

Status: Point in time view as at 01/01/2012.

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

SCHEDULES

SCHEDULE 1

Section 3

OFFICE FOR BUDGET RESPONSIBILITY

Membership

- 1 (1) The Office is to consist of—
- (a) a member to chair it, appointed by the Chancellor of the Exchequer with the consent of the Treasury Committee of the House of Commons,
 - (b) 2 other members appointed by the Chancellor of the Exchequer after consultation with the member appointed under paragraph (a) and with the consent of that Committee, and
 - (c) not fewer than 2 members nominated by the Office and appointed by the Chancellor of the Exchequer.
- (But see paragraph 3, which makes special provision about the appointment of the initial members of the Office.)
- (2) A person may be appointed under sub-paragraph (1)(a) or (b) only if the person has knowledge or experience likely to be relevant to the performance of the Office's duty under section 4.

Commencement Information

II [Sch. 1 para. 1](#) in force at 4.4.2011 by [S.I. 2011/892](#), [Sch. 2](#)

Period of appointment and re-appointment

- 2 (1) An appointment under paragraph 1(1)(a) or (b) is to be for a period of 5 years (but see paragraph 3(5)).
- (2) An appointment under paragraph 1(1)(c) is to be for a period of no more than 5 years.
- (3) A person may not be appointed under paragraph 1 more than twice.

Commencement Information

I2 [Sch. 1 para. 2](#) in force at 4.4.2011 by [S.I. 2011/892](#), [Sch. 2](#)

Appointment of initial members

- 3 (1) The consent of the Treasury Committee of the House of Commons is not required for the appointment under paragraph 1(1)(a) of a person who—
- (a) immediately before the person's appointment, was chairing the non-statutory Office for Budget Responsibility, and

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- (b) was appointed to do so by the Chancellor of the Exchequer with the consent of that Committee.
- (2) The period of the person's appointment under paragraph 1(1)(a) is to be taken to have begun with the appointment of that person to chair the non-statutory Office for Budget Responsibility.
- (3) The consent of the Treasury Committee of the House of Commons is not required for the appointment under paragraph 1(1)(b) of a person who—
 - (a) immediately before the person's appointment, was a member of the non-statutory Office for Budget Responsibility but not chairing it, and
 - (b) was appointed as such a member by the Chancellor of the Exchequer with the consent of that Committee.
- (4) The period of appointment under paragraph 1(1)(b) of each such person is to be taken to have begun with the appointment of that person as a member of the non-statutory Office for Budget Responsibility.
- (5) The first 2 appointments under paragraph 1(1)(b) may be for less than 5 years to secure that those appointments and the first appointment under paragraph 1(1)(a) each expire at different times.
- (6) The first 2 appointments under paragraph 1(1)(c) are to be made by the Chancellor of the Exchequer after consultation with the member appointed under paragraph 1(1)(a).

Commencement Information

I3 [Sch. 1 para. 3](#) in force at 4.4.2011 by [S.I. 2011/892](#), [Sch. 2](#)

Remuneration

- 4 (1) The Office may, with the approval of the Treasury—
 - (a) pay, or make provision for paying, to a member of the Office such remuneration as the Treasury may determine, and
 - (b) pay, or make provision for paying, to or in respect of a person who is or has been a member of the Office any such pension, allowances or gratuities as the Treasury may determine.
- (2) Where—
 - (a) a person ceases to be a member of the Office otherwise than at the end of the period for which the person was appointed, and
 - (b) it appears to the Office and the Treasury that there are circumstances which make it right for the person to receive compensation,

the Office may make a payment to the person of such amount as the Treasury may determine.

Commencement Information

I4 [Sch. 1 para. 4](#) in force at 4.4.2011 by [S.I. 2011/892](#), [Sch. 2](#)

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Other terms of appointment

- 5 The Chancellor of the Exchequer may determine other terms of an appointment under paragraph 1.

Commencement Information

I5 Sch. 1 para. 5 in force at 4.4.2011 by S.I. 2011/892, Sch. 2

Termination of appointments

- 6 (1) A member of the Office may resign by giving written notice to the Chancellor of the Exchequer.
- (2) The Chancellor of the Exchequer may terminate the appointment of a member of the Office by giving the member written notice if—
- (a) the member has been absent from meetings of the Office without the Office's permission for a period of more than 3 months,
 - (b) the member has become bankrupt or has made an arrangement with creditors,
 - (c) the member's estate has been sequestrated in Scotland or the member has entered into a debt arrangement programme under Part 1 of the Debt Arrangement and Attachment (Scotland) Act 2002 (asp 17) as the debtor or has, under Scots law, made a composition or arrangement with, or granted a trust deed for, the member's creditors,
 - (d) the member is unfit to continue the appointment because of misconduct,
 - (e) the member has failed to comply with the terms of the appointment, or
 - (f) the member is otherwise unable, unfit or unwilling to carry out the member's functions.
- (3) But the appointment of a member appointed under paragraph 1(1)(a) or (b) is not to be terminated without the consent of the Treasury Committee of the House of Commons.

Commencement Information

I6 Sch. 1 para. 6 in force at 4.4.2011 by S.I. 2011/892, Sch. 2

Status of Office

- 7 (1) The functions of the Office are to be exercised on behalf of the Crown.
- (2) For the purposes of any civil proceedings arising out of those functions—
- (a) the Crown Proceedings Act 1947 applies to the Office as if it were a government department, and
 - (b) the Crown Suits (Scotland) Act 1857 applies to it as if it were a public department.
- (3) The Office's property is to be regarded as held on behalf of the Crown.

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Commencement Information

I7 Sch. 1 para. 7 in force at 4.4.2011 by S.I. 2011/892, Sch. 2

Employees

- 8
- (1) The Office may employ staff.
 - (2) Staff are to be employed on such terms as to remuneration and other matters as the Office may, with the approval of the Minister for the Civil Service, determine.
 - (3) Service as a member of staff of the Office is employment in the civil service of the State.
 - (4) The Office must pay to the Minister for the Civil Service, at such times as the Minister may direct, such sums as the Minister may determine in respect of the increase in the sums payable out of money provided by Parliament that is attributable to the provision of pensions, allowances or gratuities under section 1 of the Superannuation Act 1972 payable to or in respect of persons who are or have been members of staff of the Office.

Commencement Information

I8 Sch. 1 para. 8 in force at 4.4.2011 by S.I. 2011/892, Sch. 2

Committees

- 9
- (1) The members appointed under paragraph 1(1)(a) and (b) constitute a committee of the Office to be known as the Budget Responsibility Committee.
 - (2) The members appointed under paragraph 1(1)(c) constitute a committee of the Office to be known as the Non-executive Committee.

Commencement Information

I9 Sch. 1 para. 9 in force at 4.4.2011 by S.I. 2011/892, Sch. 2

- 10
- (1) The Office may establish other committees.
 - (2) A committee established by the Office may establish sub-committees.
 - (3) A committee or sub-committee established under this paragraph may consist of or include persons who are neither members of the Office nor members of its staff.
 - (4) Appointment as a member of such a committee or sub-committee of a person who is neither a member of the Office nor a member of its staff is to be on such terms as to remuneration and other matters as the Office may, with the approval of the Treasury, determine.

