



# National Audit Act 1983

## 1983 CHAPTER 44

**U.K.**

An Act to strengthen Parliamentary control and supervision of expenditure of public money by making new provision for the appointment and status of the Comptroller and Auditor General, establishing a Public Accounts Commission and a National Audit Office and making new provision for promoting economy, efficiency and effectiveness in the use of such money by government departments and other authorities and bodies; to amend or repeal certain provisions of the Exchequer and Audit Departments Acts 1866 and 1921; and for connected purposes. [13th May 1983]

Be it enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

### Commencement Information

**II** Act not in force at Royal Assent; Act wholly in force at 1. 9.1984 see [s. 15](#).

## PART I **U.K.**

### NATIONAL AUDIT AUTHORITIES

<sup>F1</sup> **Appointment and status of Comptroller and Auditor General. **U.K.****

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*Status: Point in time view as at 04/04/2014.*

*Changes to legislation: There are currently no known outstanding effects for the National Audit Act 1983. (See end of Document for details)*

**Textual Amendments**

**F1** S. 1 omitted (1.4.2012) by virtue of [Budget Responsibility and National Audit Act 2011 \(c. 4\)](#), s. 29, [Sch. 5 para. 13\(1\)\(a\)](#); S.I. 2011/2576, art. 5

**2 The Public Accounts Commission. U.K.**

- (1) There shall be a body of Commissioners named the Public Accounts Commission (in this Act referred to as “the Commission”) which shall perform the functions conferred on it by this Act.
- (2) The Commission shall consist of—
  - (a) the Member of the House of Commons who is for the time being the Chairman of the Committee of Public Accounts;
  - (b) the Leader of the House of Commons; and
  - (c) seven other Members of the House of Commons appointed by the House, none of whom shall be a Minister of the Crown.
- (3) The Commission shall from time to time present to the House of Commons a report on the exercise of its functions.
- (4) Schedule 1 to this Act shall have effect as respects the Commission.

**3 The National Audit Office. U.K.**

- F2(1) .....
- F2(2) .....
- F2(3) .....
- F2(4) .....
- F2(5) .....
- F2(6) .....

(7) Schedule 2 to this Act shall have effect for supplementing the provisions of this section.

**Textual Amendments**

**F2** S. 3(1)-(6) omitted (1.4.2012) by virtue of [Budget Responsibility and National Audit Act 2011 \(c. 4\)](#), s. 29, [Sch. 5 para. 13\(1\)\(a\)](#); S.I. 2011/2576, art. 5

**F3 4 Expenses and accounts of National Audit Office. U.K.**

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*Status: Point in time view as at 04/04/2014.*

*Changes to legislation: There are currently no known outstanding effects for the National Audit Act 1983. (See end of Document for details)*

#### Textual Amendments

- F3** S. 4 omitted (1.4.2012) by virtue of [Budget Responsibility and National Audit Act 2011 \(c. 4\), s. 29, Sch. 5 para. 13\(1\)\(a\)](#); S.I. 2011/2576, art. 5 (with art. 6)

#### <sup>F4</sup>5 **Audit fees.** **U.K.**

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#### Textual Amendments

- F4** S. 5 omitted (1.4.2012) by virtue of [Budget Responsibility and National Audit Act 2011 \(c. 4\), s. 29, Sch. 5 para. 13\(1\)\(a\)](#); S.I. 2011/2576, art. 5

## **PART II** **U.K.**

### ECONOMY, EFFICIENCY AND EFFECTIVENESS EXAMINATIONS

#### **6** **Public departments etc.** **U.K.**

- (1) The Comptroller and Auditor General may carry out examinations into the economy, efficiency and effectiveness with which any department, authority or other body to which this section applies has used its resources in discharging its functions.
- (2) Subsection (1) above shall not be construed as entitling the Comptroller and Auditor General to question the merits of the policy objectives of any department, authority or body in respect of which an examination is carried out.
- (3) Subject to subsections (4) and (5) below, this section applies to—
  - <sup>F5</sup>(a) any department which is required to prepare resource accounts under section 5 of the Government Resources and Accounts Act 2000;]
  - <sup>F6</sup>(aa) the Welsh Ministers;
  - (ab) the National Assembly for Wales Commission;]
  - (b) any body required to keep accounts under [<sup>F7</sup>Schedule 15 to the National Health Service Act 2006, Schedule 9 to the National Health Service (Wales) Act 2006 ] or section 86 of the <sup>M1</sup>National Health Service (Scotland) Act 1978; [<sup>F8</sup> and any NHS foundation trust ]
  - (c) any other authority or body whose accounts are required to be examined and certified by, or are open to the inspection of, the Comptroller and Auditor General by virtue of any enactment, including an enactment passed after this Act; and
  - (d) any authority or body which does not fall within section 7 below and whose accounts are required to be examined and certified by, or are open to the inspection of, the Comptroller and Auditor General by virtue of any agreement made, whether before or after the passing of this Act, between that authority or body and a Minister of the Crown.

