
STATUTORY INSTRUMENTS

1987 No. 460

The Audit (Northern Ireland) Order 1987

PART II

NORTHERN IRELAND AUDIT AUTHORITIES

Salary and pension of Comptroller and Auditor General

4.—(1) There shall be paid to the holder of the office of Comptroller and Auditor General such salary, not exceeding the maximum salary for the time being payable to any person employed in the civil service of Northern Ireland, as may from time to time be determined by or in pursuance of a resolution of the Assembly; and a resolution under this paragraph may take effect from the date on which it is passed or from such other date as may be specified in the resolution.

(2) In relation to any time before the first resolution under paragraph (1) takes effect, there shall be payable to the holder of the office of Comptroller and Auditor General a salary in accordance with the relevant scale of salaries.

(3) The salary payable to a holder of the office of Comptroller and Auditor General shall be abated by the amount of any pension payable to him in respect of any public office in the United Kingdom or elsewhere to which he had previously been appointed or elected.

(4) The service of any person as Comptroller and Auditor General shall be treated for the purposes of the Superannuation (Northern Ireland) Order 1972 as service in employment in the civil service of Northern Ireland, but in computing the salary of a former holder of the office of Comptroller and Auditor General for the purposes of that Order—

- (a) any abatement of that salary under paragraph (3);
- (b) any temporary abatement of that salary in the national interest; and
- (c) any voluntary surrender of that salary in whole or in part,

shall be disregarded.

(5) There shall be charged on and issued out of the Consolidated Fund—

- (a) the salary of the Comptroller and Auditor General; and
- (b) any pension, allowance or gratuity payable to or in respect of the Comptroller and Auditor General by virtue of paragraph (4).

(6) In this Article—

“salary” does not include any amount certified by the Department to be a discretionary payment or a payment related solely to performance;

“relevant scale of salaries” means the scale of salaries for the time being payable to a Permanent Secretary of a Northern Ireland department or, where there are two or more such scales, the higher or highest of those scales.

(7) During the interim period this Article shall have effect as if—

- (a) in paragraph (1) for the words from “a resolution of the Assembly” to the end there were substituted the words

“an order made by the Secretary of State; and an order under this paragraph—

- (a) shall take effect from such date (whether before or after the working of the order)
- (b) shall be subject to annulment in pursuance of a resolution of either House of Parliament in like manner as a statutory instrument, and section 5 of the Statutory Instruments Act 1946 shall apply accordingly.”;

(b) in paragraph (2) for the word “resolution” there were substituted the word “order”.