

Federal Act on the Austrian Court of Audit

Federal Act on the Austrian Court of Audit (Austrian Court of Audit Act 1948 – RHG)

BGBl. Nr. 144/1948 last amendment by Federal Law Gazette (F. G. L.) I No 98/2010

Chapter I.

The duties of the Austrian Court of Audit with respect to the Federation's expenditure and revenue

A. Public administration, monopolies and federal enterprises.

1. Audit of accounting and financial management.

Section 1. (1) The Austrian Court of Audit shall audit the public accounts of the State. Subject to such audit are:

1. All expenditure and revenue of the Federation;
2. the full scope of the loan finance of the Federation;
3. the financial management of movable and immovable federal property.

(2) Expenditure different in amount or type from the Federal Budget Estimate (Federal Budget Estimate Draft) shall be monitored by the Austrian Court of Audit. Such expense items therefore shall, unless already approved by special legislation, be brought to the knowledge of the Austrian Court of Audit - except in case of imminent danger, before implementation; this shall also comprise such expense items involving their exceeding a partial loan finance allocated to a unit effecting payments in accordance with the chapters of the Federal Budget Estimate.

(3) The Austrian Court of Audit shall also be responsible for auditing the financial management of such funds, endowments and institutions administered by federal authorities or by persons (panels of persons) appointed for this purpose by authorities of the Federation.

(4) By decision of the National Council as well as upon a justified request of the Federal Government or of a Federal Minister, the Austrian Court of Audit shall carry out an audit of the management of funds regarding special cases within its respective sphere of competence and report the audit findings to the National Council or the requesting authority.

Section 2. (1) In implementing its control pursuant to Section 1, the Austrian Court of Audit shall ascertain whether the management of funds complies with existing legislation and regulations and other rules issued on the basis of such legislation, and also whether it is governed by economy, efficiency and expediency. It shall be limited by no means to the examination of the accuracy of figures only.

(2) In exercising this control, the Austrian Court of Audit is obligated to realise both the possibility of reducing or avoiding expenses as well as increasing or creating revenue.

Section 3. (1) In exercising and for the purpose of its responsibility to audit, the Austrian Court of Audit shall communicate directly with all entities subject to its audit.

(2) It has the right to:

1. request at any time such entities to submit any information it deems necessary, in writing or directly;

2. request to be submitted books and records of account and other materials (such as business documents, contracts, pieces of correspondence);

3. have its agents inspect on site any books and records of account and other materials relating to the management of funds, and

4. order investigations (such as cash audits) on the premises of an administrative unit to be carried out by the administrative authority it reports to and to have its agents participate in such official acts, as well as effect audits of outsourced cash units in the presence of a managing officer of the respective administrative unit.

Section 4. (1) The entities as specified in Section 3, paragraph (1) shall, without delay, reply fully and directly to any queries of the Austrian Court of Audit, provide any information requested and comply with any requests made by the Austrian Court of Audit for the purpose of the particular audit.

(2) The Federal Ministries as well as the administrative units directly reporting to them, monopolies and public enterprises shall also report simultaneously to the Austrian Court of Audit any rules and general instructions that concern the expenditure and revenue of the Federation or have any effect on the finances of the Federation.

Section 5. The Austrian Court of Audit shall report its audit findings as well as any requests resulting therefrom to the entities audited either directly or by way of the authorities they report to in the matter. The entities mentioned shall comment on the criticisms and requests of the Austrian Court of Audit contained therein within a maximum of three months and inform about the measures taken, if applicable. The Austrian Court of Audit shall communicate its audit findings also to the Federal Ministries involved.

2. Organisation of the accounting system.

Section 6. (1) Together with the Ministry of Finance, the Austrian Court of Audit shall create a suitable and easy-to-handle accounting procedure, in coordination with the Federal Ministry in charge to the extent this could involve the internal organisation of an administrative unit.

(2) The Federal Ministries may issue basic rules and instructions in the sphere of accounting and cash management only in agreement with the Austrian Court of Audit and the Federal Ministry of Finance. The agreement reached within these authorities shall always be referred to in the respective ruling.

