

## SCHEDULES

### SCHEDULE 7

#### THE HEALTH RESEARCH AUTHORITY

#### **PART 3**

#### FINANCE AND REPORTS

##### *Accounts*

- 19 (1) The HRA must keep accounts in such form as the Secretary of State may determine.
- (2) The HRA must prepare annual accounts in respect of each financial year in such form as the Secretary of State may determine.
- (3) The HRA must send copies of the annual accounts to—
- (a) the Secretary of State, and
  - (b) the Comptroller and Auditor General,
- within such period after the end of the financial year to which the accounts relate as the Secretary of State may determine.
- (4) The Comptroller and Auditor General must—
- (a) examine, certify and report on the annual accounts, and
  - (b) lay copies of them and the report on them before Parliament.
- (5) In this paragraph and paragraph 20, “financial year” includes the period—
- (a) beginning with the day on which the HRA is established, and
  - (b) ending with the following 31 March or, if the period ending with that date is 3 months or less, ending with the 31 March following that date.