
STATUTORY INSTRUMENTS

1987 No. 460

The Audit (Northern Ireland) Order 1987

PART IV

MISCELLANEOUS AND SUPPLEMENTARY

Examination of appropriation accounts

13. In the Act of 1921—

- (a) in section 15 the words from “Provided that” to “action accordingly” (which enable the Department to require the Comptroller and Auditor General to examine vouchers) shall cease to have effect;
- (b) in section 16 for the words from the beginning to “such authority” (which enable the Department to require the Comptroller and Auditor General to ascertain whether any expenditure is supported by the authority of the Department) there shall be substituted the words

“If in examining an appropriation account it appears to the Comptroller and Auditor General that the account includes any material expenditure requiring the authority of the Department of Finance and Personnel which has been incurred without such authority he shall report that fact to that Department.”