*Status: Point in time view as at 04/04/2014.*

*Changes to legislation: There are currently no known outstanding effects for the National Audit Act 1983. (See end of Document for details)*

- [<sup>F9</sup>(3A) Before carrying out an examination under this section in respect of the Welsh Ministers or the National Assembly for Wales Commission, 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.]
- (4) Where the functions of the Comptroller and Auditor General in relation to any authority or body falling within subsection (3)(c) or (d) above are by the enactment or agreement in question restricted to particular activities of the authority or body, any examination under this section in respect of that authority or body shall be correspondingly restricted.
- (5) No examination shall be carried out under this section by the Comptroller and Auditor General in respect of an authority or body falling within subsection (3)(d) above unless the carrying out of such an examination is included (expressly or by implication) in the functions exercisable by him under the agreement in question; but where—
- (a) the agreement was made by a Minister before the coming into force of this section and is not such as to allow any such examination; or
  - (b) a Minister makes an agreement after the coming into force of this section for the exercise by the Comptroller and Auditor General in respect of any authority or body of any such functions as are mentioned in subsection (3)(d) above,
- the Minister shall, subject to subsection (6) below, use his best endeavours to secure from the authority or body in question such rights as will enable examinations under this section to be carried out in respect of that authority or body.
- (6) Subsection (5) above shall not oblige a Minister to seek to obtain any rights except at the request of the Comptroller and Auditor General, and the obligations of a Minister under that subsection do not apply to any organisation which is the subject of an Order in Council under section 1 or 4 of the <sup>M2</sup>International Organisations Act 1968.
- (7) In this section—
- “authority” includes any person holding a public office;
  - “Minister” or “Minister of the Crown” includes any department falling within subsection (3)(a) above;
  - “policy”, in relation to any such department, includes any policy of the government so far as relating to the functions of that department;
  - and references to an agreement made by a Minister include references to conditions imposed by him in pursuance of any statutory power in that behalf, whether in connection with the provision of financial assistance or otherwise.

#### Textual Amendments

- F5** S. 6(3)(a) substituted (1.4.2001) by 2000 c. 20, s. 29, Sch. 1 para. 18(3); S.I. 2000/3349, art. 3(1)(a) (with transitional provision in art. 5)
- F6** S. 6(3)(aa)(ab) substituted for s. 6(3)(aa) by Government of Wales Act 2006 (c. 32), s. 160, Sch. 10 para. 15(2) (with Sch. 11 para. 22), the amending provision coming into force immediately after "the 2007 election" (held on 3.5.2007) subject to s. 161(1)(4)(5) of the amending Act, which provides for certain provisions to come into force for specified purposes immediately after the end of "the initial period" (which ended with the day of the first appointment of a First Minister on 25.5.2007) - see ss. 46, 161(4)(5) of the amending Act.

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- F7** Words in s. 6(3) substituted (1.3.2007) by virtue of [National Health Service \(Consequential Provisions\) Act 2006 \(c. 43\)](#), s. 8(2), **Sch. 1 para. 74** (with Sch. 3 Pt. 1)
- F8** Words in s. 6(3)(b) inserted (1.4.2004) by [Health and Social Care \(Community Health and Standards\) Act 2003 \(c. 43\)](#), s. 199(1)(4), **Sch. 4 para. 59**; S.I. 2004/759, art. 2
- F9** S. 6(3A) inserted by [Government of Wales Act 2006 \(c. 32\)](#), s. 160, Sch. 10 para. 15(3) (with Sch. 11 para. 22), the amending provision coming into force immediately after "the 2007 election" (held on 3.5.2007) subject to s. 161(1)(4)(5) of the amending Act, which provides for certain provisions to come into force for specified purposes immediately after the end of "the initial period" (which ended with the day of the first appointment of a First Minister on 25.5.2007) - see ss. 46, 161(4)(5) of the amending Act.

#### Modifications etc. (not altering text)

- C1** S. 6 applied (E.W.) by [Water Act 1989 \(c. 15, SIF 130\)](#), s. 1, **Sch. 1 Pt. II para. 22(4)** (with ss. 58(7), 101(1), 141(6), 160(1)(2)(4), 163, 189(4)–(10), 190, 193(1), Sch. 26 paras. 3(1)(2), 17, 40(4), 57(6), 58)
- C2** S. 6 restricted (E.W.) by [Education Reform Act 1988 \(c. 40, SIF 41:1\)](#), ss. 135(2)(b), 231(7), 235(6)
- C3** S. 6 applied (E.W.) by [Housing Act 1988 \(c. 50, SIF 61\)](#), s. 62(5), **Sch. 8 Pt. III para. 10(5)**
- C4** S. 6 applied (E.W.) (1.12.1991) by [Water Resources Act 1991 \(c. 57, SIF 130\)](#), **ss. 122(4)**, 225(2).
- C5** S. 6 restricted (16.5.1992) by [Further and Higher Education \(Scotland\) Act 1992 \(c. 37\)](#), s. 12, **Sch. 2 para. 19(b)**; S.I. 1992/817, art. 3(2), **Sch. 1**.
- C6** S. 6 restricted (30.9.1992) by [Further and Higher Education Act 1992 \(c. 13\)](#), **s. 53(2)(b)**; S.I. 1992/831, art. 2, **Sch. 2**.
- C7** S. 6 restricted (1.4.1993) by [Further and Higher Education \(Scotland\) Act \(c. 37\)](#), s. 53(2)(b); S.I. 1992/817, art. 3(2), **Sch. 4**.
- C8** S. 6 applied (28.7.1995) by 1995 c. 25, **s. 46(4)** (with ss. 7(6), 115, 117); S.I. 1995/1983, **art. 2**  
S. 6 restricted (2.9.1998) by 1993 c. 39, **s. 33(4)** (as inserted (2.9.1998) by 1998 c. 22, **ss. 5(1)(2)**, 27(5))  
S. 6 restricted (1.12.1998) by 1998 c. 38, **s. 101(2)** (with ss. 139(2), 143(2)); S.I. 1998/2789, **art. 2**  
S. 6 excluded (1.4.2000) by 1998 c. 46, s. 125, **Sch. 8 para. 20**; S.I. 1998/3178, art. 2(2), **Sch. 5**
- C9** S. 6(3)(c) restricted (16.5.1992) by [Further and Higher Education \(Scotland\) Act 1992 \(c. 37\)](#), s. 12, **Sch. 2 para. 19(b)**; S.I. 1992/817, art. 3(2), **Sch. 1**.
- C10** S. 6(3)(c) restricted (1.4.1993) by [Further and Higher Education \(Scotland\) Act 1992 \(c. 37\)](#), **s. 53(2)(b)**; S.I. 1992/817, art. 3(2), **Sch. 4**.

