Exchequer and Audit Act (Northern Ireland) 1921

1921 CHAPTER 2

An Act to amend the Law applicable to the Exchequer and Consolidated Fund of Northern Ireland, and to make provision with respect to the Audit of the Accounts of that Fund, the Receipt, Custody, and Issue of Public Moneys, and the Powers, Duties, Tenure of Office and Salary of the Comptroller and Auditor-General for Northern Ireland. [4th October 1921]

Ss. 1, 2 rep. by 2001 c. 6 (NI)

S. 3 rep. by 1955 c. 19 (NI); 2001 c. 6 (NI)

S. 4 rep. by 2001 c. 6 (NI)

S. 5 rep. by 1998 c. 47; 2001 c. 6 (NI)

Ss. 6#8 rep. by 2001 c. 6 (NI)

S. 9 rep. by 1947 c. 5 (NI); 2001 c. 6 (NI)

S. 10 rep. by 1998 NI 4; 2001 c. 6 (NI)

S. 11 rep. by 2001 c. 6 (NI)

S. 12 rep. by 1987 NI 5; 2001 c. 6 (NI)

Ss. 13#18 rep. by 2001 c. 6 (NI)

ACCOUNTS OTHER THAN APPROPRIATION ACCOUNTS

19 Examination of accounts of receipts of revenue.

[F1(1**F1]** The accounts of the receipts of revenue by every Department and the accounts of every receiver of money which is by law payable into the …**F2** Exchequer shall be examined by the Comptroller and Auditor-General on behalf of the House of Commons, in order to ascertain that adequate regulations and procedure have been framed to secure an

effective check on the assessment, collection and proper allocation of revenue, and the Comptroller and Auditor-General shall satisfy himself that any such regulations and procedure are being duly carried out.

The Comptroller and Auditor-General shall make such examination as he thinks fit with respect to the correctness of the sums brought to account in respect of such revenue as aforesaid, and shall, together with his report on the **[**F1 resource accounts**]**F1 of the Departments concerned, present to the House of Commons a report on the results of any such examination.

[F1(2) The accounts referred to in subsection (1) shall be prepared in accordance with directions issued by the Department.F1**]**

F1 2001 c. 6 (NI)
F2 1956 c.17 (NI)

S. 20 rep. by 2001 c. 6 (NI)

S. 20A rep. by 1987 NI 5; 2001 c. 6 (NI)

Ss. 21,22 rep. by 2001 c. 6 (NI)

Ss. 23#27A rep. by 2001 c. 6 (NI)

COMPTROLLER AND AUDITOR-GENERAL

[F3**28 Tenure of office, salary, and superannuation of Comptroller and Auditor-General.**

Subs. (1) rep. by 1998 c. 47
Subs. (2) rep. by 1987 NI 5

(3) The Comptroller and Auditor-General shall not be capable of holding his office after he has attained the age of sixty-five years.

*Subs. (4)#(6) rep. by 1987 NI 5***]**

F3 1950 c.3 (NI)

GENERAL

29 Definitions.

In this Act, unless the context otherwise requires—

Definitions rep. by 2001 c. 6 (NI)

The expression "Department" means any Department of the Government of Northern Ireland, and includes any public officer of such Department who may be prescribed for the purpose of performing any duty required by this Act to be performed by a Department.

Definition rep. by 1956 c.17 (NI); 2001 c. 6 (NI)

S. 30 rep. by SI 1999/663; 2001 c. 6 (NI)