Commencement Information

I10 Sch. 1 para. 10 in force at 4.4.2011 by S.I. 2011/892, Sch. 2

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Procedure

- 11 (1) The Office may determine—
- (a) its own procedure, and
 - (b) the procedure of any committee or sub-committee established under paragraph 10.
- (2) A committee established by paragraph 9 may determine its own procedure.

Commencement Information

I11 Sch. 1 para. 11 in force at 4.4.2011 by S.I. 2011/892, Sch. 2

Delegation of functions

- 12 (1) The Office may delegate functions to—
- (a) any of its members,
 - (b) any member of its staff, or
 - (c) any of its committees.
- (2) A committee established under paragraph 10 may delegate functions (including functions delegated to it) to a sub-committee.
- (3) The Budget Responsibility Committee is to perform the duties imposed by section 4(3) and (4).
- (4) Sub-paragraph (1) does not apply to those duties.
- (5) The delegation of a function under sub-paragraph (1) or (2) does not prevent the Office or the committee (as the case may be) from carrying out the function itself.

Commencement Information

I12 Sch. 1 para. 12 in force at 4.4.2011 by S.I. 2011/892, Sch. 2

Review by Non-executive Committee

- 13 The Non-executive Committee must keep under review the way in which the Office's duty under section 4 is performed.

Commencement Information

I13 Sch. 1 para. 13 in force at 4.4.2011 by S.I. 2011/892, Sch. 2

Documentary evidence

- 14 (1) The application of the Office's seal is to be authenticated by the signature of—
- (a) a member of the Office, or
 - (b) any person authorised (whether generally or specifically) for the purpose by a member of the Office.

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- (2) A document purporting to be duly executed under the Office's seal or signed on its behalf—
- (a) is to be received in evidence, and
 - (b) is to be taken to be executed or signed in that way, unless the contrary is proved.
- (3) This paragraph does not extend to Scotland.

Commencement Information

I14 Sch. 1 para. 14 in force at 4.4.2011 by S.I. 2011/892, Sch. 2

Annual report

- 15 (1) The Office must prepare a report of the performance of its functions in each financial year.
- (2) The report must include, in particular, an assessment by the Non-executive Committee of the extent to which the Office's duty under section 4 has been performed in accordance with section 5(1) and (2).
- (3) The report relating to a financial year must be prepared as soon as possible after the end of the financial year.
- (4) The report must be sent to the Treasury.
- (5) The Treasury must lay the report before Parliament.
- (6) The Office must publish the report.
- (7) “Financial year” means—
- (a) the period which begins with the day on which this Schedule comes into force and ends with the following 31 March;
 - (b) each successive period of 12 months.

Commencement Information

I15 Sch. 1 para. 15 in force at 4.4.2011 by S.I. 2011/892, Sch. 2

External review

- 16 (1) The Non-executive Committee must, at least once in every relevant 5-year period, appoint a person or body to review and report on such of the Office's reports as the Committee determines.
- (2) In sub-paragraph (1) “the Office's reports” means the reports which—
- (a) have been made in pursuance of the Office's duty under section 4, and
 - (b) have been published since the relevant date.
- (3) The “relevant date” is—
- (a) in the case of the first review carried out under this paragraph, 1 October 2010;

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- (b) in the case of subsequent reviews, the date of the last review carried out under this paragraph.
- (4) A person or body may be appointed under this paragraph only if the person or body has knowledge or experience likely to be relevant to the performance of the Office's duty under section 4.
- (5) The Office may, with the approval of the Treasury, make payments to the person or body in respect of the performance of the person's or body's functions under this paragraph.
- (6) The Office must—
 - (a) publish each report prepared under this paragraph,
 - (b) lay it before Parliament, and
 - (c) send a copy of it to the Treasury.
- (7) In this paragraph “relevant 5-year period” means—
 - (a) the period of 5 years beginning with 1 October 2010;
 - (b) each successive period of 5 years.

Commencement Information

I16 Sch. 1 para. 16 in force at 4.4.2011 by S.I. 2011/892, Sch. 2

Finance

- 17
- (1) The Treasury may make to the Office such payments out of money provided by Parliament as the Treasury considers appropriate for the purpose of enabling the Office to meet its expenses.
 - (2) Payments are to be made at such times, and subject to any such conditions, as the Treasury considers appropriate.

Commencement Information

I17 Sch. 1 para. 17 in force at 4.4.2011 by S.I. 2011/892, Sch. 2

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.

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- (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

I18 Sch. 1 para. 18 in force at 4.4.2011 by S.I. 2011/892, Sch. 2

- 19 The Office must keep under review whether its internal financial controls secure the proper conduct of its financial affairs.

Commencement Information

I19 Sch. 1 para. 19 in force at 4.4.2011 by S.I. 2011/892, Sch. 2

Powers

- 20 The Office may do anything calculated to facilitate, or conducive or incidental to, the carrying out of any of its functions.

Commencement Information

I20 Sch. 1 para. 20 in force at 4.4.2011 by S.I. 2011/892, Sch. 2

Validity

- 21 The validity of anything done by the Office (or a committee or sub-committee of the Office) is not affected by—
- (a) a vacancy, or
 - (b) a defective appointment.

Commencement Information

I21 Sch. 1 para. 21 in force at 4.4.2011 by S.I. 2011/892, Sch. 2

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Public records

- 22 In Schedule 1 to the Public Records Act 1958 (definition of public records), in Part 2 of the Table at the end of paragraph 3, insert at the appropriate place—

“Office for Budget Responsibility.”

Commencement Information

I22 Sch. 1 para. 22 in force at 4.4.2011 by S.I. 2011/892, Sch. 2

Parliamentary Commissioner

- 23 In Schedule 2 to the Parliamentary Commissioner Act 1967 (departments and authorities subject to investigation), insert at the appropriate place— “ Office for Budget Responsibility. ”

Commencement Information

I23 Sch. 1 para. 23 in force at 4.4.2011 by S.I. 2011/892, Sch. 2

Disqualification

- 24 In Part 2 of Schedule 1 to the House of Commons Disqualification Act 1975 (bodies of which all members are disqualified), insert at the appropriate place— “ The Office for Budget Responsibility. ”

Commencement Information

I24 Sch. 1 para. 24 in force at 4.4.2011 by S.I. 2011/892, Sch. 2

- 25 In Part 2 of Schedule 1 to the Northern Ireland Assembly Disqualification Act 1975 (bodies of which all members are disqualified), insert at the appropriate place— “ The Office for Budget Responsibility. ”

Commencement Information

I25 Sch. 1 para. 25 in force at 4.4.2011 by S.I. 2011/892, Sch. 2

Race relations

- 26 (1) In Part 2 of Schedule 1A to the Race Relations Act 1976 (bodies and persons subject to general statutory duty), under the heading “*Regulatory, audit and inspection*” insert at the appropriate place— “ The Office for Budget Responsibility. ”
- (2) The amendment made by sub-paragraph (1) ceases to have effect when the repeal of that Act by Schedule 27 to the Equality Act 2010 has effect for all purposes.