(3) Other rules and instructions of general nature in accounting and cash management shall be communicated to the Austrian Court of Audit and the Federal Ministry of Finance before they are issued.

Section 7. In the case of fundamental disagreement on the application or interpretation of accounting regulations and on the accounting of specific cases of management of funds (debit against loan facilities), the Federal Ministry of Finance shall seek agreement with the Austrian Court of Audit before deciding on the issue. In case no agreement is reached, the provisions of Section 9, paragraph (1) shall apply accordingly.

Section 8. The Austrian Court of Audit shall inform the Federal ministry in charge and the Federal Ministry of Finance of circumstances ascertained regarding the organisation and implementation of the accounting departments and make relevant suggestions.

3. Preparation of the Federal Financial Statements, evidence of federal debt and federal liabilities, reporting

Section 9. (1) In agreement with the Federal Minister of Finance, the Austrian Court of Audit schedules the date and the form of the preparation of the financial statements (Sections 93 ff of the Federal Budget Act, Federal Law Gazette No 213/1986). It shall audit the financial statements that are to be directly presented to it, have identified deficiencies remedied by direct consultations with the authorities responsible for the budget management of the Federation (Section 93 paragraph 5 of the Federal Budget Act), and draw up the Federal Financial Statements for the publication of the financial statements. Before being submitted to the National Council, the Federal Financial Statements shall be forwarded for comment to the Federal Minister of Finance. Within three weeks, the Federal Minister of Finance may submit comments on the Federal Financial Statements, which the Austrian Court of Audit shall take into account or submit together with the Federal Financial Statements to the National Council with any replies to the comments for constitutional processing at the latest by 30th September of the subsequent fiscal year.

(2) The bodies responsible for the budget management shall submit to the Austrian Court of Audit all financial statements drawn up within their sphere of competence (Section 93 ff of the Federal Budget Act) by 31st January of the subsequent fiscal year.

(3) For the purposes of auditing the financial statements after they have been submitted, the Austrian Court of Audit may request at any time, in writing or directly, any information it deems necessary as well as the submission of all books and records of accounts and other materials (such as business documents, contracts, pieces of correspondence) related to accounting from the authorities responsible for the budget management of the

Federation, and, through its bodies, directly access the IT applications related to the budget management of the Federation. From 1st September the Austrian Court of Audit may audit cases of the management of funds of the current fiscal year that have already been completed; the first sentence shall also apply in relation to such audits.

(4) The bodies engaged with the budget management of the Federation shall, without delay, reply fully and directly to any queries by the Austrian Court of Audit made in the context of the audit of the financial statements pursuant to paragraphs 2 and 3, provide any information requested, comply with any requests made by the Austrian Court of Audit for the purpose of auditing the financial statements in individual cases, and make available to the Austrian Court of Audit all data so requested. Further data required for preparing the Federal Financial Statements pursuant to Section 98 of the Federal Budget Act shall be made available by the federal institutions "Statistics Austria" upon request of the Austrian Court of Audit, if electronically available.

(5) Within one week of presentation of the actual-to-budget comparison pursuant to Section 118 of the Federal Budget Act 2013, Federal Law Gazette I No 139/2009, the Federal Minister of Finance may submit comments, which the Austrian Court of Audit shall take into account or submit to the National Council with any replies to the comments simultaneously with the audit findings of the accounts affecting the budget estimates.

(6) In the Federal Financial Statements, the Austrian Court of Audit shall submit to the National Council each year evidence of the amount of federal debt and the liabilities assumed by the Federation.

4. Countersignature of the debt instruments of the Federation.

Section 10. (1) All deeds evidencing financial debts of the Federation shall, to the extent they constitute an obligation on the part of the Federation, be countersigned by the President of the Austrian Court of Audit, or by his deputy in case he is prevented to do so.

The countersignature shall only warrant the legality of the debt entered into and its due registration in the general ledger of the public debt.

(2) If upon entering into a financial debt no deeds are executed, the Austrian Court of Audit is responsible for monitoring on a permanent basis the registration of such debt in the ledgers provided therefor.

