



2001 CHAPTER 6

Miscellaneous

Supplies by departments

17.—(1) This section applies where a Northern Ireland department makes supplies of goods or services which are taxable supplies for the purposes of the Value Added Tax Act 1994 (c. 23).

(2) The Department may make arrangements—

- (a) about the treatment of receipts and payments in respect of value added tax in accounts under section 9 or 11,
- (b) for the exemption of receipts in respect of value added tax, to such extent and on such conditions as may be specified, from any requirement for payment into the Consolidated Fund.

Alteration of timetables for accounts

18.—(1) The Department may by order subject to negative resolution substitute a new date for a date for the time being specified in section 9, 10 or 11.

(2) An order under subsection (1)—

- (a) may specify a new date for all purposes or for specified purposes only,
- (b) may specify different dates for different purposes.

(3) Before making an order under subsection (1) the Department shall consult the Comptroller and Auditor General.

Directions of the Department

19. A direction of the Department under this Act or the 1921 Act may be revoked or amended by a further direction.

Advisory Group

20.—(1) Before—

- (a) issuing directions under section 9(2), or
- (b) determining the form and content of accounts under section 14,

the Department shall consult with and take account of all recommendations made by the group of persons for the time being selected by the Treasury for the purposes of section 24(1) of the Government Resources and Accounts Act 2000 (c. 20).

(2) Where a group is consulted under subsection (1) in a particular year, the Department shall arrange for the group to prepare a report for that year—

- (a) summarising the activities of the group for the purpose of the consultation, and
- (b) dealing with such other matters as the group considers appropriate.

(3) Where a report is prepared under subsection (2), the Department shall arrange for it to be laid before the Assembly.

Examinations by Comptroller and Auditor General

21.—(1) Subsections (2) and (3) have effect in relation to examinations of accounts carried out by the Comptroller and Auditor General under section 10, 11 or 16.

(2) If the Comptroller and Auditor General changes the extent or character of a particular kind of examination, he shall report to the Assembly.

(3) An examination of accounts carried out by the Comptroller and Auditor General shall be carried out on behalf of the Assembly.

(4) Subsection (5) applies where the Comptroller and Auditor General examines and certifies accounts of a body by virtue of a statutory provision or agreement.

(5) Section 12(1) shall apply for the purposes of the examination of the body's accounts as it applies for the purposes of the examination of a Northern Ireland department's accounts.

(6) The Department may by order provide for the accounts of a body to be audited by the Comptroller and Auditor General.

(7) An order under subsection (6)—

Status: This is the original version (as it was originally enacted).

- (a) may be made in relation to a body only if it appears to the Department that the body exercises functions of a public nature or is entirely or substantially funded from public money, and
 - (b) may make such supplementary or consequential provision (including provision amending a statutory provision) as the Department thinks expedient.
- (8) The Department may by order provide for section 12(1) to apply in relation to documents (in addition to those specified in section 12(2))—
- (a) of a specified description, or
 - (b) which are held or controlled either by a body of a specified kind or in specified circumstances.
- (9) An order under subsection (8) may apply in respect of the examination of the accounts of a particular department or body or in respect of examinations under section 12(1) generally.
- (10) In determining whether and, if so, how to exercise its powers under subsection (6) or (8), the Department shall have regard to any views expressed by the Public Accounts Committee of the Assembly.
- (11) An order under subsection (6) or (8)—
- (a) shall not be made unless the Department has consulted the Comptroller and Auditor General, and
 - (b) shall not be made unless a draft of the order has been laid before, and approved by resolution of, the Assembly.
- (12) Section 20 of the 1921 Act (examination of accounts specified by order) shall cease to have effect.

Inspections by Comptroller and Auditor General

- 22.—**(1) The Comptroller and Auditor General may inspect—
- (a) the accounts of any body to which this section applies, and
 - (b) any documents relating to those accounts which are held or controlled —
 - (i) by the body; or
 - (ii) in pursuance of arrangements made by the body for the compiling or handling of any of its financial records.
- (2) The Comptroller and Auditor General shall not exercise his powers under subsection (1) in relation to a body unless it appears to him that—
- (a) it is appropriate to do so in view of public concern about any matter relating to the finances of the body or its financial transactions, or
 - (b) it is otherwise appropriate to do so in the public interest.

(3) Subject to subsection (4), this section applies to a body if it appears to the Comptroller and Auditor General that—

- (a) the accounts of the body are not required to be examined by, and are not otherwise open to the inspection of, the Comptroller and Auditor General by virtue of—
 - (i) any statutory provision,
 - (ii) any agreement made between that body and a Northern Ireland department, or
 - (iii) any conditions imposed by a Northern Ireland department in pursuance of any statutory power, whether in connection with the provision of financial assistance or otherwise, and
- (b) the body exercises functions of a public nature or is entirely or substantially funded from public money.

(4) This section does not apply to a district council.

(5) Any person who holds or has control of any accounts or other documents mentioned in subsection (1) shall give the Comptroller and Auditor General any assistance, information or explanation which he requires in relation to any of those documents.

(6) The Comptroller and Auditor General may report to the Assembly the results of any inspection carried out by him under this section.

Economy, efficiency and effectiveness examinations by Comptroller and Auditor General

23.—(1) Part III of the [Audit \(Northern Ireland\) Order 1987 \(NI 5\)](#) (economy, efficiency and effectiveness examinations) shall be amended as follows.

(2) In Article 8(3) (public bodies subject to examination under that Article) —

(a) after sub-paragraph (b) there shall be inserted—

“(bb) any body—

- (i) whose accounts are open to the inspection of the Comptroller and Auditor General by virtue of section 22 of the Government Resources and Accounts Act (Northern Ireland) 2001; and
- (ii) which is a public sector body within the meaning of paragraph (7)”;

(b) in paragraph (c) after “by virtue of any” there shall be inserted “other”.

(3) At the end of Article 8 there shall be added the following paragraph—

“(7) For the purposes of this Part an authority or body is a public sector authority or body if—

- (a) in the case of a company, its directors (or a majority of them) are appointed by a Northern Ireland department or a Minister of such a department;
- (b) in the case of any other body, its members (or a majority of them) are so appointed; and
- (c) in the case of any authority, the authority is so appointed.”.

(4) In Article 9 (other bodies subject to examination) for paragraph (4) (bodies to which that Article applies) there shall be substituted—

“(4) This Article applies to any public sector authority or body within the meaning of Article 8(7).”

Reports of Comptroller and Auditor General

24.—(1) This section applies where—

- (a) a report of the Comptroller and Auditor General is required by this Act to be laid before the Assembly, and
- (b) it is not laid by the relevant department within the time allowed by this Act.

(2) The Comptroller and Auditor General shall lay the report before the Assembly as soon as possible.

(3) Section 18 of the 1921 Act (reports of the Comptroller and Auditor General) shall cease to have effect.

Public bank accounts

25.—(1) The Department may from time to time determine—

- (a) the banks at which Northern Ireland departments shall keep the public money entrusted to them, and
- (b) the accounts in which that money shall be kept.

(2) The Department may direct that the accounts of any Northern Ireland department which under any statutory provision are required to be kept under separate heads at any bank shall be consolidated in such manner as the Department thinks most convenient for the public service.

(3) Sections 7 and 8 of the 1921 Act (public bank accounts) shall cease to have effect.