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Commencement Information

I26 Sch. 1 para. 26 in force at 4.4.2011 by S.I. 2011/892, Sch. 2

Freedom of information

- 27 In Part 6 of Schedule 1 to the Freedom of Information Act 2000 (public authorities to which Act applies), insert at the appropriate place— “ The Office for Budget Responsibility. ”

Commencement Information

I27 Sch. 1 para. 27 in force at 4.4.2011 by S.I. 2011/892, Sch. 2

Equality

- 28 In Part 1 of Schedule 19 to the Equality Act 2010 (public authorities: general), under the heading “*Industry, business, finance etc.*” insert at the appropriate place — “ The Office for Budget Responsibility. ”

Commencement Information

I28 Sch. 1 para. 28 in force at 4.4.2011 by S.I. 2011/892, Sch. 2

References to Treasury Committee

- 29 (1) Any reference in this Schedule to the Treasury Committee of the House of Commons—
- (a) if the name of that Committee is changed, is to be treated as a reference to that Committee by its new name, and
 - (b) if the functions of that Committee (or substantially corresponding functions) become functions of a different Committee of the House of Commons, is to be treated as a reference to the Committee by which those functions are exercisable.
- (2) Any question arising under sub-paragraph (1) is to be determined by the Speaker of the House of Commons.

Commencement Information

I29 Sch. 1 para. 29 in force at 4.4.2011 by S.I. 2011/892, Sch. 2

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SCHEDULE 2

Section 20

NATIONAL AUDIT OFFICE

PART 1

MEMBERSHIP AND STATUS

Membership

- 1 (1) NAO is to have 9 members.
- (2) They are to be—
 - (a) 5 persons who are not employees of NAO (“non-executive members”) (see Part 2),
 - (b) the Comptroller and Auditor General (see Part 3), and
 - (c) 3 employees of NAO (“employee members”) (see Parts 4 and 5).

Commencement Information

- I30** Sch. 2 para. 1 in force in so far as not already in force at 1.1.2012 by S.I. 2011/2576, art. 3(c) (with art. 4)
- I31** Sch. 2 para. 1 in force for specified purposes at 1.11.2011 by S.I. 2011/2576, art. 2(d)

Status

- 2 (1) Neither NAO nor any of its members or employees is to be regarded—
 - (a) as the servant or agent of the Crown, or
 - (b) as enjoying any status, immunity or privilege of the Crown.
- (2) NAO's property is not to be regarded as property of, or held on behalf of, the Crown.

Commencement Information

- I32** Sch. 2 para. 2(1) in force in so far as not already in force at 1.1.2012 by S.I. 2011/2576, art. 3(c) (with art. 4)
- I33** Sch. 2 para. 2(1) in force for specified purposes at 1.11.2011 by S.I. 2011/2576, art. 2(d)
- I34** Sch. 2 para. 2(2) in force at 1.1.2012 by S.I. 2011/2576, art. 3(c) (with art. 4)

PART 2

NON-EXECUTIVE MEMBERS

Member to chair NAO

- 3 (1) One of the persons who is a non-executive member of NAO is to chair it.
- (2) It is for Her Majesty by Letters Patent to appoint that person.
- (3) Her Majesty's power is exercisable on an address of the House of Commons.

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- (4) It is for the Prime Minister to move the motion for the address.
- (5) To do so the Prime Minister must have the agreement of the person who chairs the Committee of Public Accounts.
- (6) Her Majesty may by Letters Patent extend an appointment under this paragraph on the recommendation of the Prime Minister.
- (7) To make a recommendation the Prime Minister must have the agreement of the person who chairs the Committee of Public Accounts.
- (8) An extension of an appointment counts as a separate appointment for the purposes of paragraphs 5 to 7.

Commencement Information

I35 Sch. 2 para. 3 in force at 1.11.2011 by S.I. 2011/2576, art. 2(e)

Appointment of other non-executive members

- 4 (1) The other non-executive members are to be appointed by the Public Accounts Commission as follows.
 - (2) If there is a vacancy, the person who chairs NAO must recommend a person to the Commission for appointment.
 - (3) The Commission may—
 - (a) appoint the person who has been so recommended, or
 - (b) require the person who chairs NAO to recommend another person (in which event this sub-paragraph applies again and so on until someone is appointed).

Commencement Information

I36 Sch. 2 para. 4 in force at 1.11.2011 by S.I. 2011/2576, art. 2(e)

Period of appointment and re-appointment

- 5 (1) An appointment under this Part of this Schedule is to be for a period of no more than 3 years.
 - (2) A person may not be appointed under this Part of this Schedule more than twice.

Commencement Information

I37 Sch. 2 para. 5 in force at 1.11.2011 by S.I. 2011/2576, art. 2(e)

Remuneration arrangements

- 6 (1) The Prime Minister and the person who chairs the Committee of Public Accounts may jointly make remuneration arrangements in relation to the person who chairs NAO.

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- (2) Amounts payable by virtue of sub-paragraph (1) are to be charged on, and paid out of, the Consolidated Fund.
- (3) The Public Accounts Commission may make remuneration arrangements in relation to any other non-executive member.
- (4) Amounts payable by virtue of sub-paragraph (3) are to be paid by NAO.
- (5) Remuneration arrangements under this paragraph—
 - (a) may make provision for a salary, allowances and other benefits but not for a pension, and
 - (b) may include a formula or other mechanism for adjusting one or more of those elements from time to time.

Commencement Information

I38 Sch. 2 para. 6 in force at 1.11.2011 by S.I. 2011/2576, art. 2(e)

Other terms of appointment

- 7 (1) The Public Accounts Commission may determine other terms for an appointment under this Part of this Schedule.
- (2) These terms may include restrictions on—
 - (a) the offices or positions (including offices and positions to which persons may be appointed, or recommended for appointment, by or on behalf of the Crown) that the non-executive member may hold while, or after ceasing to be, a member, and
 - (b) the agreements or other arrangements (including agreements and arrangements with the Crown or bodies or other persons acting on behalf of the Crown) to which the non-executive member may be a party while, or after ceasing to be, a member.

Commencement Information

I39 Sch. 2 para. 7 in force at 1.11.2011 by S.I. 2011/2576, art. 2(e)

Consultation

- 8 Before making any arrangements under paragraph 6 or a determination under paragraph 7, the Commission must consult any person with oversight of public appointments whom the Commission thinks it is appropriate to consult.

Commencement Information

I40 Sch. 2 para. 8 in force at 1.11.2011 by S.I. 2011/2576, art. 2(e)

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Termination of appointments

- 9 (1) The person who chairs NAO may resign by giving written notice to the Prime Minister.
- (2) Any other non-executive member may resign by giving written notice to the Public Accounts Commission.

