



## 2001 CHAPTER 6

### *Departmental accounts*

#### **Resource accounts: preparation**

9.—(1) A Northern Ireland department for which an estimate is approved by the Assembly in respect of a financial year shall prepare accounts (to be known as resource accounts) for that year detailing—

[<sup>F1</sup>(a) resources acquired, held or disposed of during the year by—

(i) the department, or

(ii) any body that is a designated body under section 8A in relation to the department for the year, and

(b) the use of resources during the year by the department or any such body.]

(2) Resource accounts shall be prepared in accordance with directions issued by the Department.

(3) The Department shall exercise the power to issue directions under subsection (2) with a view to ensuring that resource accounts—

(a) present a true and fair view,

(b) conform to generally accepted accounting practice subject to such adaptations as are necessary in the context of departmental accounts, and

(c) accord with guidance issued by the Department about the inclusion of an explanation of the difference between an item appearing in a department's estimate and a corresponding item appearing in or reflected in the department's resource accounts.

(4) For the purposes of subsection (3)(a) and (b) the Department shall in particular—

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*Changes to legislation: There are currently no known outstanding effects for the Government Resources and Accounts Act (Northern Ireland) 2001, Cross Heading: Departmental accounts. (See end of Document for details)*

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- (a) have regard to any relevant guidance issued by the Accounting Standards Board Limited or any other body prescribed for the purposes of section 256 of the Companies Act 1985 (c. 6) (accounting standards)<sup>F2</sup> or to <sup>F3</sup>UK-adopted international accounting standards, within the meaning given by section 474(1) of the Companies Act 2006]] , and
- (b) require resource accounts to include, subject to paragraph (a)—
  - (i) a statement of financial performance,
  - (ii) a statement of financial position, and
  - (iii) a cash flow statement.

(5) A Northern Ireland department which prepares resource accounts shall send them to the Comptroller and Auditor General not later than 31st July of the financial year following that to which the accounts relate.

(6) The Department shall, in the case of each department which is obliged to prepare accounts in accordance with subsection (1), appoint an official of the department as its accounting officer.

(7) While a person holds appointment as a department's accounting officer he shall be responsible for—

- (a) the preparation of the department's resource accounts, and
- (b) their transmission to the Comptroller and Auditor General.

(8) The Department may appoint an official of a Northern Ireland department as accounting officer in respect of a particular part of the department's resource accounts; and that person shall be responsible for the preparation of that part of the accounts.

(9) The following provisions of the 1921 Act shall cease to have effect—

- (a) section 11 and the Schedule (appropriation accounts);
- (b) section 13 (balance sheet);
- (c) section 14 (statements of adjustments and excesses);
- (d) section 17 (objections by Comptroller and Auditor General);
- (e) section 25 (mode of keeping accounts).

**F1** S. 9(1)(a)(b) substituted (31.3.2022) by [Financial Reporting \(Departments and Public Bodies\) Act \(Northern Ireland\) 2022 \(c. 8\), ss. 1\(3\), 3](#)

**F2** SR 2004/496

**F3** Words in s. 9(4)(a) substituted (31.12.2020) by [The International Accounting Standards and European Public Limited-Liability Company \(Amendment etc.\) \(EU Exit\) Regulations 2019 \(S.I. 2019/685\), reg. 1\(2\), Sch. 1 para. 51 \(with reg. 1\(3\)\(4\)\) \(as amended by S.I. 2020/523, regs. 1\(2\), 22\); 2020 c. 1, Sch. 5 para. 1\(1\)](#)

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### Resource accounts: scrutiny

**10.—**(1) The Comptroller and Auditor General shall examine any resource accounts which he receives from a Northern Ireland department under section 9(5) with a view to satisfying himself—

- (a) that the accounts present a true and fair view,
- (b) that money provided by the Assembly has been expended for the purposes intended by the Assembly,
- (c) that resources authorised by the Assembly to be used have been used for the purposes in relation to which the use was authorised, and
- [<sup>F4</sup>(d) that—
  - (i) the financial transactions of the department, and
  - (ii) the financial transactions of any body that is a designated body under section 8A in relation to the department for the year in question, are in accordance with any relevant authority.]

(2) If resource accounts appear to the Comptroller and Auditor General to suggest that a material use of resources required but did not receive the authority of the Department—

- (a) he shall inform the Department, and
- (b) if the Department sanctions the use of resources, he shall treat it as always having had the Department's authority.

(3) Where the Comptroller and Auditor General has conducted an examination of accounts under subsection (1)—

- (a) he shall certify them and issue a report,
- (b) he shall send the certified accounts and the report to the Department not later than 31st October of the financial year following that to which the accounts relate, and
- (c) if he is not satisfied of the matters set out in subsection (1)(a) to (d), he shall report to the Assembly.

(4) The Department shall lay accounts and reports received under subsection (3)(b) before the Assembly not later than 15th November of the financial year following that to which they relate.

(5) Sections 15 and 16 of the 1921 Act (examination of appropriation accounts) shall cease to have effect.

**F4** S. 10(1)(d) substituted (31.3.2022) by [Financial Reporting \(Departments and Public Bodies\) Act \(Northern Ireland\) 2022 \(c. 8\), ss. 1\(4\), 3](#)

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### Other departmental accounts

**11.—**(1) The Department may direct a Northern Ireland department to prepare for each financial year accounts in relation to any specified matter.

(2) Accounts under subsection (1) shall be prepared in accordance with directions issued by the Department.

(3) Where a department prepares accounts under subsection (1)—

(a) it shall send them to the Comptroller and Auditor General not later than 31st July of the financial year following that to which the accounts relate,

(b) the Comptroller and Auditor General shall examine and certify the accounts, issue a report on them and send the certified accounts and the report to the Department not later than 31st October of that year, and

(c) the Department shall lay the certified accounts and the report before the Assembly not later than 15th November of that year.

(4) The Comptroller and Auditor General shall carry out his examination of accounts under subsection (3)(b) with a view to satisfying himself—

(a) that money provided by the Assembly has been expended for the purposes intended by the Assembly,

(b) that resources authorised by the Assembly to be used have been used for the purposes in relation to which the use was authorised, and

(c) that the department's financial transactions are in accordance with any relevant authority.

(5) The Department may, in relation to accounts under subsection (1) generally or in relation to specified accounts under subsection (1), direct that this section shall have effect as if references to the relevant department were substituted for the references to the Department in subsection (3)(b) and (c).

(6) Section 22 of the 1921 Act (preparation and examination of trading accounts, &c.) shall cease to have effect.

*S. 12 rep. by 2003 NI 5*

### Resource accounts: non-departmental bodies and other persons

**13.—**(1) Subject to subsection (2), where an estimate is approved by the Assembly for any body or person in respect of any financial year, [F5 sections 9, 10 and 11] apply with appropriate modifications in relation to that body or person in respect of that financial year as they apply in relation to a Northern Ireland department.

(2) Subsection (1) does not apply to the Northern Ireland Audit Office.

F5 2003 NI 5

**Changes to legislation:**

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