



2001 CHAPTER 6

Departmental accounts

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
- [^{F1}(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)—

Status: Point in time view as at 31/03/2022.

Changes to legislation: There are currently no known outstanding effects for the Government Resources and Accounts Act (Northern Ireland) 2001, Section 10. (See end of Document for details)

- (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.

F1 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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