#### Marginal Citations

- M1** 1978 c. 29.  
**M2** 1968 c. 48.

## 7 Other bodies mainly supported by public funds. **U.K.**

- (1) If the Comptroller and Auditor General has reasonable cause to believe that any authority or body to which this section applies has in any of its financial years received more than half its income from public funds he may carry out an examination into the economy, efficiency and effectiveness with which it has in that year used its resources in discharging its functions.
- (2) Subsection (1) above shall not be construed as entitling the Comptroller and Auditor General to question the merits of the policy objectives of any authority or body in respect of which an examination is carried out.
- (3) In determining for the purposes of subsection (1) above whether the income of an authority or body is such as to bring it within that subsection the Comptroller and Auditor General shall consult that authority or body and the Treasury.

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- (4) This section applies to any authority or body appointed, or whose members are required to be appointed, by or on behalf of the Crown except a body specified in Schedule 4 to this Act.
- (5) For the purposes of this section money is received from public funds if it is paid—
- (a) by a Minister of the Crown out of moneys provided by Parliament or out of the National Loans Fund; or
  - (b) by an authority or body which itself falls within subsection (1) above, including an authority or body falling within that subsection by virtue of this paragraph;
- but, in either case, there shall be disregarded any money paid as consideration for the acquisition of property or the supply of goods or services or as remuneration, expenses, pensions, allowances or similar benefits for or in respect of a person as the holder of an office.
- (6) In this section “income” includes capital receipts and “authority” and “Minister of the Crown” have the same meaning as in section 6 above.

**Modifications etc. (not altering text)**

- C11** S. 7 excluded (E.W.) by [London Regional Transport Act 1984 \(c. 32, SIF 126\)](#), [s. 24](#)
- C12** S. 7 excluded (1.4.2000) by [1998 c. 46, s. 125, Sch. 8 para. 20](#); S.I. 1998/3178, [art. 2\(2\)](#), [Sch. 5](#)  
S. 7 restricted (1.2.1999) by [1998 c. 38, s. 111, Sch. 9 Pt. I paras. 12, 13](#) (with ss. 139(2), 143(2)); S.I. 1999/118, [art. 2](#)  
S. 7 restricted (1.7.1999) by [1993 c. 46, Sch. 1A para. 14\(2\)](#) (as inserted (1.7.1999) by [1998 c. 38, s. 112, Sch. 10 para. 17](#) (with ss. 139(2), 143(2)); S.I. 1999/1290, [art. 4](#)
- C13** S. 7 modified by [1996 c. 52, Sch. 2A para. 16\(5\)](#) (as inserted (14.7.2005) by [Housing Act 2004 \(c. 34\), s. 270\(7\), Sch. 12](#); S.I. 2005/1814, [arts. 1\(2\), 2\(e\)](#))
- C14** S. 7 applied by [1996 c. 52, Sch. 2A para. 16\(5\)](#) (as inserted (14.7.2005) by [Housing Act 2004 \(c. 34\), s. 270\(7\), Sch. 12](#); S.I. 2005/1814, [arts. 1\(2\), 2\(e\)](#))

[<sup>F10</sup>7ZA **Relevant authorities** **U.K.**

- (1) The Comptroller and Auditor General may carry out examinations into the economy, efficiency and effectiveness with which relevant authorities have used their resources in discharging their functions.
- (2) An examination under this section must relate to—
  - (a) all relevant authorities, or
  - (b) particular descriptions of relevant authorities.
- (3) An examination under this section is to be carried out for the purposes of—
  - (a) ensuring that the use of resources by a department to which section 6 applies to fund relevant authorities represents an economical, efficient and effective use of those resources, or
  - (b) providing evaluation, commentary and advice of a general nature to all relevant authorities, or all relevant authorities of a particular description, as to the economy, efficiency and effectiveness with which they use their resources in discharging their functions.
- (4) An examination under this section may be combined with another examination under this Part.

