

STATUTORY INSTRUMENTS

1972 No. 1265

Health and Personal Social Services (Northern Ireland) Order 1972

PART XI

FINANCIAL PROVISIONS

[^{F1}Accounts and audit: health and [^{F2}social care] bodies

90.—(1) Each body to which this Article applies shall—

- (a) keep proper accounts and proper records in relation to the accounts; and
- (b) prepare a statement of accounts in respect of each financial year.

(2) The statement of accounts shall—

- (a) be in such form; and
- (b) contain such information,

as the Department may, with the approval of the Department of Finance and Personnel, direct.

(3) Each body to which this Article applies shall, within such period after the end of each financial year as the Department may direct, send copies of the statement of accounts relating to that year to—

- (a) the Department; and
- (b) the Comptroller and Auditor General for Northern Ireland.

(4) The Comptroller and Auditor General shall—

- (a) examine, certify and report on every statement of accounts sent to him under this Article; and
- (b) send a copy of his report to the Department.

(5) The Department shall lay a copy of the statement of accounts and of the Comptroller and Auditor General's report before the Assembly.

(6) This Article applies to—

- (a) ^{F3}
- (b) ^{F4}
- (c) special agencies; and
- (d) [^{F5}HSC trusts].]

F1 2003 NI 5

F2 Words in Order substituted (1.4.2009) by [Health and Social Care \(Reform\) Act \(Northern Ireland\) 2009](#) (c. 1), s. 34(3), [Sch. 6 para. 1\(1\)\(a\)](#); S.R. 2009/114, [art. 2](#)

F3 [Art. 90\(6\)\(a\)](#) repealed (1.4.2009) by [Health and Social Care \(Reform\) Act \(Northern Ireland\) 2009](#) (c. 1), s. 34(3), [Sch. 6 para. 3\(40\)](#), [Sch. 7](#); S.R. 2009/114, [art. 2](#)

Status: Point in time view as at 01/04/2009.

Changes to legislation: Health and Personal Social Services (Northern Ireland) Order 1972, Section 90 is up to date with all changes known to be in force on or before 01 September 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. (See end of Document for details)

- F4** Art. 90(6)(b) repealed (1.4.2009) by Health and Social Care (Reform) Act (Northern Ireland) 2009 (c. 1), s. 34(3), Sch. 6 para. 3(40), **Sch. 7**; S.R. 2009/114, **art. 2**
- F5** Words in Order substituted (1.4.2009) by Health and Social Care (Reform) Act (Northern Ireland) 2009 (c. 1), s. 34(3), **Sch. 6 para. 1(1)(d)**; S.R. 2009/114, **art. 2**

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