(a) of the Budget Responsibility and National Audit Act 2011 (c.4.) (“the Act”), with the effect that the period which begins with that date and ends with 31st March 2013 is the first financial year for the purposes of Part 2 of the Act (National Audit).

This Order also appoints 1st April 2012 as the appointed day for the purposes of paragraphs 1 and 5 of Schedule 4 to the Act. Schedule 4 makes transitional provision relating to Part 2 of the Act.

Paragraph 1 of Schedule 4 requires the Comptroller and Auditor General to prepare a scheme for the transfer of property rights and liabilities on the appointed day to the National Audit Office (“NAO”) and provides—

- for the continuation on and after the appointed day of things done or in the process of being done in relation to anything transferred; and
- that for the purposes of appointing the employee members of NAO the employment of a person employed under section 3(2) of the National Audit Act 1983 (c.44) is to be treated before the appointed day as if it were employment with NAO.

Paragraph 5 of Schedule 4 provides that the person who is the Comptroller and Auditor General immediately before the appointed day will continue to hold that office and will be treated as having been appointed under Part 2 of the Act.

The day appointed for the purposes of paragraphs 1 and 5 of Schedule 4 applies in relation to certain consequential amendments contained in Schedule 5 to the Act (see paragraphs 6(2), 7(2) and 13(3)).

An impact assessment has not been prepared for this instrument because no impact is foreseen on the costs of business or the voluntary sector.

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