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- (5) This section does not entitle the Comptroller and Auditor General to question—
- (a) the merits of the policy objectives of any relevant authority in respect of which an examination is carried out, or
  - (b) the merits of government policy.
- (6) Before carrying out an examination under this section, the Comptroller and Auditor General must consult—
- (a) such associations or representatives of relevant authorities as the Comptroller and Auditor General thinks appropriate, and
  - (b) such other persons or bodies as appear to the Comptroller and Auditor General to be relevant to the examination proposed to be carried out.
- (7) Subsection (8) applies if the Comptroller and Auditor General—
- (a) proposes to carry out an examination under this section, and
  - (b) considers that the work of the Auditor General for Wales is relevant to the examination.
- (8) Before carrying out the examination, the Comptroller and Auditor General must—
- (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.
- (9) In deciding whether to carry out an examination under this section, and in carrying out such an examination, the Comptroller and Auditor General must have regard to any other relevant examination, inspection or research (by whatever name) that the Comptroller and Auditor General knows has been, is or is to be undertaken by other persons.
- (10) The Comptroller and Auditor General may publish the results of an examination under this section in such manner as the Comptroller and Auditor General considers appropriate.
- (11) In this Act “relevant authority” has the same meaning as in the Local Audit and Accountability Act 2014 (see section 2(1)), except that—
- (a) the Common Council of the City of London is a relevant authority for the purposes of this Act only to the extent that it exercises functions to which that Act applies,
  - (b) a health service body within the meaning of that Act (see section 3(9)) is not a relevant authority for the purposes of this Act, and
  - (c) a chief constable within the meaning of that Act (see section 44(1)) or the Commissioner of Police of the Metropolis is not a relevant authority for the purposes of this Act.]

#### **Textual Amendments**

**F10** S. 7ZA inserted (4.4.2014) by [Local Audit and Accountability Act 2014 \(c. 2\)](#), **ss. 35(1)**, 49(1); S.I. 2014/900, art. 2(d)

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## [<sup>F11</sup>7A] **Proposals made by Committee of Public Accounts** **U.K.**

In determining whether to carry out any examination under this Part, the Comptroller and Auditor General must have regard to any proposals made by the Committee of Public Accounts.]

### Textual Amendments

**F11** S. 7A inserted (1.4.2012) by [Budget Responsibility and National Audit Act 2011 \(c. 4\), ss. 18, 29](#) (with [Sch. 4](#)); [S.I. 2011/2576, art. 5](#)

## 8 **Right to obtain documents and information.** **U.K.**

(1) Subject to subsection (2) below [<sup>F12</sup>and except in relation to an examination under section 6 above in respect of the Welsh Ministers or the National Assembly for Wales Commission ], the Comptroller and Auditor General shall have a right of access at all reasonable times to all such documents as he may reasonably require for carrying out any examination under section 6 [<sup>F13</sup>, 7 or 7ZA] above and shall be entitled to require from any person holding or accountable for any such document such information and explanation as are reasonably necessary for that purpose.

(2) [<sup>F14</sup>In the case of an examination under section 6 or 7,]Subsection (1) above applies only to documents in the custody or under the control of [<sup>F15</sup>—

- (a) the department, authority or body to which the examination relates[<sup>F16</sup>, or
- (b) where the examination relates in whole or in part to the use of resources by the department, authority or body to fund a relevant authority, that relevant authority.]

[<sup>F17</sup>(2A) In the case of an examination under section 7ZA, subsection (1) applies only to documents in the custody or under the control of—

- (a) a relevant authority to which the examination relates, or
- (b) where the examination is undertaken for a purpose within section 7ZA(3)(a), a department to which section 6 applies and which funds a relevant authority to which the examination relates.]

[<sup>F18</sup>(3) For the purpose of enabling an examination under section 6 above to be carried out in respect of the Welsh Ministers or the National Assembly for Wales Commission 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 any of the persons mentioned in subsection (4) below as may be reasonably required for that purpose, and
- (b) shall be entitled to require from any person holding or accountable for any of those documents such information and explanation as are reasonably necessary for that purpose.

(4) The persons referred to in subsection (3)(a) above are—

- (a) the Welsh Ministers,
- (b) the National Assembly for Wales Commission,
- (c) any other person audited by the Auditor General for Wales other than a Welsh NHS body (within the meaning given in section 60 of the Public Audit (Wales) Act 2004 (c. 23)), and
- (d) the Auditor General for Wales.



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- (5) Before acting in reliance on subsection (3) above 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.]

#### Textual Amendments

- F12** Words in s. 8(1) inserted by [Government of Wales Act 2006 \(c. 32\)](#), s. 160, Sch. 10 para. 16(2) (with Sch. 11 para. 22), the amending provision coming into force immediately after "the 2007 election" (held on 3.5.2007) subject to s. 161(1)(4)(5) of the amending Act, which provides for certain provisions to come into force for specified purposes immediately after the end of "the initial period" (which ended with the day of the first appointment of a First Minister on 25.5.2007) - see ss. 46, 161(4)(5) of the amending Act.
- F13** Words in s. 8(1) substituted (4.4.2014) by [Local Audit and Accountability Act 2014 \(c. 2\)](#), **ss. 35(3)**, 49(1); S.I. 2014/900, art. 2(d)
- F14** Words in s. 8(2) inserted (4.4.2014) by [Local Audit and Accountability Act 2014 \(c. 2\)](#), **ss. 35(4)(a)**, 49(1); S.I. 2014/900, art. 2(d)
- F15** Word in s. 8(2) inserted (4.4.2014) by [Local Audit and Accountability Act 2014 \(c. 2\)](#), **ss. 35(4)(b)**, 49(1); S.I. 2014/900, art. 2(d)
- F16** S. 8(2)(b) and word inserted (4.4.2014) by [Local Audit and Accountability Act 2014 \(c. 2\)](#), **ss. 35(4)(c)**, 49(1); S.I. 2014/900, art. 2(d)
- F17** S. 8(2A) inserted (4.4.2014) by [Local Audit and Accountability Act 2014 \(c. 2\)](#), **ss. 35(5)**, 49(1); S.I. 2014/900, art. 2(d)
- F18** S. 8(3)-(5) inserted by [Government of Wales Act 2006 \(c. 32\)](#), s. 160, Sch. 10 para. 16(3) (with Sch. 11 para. 22), the amending provision coming into force immediately after "the 2007 election" (held on 3.5.2007) subject to s. 161(1)(4)(5) of the amending Act, which provides for certain provisions to come into force for specified purposes immediately after the end of "the initial period" (which ended with the day of the first appointment of a First Minister on 25.5.2007) - see ss. 46, 161(4)(5) of the amending Act.

