
STATUTORY INSTRUMENTS

2005 No. 1963

The Colleges of Education (Northern Ireland) Order 2005

PART II

THE COLLEGE

Duties and powers of the governing body

Accounts of governing body

9.—(1) It shall be the duty of the governing body 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) Subject to paragraph (5), the financial year of the governing body shall be the period of 12 months ending on 31st July.

(5) The first financial year of the governing body shall be the period beginning with the transfer date and ending on 31st July 2006.

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

(7) 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.

Changes to legislation:

The Colleges of Education (Northern Ireland) Order 2005, Section 9 is up to date with all changes known to be in force on or before 22 August 2023. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

[View outstanding changes](#)

Commencement Orders yet to be applied to the The Colleges of Education (Northern Ireland) Order 2005

Commencement Orders bringing legislation that affects this Order into force:

- [S.R. 2015/35 art. 2](#) commences ([2014 c. 12 \(N.I.\)](#))