Commencement Information

I41 Sch. 2 para. 9 in force at 1.11.2011 by S.I. 2011/2576, art. 2(e)

- 10 (1) Her Majesty may terminate the appointment of the person who chairs NAO on an address of both Houses of Parliament.
- (2) The Public Accounts Commission may terminate the appointment of any other non-executive member by giving the member written notice if—
- (a) the member has been absent from meetings of NAO without NAO's permission for a period of more than 3 months,
 - (b) the member has become bankrupt or has made an arrangement with creditors,
 - (c) the member's estate has been sequestrated in Scotland or the member has entered into a debt arrangement programme under Part 1 of the Debt Arrangement and Attachment (Scotland) Act 2002 (asp 17) as the debtor or has, under Scots law, made a composition or arrangement with, or granted a trust deed for, the member's creditors,
 - (d) the member is unfit to continue the appointment because of misconduct,
 - (e) the member has failed to comply with the terms of the appointment, or
 - (f) the member is otherwise unable, unfit or unwilling to carry out the member's functions.

Commencement Information

I42 Sch. 2 para. 10 in force at 1.11.2011 by S.I. 2011/2576, art. 2(e)

PART 3

CHIEF EXECUTIVE

- 11 The Comptroller and Auditor General is to be the chief executive (but not an employee) of NAO.

Commencement Information

I43 Sch. 2 para. 11 in force at 1.1.2012 by S.I. 2011/2576, art. 3(c) (with art. 4)

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PART 4

EMPLOYEE MEMBERS

Appointment

- 12 (1) The employee members are to be appointed by the non-executive members as follows.
- (2) If there is a vacancy, the Comptroller and Auditor General must recommend a person to the non-executive members for appointment.
- (3) The non-executive members may—
- (a) appoint that person, or
 - (b) require the Comptroller and Auditor General to recommend another person (in which event this sub-paragraph applies again and so on until someone is appointed).

Commencement Information

I44 Sch. 2 para. 12 in force at 1.1.2012 by S.I. 2011/2576, art. 3(c) (with art. 4)

Terms of appointment

- 13 (1) The terms of an employee member's appointment are to be determined by the non-executive members.
- (2) The terms may include remuneration arrangements which—
- (a) may make provision for a salary, allowances and other benefits but, subject to sub-paragraph (4), not a pension, and
 - (b) may include a formula or other mechanism for adjusting one or more of those elements from time to time.
- (3) Amounts payable by virtue of sub-paragraph (2) are to be paid by NAO (subject to sub-paragraph (4)).
- (4) If the employee is a participant in a pension scheme under the terms of the person's employment with NAO, the remuneration arrangements may make provision for the person's service as an employee member to be treated, for the purposes of the scheme, as if it were service as an employee of NAO.

Commencement Information

I45 Sch. 2 para. 13 in force at 1.1.2012 by S.I. 2011/2576, art. 3(c) (with art. 4)

Termination of appointments

- 14 The appointment of an employee member terminates—
- (a) if the terms of the member's appointment provide for it to expire at the end of a period, at the end of that period, and
 - (b) in any event, when the member ceases to be an employee of NAO.

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

Commencement Information

I46 Sch. 2 para. 14 in force at 1.1.2012 by S.I. 2011/2576, art. 3(c) (with art. 4)

- 15 An employee member may resign by giving written notice to the non-executive members.

Commencement Information

I47 Sch. 2 para. 15 in force at 1.1.2012 by S.I. 2011/2576, art. 3(c) (with art. 4)

- 16 The non-executive members may terminate the appointment of an employee member by giving the member written notice if—
- (a) the member has been absent from meetings of NAO without NAO's permission for a period of more than 3 months,
 - (b) the member has become bankrupt or has made an arrangement with creditors,
 - (c) the member's estate has been sequestrated in Scotland or the member has entered into a debt arrangement programme under Part 1 of the Debt Arrangement and Attachment (Scotland) Act 2002 (asp 17) as the debtor or has, under Scots law, made a composition or arrangement with, or granted a trust deed for, the member's creditors,
 - (d) the member is unfit to continue the appointment because of misconduct,
 - (e) the member has failed to comply with the terms of the appointment, or
 - (f) the member is otherwise unable, unfit or unwilling to carry out the member's functions.

Commencement Information

I48 Sch. 2 para. 16 in force at 1.1.2012 by S.I. 2011/2576, art. 3(c) (with art. 4)

PART 5

EMPLOYEES

- 17 (1) NAO may employ staff.
- (2) In determining the terms of employment of any staff, NAO must have regard to the desirability of keeping the terms broadly in line with those applying to civil servants.
- (3) A person who is an employee of NAO may not hold any office or position to which a person may be appointed, or recommended for appointment, by or on behalf of the Crown.

Commencement Information

I49 Sch. 2 para. 17 in force at 1.1.2012 by S.I. 2011/2576, art. 3(c) (with art. 4)

Status: Point in time view as at 01/01/2012.

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

PART 6

PROCEDURAL RULES

General

18 NAO must make rules for the purpose of regulating NAO's procedure.

Commencement Information

I50 Sch. 2 para. 18 in force at 1.1.2012 by S.I. 2011/2576, art. 3(c) (with art. 4)

Quorum for NAO meetings

19 If the rules provide for a quorum for any meetings of NAO, the quorum cannot be met unless a majority of the members present are non-executive members.

Commencement Information

I51 Sch. 2 para. 19 in force at 1.1.2012 by S.I. 2011/2576, art. 3(c) (with art. 4)

Committees

- 20 (1) The rules may include—
- (a) provision for the setting up of committees of NAO and for those committees to set up sub-committees, and
 - (b) provision regulating the procedures of those committees and sub-committees.
- (2) An employee of NAO who is not an employee member may be a member of a committee or sub-committee.
- (3) A person who is neither a member of NAO nor an employee of NAO may be a member of a committee or sub-committee, provided that no functions of NAO are delegated to the committee or sub-committee (see paragraph 23).

Commencement Information

I52 Sch. 2 para. 20 in force at 1.1.2012 by S.I. 2011/2576, art. 3(c) (with art. 4)

PART 7

OTHER MATTERS

Powers

21 NAO may do anything calculated to facilitate, or incidental or conducive to, the carrying out of any of its functions.

Status: Point in time view as at 01/01/2012.

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

Commencement Information

I53 Sch. 2 para. 21 in force at 1.1.2012 by S.I. 2011/2576, art. 3(c) (with art. 4)

Validity

- 22 The validity of anything done by NAO, the non-executive members or any committee or sub-committee is not affected by—
- (a) a vacancy, or
 - (b) a defective appointment.

Commencement Information

I54 Sch. 2 para. 22 in force at 1.1.2012 by S.I. 2011/2576, art. 3(c) (with art. 4)

Delegation of functions

- 23 (1) NAO may delegate functions to any of its members, employees or committees.
- (2) A committee may delegate functions (including functions delegated to it) to a sub-committee.
- (3) The delegation of a function does not prevent NAO or the committee (as the case may be) from carrying out the function itself.
- (4) Functions under the following provisions may not be delegated—
- (a) section 23(2) of this Act;
 - (b) paragraph 18 or 25(1) of this Schedule;
 - (c) paragraph 1(1), 3(1) or (3), 7(3), 9(1) or 10(1) to (5) of Schedule 3.

