



# Civil Aviation Act 1971

## 1971 CHAPTER 75

### PART I

#### THE CIVIL AVIATION AUTHORITY

##### *Financial provisions*

#### **13 Accounts and audit**

- (1) It shall be the duty of the Authority—
  - (a) to keep proper accounts and proper records in relation to the accounts;
  - (b) to prepare in respect of each accounting year a statement of accounts, in such form as the Secretary of State may direct with the approval of the Treasury, showing the state of affairs and the profit or loss of the Authority; and
  - (c) to send copies of the statement to the Secretary of State and the Comptroller and Auditor General before the end of the month of November next following the accounting year to which the statement relates.
- (2) The Comptroller and Auditor General shall examine, certify and report on each statement received by him in pursuance of the preceding subsection and shall lay copies of the statement and of his report on it before each House of Parliament.
- (3) The Secretary of State may by order made with the consent of the Treasury modify or repeal paragraph (c) of subsection (1) of this section and the preceding subsection as for the time being in force.
- (4) It shall be the duty of the Secretary of State as respects each financial year—
  - (a) to prepare, in such form and manner as the Treasury may direct, an account of sums issued to the Secretary of State in pursuance of subsection (4) of section 10 of this Act and of any sums required to be paid into the National Loans Fund in pursuance of that subsection or section 7 of this Act or into the Consolidated Fund in pursuance of section 11 of this Act and of the disposal by the Secretary of State of those sums respectively; and

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- (b) to send a copy of the account to the Comptroller and Auditor General not later than the end of the month of November next following that year;
- and the Comptroller and Auditor General shall examine, certify and report on the account and shall lay copies of it and of his report on it before each House of Parliament.