#### Modifications etc. (not altering text)

- C15** S. 8 restricted (E.W.) by [Education Reform Act 1988 \(c. 40, SIF 41:1\)](#), ss. 135(2)(b), 231(7), 235(6)
- C16** S. 8 restricted (16.5.1992) by [Further and Higher Education \(Scotland\) Act 1992 \(c. 37\)](#), s. 12, **Sch. 2 para. 19(b)**; S.I. 1992/817, art. 3(2), **Sch.1**.
- C17** S. 8 restricted (30.9.1992) by [Further and Higher Education Act 1992 \(c. 13\)](#), **s. 53(2)(b)**; S.I. 1992/831, art. 2, **Sch.2**.
- C18** S. 8 restricted (1.4.1993) by [Further and Higher Education \(Scotland\) Act 1992 \(c. 37\)](#), **s. 53(2)(b)**; S.I. 1992/817, art. 3(2), **Sch.4**.  
S. 8 applied (30.11.2000) by 2000 c. 41, s. 1(6), **Sch. 1 para. 16(2)** (with s. 156(6))  
S. 8 applied (N.I.) (*prosp.*) by 2000 c. 32, **ss. 29(3)**, 30(4), 79(1)
- C19** S. 8 applied (1.4.2010) by [Local Democracy, Economic Development and Construction Act 2009 \(c. 20\)](#), s. 148(3)(b), **Sch. 1 para. 13(2)**; S.I. 2009/3318, art. 4(dd)

## 9 Reports to House of Commons. **U.K.**

[<sup>F19</sup>(1)] The Comptroller and Auditor General may report to the House of Commons the results of any examination carried out by him under section 6 or 7 above.

[<sup>F20</sup>(2)] If the Comptroller and Auditor General reports the results of an examination carried out under section 6 above in respect of the Welsh Ministers or the National Assembly

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for Wales Commission to the House of Commons, the Comptroller and Auditor General shall at the same time lay a report of the results of the examination before the National Assembly for Wales.]

#### Textual Amendments

- F19** S. 9: renumbered as s. 9(1) by [Government of Wales Act 2006 \(c. 32\)](#), s. 160, Sch. 10 para. 17(2) (with Sch. 11 para. 22), the amending provision coming into force immediately after "the 2007 election" (held on 3.5.2007) subject to s. 161(1)(4)(5) of the amending Act, which provides for certain provisions to come into force for specified purposes immediately after the end of "the initial period" (which ended with the day of the first appointment of a First Minister on 25.5.2007) - see ss. 46, 161(4)(5) of the amending Act.
- F20** S. 9(2) inserted by [Government of Wales Act 2006 \(c. 32\)](#), s. 160, Sch. 10 para. 17(3) (with Sch. 11 para. 22), the amending provision coming into force immediately after "the 2007 election" (held on 3.5.2007) subject to s. 161(1)(4)(5) of the amending Act, which provides for certain provisions to come into force for specified purposes immediately after the end of "the initial period" (which ended with the day of the first appointment of a First Minister on 25.5.2007) - see ss. 46, 161(4)(5) of the amending Act.

#### Modifications etc. (not altering text)

- C20** S. 9 extended (1.4.2000) by [1999 c. 28, s. 39\(7\)](#), [Sch. 4 para. 6](#) (with s. 38); [S.I. 2000/1066, art. 2](#)

## PART III **U.K.**

### MISCELLANEOUS AND SUPPLEMENTARY

#### **F21** 10 Form of appropriation accounts. **U.K.**

#### Textual Amendments

- F21** [S. 10](#) repealed (22.7.2004) by [Statute Law \(Repeals\) Act 2004 \(c. 14\)](#), [Sch. 1 Pt. 9](#) Group 6

#### **F22** 11 Examination of appropriation accounts. **U.K.**

#### Textual Amendments

- F22** [S. 11](#) repealed (22.7.2004) by [Statute Law \(Repeals\) Act 2004 \(c. 14\)](#), [Sch. 1 Pt. 9](#) Group 6

#### **12** Examination of accounts specified by order. **U.K.**

(1) Section 3 of the Exchequer and Audit Departments Act 1921 (examination of accounts specified by Treasury minute) shall be amended as follows.

(2) For subsection (1) there shall be substituted—

*Status: Point in time view as at 04/04/2014.*

*Changes to legislation: There are currently no known outstanding effects for the National Audit Act 1983. (See end of Document for details)*

“(1) The Comptroller and Auditor General shall examine the accounts of any person or body specified by an order made by the Treasury by statutory instrument; and no such order shall be made unless a draft of it has been laid before and approved by a resolution of the House of Commons.”