Commencement Information

I55 Sch. 2 para. 23 in force at 1.1.2012 by S.I. 2011/2576, art. 3(c) (with art. 4)

NAO resource accounts

- 24 (1) Resource accounts of the kind mentioned in section 5 of the Government Resources and Accounts Act 2000 must be prepared for NAO for each financial year by the person appointed as accounting officer under this paragraph.
- (2) The Public Accounts Commission must appoint the Comptroller and Auditor General or some other appropriate person as accounting officer.
- (3) The person appointed as accounting officer must carry out any other functions determined by the Commission.

Commencement Information

I56 Sch. 2 para. 24 in force at 1.1.2012 by S.I. 2011/2576, art. 3(c) (with art. 4)

Status: Point in time view as at 01/01/2012.

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

Audit of NAO

- 25
- (1) NAO must appoint an auditor for NAO for each financial year.
 - (2) The approval of the Public Accounts Commission is required for the appointment (including its terms).
 - (3) The auditor must be eligible for appointment as a statutory auditor by virtue of Chapter 2 of Part 42 of the Companies Act 2006.
 - (4) Section 1214 (independence requirement) and section 1216 (effect of appointment of a partnership) of that Act apply as if the audit of NAO were a statutory audit.
 - (5) The auditor must examine NAO's resource accounts for the financial year.
 - (6) Sections 6(1) and 25(2) of the Government Resources and Accounts Act 2000 apply (with any necessary modifications) in relation to the examination as they apply in relation to an examination by the Comptroller and Auditor General of the resource accounts of a department.
 - (7) On completion of the examination the auditor must—
 - (a) certify the accounts, and
 - (b) send them, together with the auditor's report on them, to the Public Accounts Commission.
 - (8) The Commission must lay the accounts and report before the House of Commons.

Commencement Information

I57 Sch. 2 para. 25 in force at 1.1.2012 by S.I. 2011/2576, art. 3(c) (with art. 4)

- 26
- (1) The terms of the auditor's appointment may require the auditor to carry out economy, efficiency and effectiveness examinations of the use of NAO's resources.
 - (2) On completion of the examinations the auditor must prepare a report and send it to the Public Accounts Commission.
 - (3) The Commission must lay the report before the House of Commons.

Commencement Information

I58 Sch. 2 para. 26 in force at 1.1.2012 by S.I. 2011/2576, art. 3(c) (with art. 4)

- 27
- (1) The auditor may require access at any reasonable time to any document where the auditor reasonably thinks it necessary for the purposes of the auditor's functions under paragraph 25 or 26.
 - (2) The auditor may also require any person holding or accountable for any document to provide any information or explanation that the auditor reasonably thinks necessary for those purposes.

Commencement Information

I59 Sch. 2 para. 27 in force at 1.1.2012 by S.I. 2011/2576, art. 3(c) (with art. 4)

Status: Point in time view as at 01/01/2012.

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

Documentary evidence

- 28 (1) The application of NAO's seal is to be authenticated by the signature of—
- (a) a member of NAO, or
 - (b) any person authorised (whether generally or specifically) for the purpose by a member of NAO.
- (2) A document purporting to be duly executed under NAO's seal or signed on its behalf—
- (a) is to be received in evidence, and
 - (b) is to be taken to be executed or signed in that way, unless the contrary is proved.
- (3) This paragraph does not extend to Scotland.

Commencement Information

I60 Sch. 2 para. 28 in force at 1.1.2012 by S.I. 2011/2576, art. 3(c) (with art. 4)

SCHEDULE 3

Section 22

RELATIONSHIP BETWEEN NAO AND COMPTROLLER AND AUDITOR GENERAL

Strategy

- 1 (1) NAO and the Comptroller and Auditor General must jointly—
- (a) prepare a strategy for the national audit functions, and
 - (b) review the strategy (and revise it as appropriate) at least once every 12 months.
- “The national audit functions” means NAO's functions and the Comptroller and Auditor General's functions.
- (2) The strategy must—
- (a) for the period for the time being covered by it, include a plan for the use of resources for the national audit functions;
 - (b) for each financial year for the time being covered by it, specify the maximum amount of resources to be provided by NAO for the purposes of paragraph 2(1).
- (3) The strategy (including any revision) must be approved by the Public Accounts Commission.
- (4) For this purpose the person who chairs NAO and the Comptroller and Auditor General must jointly submit the strategy (or revision) to the Commission.
- (5) Before approving the strategy (or revision) the Commission must review it and may modify it.
- (6) In doing this the Commission must have regard to any advice given by the Treasury.
- (7) NAO and the Comptroller and Auditor General must each give effect to the strategy.

Status: Point in time view as at 01/01/2012.

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

Commencement Information

I61 Sch. 3 para. 1 in force at 1.1.2012 by S.I. 2011/2576, art. 3(e)(i) (with art. 4)

NAO to provide resources for the Comptroller and Auditor General's functions

- 2 (1) NAO must provide resources for the Comptroller and Auditor General's functions as required by the Comptroller and Auditor General.
- (2) In particular, NAO is responsible for—
- (a) employing staff to assist in the carrying out of those functions,
 - (b) procuring services for the purposes of those functions,
 - (c) holding documents or information acquired or generated in the course of, or otherwise for the purposes of, those functions (see, further, paragraph 13), and
 - (d) keeping records in relation to those functions,
- as required by the Comptroller and Auditor General.
- (3) For any financial year the maximum amount of resources that the Comptroller and Auditor General may require for the purposes of sub-paragraph (1) is the maximum amount specified for that year under paragraph 1(2)(b).
- (4) Sub-paragraph (1) is also subject to paragraph 3.

Commencement Information

I62 Sch. 3 para. 2(1)(3)(4) in force for specified purposes at 1.1.2012 by S.I. 2011/2576, art. 3(f) (with art. 4)

Provision of certain services by Comptroller and Auditor General to require NAO's approval

- 3 (1) The Comptroller and Auditor General may provide services that are not within sub-paragraph (2) only with NAO's approval.
- (2) The services within this sub-paragraph are services provided by the Comptroller and Auditor General—
- (a) to NAO by virtue of Schedule 2 to this Act,
 - (b) that are part of, or are incidental to, the Comptroller and Auditor General's functions under the following Acts—
 - (i) the Exchequer and Audit Departments Act 1866,
 - (ii) the Exchequer and Audit Departments Act 1921,
 - (iii) the National Loans Act 1968,
 - (iv) the National Audit Act 1983, and
 - (v) the Government Resources and Accounts Act 2000, or
 - (c) that consist of, or are incidental to, an audit, examination or inspection that the Comptroller and Auditor General is required or authorised to carry out by a statutory provision, other than section 1226 of the Companies Act 2006 (eligibility for appointment as a statutory auditor) and any provision of this Part of this Act.

Status: Point in time view as at 01/01/2012.

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

- (3) If NAO approves the provision of any services under sub-paragraph (1), it is for NAO to determine the maximum amount of resources that the Comptroller and Auditor General may require for the services for the purposes of paragraph 2(1).
- (4) In this Schedule “NAO-approved services” means services provided with NAO's approval under sub-paragraph (1).