B. Commercial undertakings.

Section 11. (1) In the case of commercial undertakings with independent legal personality which are created on the basis of a special law and have the duty to manage federal property as trustees or for which the Federation has assumed a contingent liability (business entities), the Austrian Court of Audit shall audit the efficiency and expediency of the management of funds as a whole or with regard to certain parts, compliance with existing rules and the arithmetical correctness of the annual financial statements by inspection of the books and records of account and other materials (such as business documents, contracts, pieces of correspondence) as well as by requesting clarifications.

(2) Each year such undertakings shall submit to the Austrian Court of Audit their business plans and annual financial statements including the annual reports. The audit of the annual financial statements shall take place before the formal discharge of the board of directors. The Austrian Court of Audit shall communicate the audit findings of the annual statements as well as other audits effected to the supervisory body of the undertaking as well as to the Federal Ministry in charge.

(3) Irrespective of the audit it is obligated to carry out pursuant to paragraphs (1) and (2), the Austrian Court of Audit shall, at the request of the Federal Minister in charge, also carry out special audits and communicate the audit findings to the requesting authority.

(4) The President of the Austrian Court of Audit may delegate representatives with advisory capacity to any negotiations of the supervisory body. Such agents are entitled to request certain matters to be included in the agenda. They may at any time request information from the supervisory body and from the board of directors.

(5) Undertakings in which one of the undertakings mentioned in paragraph (1) holds a financial share or in case of a financial share equivalent to Section 12 paragraph (1) of this Federal Act, may be audited by the Austrian Court of Audit, applying the provisions of Section 12 accordingly. In such cases the Austrian Court of Audit shall communicate the audit findings to the supervisory bodies of the undertakings named in paragraph (1) and to the Federal Ministries in charge, and, if applicable, to the authorities having issued the requests pursuant to paragraph (3).

Section 12. (1) The Austrian Court of Audit shall be responsible for auditing the management of funds of any other undertakings in which the Federation alone or jointly with other legal entities subject to audits of the Austrian Court of Audit holds, in any event, at least 50 per cent of the share capital or which the Federation operates alone or jointly with such legal entities. Furthermore, the Austrian Court of Audit shall audit those undertakings which the Federation, alone or jointly with other legal entities subject to audits of the Austrian Court of Audit, actually controls by financial, commercial or organisational measures. Undertakings on any further level for which the prerequisites pursuant to this paragraph are given shall also be subject to audits by the Austrian Court of Audit. The audit shall cover the accuracy of figures, compliance with existing regulations, as well as the economy, efficiency and expediency of the management of funds of such undertakings.

(2) The Federal Ministries safeguarding the interests of the Federation with regard to such undertakings shall immediately upon receipt forward a copy of balance sheets and records of account of such companies to the Austrian Court of Audit as well as, within three months, the result of any examination of such data. At the same time, any reports of representatives of the Federation in the administration of such undertakings shall be communicated to the Austrian Court of Audit, and any other documentation required from the files shall be made available.

(3) For audit purposes, the Austrian Court of Audit is authorised to inspect all books and records of account as well as other materials (such as business documents, contracts, pieces of correspondence) including those of the current fiscal year of the undertakings named in paragraph 1 and request all information it deems necessary.

(4) The Austrian Court of Audit shall communicate the audit findings to the Federal Ministry in charge and to the Federal Ministry of Finance.

(5) On occasion of an audit by the bodies of the Austrian Court of Audit as well as of publication of the audit findings, business and production secrets of the audited company must not be disclosed.

C. Corporations under public law and other legal entities.

Section 13. (1) The management of funds of the Federation and of such amounts of money made available from public funds for the promotion of objectives of public administration on the part of corporations under public law shall be subject to audit by the Austrian Court of Audit. For this purpose, the Austrian Court of Audit shall audit, applying Sections 3 and 4 paragraph (1) accordingly, the accuracy of figures, the use according to instruction and dedication as well as the economy, efficiency and expediency of the management of funds.

(2) The Austrian Court of Audit shall communicate the audit findings to the Federal Ministry in charge.