(3) In subsection (2) for the words “the accountant” there shall be substituted the words “the person or body in question.”

(4) Subsections (3) and (4) shall cease to have effect.

### 13 Interpretation of references to Committee of Public Accounts. **U.K.**

(1) If at any time after the passing of this Act—

- (a) the name of the Committee of Public Accounts is changed; or
- (b) the functions discharged by that Committee at the passing of this Act, or functions substantially corresponding thereto, are discharged by a different Committee of the House of Commons,

references in this Act to the Committee of Public Accounts shall be construed as a reference to that Committee by its new name or, as the case may be, to the Committee for the time being discharging those functions.

(2) Any question arising under this section shall be determined by the Speaker of the House of Commons.

#### Modifications etc. (not altering text)

**C21** S. 13 applied (31.7.1998) by 1998 c. 38, s. 155(4) (with ss. 139(2), 143(2))

**C22** S. 13 applied (7.4.2005) by Public Services Ombudsman (Wales) Act 2005 (c. 10), ss. 40, 41(5)

**C23** S. 13 applied by 1996 c. 52, Sch. 2A para. 15(8) (as inserted (14.7.2005) by Housing Act 2004 (c. 34), s. 270(7), Sch. 12; S.I. 2005/1814, arts. 1(2), 2(e))

**C24** S. 13 applied (with modifications) (21.2.2008) by Banking (Special Provisions) Act 2008 (c. 2), ss. 2(11), 17(2)

**C25** S. 13 applied (1.11.2011) by Budget Responsibility and National Audit Act 2011 (c. 4), ss. 25(4), 29 (with Sch. 4); S.I. 2011/2576, art. 2(f)

**C26** S. 13 applied (E.W.) (1.4.2012) by Welsh Language (Wales) Measure 2011 (nawm 1), s. 156(2), Sch. 1 para. 16(6); S.I. 2012/969, art. 2(b)

### 14 Repeals. **U.K.**

The enactments mentioned in Schedule 5 to this Act are hereby repealed to the extent specified in the third column of that Schedule.

### 15 Short title and commencement. **U.K.**

(1) This Act may be cited as the National Audit Act 1983.

(2) <sup>F23</sup>... this Act shall come into force on 1st January 1984.

<sup>F24</sup>(3) .....

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*Status: Point in time view as at 04/04/2014.*

*Changes to legislation: There are currently no known outstanding effects  
for the National Audit Act 1983. (See end of Document for details)*

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**Textual Amendments**

- F23** Words in [s. 15\(2\)](#) repealed (22.7.2004) by [Statute Law \(Repeals\) Act 2004 \(c. 14\)](#), [Sch. 1 Pt. 9](#) Group 6
- F24** [S. 15\(3\)](#) repealed (22.7.2004) by [Statute Law \(Repeals\) Act 2004 \(c. 14\)](#), [Sch. 1 Pt. 9](#) Group 6

*Status: Point in time view as at 04/04/2014.*

*Changes to legislation: There are currently no known outstanding effects for the National Audit Act 1983. (See end of Document for details)*

## SCHEDULES

### SCHEDULE 1 U.K.

Section 2(4).

#### THE PUBLIC ACCOUNTS COMMISSION

##### *Tenure of office*

- 1 (1) Subject to paragraph 2 of this Schedule, a member of the Commission, other than the ex officio member, shall vacate his office—
- (a) if he ceases to be a Member of the House of Commons; or
  - (b) if another person is nominated or appointed in his place.
- (2) Subject to sub-paragraph (1) above, a member of the Commission, other than the ex officio member, shall hold office for the duration of the Parliament in which he is nominated or appointed and for the further period provided by paragraph 2 of this Schedule.
- (3) A member of the Commission, other than the ex officio member, may resign at any time by notice to the Commission.
- (4) Past service is no bar to nomination or appointment as a member of the Commission.
- (5) In this paragraph and paragraph 2 of this Schedule “the ex officio member” means the Chairman of the Committee of Public Accounts.
- 2 (1) On a dissolution of Parliament the person who is then the Chairman of the Committee of Public Accounts shall continue in office as a member of the Commission until a new Chairman of that Committee is appointed.
- (2) Subject to sub-paragraph (3) below, on a dissolution of Parliament the members of the Commission, other than the ex officio member, shall continue in office until members are nominated or appointed in their place.
- (3) Where at any time after Parliament has been dissolved it appears that a member of the Commission other than the ex officio member—
- (a) has not been validly nominated as a candidate at the ensuing general election; or
  - (b) although so nominated, has not been elected a Member of Parliament at that election,
- that member shall resign from the Commission forthwith; but nothing in sub-paragraph (2) above or this sub-paragraph shall be taken as preventing any such member from resigning otherwise than in pursuance of this sub-paragraph.

##### *Chairman*

- 3 The Commission shall elect a chairman from amongst its members.

*Status: Point in time view as at 04/04/2014.*

*Changes to legislation: There are currently no known outstanding effects for the National Audit Act 1983. (See end of Document for details)*

*Proceedings and business*

- 4 (1) The validity of any proceedings of the Commission shall not be affected by any vacancy among the members of the Commission or by any defect in the appointment or nomination of any Commissioner.
- (2) The Commission may determine its own procedure.
- (3) The Commission may appoint one of the Commissioners to act as chairman at any meeting of the Commission in the absence of the elected chairman of the Commission.

