



2001 CHAPTER 6

Departmental accounts

Resource accounts: scrutiny

10.—(1) The Comptroller and Auditor General shall examine any resource accounts which he receives from a Northern Ireland department under section 9(5) with a view to satisfying himself—

- (a) that the accounts present a true and fair view,
- (b) that money provided by the Assembly has been expended for the purposes intended by the Assembly,
- (c) that resources authorised by the Assembly to be used have been used for the purposes in relation to which the use was authorised, and
- (d) that the department's financial transactions are in accordance with any relevant authority.

(2) If resource accounts appear to the Comptroller and Auditor General to suggest that a material use of resources required but did not receive the authority of the Department—

- (a) he shall inform the Department, and
- (b) if the Department sanctions the use of resources, he shall treat it as always having had the Department's authority.

(3) Where the Comptroller and Auditor General has conducted an examination of accounts under subsection (1)—

- (a) he shall certify them and issue a report,
- (b) he shall send the certified accounts and the report to the Department not later than 31st October of the financial year following that to which the accounts relate, and

- (c) if he is not satisfied of the matters set out in subsection (1)(a) to (d), he shall report to the Assembly.
- (4) The Department shall lay accounts and reports received under subsection (3)(b) before the Assembly not later than 15th November of the financial year following that to which they relate.
- (5) Sections 15 and 16 of the 1921 Act (examination of appropriation accounts) shall cease to have effect.