



## 2001 CHAPTER 6

### *Departmental accounts*

#### **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.