(3) If otherwise federal funds are made available to a legal entity not part of the federal administration in order to accomplish certain objectives, the Austrian Court of Audit is

authorised to audit the use of such funds. For this purpose the provisions of paragraphs (1) and (2) shall apply accordingly.

Section 14. (1) The Austrian Court of Audit has the right to call in experts in the course of its audit assignments, in particular in cases of Sections 11 and 12. Such experts shall be selected after hearing the opinion of the Federal Ministry involved. The experts shall be put on oath for this activity before court.

(2) The experts are obligated to keep confidential such business and production secrets which become accessible to them during this activity; misuse of such secrets shall be subject to the penal provisions applicable to the violation of business and production secrets by company employees (unfair competition).

D. Collection of income data

Section 14a. (1) For all undertakings and institutions subject to being audited by the Austrian Court of Audit and for which reports to the National Council are mandatory, the Austrian Court of Audit shall ascertain every other year the average incomes including all social and fringe benefits of members of the board of directors and the supervisory board as well as of all employees and also additional retirement benefits, presently or in future, due to persons formerly having been part of such group of persons, for each one of the preceding two years. For this survey, Section 3 paragraph 2 subparagraph 1 and Section 4 paragraph 1 shall apply accordingly.

(2) In the report to be submitted for this purpose to the National Council, the average incomes of the mentioned groups of persons shall be specified separately and the additional pension benefits in one sum for each undertaking and for each institution.

Chapter II.

The duties of the Austrian Court of Audit with respect to the management of funds of the autonomous sphere of competence of the Laender, municipal associations and municipalities.

1. Laender.

Section 15. (1) The Austrian Court of Audit shall audit the expenditure and revenue covered by the autonomous sphere of competence of the Laender, and also the financial management of endowments, funds and institutions administered by the authorities of a Land or by persons (panels of persons) appointed for this purpose by the authorities of the Land. It is further responsible for auditing the management of funds of any other undertakings in which the Land alone or jointly with other legal entities subject to audits of the Austrian Court of Audit holds at least 50 per cent of the share capital or which the Land operates alone or jointly with other such legal entities. Furthermore, the Austrian Court of Audit shall audit those undertakings which the Land, alone or jointly with other legal entities subject to audits of the Austrian Court of Audit, actually controls by financial, commercial or organisational measures. Undertakings on any further level for which the prerequisites pursuant to this paragraph are given shall also be subject to audits by the Austrian Court of Audit. The audit shall cover the accuracy of figures, compliance with the applicable rules, as well as the economy, efficiency and expediency of the management of funds of such undertakings; it shall not however include the resolutions passed by the constitutionally competent representative bodies that determine the management of funds.

(2) If one of the undertakings having a legal personality of its own, as named in paragraph (1), becomes subject to a statutory audit pursuant to the application of the Stock Corporation Act, directly or accordingly, by an auditor appointed by the Land Government

in agreement with the Austrian Court of Audit, the Austrian Court of Audit shall perform the audit on the basis of the report of the auditor to be submitted to the Court. The Austrian Court of Audit has the right to request the auditor to provide further information if the particular case so requires, the Austrian Court of Audit may also seek information from the undertaking and carry out a supplementary audit in the undertaking. For this purpose, the Court may inspect all books and records of account and other materials (such as business documents, contracts, pieces of correspondence) including those of the current fiscal year and seek any information it deems necessary. The Land Government may issue, by agreement with the Austrian Court of Audit, guidelines for the auditors for their audit. On occasion of an audit by the bodies of the Austrian Court of Audit as well as of publication of the audit findings, business and production secrets of the audited company must not be disclosed.

(3) If funds of a Land are provided for a corporation under public law or a legal entity not part of the administration of the Land in order to accomplish certain objectives, the Austrian Court of Audit is authorised to audit the use of such funds. For this purpose, the provisions of Section 13 paragraphs (1) and (2) shall apply accordingly.

(4) By decision of a Land Parliament or at the request of the number of Members of the Land Parliament as determined by the Constitutional Act of the respective Land, the Austrian Court of Audit shall audit particular acts of management of funds within its sphere of competence (paragraph 1). The Austrian Court of Audit shall also, upon justified request of the Land Government, effect particular acts of audits of management of funds within its sphere of competence (paragraph 1) and communicate the audit findings to the respective Land Government.

