

SCHEDULE

SUPPLEMENTARY PROVISIONS WITH RESPECT TO TRANSFERS UNDER ARTICLE 4

PART II

SUPPLEMENTARY PROVISIONS WHICH MAY BE INCLUDED IN SCHEMES

Description of provisions

10.—(1) Provision imposing obligations on the authority with respect to—

- (a) the keeping of accounts and records in relation to the accounts;
- (b) the preparation in respect of any period in respect of which such a statement is required by the scheme of a statement of accounts relating to the state of affairs and the income and expenditure of the authority; and
- (c) the audit of the authority's accounts by auditors qualified for the purpose in accordance with the scheme;

and requiring copies of audited accounts and the report of the auditor on such accounts to be sent to the Department.

(2) Provision under this paragraph may include in particular a requirement that any such statement of accounts should comply with requirements imposed by the Department in such manner, and with respect to such matters, as may be specified in the scheme.