MINUTE OF THE MINISTRY OF FINANCE REGARDING THE AUDIT OF AN ACCOUNT BY THE COMPTROLLER AND AUDITOR-GENERAL UNDER SECTION TWENTY OF THE EXCHEQUER AND AUDIT ACT (NORTHERN IRELAND), 1921 (12 GEO. V, C.2).

1951. No. 171

WHEREAS it is provided by Section Twenty of the Exchequer and Audit Act (Northern Ireland), 1921, that the Comptroller and Auditor-General shall examine, if so required by the Ministry of Finance and in accordance with the regulations prescribed by the said Ministry, any accounts, whether relating directly to the receipt or expenditure of public funds or not, which the said Ministry may, by minute to be laid before Parliament, direct.

AND WHEREAS it appears expedient to the Ministry of Finance that the Account hereinafter specified should be so examined.

NOW, THEREFORE, the Ministry of Finance hereby directs and requires the Comptroller and Auditor-General to examine the Account described hereunder, namely :—

the Erne Development Account

And the Ministry of Finance hereby prescribes the following Regulations in accordance with which the Account aforesaid shall be examined, namely :—

(i) The examination to be applied to the Account in so far as it relates to the payment or disbursement of moneys shall be of the same character as that applied to the Appropriation Accounts in accordance with Sections 15 and 16 of the Exchequer and Audit Act (Northern Ireland), 1921, as substituted by the Exchequer and Financial Provisions Act (Northern Ireland), 1950.

(ii) The examination to be applied to the Account in so far as it relates to the receipt or collection of moneys shall be of the same character as that applied to Accounts of the receipts of revenue in accordance with Section Nineteen of the Exchequer and Audit Act (Northern Ireland), 1921.

(iii) In carrying out the examinations as aforesaid, the Comptroller and Auditor-General shall observe any special requirements which the Ministry of Finance may from time to time prescribe in relation to the Account.