(5) Each year the Laender Governments shall forward their budgets and annual accounts - the latter ones before being presented to the Land Parliament, however at the latest within six months after expiry of the fiscal year - to the Austrian Court of Audit.

(6) The Austrian Court of Audit has the right to audit the management of funds as a whole or with regard to certain parts. For this purpose, it may request at any time all necessary

information to be provided and books and records of account and other materials (such as business documents, contracts, pieces of correspondence) to be submitted, inspect the books and records of account and other materials on site as well as have the cash registers (outsourced cash) audited and participate in such official acts through its bodies.

(7) The Austrian Court of Audit has the right to call in experts in the course of its audits who shall be selected after having heard the respective Land Government. The experts shall be put on oath for this activity before court. They shall be subject to the provisions of Section 14 paragraph (2).

(8) The Austrian Court of Audit shall communicate the audit findings to the Land Government. The Land Government shall comment within a maximum of three months and inform about measures taken, if applicable.

(9) The Austrian Court of Audit shall report to the Land Parliament on its activities during the preceding year that relate to the Land concerned at the latest by 31st December of each year. In addition, the Austrian Court of Audit may report to the Land Parliament at any time on particular circumstances ascertained. Simultaneously with the presentation to the Land Parliament, the Austrian Court of Audit shall forward each report to the Land Government as well as to the Federal Government. After having been presented to the Land Parliament, the reports of the Austrian Court of Audit shall be published.

Section 16. The provisions of Section 15 shall also apply to the audit of the management of public funds of the City of Vienna, with the Municipal Council taking the place of the Land Parliament and the Municipal Senate taking the place of the Land Government.

2. Municipal Associations.

Section 17. Section 18 shall apply accordingly to municipal associations.

3. Municipalities.

Section 18. (1) The Austrian Court of Audit shall audit the revenue and expenditures of municipalities with at least 10,000 inhabitants, and also the financial management of endowments, funds and institutions administered by bodies of a municipality or by persons (panels of persons) of a municipality, appointed for this purpose by the bodies of the municipality.

- The Austrian Court of Audit is further responsible for auditing the management of funds of any other undertakings in which a municipality with a population exceeding 10,000 persons alone or jointly with other legal entities subject to audit of the Austrian Court of Audit holds at least 50 per cent of the share capital or which the municipality operates alone or jointly with other such legal entities. Furthermore, the Austrian Court of Audit shall audit undertakings which the municipality, alone or jointly with other legal entities subject to audits of the Austrian Court of Audit, actually controls by financial, commercial or organisational measures. Undertakings on any further level for which the prerequisites pursuant to the present paragraph are given shall also be subject to audit by the Austrian Court of Audit. The audit shall cover the accuracy of figures, compliance with the applicable rules, as well as the economy, efficiency and expediency of the management of funds of such undertakings.

(2) If one of the undertakings with a legal personality of its own, as named in paragraph (1), becomes subject to a statutory audit by an auditor appointed by the Land Government in agreement with the Austrian Court of Audit pursuant to the application of the Stock Corporation Act, directly or accordingly, the Austrian Court of Audit shall perform the audit on the basis of the report of the auditor to be submitted to the Court. The Austrian Court of Audit has the right to request the auditor to provide further information if the particular case so requires; the Austrian Court of Audit may also seek information from the

undertaking and carry out a supplementary audit in the undertaking. For this purpose, the Court may inspect all books and records of account and other materials (such as business documents, contracts, pieces of correspondence) including those of the current fiscal year and seek any information it deems necessary. The Land Government may issue, by agreement with the Austrian Court of Audit, guidelines for the auditors for their audit. On occasion of an audit performed by the bodies of the Austrian Court of Audit as well as of publication of the audit findings, business and production secrets of the audited undertaking must not be disclosed.

