



# Higher Education Act 2004

## 2004 CHAPTER 8

### PART 1

#### RESEARCH IN ARTS AND HUMANITIES

#### **6 Accounts and records of Council**

- (1) The Arts and Humanities Research Council must keep proper accounts and other records.
- (2) The Council must give the Secretary of State a statement of accounts in relation to each financial year.
- (3) A statement of accounts under subsection (2) must be given—
  - (a) in the form required by the Secretary of State, and
  - (b) at the time required by the Secretary of State.
- (4) The Secretary of State must transmit each statement of accounts given under subsection (2) to the Comptroller and Auditor General on or before 30th November following the end of the financial year to which the statement relates.
- (5) The Comptroller and Auditor General must—
  - (a) examine and certify each statement of accounts transmitted under subsection (4), and
  - (b) lay before each House of Parliament—
    - (i) a copy of the accounts, and
    - (ii) a report on the accounts.
- (6) In this section “financial year” has the same meaning as in section 4.