

SCHEDULES

SCHEDULE 2

CONSTITUTION AND PROCEEDINGS OF BOARDS OF MANAGEMENT

Accounts

- 19 The accounts of the board shall be open to the inspection of the Comptroller and Auditor General, but—
- (a) the power conferred by this paragraph; and
 - (b) the powers under sections 6 and 8 of the National Audit Act 1983 (examinations into the economy, efficiency and effectiveness of certain bodies and access to documents and information) conferred on the Comptroller and Auditor General by virtue of section 6(3)(c) of that Act,
- shall be exercisable only in, or in relation to accounts or other documents which relate to, any financial year in which expenditure is incurred by the board in respect of which grants, loans or other payments are made to them under this Part of this Act.