

**EXPLANATORY MEMORANDUM TO  
THE SALARIES (COMPTROLLER AND AUDITOR GENERAL) (NO.2)  
ORDER (NORTHERN IRELAND) 2005**

**2005 No. 489**

1. This explanatory memorandum has been prepared by The Department of Finance and Personnel (Northern Ireland) and is laid before Parliament by Command of Her Majesty.
  
2. **Description**
  - 2.1 Statutory Rule 489/2005, the Salaries (Comptroller and Auditor General) (No.2) Order (Northern Ireland) 2005, allows for the salary of the Comptroller and Auditor General of Northern Ireland (C&AG NI) to increase by 3% from £122,435 to £126,108, with effect from 1 April 2005.
  
3. **Matters of special interest to the House of Lords Select Committee on the merit of Statutory Instruments**
  - 3.1 None
  
4. **Legislative Background**
  - 4.1 The Comptroller and Auditor General of Northern Ireland (C&AG) is entitled to an increase in salary with effect from 1 April each year. Legislative provision for the increase is made under Article 4 (1) of the Audit (Northern Ireland) Order 1987:

“4(1) There shall be paid to the holder of the office of the 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.”

Under devolution the salary increase of the C&AG was made by way of a Resolution of the Northern Ireland Assembly. Since the suspension of devolved government in Northern Ireland however it has been necessary to revert to the procedure of a Statutory Rule laid at Westminster under the negative resolution process. The Salaries Order is laid before Parliament under paragraph 7(3) of the Schedule to the Northern Ireland Act 2000.

The Rule was made by the Secretary of State for Northern Ireland on 3<sup>rd</sup> November 2005 and will become operative on 30<sup>th</sup> December 2005.

## **5. Extent**

5.1 This instrument applies to Northern Ireland.

## **6. European Convention on Human Rights**

As the instrument is subject to negative resolution procedure and does not amend primary legislation, no statement is required.

## **7. Policy Background**

7.1 It was agreed in 2003 that the Comptroller & Auditor General's salary would thenceforth be progressed in line with the increase to the Judicial Group 5 spot rate. The judicial uplift of 3% has been applied to increase the salary of the C&AG with effect from 1 April 2005.

This approach reflects that adopted for the C&AG for Great Britain, whose salary is linked to Judicial Group 4.

It is unlikely that there will be public interest arising from the Statutory Rule.

## **8. Impact**

8.1 A Regulatory Impact Assessment has not been prepared for this instrument as it has no impact on business, charities or voluntary bodies.

8.2 There is no impact on the public sector. The instrument provides for a salary uplift for one postholder.

## **9. Contact**

G W Johnston at the Department of Finance and Personnel Northern Ireland  
Tel: 028 90 547436 or e-mail: Gareth.Johnston@dfpni.gov.uk can answer any queries regarding the instrument.