Commencement Information

I63 Sch. 3 para. 3 in force for specified purposes at 1.1.2012 by S.I. 2011/2576, art. 3(f) (with art. 4)

VALID FROM 01/04/2012

NAO to monitor and provide advice

- 4 NAO must, in such manner as it considers appropriate, monitor the carrying out of the Comptroller and Auditor General's functions.
- 5 (1) NAO may provide advice to the Comptroller and Auditor General about the Comptroller and Auditor General's functions.
- (2) The Comptroller and Auditor General must have regard to any advice given.

Delegation of Comptroller and Auditor General's functions

- 6 (1) The Comptroller and Auditor General may prepare a scheme for the delegation of functions of that office to employees of NAO.
- (2) The scheme (including any revision) must be approved by the Public Accounts Commission.
- (3) If the Commission approves the scheme (or any revision), the Comptroller and Auditor General may delegate functions in accordance with it.
- (4) A delegation does not prevent the Comptroller and Auditor General from doing anything personally.

Commencement Information

I64 Sch. 3 para. 6(1)(2) in force at 1.1.2012 by S.I. 2011/2576, art. 3(e)(ii) (with art. 4)

VALID FROM 01/04/2012

Comptroller and Auditor General: vacancy or incapacity

- 7 (1) This paragraph applies if the office of Comptroller and Auditor General is vacant.
- (2) This paragraph also applies if—
- (a) the Speaker of the House of Commons certifies to that House that, in the view of the Speaker, the ability of the person who is Comptroller

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

- and Auditor General to carry out the functions of that office is seriously impaired because of ill health (whether mental or physical), and
- (b) this paragraph has not previously applied in relation to that person.
- (3) NAO may, with the agreement of the Public Accounts Commission, authorise an employee of NAO to carry out the Comptroller and Auditor General's functions during the vacancy or period of ill health.
- (4) The “period of ill health” means the period—
- (a) starting when the Speaker of the House of Commons certifies to that House as mentioned in sub-paragraph (2)(a), and
- (b) ending when the Speaker certifies to that House that, in the view of the Speaker, the person's ability to carry out the functions of the Comptroller and Auditor General is no longer seriously impaired because of ill health.
- (5) The functions to which sub-paragraph (3) applies include the function of delegating under paragraph 6.
- (6) In relation to a vacancy or period of ill health of more than 6 months, functions may not be carried out by virtue of sub-paragraph (3) after the end of the first 6 months.

Audit fees etc

- 8 (1) NAO may charge fees for audits carried out by the Comptroller and Auditor General.
- (2) Any fees must be charged in accordance with a scheme prepared by NAO.
- (3) The scheme (including any revision) must be approved by the Public Accounts Commission.
- (4) The agreement of a Minister of the Crown is required for the charging of a fee if the accounts to be audited are the accounts of a body or other person who acts on behalf of the Crown.
- (5) Sub-paragraphs (1) to (4) do not apply in relation to an audit carried out as part of any NAO-approved services.
- (6) The Comptroller and Auditor General may charge fees and other amounts in relation to NAO-approved services, but only in accordance with the agreement or other arrangements under which the services are provided.
- (7) Fees and other amounts received by the Comptroller and Auditor General must be paid to NAO.
- (8) Fees and other amounts received by NAO under this paragraph must be paid into the Consolidated Fund.

Commencement Information

I65 Sch. 3 paras. 8(1)-(3) in force for specified purposes at 1.1.2012 by S.I. 2011/2576, art. 3(g) (with art. 4)

Status: Point in time view as at 01/01/2012.

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

VALID FROM 01/04/2012

Reports

- 9
- (1) NAO and the Comptroller and Auditor General must, as soon as practicable after the end of each financial year, jointly prepare a report on the carrying out during the year of the national audit functions (see paragraph 1(1)).
 - (2) The person who chairs NAO and the Comptroller and Auditor General must jointly submit the report to the Public Accounts Commission.
 - (3) The Commission must lay the report before Parliament.

Code of practice

- 10
- (1) NAO and the Comptroller and Auditor General must jointly prepare a code of practice dealing with the relationship between NAO and the Comptroller and Auditor General.
 - (2) In doing this, they must (in particular) seek to reflect the principle set out in section 17(1) and (2), subject to any limitations on that principle that are agreed between the Public Accounts Commission, NAO and the Comptroller and Auditor General.
 - (3) NAO and the Comptroller and Auditor General must jointly review the code regularly and revise it as appropriate.
 - (4) In preparing or revising the code, they must consult the Treasury.
 - (5) They must also consider any proposals for revisions of the code made by the Commission from time to time.
 - (6) The code (including any revision) must be approved by the Commission.
 - (7) For this purpose, the person who chairs NAO and the Comptroller and Auditor General must jointly submit the code (or revision) to the Commission.
 - (8) If the Commission approves the code (or revision), the Commission must lay it before Parliament (stating the time from which it takes effect).
 - (9) NAO and the Comptroller and Auditor General must each comply with the code.

Commencement Information

166 Sch. 3 para. 10 in force at 1.1.2012 by S.I. 2011/2576, art. 3(e)(iii) (with art. 4)

- 11
- (1) For the purposes of preparing or revising the code, the NAO must agree to the code (including any revision) in accordance with this paragraph.
 - (2) The agreement must be given at a meeting of NAO.
 - (3) The agreement may be given only if at least one half of the non-executive members present and voting on the matter vote in favour of giving the agreement.

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

- (4) The requirements of this paragraph are in addition to any other requirements relating to NAO's procedure.

Commencement Information

I67 Sch. 3 para. 11 in force at 1.1.2012 by S.I. 2011/2576, art. 3(e)(iii) (with art. 4)

- 12 (1) The code must include—
- (a) provision as to how the strategy required by paragraph 1 is to be prepared, reviewed and revised;
 - (b) provision about the matters to be covered by the strategy and the periods to be covered by it from time to time;
 - (c) provision as to how resources are to be provided for the purposes of paragraph 2(1);
 - (d) provision about the preparation of estimates for the purposes of section 23;
 - (e) provision as to how NAO is to make decisions for the purposes of paragraph 3;
 - (f) provision as to how NAO is to monitor the Comptroller and Auditor General's functions for the purposes of paragraph 4;
 - (g) provision as to how advice is to be given by NAO for the purposes of paragraph 5, including the nature of the advice to be given;
 - (h) provision as to how the Comptroller and Auditor General is to charge fees and other amounts under paragraph 8;
 - (i) provision about the extent to which NAO's functions are to be delegated to the Comptroller and Auditor General (see paragraph 23 of Schedule 2);
 - (j) provision restricting the public comments that a non-executive member of NAO may make in relation to the carrying out of the Comptroller and Auditor General's functions.
- (2) The code may also make provision about—
- (a) the way in which reports required by paragraph 9 are to be prepared and the matters to be covered by those reports;
 - (b) matters about which NAO or the Comptroller and Auditor General (or both) are to consult the Public Accounts Commission from time to time;
 - (c) standards for corporate governance.
- (3) This paragraph is not exhaustive as regards the matters that may be covered by the code.