(3) If funds of a municipality as specified in paragraph (1) are made available to a corporation under public law or a legal entity not part of the administration of the Land in order to accomplish certain objectives, the Austrian Court of Audit has the right to audit the use of such funds. For this purpose, the provisions of Section 13, paragraphs (1) and (2) shall apply accordingly.

(4) The Austrian Court of Audit shall, upon justified request of the Land Government, effect particular acts of audit of the management of funds within the sphere of competence specified in paragraph (1).

(5) Each year the mayors of the municipalities as specified in paragraph (1) shall forward their budgets and financial statements - the latter ones before being presented to the Municipal Council, however at the latest within six months after expiry of the fiscal year - to the Austrian Court of Audit and at the same time to the Land Government.

(6) The Austrian Court of Audit has the right to audit the management of funds as a whole or with regard to certain parts. For this purpose, the Court may request at any time all necessary information to be provided and books and records of account and other materials (such as business documents, contracts, pieces of correspondence) to be submitted, inspect the books and records of account and other materials on site as well as have the cash registers

(outsourced cash) audited and to participate in such official acts through its bodies. The provision of Section 15 paragraph 7 shall apply accordingly.

(7) The Austrian Court of Audit shall communicate the audit findings to the respective mayor. The mayor shall comment within a maximum of three months and inform about measures taken, if applicable. The Austrian Court of Audit shall communicate the audit findings of the management of funds including any comment of the mayor and, if applicable, any reply to it on the part of the Austrian Court of Audit, to the Laender and the Federal Governments.

(8) The Austrian Court of Audit shall report to the Municipal Council on its activities during the preceding year, as far as the respective municipality is concerned, at the latest by 31st December of each year. It shall communicate each report simultaneously to the Municipal Council, the Land Government as well as the Federal Government; the report shall also be a part of the report to the Land Parliament (Section 15 paragraph 9). The reports of the Austrian Court of Audit shall be published after they have been presented to the Municipal Council.

Section 19. (1) Upon the justified request of the Land Government, the Austrian Court of Audit shall audit the management of funds of certain municipalities with a population of less than 10,000 persons. Section 18 paragraphs (1) to (3) and (6) to (8) shall apply accordingly.

(2) Upon decision of the Land Parliament, the Austrian Court of Audit shall audit the management of funds of certain municipalities with a population of less than 10,000 persons. Section 18 paragraphs (1) to (3) and (6) to (8) shall be applied accordingly with the proviso that the report of the Austrian Court of Audit shall also be communicated to the Land Parliament.

Chapter III.

The duties of the Austrian Court of Audit with respect to the management of funds of the social insurance institutions.

Section 20. (1) Irrespective of supervision by the Federal Government as stated in the social insurance provisions, the Austrian Court of Audit has the right to audit the management of funds of the social insurance institutions as a whole or with regard to certain parts, applying the provisions of Section 2 paragraph (1) accordingly. For audit purposes, the Austrian Court of Audit has the right to request the presentation of the annual budget estimates, the annual financial statements including annual reports as well as all explanations and information it deems necessary and to inspect all books and records of account as well as other materials (such as business documents, contracts, pieces of correspondence).

(2) The Austrian Court of Audit has the right to call in experts in the course of its audits who shall be selected after the Federal Ministry in charge of the highest level of supervision of the respective insurance institution has been heard. The experts shall be put on oath for this activity before a court; they are subject to the provisions of Section 14, paragraph (2).

(3) The audit findings shall be communicated to the Federal Ministry in charge of the highest level of supervision of the respective insurance institution.

(4) Section 14a shall also apply to social insurance institutions.

Chapter IV.

The duties of the Austrian Court of Audit with respect to the financial management of statutory professional representative bodies.

Section 20a. (1) Irrespective of the statutory supervision and the powers pursuant to Section 13 paragraphs (1) and (3), Section 15 paragraph (3) and Section 18 paragraph (3), the Austrian Court of Audit has the right to audit the management of funds of statutory professional representative bodies with regard to the accuracy of figures, compliance of the existing regulations as well as the economy and efficiency. This audit however does not cover the resolutions of the competent bodies of the statutory representative bodies determining the management of funds for fulfilling the duties as a representative body.

