



Education Reform Act 1988

1988 CHAPTER 40

PART II

HIGHER AND FURTHER EDUCATION

CHAPTER II

REORGANISATION OF PROVISION AND FUNDING OF HIGHER EDUCATION

Supplementary

135 Inspection of accounts.

- (1) The accounts of—
- (a) any university;
 - (b) any higher education corporation; ^{F1}...
 - ^{F2}(c) any designated institution within the meaning of section 129A of this Act^{[F3} or
 - (d) any registered higher education provider of a description prescribed by regulations made for the purposes of section 39(1) of the Higher Education and Research Act 2017]

shall be open to the inspection of the Comptroller and Auditor General.

- (2) In the case of any higher education corporation or of any such institution as is mentioned in ^{F4}subsection (1)(a), (c) or (d)] above—
- (a) the power conferred by subsection (1) above; and
 - (b) the powers under sections 6 and 8 of the ^{M1}National Audit Act 1983 (examinations into the economy, efficiency and effectiveness of certain bodies and access to documents and information) conferred on the Comptroller and Auditor General by virtue of section 6(3)(c) of that Act;

shall be exercisable only in, or in relation to accounts or other documents which relate to, any financial year in which expenditure is incurred by the corporation, or by the

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governing body of the institution in question, in respect of which [^{F5}financial support has been given to them under section 65 of the Further and Higher Education Act 1992 [^{F6}or section 39 or 97 of the Higher Education and Research Act 2017].]

Textual Amendments

- F1** Word in s. 135(1)(b) omitted (1.8.2019) by virtue of [The Higher Education and Research Act 2017 \(Further Implementation etc.\) Regulations 2019 \(S.I. 2019/1027\)](#), regs. 1, **3(2)(a)**
- F2** S. 135(1)(c) substituted (6. 5. 1992) by [Further and Higher Education Act 1992 \(c. 13\)](#), s. 93(1), **Sch. 8 Pt. I para. 36(a)**; S.I. 1992/831, art. 2, **Sch. 1**.
- F3** S. 135(1)(d) and word inserted (1.8.2019) by [The Higher Education and Research Act 2017 \(Further Implementation etc.\) Regulations 2019 \(S.I. 2019/1027\)](#), regs. 1, **3(2)(b)**
- F4** Words in s. 135(2) substituted (1.8.2019) by [The Higher Education and Research Act 2017 \(Further Implementation etc.\) Regulations 2019 \(S.I. 2019/1027\)](#), regs. 1, **3(3)(a)**
- F5** Words in s. 135(2) substituted (1. 4. 1993) by [Further and Higher Education Act 1992 \(c. 13\)](#), s. 93(1), **Sch. 8 Pt. I para. 36(b)**; S.I. 1992/831, art. 2, **Sch.3**.
- F6** Words in s. 135(2) inserted (1.8.2019) by [The Higher Education and Research Act 2017 \(Further Implementation etc.\) Regulations 2019 \(S.I. 2019/1027\)](#), regs. 1, **3(3)(b)**

Modifications etc. (not altering text)

- C1** S. 135(2) modified by [S.I. 1993/563](#) art. 2(b)(i), Sch.1 as amended (19.4.1993) by S.I. 1993/870, art.2

Marginal Citations

- M1** 1983 c. 44.

^{F7}136 Transfer to Polytechnics and Colleges Funding Council of property and staff of NAB.

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Textual Amendments

- F7** S. 136 repealed (22.7.2004) by [Statute Law \(Repeals\) Act 2004 \(c. 14\)](#), **Sch. 1 Pt. 5** Group 4

^{F8}137 Control of disposals of land.

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Textual Amendments

- F8** S. 137 repealed (22.7.2004) by [Statute Law \(Repeals\) Act 2004 \(c. 14\)](#), **Sch. 1 Pt. 7**

138 Construction of references to land held for the purposes of an institution.

(1) This section applies for the purpose of the construction of the following provisions of this Act—

- (a) section 126(4)(a);
- (b) section 130(3)(a); ^{F9} ...
- ^{F9}(c)

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- (2) Where at any time any land is used for the purposes of an institution to which any of those provisions applies, any interest of a [^{F10}local authority] in that land subsisting at that time shall be taken for the purposes of that provision to be land held for the purposes of that institution (whether or not it is by virtue of that interest that the land is so used).

Textual Amendments

- F9** S. 138(1)(c) and preceding word repealed (22.7.2004) by [Statute Law \(Repeals\) Act 2004 \(c. 14\)](#), [Sch. 1 Pt. 7](#)
- F10** Words in Act substituted (5.5.2010) by [The Local Education Authorities and Children's Services Authorities \(Integration of Functions\) Order 2010 \(S.I. 2010/1158\)](#), [Sch. 2 para. 4\(2\)](#)

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 120(4A) inserted by [2022 asc 1 Sch. 4 para. 5\(2\)](#)
- s. 124A(9A)(9B) inserted by [2022 asc 1 s. 137\(3\)](#)
- s. 125(8)(9) inserted by [2022 asc 1 s. 138\(2\)](#)
- s. 128(1)(b)(iib) omitted by [2011 c. 21 Sch. 16 para. 8](#)
- s. 128(1)(b)(iia) omitted by [2015 c. 20 Sch. 14 para. 35](#)
- s. 128(1A)-(1C) inserted by [2022 asc 1 s. 139\(3\)](#)
- s. 128(7)-(10) inserted by [2022 asc 1 s. 139\(6\)](#)
- s. 232(4ZA)-(4ZC) inserted by [2022 asc 1 s. 138\(3\)\(b\)](#)