
STATUTORY INSTRUMENTS

1997 No. 1772

The Further Education (Northern Ireland) Order 1997

Accounts, reports, information, etc.

Accounts of governing body

19.—(1) It shall be the duty of the governing body of an institution of further education to keep proper accounts and proper records in relation to the accounts.

(2) The accounts shall be prepared and audited in respect of each financial year in such manner as the Department may, with the approval of the Department of Finance and Personnel, direct.

(3) The audited accounts shall—

- (a) be submitted to the Department on or before such date as the Department may direct; and
- (b) be published in such manner as the Department may direct.

(4) The financial year of the governing body shall be the period of 12 months ending on 31st July.

(5) The Department may by order amend paragraph (4).

(6) The Comptroller and Auditor General for Northern Ireland and the Department shall have the right of access to the books, accounts and records of the governing body.