SCHEDULE 2 **U.K.**

Section 3(7).

THE NATIONAL AUDIT OFFICE: SUPPLEMENTARY PROVISIONS

*Incorporation of Comptroller and Auditor General*

F25<sub>1</sub> .....

**Textual Amendments**  
**F25** Sch. 2 paras. 1-3 omitted (1.4.2012) by virtue of [Budget Responsibility and National Audit Act 2011](#) (c. 4), s. 29, **Sch. 5 para. 13(1)(b)**; S.I. 2011/2576, art. 5

*Transfer of staff of Exchequer and Audit Department*

F25<sub>2</sub> .....

**Textual Amendments**  
**F25** Sch. 2 paras. 1-3 omitted (1.4.2012) by virtue of [Budget Responsibility and National Audit Act 2011](#) (c. 4), s. 29, **Sch. 5 para. 13(1)(b)**; S.I. 2011/2576, art. 5

*Parliamentary disqualification*

F25<sub>3</sub> .....

**Textual Amendments**  
**F25** Sch. 2 paras. 1-3 omitted (1.4.2012) by virtue of [Budget Responsibility and National Audit Act 2011](#) (c. 4), s. 29, **Sch. 5 para. 13(1)(b)**; S.I. 2011/2576, art. 5

*Public records*

- 4 In Part II of the Table in paragraph 3 of the Schedule 1 to the <sup>M3</sup>Public Records Act 1958 there shall be inserted at the appropriate place the words “National Audit Office”.

*Status: Point in time view as at 04/04/2014.*

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**Marginal Citations**

**M3** 1958 c. 51.

<sup>F26</sup>SCHEDULE 3 **U.K.**

Section 4(5).

**Textual Amendments**

**F26** Sch. 3 omitted (1.4.2012) by virtue of Budget Responsibility and National Audit Act 2011 (c. 4), s. 29, Sch. 5 para. 13(1)(c); S.I. 2011/2576, art. 5

SCHEDULE 4 **U.K.**

Section 7(4).

NATIONALISED INDUSTRIES AND OTHER PUBLIC AUTHORITIES

**PART I U.K.**

<sup>F27</sup>

.....  
The British Airways Board

<sup>F28</sup> ...

[<sup>F29</sup> ...]

<sup>F30</sup>

.....  
The British Railways Board

<sup>F31</sup> ...

The British Steel Corporation

British Telecommunications

The British Waterways Board

<sup>F32</sup> ...

The Civil Aviation Authority

<sup>F32</sup> ...

<sup>F33</sup> [ London Regional Transport ]

<sup>F34</sup> ...

<sup>F35</sup>

.....  
<sup>F36</sup> ...

[<sup>F37</sup>The Oil and Pipelines Agency]

[<sup>F38</sup>The Post Office]

[<sup>F39</sup>The Scottish Transport Group]

<sup>F40</sup> ...

[<sup>F41</sup>[The Regional Water Authorities]]

*Status: Point in time view as at 04/04/2014.*

*Changes to legislation: There are currently no known outstanding effects for the National Audit Act 1983. (See end of Document for details)*

[<sup>F41</sup>[The Welsh Water Authority.]]

#### Textual Amendments

- F27** Entry relating to the British Airports Authority repealed by [Airports Act 1986](#) (c. 31, SIF 9), s. 83(5), [Sch. 6 Pt. I](#)
- F28** Words in Sch. 4 Pt. I repealed (27.3.2004) by [Coal industry Act 1994](#) (c. 21), s. 67, Sch. 9 para. 29, [Sch. 11 Pt. IV](#); S.I. 2004/144, art. 3
- F29** Entry repealed (E.W.S.) by [Gas Act 1986](#) (c. 44, SIF 44:2), s. 67(4), [Sch. 9 Pt. III](#)
- F30** Entry relating to The British National Oil Corporation repealed by [Oil and Pipelines Act 1985](#) (c. 62, SIF 86), ss. 6, 7, [Sch. 4 Pt. II](#)
- F31** Sch. 4 Pt. I entry omitted (22.3.2013) by virtue of [The Public Bodies \(Abolition of British Shipbuilders\) Order 2013](#) (S.I. 2013/687), art. 1(2), [Sch. 1 para. 8](#)
- F32** Entries repealed (9.11.2001) by [Electricity Act 1989](#) (c. 29, SIF 44:1), s. 112(3)(4), Sch. 17 para. 35(1), [Sch. 18](#); S.I. 2001/3419, [art. 2\(a\)\(c\)](#)
- F33** Entry inserted (E.W.) by [London Regional Transport Act 1984](#) (c. 32, SIF 126), [s. 24](#)
- F34** Entry in Sch. 4 Pt. I relating to the National Bus Company repealed (E.W.S.) (1.4.1991) by S.I. 1991/510, [art. 5](#), [Sch.](#)
- F35** Entry relating to The National Coal Board repealed by [Coal Industry Act 1987](#) (c. 3, SIF 86), s. 10(3), [Sch. 3 Pt. II](#)
- F36** Entry repealed (9.11.2001) by [Electricity Act 1989](#) (c. 29, SIF 44:1), s. 112(3)(4), Sch. 17 para. 35(1), [Sch. 18](#); S.I. 2001/3419, [art. 2\(a\)\(c\)](#)
- F37** Entry inserted by [Oil and Pipelines Act 1985](#) (c. 62, SIF 86), [s. 7\(3\)](#)
- F38** Entry in Sch. 4 Pt. I repealed (coming into force in accordance with art. 1(3) of the amending S.I) by S.I. 2001/1149, [art. 3\(2\)](#), [Sch. 2](#)
- F39** Entry relating to the Scottish Transport Group in Sch. 4 Pt. I repealed (S.) (7.6.2002) by S.S.I. 2002/263, [art. 5\(2\)](#), [Sch.](#)
- F40** Entry repealed (9.11.2001) by [Electricity Act 1989](#) (c. 29, SIF 44:1), s. 112(3)(4), Sch. 17 para. 35(1), [Sch. 18](#); S.I. 2001/3419, [art. 2\(a\)\(c\)](#)
- F41** Entries repealed (E.W.) by [Water Act 1989](#) (c. 15, SIF 130), s. 190(1)(3)(4), [Sch. 27 Pt. I](#)