Commencement Information

I68 Sch. 3 para. 12 in force at 1.1.2012 by S.I. 2011/2576, art. 3(e)(iii) (with art. 4)

Status: Point in time view as at 01/01/2012.

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

VALID FROM 01/04/2012

Documents and information

- 13 (1) Any document or information which a person is required to provide, or may provide, to the Comptroller and Auditor General, may be provided to NAO (either by that person or the Comptroller and Auditor General).
- (2) For the purposes of section 3(2) of the Freedom of Information Act 2000 any document or information held by NAO as mentioned in paragraph 2(2)(c) is treated as held by NAO on its own behalf.
- (3) The documents and information to be held by NAO as mentioned in paragraph 2(2)(c) include documents and information previously held by the National Audit Office established by section 3 of the National Audit Act 1983.

SCHEDULE 4

Section 26

TRANSITIONAL PROVISION RELATING TO PART 2

Transfer of property etc

- 1 (1) Before the appointed day the Comptroller and Auditor General must—
- (a) determine the property, rights and liabilities of the Comptroller and Auditor General that are to be transferred to NAO in consequence of the provision made by this Part, and
 - (b) prepare a scheme describing, in the way the Comptroller and Auditor General considers appropriate, that property and those rights and liabilities.
- (2) The scheme must be approved by the Public Accounts Commission.
- (3) On the appointed day the property, rights and liabilities described in the scheme are transferred to NAO.
- (4) Sub-paragraph (3) operates in relation to property, rights and liabilities—
- (a) whether or not they would otherwise be capable of being transferred,
 - (b) without any instrument or other formality being required, and
 - (c) irrespective of any kind of requirement for consent that would otherwise apply.
- (5) In sub-paragraph (1) the references to rights and liabilities include references to rights and liabilities under or in connection with contracts of employment with staff that were appointed under section 3(2) of the National Audit Act 1983.
- (6) For any purpose relating to a person who becomes an employee of NAO by virtue of sub-paragraph (3)—
- (a) a period of employment under section 3(2) of the National Audit Act 1983 (including a period that was counted as such a period by virtue of paragraph 2(3) of Schedule 2 to that Act) is to be treated as a period of employment with NAO, and

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- (b) the transfer to NAO is not to be treated as a break in service.
- (7) Anything done by, on behalf of or in relation to the Comptroller and Auditor General in relation to anything transferred by sub-paragraph (3) has effect as if done by, on behalf of or in relation to NAO, so far as necessary or appropriate for continuing its effect on and after the appointed day.
- (8) Anything (including legal proceedings) which, immediately before the appointed day, is in the process of being done by, on behalf of or in relation to the Comptroller and Auditor General in relation to anything transferred by sub-paragraph (3) may be continued by, on behalf of or in relation to NAO.
- (9) So far as necessary or appropriate in consequence of sub-paragraphs (3) to (8), a reference to the Comptroller and Auditor General in any agreement (whether written or not) or instrument or other document is to be treated as a reference to, or as including a reference to, NAO.
- (10) Before the appointed day a person's employment under section 3(2) of the National Audit Act 1983 is to be treated for the purposes of paragraph 1(2)(c) and Part 4 of Schedule 2 as if it were employment with NAO.
- (11) In this paragraph “the appointed day” means the day appointed for the purposes of this paragraph by an order made by the Treasury by statutory instrument.

Commencement Information

169 Sch. 4 para. 1 in force at 1.1.2012 by S.I. 2011/2576, art. 3(j)(i) (with art. 4)

VALID FROM 01/04/2012

Tax consequences of transfers by virtue of paragraph 1(3)

- 2 (1) For the purposes of the application of Part 5 of the Corporation Tax Act 2009 (loan relationships) in relation to a transfer by virtue of paragraph 1(3), the Comptroller and Auditor General and NAO are to be treated as if, at the time of the transfer, they were members of the same group.
- (2) In sub-paragraph (1) the reference to being members of the same group is to be read in accordance with section 335(6) of that Act.
- 3 (1) For the purposes of Part 8 of the Corporation Tax Act 2009 (intangible fixed assets) a transfer by virtue of paragraph 1(3) of a chargeable intangible asset of the Comptroller and Auditor General is to be treated as a tax-neutral transfer.
- (2) Part 4 of the Taxation (International and Other Provisions) Act 2010 (transfer pricing) does not apply in relation to a transfer to which sub-paragraph (1) applies.
- (3) For the purposes of section 882 of the Corporation Tax Act 2009 (application of Part 8 to assets created or acquired on or after 1 April 2002) assets acquired by NAO on a transfer by virtue of paragraph 1(3) are to be treated as if they were acquired from a person who at the time of the acquisition was a related party in relation to NAO.
- (4) Expressions used in this paragraph and in Part 8 of the Corporation Tax Act 2009 have the same meaning in this paragraph as they have in that Part.

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

- 4 For the purposes of the Taxation of Chargeable Gains Act 1992 a disposal constituted by virtue of a transfer by paragraph 1(3) is to be taken (in relation to both the Comptroller and Auditor General and NAO) to be for a consideration such that no gain or loss accrues to the Comptroller and Auditor General.

Old Comptroller and Auditor General to continue to be Comptroller and Auditor General

- 5 (1) This paragraph applies to the person who is the Comptroller and Auditor General immediately before the appointed day.
- (2) On and after the appointed day the person—
- (a) continues to be the Comptroller and Auditor General and is treated as having been appointed to that office under this Part, and
 - (b) holds the office for 10 years less a period equal to that during which the person was the Comptroller and Auditor General before the appointed day.
- (3) The person's remuneration arrangements under section 13 are to be determined jointly by the Prime Minister and the person who chairs the Committee of Public Accounts before the appointed day (but are not to cover any period before the appointed day).
- (4) In this paragraph “the appointed day” means the day appointed for the purposes of this paragraph by an order made by the Treasury by statutory instrument.

Commencement Information

I70 Sch. 4 para. 5 in force at 1.1.2012 by S.I. 2011/2576, art. 3(j)(ii)

VALID FROM 01/04/2012

Provision of services

- 6 (1) This paragraph applies in relation to anything done by or on behalf of the Comptroller and Auditor General under a power that ceases to be exercisable upon the coming into force of section 16 of this Act.
- (2) So far as necessary or appropriate for continuing its effect after the coming into force of section 16, the thing is treated as having been done by or on behalf of the Comptroller and Auditor General under that section.
- 7 (1) Paragraph 3 of Schedule 3 does not apply in relation to the provision of any services which, at the time that paragraph comes into force, the Comptroller and Auditor General has a contractual duty to provide.
- (2) But paragraph 8 of that Schedule applies in relation to any such services as if they were NAO-approved services.

Status: Point in time view as at 01/01/2012.

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

VALID FROM 01/04/2012

Indemnification

- 8 (1) The liabilities covered by section 24 of this Act include liabilities that—
- (a) arise before the coming into force of that section, or
 - (b) arise in relation to any act or omission occurring before the coming into force of that section.
- (2) For this purpose section 24(3)(d) covers former members of the staff of the National Audit Office established by section 3 of the National Audit Act 1983.