(2) For audit purposes, the Austrian Court of Audit has the right to request the presentation of all explanations and information it deems necessary and to inspect on site all books and records of account as well as other materials (such as business documents, contracts, pieces of correspondence).

(3) The Austrian Court of Audit has the right to call in experts in the course of its audits who shall be selected after the authority in charge of the highest level of supervision of the respective statutory professional representative body has been heard. The experts shall be put on oath for this activity before a court, they are subject to the provisions of Section 14 paragraph (2).

(4) The Austrian Court of Audit shall communicate the audit findings simultaneously to the Chairperson of the body appointed under the terms of

the statutes (representative body) and the authority in charge of the highest level of supervision of the statutory professional representative body. The Chairperson of the body appointed under the terms of the statutes (of the representative body) shall have the report of the Austrian Court of Audit published.

(5) The statutory professional representative bodies shall each year communicate to the Austrian Court of Audit the budget and the financial statements.

Chapter V.

Other provisions.

Section 21. The President of the Austrian Court of Audit shall be sworn into office by the Federal President. The deed of appointment shall be executed by the Federal President and countersigned by the Federal Chancellor on the day of swearing into office. With the exception of the salary, the President of the Austrian Court of Audit ranks equal to a Federal Minister.

Section 22. (1) All personnel matters of the Austrian Court of Audit staff shall be managed on an independent basis, with the proviso of the powers of the Federal President, by the President of the Austrian Court of Audit within the framework of the regulations generally applicable to the employees of the Federation.

(2) Any powers vis-a-vis an employee of the Federation pursuant to a statute or a regulation of the Federal Government or of a Federal Minister shall be exercised by the President of the Austrian Court of Audit when employees of the Austrian Court of Audit are affected.

Section 23. (1) The President of the Austrian Court of Audit shall communicate with the National Council and its committees directly and personally or by any agent delegated by him.

(2) He is obligated to give at any time information on matters of his scope of powers to the National Council and its committees.

Section 24. The President of the Austrian Court of Audit or his deputy shall be called in for the meetings of the Federal Government where they shall have an advisory status:

(1) if matters are discussed which involve safeguarding, exercising and the audit findings of the management of funds, fundamental issues of accounting, or the involvement of the Austrian Court of Audit with regard to servicing the national debt, or if such matters are negotiated upon the initiative of the Austrian Court of Audit;

(1) if personnel matters of the employees of the Austrian Court of Audit are discussed.

Chapter VI.

Final provisions.

Section 25. (1) Chapter IV, the new name of the former Chapters IV and V and Section 25 as amended by the Federal Act Federal promulgated in the Federal Law Gazette I No 119/1996 shall become effective as of 1st January 1997.

(2) Section 21 last sentence as amended by the Federal Act promulgated in the Federal Law Gazette No 64/1997 shall become effective as of July 1st 1997.

(3) The following provisions shall become effective as amended by the Federal Act promulgated in the Federal Law Gazette I No 98/2010:

1. Section 15 paragraph (1) third sentence and Section 18 paragraph (1) third sentence as of 20th October 2009;

2. the title, Section 3 paragraph (2) subparagraphs (2) and (3), Section 11 paragraph (1), Section 12 paragraph (2), Section 15 paragraph (4) first sentence, Section 17, Section 18 paragraph (1) first and second sentence and paragraph (6) second sentence and Section 19 as of 1st January 2011.

(4) Section 9 including the heading as amended by paragraph (3) subparagraph (1) of the Budget Accompanying Act 2011, Federal Law Gazette I No 111/2010, shall become effective as of 1st January 2011 and shall cease to be effective upon expiry of 31st December 2012.

(5) Section 9 including the heading as amended by paragraph (3) subparagraph (2) of the Budget Accompanying Act 2011 shall become effective as of 1st January 2013.

<bSection 26. (1) The federal government is in charge of the execution of this Federal Act, it shall cooperate for this purpose with the President of the Austrian Court of Audit.

(2) To the extent the organisation of the Austrian Court of Audit is concerned, the President of the Austrian Court of Audit shall be in charge of this Federal Act.