

SCHEDULE 1

THE WELSH LANGUAGE COMMISSIONER

PART 5

FINANCIAL MATTERS

Payments by the Welsh Ministers

- 14 The Welsh Ministers may pay the Commissioner such amounts, at such times and on such conditions (if any), as they think appropriate in respect of expenditure incurred in carrying out the functions of Commissioner.

Financial year

- 15 (1) The Commissioner's first financial year is the period that begins with the commencement day and ends with—
- (a) the following 31 March (if the commencement day is 1 April), or
 - (b) the second following 31 March (if the commencement day is not 1 April).
- (2) Subject to that, the Commissioner's financial year is the period of 12 months ending with 31 March.
- (3) In this paragraph "commencement day" means the day when section 2 comes into force.

Accounting officer

- 16 (1) The Commissioner is the accounting officer for the office of the Commissioner.
- (2) The accounting officer has, in relation to the accounts and the finances of the office of the Commissioner, the responsibilities which are from time to time specified by the Treasury.
- (3) In this paragraph references to responsibilities include, amongst other things—
- (a) responsibilities in relation to the signing of accounts,
 - (b) responsibilities for the propriety and regularity of the finances of the Commissioner, and
 - (c) responsibilities for the economy, efficiency and effectiveness with which the resources of the Commissioner are used.
- (4) The responsibilities which may be specified under this paragraph include, amongst other things, responsibilities owed to—
- (a) the National Assembly for Wales, the Welsh Ministers or the Public Accounts Committee of the National Assembly, or
 - (b) the House of Commons or the Committee of Public Accounts of that House.
- (5) If requested to do so by the Committee of Public Accounts of the House of Commons ("the Parliamentary Committee"), the Public Accounts Committee of the National Assembly for Wales may—

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- (a) take evidence on behalf of the Parliamentary Committee from the accounting officer,
 - (b) report to the Parliamentary Committee on the evidence taken, and
 - (c) transmit to the Parliamentary Committee the evidence taken.
- (6) Section 13 of the National Audit Act 1983 (interpretation of references to the House of Commons Committee of Public Accounts) applies for the purposes of this Measure as it applies for the purposes of that Act.
- (7) In this paragraph “office of the Commissioner” means the Commissioner and the Commissioner’s staff.

Estimates

- 17 (1) For each financial year other than the first, the Commissioner must prepare an estimate of the income and expenses of the Commissioner’s office.
- (2) The Commissioner must submit the estimate to the Welsh Ministers at least five months before the beginning of the financial year to which it relates.
- (3) The Welsh Ministers must examine an estimate submitted to them in accordance with this paragraph and must then lay the estimate before the National Assembly for Wales with the modifications (if any) they think appropriate.
- (4) In sub-paragraph (1) “Commissioner’s office” means the Commissioner and the Commissioner’s staff.

Accounts

- 18 (1) The Commissioner must—
- (a) keep proper accounting records, and
 - (b) prepare accounts in respect of each financial year in accordance with directions given, with the consent of the Treasury, by the Welsh Ministers.
- (2) The directions which the Welsh Ministers may give under this paragraph include, amongst other things, directions as to—
- (a) the information to be contained in the accounts and the manner in which the accounts are to be presented;
 - (b) the methods and principles in accordance with which the accounts are to be prepared;
 - (c) additional information (if any) that is to accompany the accounts.

Audit

- 19 (1) The Commissioner must submit the accounts prepared for a financial year to the Auditor General for Wales no later than 31 August in the following financial year.
- (2) The Auditor General for Wales must—
- (a) examine, certify and report on each set of accounts submitted under this paragraph, and
 - (b) no later than four months after the accounts are submitted, lay before the National Assembly for Wales a copy of them as certified by him or her together with his or her report on them.

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- (3) In examining accounts submitted under this paragraph, the Auditor General for Wales must, amongst other things, satisfy him or herself that the expenditure to which the accounts relate has been incurred lawfully and in accordance with the authority which governs it.

Examinations into the use of resources

- 20 (1) The Auditor General for Wales may carry out examinations into the economy, efficiency and effectiveness with which resources have been used in discharging the Commissioner's functions.
- (2) Sub-paragraph (1) is not to be construed as entitling the Auditor General for Wales to question the merits of the policy objectives of the Commissioner.
- (3) In determining how to exercise the functions under this paragraph, the Auditor General for Wales must take into account the views of the Public Accounts Committee of the National Assembly for Wales as to the examinations which he or she should carry out.
- (4) The Auditor General for Wales may lay before the National Assembly for Wales a report of the results of any examination carried out under this paragraph.