NAO's procedural rules before rules made under paragraph 18 of Schedule 2

- 9 (1) This paragraph applies until the first rules under paragraph 18 of Schedule 2 are made.
- (2) It applies in relation to any matter to be decided by NAO for the purpose of preparing or making those rules or for the purposes of paragraph 10 of Schedule 3.
- (3) The matter is to be decided—
- (a) at a meeting of NAO at which the person who chairs NAO and at least six other members are present, and
 - (b) by the majority of votes of the members present and voting on the matter.
- (4) But the matter may not be decided unless a majority of the members voting on the matter are non-executive members.
- (5) If the votes are tied, the person who chairs NAO is to have the casting vote, whether or not that person has already voted on the matter.
- (6) It is for the person who chairs NAO to call a meeting of NAO by giving written notice to the other members of the date, time and venue of the meeting.

Commencement Information

I71 Sch. 4 para. 9 in force at 1.1.2012 by S.I. 2011/2576, art. 3(j)(iii) (with art. 4)

VALID FROM 01/04/2012

SCHEDULE 5

Section 26

CONSEQUENTIAL AMENDMENTS RELATING TO PART 2

Status: Point in time view as at 01/01/2012.

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

SCHEDULE 6

Section 27

POWERS OF NATIONAL ASSEMBLY FOR WALES: AUDITOR GENERAL FOR WALES

Introductory

1 In this Schedule “GOWA 2006” means the Government of Wales Act 2006.

Assembly Measures

2 Schedule 5 to GOWA 2006 (Assembly Measures) is amended as follows.

3 In Part 1 (matters), under Field 14 (public administration) insert—

“*Matter 14.1* The following provision relating to the Auditor General—

- (a) the following aspects of the Auditor General's terms of appointment—
 - (i) the period of the appointment;
 - (ii) salary, allowances and superannuation benefits;
 - (iii) pensions and gratuities payable after a person has ceased to be Auditor General;
- (b) the number of times a person may be appointed as Auditor General;
- (c) restrictions on the other offices and positions which may be held by the Auditor General;
- (d) activities of a person who has been (but no longer is) Auditor General;
- (e) provision requiring the Auditor General—
 - (i) to aim to do things efficiently and cost-effectively;
 - (ii) to have regard, as the Auditor General considers appropriate, to the standards and principles that an expert professional provider of accounting or auditing services would be expected to follow;
- (f) the authorisation of persons to exercise functions of the Auditor General on the Auditor General's behalf (including during a vacancy in the office);
- (g) the oversight or supervision of the Auditor General or of the exercise of the Auditor General's functions;
- (h) the provision or use of resources for the purposes of the Auditor General's functions including (in particular)—
 - (i) the employment and use of staff;
 - (ii) the procurement and use of services;
 - (iii) the holding of documents or information;
 - (iv) the keeping of records;
- (i) the charging of fees or other amounts in relation to functions of—
 - (i) the Auditor General, or
 - (ii) auditors appointed by the Auditor General under an enactment;
- (j) the restatement of any law relating to the Auditor General.”

4 (1) Part 2 (exceptions to matters and general restrictions) is amended as follows.

Status: Point in time view as at 01/01/2012.

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

- (2) In paragraph 3 (restrictions on modifying enactments other than GOWA 2006)—
- (a) the existing provision is renumbered as sub-paragraph (1), and
 - (b) after that sub-paragraph insert—
 - “(2) Sub-paragraph (1), so far as it applies in relation to sections 145, 145A and 146A(1) of the Government of Wales Act 1998, does not apply to a provision to which sub-paragraph (3) applies.
 - (3) This sub-paragraph applies to a provision of an Assembly Measure which—
 - (a) is a provision relating to matter 14.1,
 - (b) provides for the enforcement of a provision relating to matter 14.1 or is otherwise appropriate for making such a provision effective, or
 - (c) is otherwise incidental to, or consequential on, such a provision.”
- (3) In paragraph 6 (restrictions on amending GOWA 2006), after sub-paragraph (3) insert—
- “(4) Sub-paragraph (1) does not apply in relation to any provision to which paragraph 3(3) applies.
 - (5) But, subject to sub-paragraph (6), a provision to which paragraph 3(3) applies cannot modify, or confer power by subordinate legislation to modify, paragraph 3 of Schedule 8.
 - (6) Sub-paragraph (5) does not prevent the conferral of functions on a committee of the Assembly that—
 - (a) does not consist of or include any of the following persons—
 - (i) the First Minister or any person designated to exercise functions of the First Minister,
 - (ii) a Welsh Minister appointed under section 48,
 - (iii) the Counsel General or any person designated to exercise the functions of the Counsel General, or
 - (iv) a Deputy Welsh Minister, and
 - (b) is not chaired by an Assembly member who is a member of a political group with an executive role.”

Acts of the Assembly

- 5 Schedule 7 to GOWA 2006 (Acts of the Assembly) is amended as follows.
- 6 In Part 1 (subjects), in paragraph 14 (public administration), after “Public Services Ombudsman for Wales.” insert “ Auditor General for Wales. ”
- 7 (1) Part 2 (general restrictions) is amended as follows.
- (2) In paragraph 2 (restrictions on modifying enactments other than GOWA 2006), after sub-paragraph (2) insert—
- “(3) Sub-paragraph (1), so far as it applies in relation to sections 145, 145A and 146A(1) of the Government of Wales Act 1998, does not apply to a provision to which sub-paragraph (4) applies.

Status: Point in time view as at 01/01/2012.

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

- (4) This sub-paragraph applies to a provision of an Act of the Assembly which—
- (a) is a provision relating to the oversight or supervision of the Auditor General or of the exercise of the Auditor General's functions,
 - (b) provides for the enforcement of a provision falling within paragraph (a) or is otherwise appropriate for making such a provision effective, or
 - (c) is otherwise incidental to, or consequential on, such a provision.”
- (3) In paragraph 5 (restrictions on amending GOWA 2006)—
- (a) in sub-paragraph (2), at the end insert—
 - “(c) any provision of Schedule 8, other than paragraphs 1(1) to (3), 2(2) to (4) and 3.”, and
 - (b) after sub-paragraph (3) insert—
 - “(4) Sub-paragraph (1) does not apply in relation to a provision to which paragraph 2(4) applies.
 - (5) But, subject to sub-paragraph (6), a provision to which paragraph 2(4) applies cannot modify, or confer power by subordinate legislation to modify, paragraph 3 of Schedule 8.
 - (6) Sub-paragraph (5) does not prevent the conferral of functions on a committee of the Assembly that—
 - (a) does not consist of or include any of the following persons—
 - (i) the First Minister or any person designated to exercise functions of the First Minister,
 - (ii) a Welsh Minister appointed under section 48,
 - (iii) the Counsel General or any person designated to exercise the functions of the Counsel General, or
 - (iv) a Deputy Welsh Minister, and
 - (b) is not chaired by an Assembly member who is a member of a political group with an executive role.”

Status:

Point in time view as at 01/01/2012.

Changes to legislation:

There are currently no known outstanding effects for the Budget Responsibility and National Audit Act 2011.