#### Textual Amendments

- F27** Entry relating to the British Airports Authority repealed by [Airports Act 1986](#) (c. 31, SIF 9), s. 83(5), [Sch. 6 Pt. I](#)
- F28** Words in Sch. 4 Pt. I repealed (27.3.2004) by [Coal industry Act 1994](#) (c. 21), s. 67, Sch. 9 para. 29, [Sch. 11 Pt. IV](#); S.I. 2004/144, art. 3
- F29** Entry repealed (E.W.S.) by [Gas Act 1986](#) (c. 44, SIF 44:2), s. 67(4), [Sch. 9 Pt. III](#)
- F30** Entry relating to The British National Oil Corporation repealed by [Oil and Pipelines Act 1985](#) (c. 62, SIF 86), ss. 6, 7, [Sch. 4 Pt. II](#)
- F31** Sch. 4 Pt. I entry omitted (22.3.2013) by virtue of [The Public Bodies \(Abolition of British Shipbuilders\) Order 2013](#) (S.I. 2013/687), art. 1(2), [Sch. 1 para. 8](#)
- F32** Entries repealed (9.11.2001) by [Electricity Act 1989](#) (c. 29, SIF 44:1), s. 112(3)(4), Sch. 17 para. 35(1), [Sch. 18](#); S.I. 2001/3419, [art. 2\(a\)\(c\)](#)
- F33** Entry inserted (E.W.) by [London Regional Transport Act 1984](#) (c. 32, SIF 126), [s. 24](#)
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- F36** Entry repealed (9.11.2001) by [Electricity Act 1989](#) (c. 29, SIF 44:1), s. 112(3)(4), Sch. 17 para. 35(1), [Sch. 18](#); S.I. 2001/3419, [art. 2\(a\)\(c\)](#)
- F37** Entry inserted by [Oil and Pipelines Act 1985](#) (c. 62, SIF 86), [s. 7\(3\)](#)



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*Changes to legislation: There are currently no known outstanding effects for the National Audit Act 1983. (See end of Document for details)*

- F38** Entry in Sch. 4 Pt. I repealed (coming into force in accordance with art. 1(3) of the amending S.I.) by S.I. 2001/1149, art. 3(2), **Sch. 2**
- F39** Entry relating to the Scottish Transport Group in Sch. 4 Pt. I repealed (S.) (7.6.2002) by S.S.I. 2002/263, art. 5(2), **Sch.**
- F40** Entry repealed (9.11.2001) by Electricity Act 1989 (c. 29, SIF 44:1), s. 112(3)(4), Sch. 17 para. 35(1), **Sch. 18**; S.I. 2001/3419, art. 2(a)(c)
- F41** Entries repealed (E.W.) by Water Act 1989 (c. 15, SIF 130), s. 190(1)(3)(4), **Sch. 27 Pt. I**

## PART II **U.K.**

The British Broadcasting Corporation

[<sup>F42</sup>The Independent Broadcasting Authority

The Welsh Fourth Channel Authority.]

[<sup>F42</sup>Sianel Pedwar Cymru.]

### Textual Amendments

- F42** Entry relating to Sianel Pedwar Cymru substituted (*prosp.*) for the entries relating to the Independent Broadcasting Authority and the Welsh Fourth Channel Authority by **Broadcasting Act 1990 (c. 42, SIF 96)**, s. 203(1), **Sch. 20 Pt. II para. 36**

### Textual Amendments

- F42** Entry relating to Sianel Pedwar Cymru substituted (*prosp.*) for the entries relating to the Independent Broadcasting Authority and the Welsh Fourth Channel Authority by **Broadcasting Act 1990 (c. 42, SIF 96)**, s. 203(1), **Sch. 20 Pt. II para. 36**

## SCHEDULE 5 **U.K.**

### REPEALS

Chapter	Short title	Extent of repeal
29 & 30 Vict. c. 39.	The Exchequer and Audit Departments Act 1866.	Section 24.
11 & 12 Geo. 5. c. 52.	The Exchequer and Audit Departments Act 1921.	In section 1(2), the proviso. Section 3(3) and (4). Section 8(1) and (2).

**Status:**

Point in time view as at 04/04/2014.

**Changes to legislation:**

There are currently no known outstanding effects for the National Audit Act 1983.