
STATUTORY INSTRUMENTS

1987 No. 460

The Audit (Northern Ireland) Order 1987

PART III

ECONOMY, EFFICIENCY AND EFFECTIVENESS EXAMINATIONS

Other bodies mainly supported by public funds

9.—(1) If the Comptroller and Auditor General has reasonable cause to believe that any authority or body to which this Article applies has in any of its financial years received more than half its income from public funds he may carry out an examination into the economy, efficiency and effectiveness with which it has in that year used its resources in discharging its functions.

(2) Paragraph (1) shall not be construed as entitling the Comptroller and Auditor General to question the merits of the policy objectives of any authority or body in respect of which an examination is carried out.

(3) In determining for the purposes of paragraph (1) whether the income of an authority or body is such as to bring it within that paragraph the Comptroller and Auditor General shall consult that authority or body and the Department.

(4) This Article applies to any authority or body appointed, or whose members are required to be appointed, by or on behalf of the Crown except—

- (a) the Northern Ireland Electricity Service;
- (b) the Northern Ireland Transport Holding Company.

(5) For the purposes of this Article money is received from public funds if it is paid—

- (a) by a Northern Ireland department out of moneys appropriated by Measure or as a loan from the Consolidated Fund;
- (b) by an authority or body which itself falls within paragraph (1), including an authority or body falling within that paragraph by virtue of this sub-paragraph;

but, in either case, there shall be disregarded any money paid as consideration for the acquisition of property or the supply of goods or services or as remuneration, expenses, pensions, allowances or similar benefits for or in respect of a person as the holder of an office.

(6) In this Article “income” includes capital receipts and “authority” has the same meaning as in Article 8.