### STATUTORY INSTRUMENTS

# 1993 No. 2810

# The Education and Libraries (Northern Ireland) Order 1993

# PART II COMPETITION

Accounts, reports and information

## Accounts to be kept

- **9.**—(1) This Article applies where a board carries out, in the financial year beginning in 1993 or in a subsequent financial year, work which falls within a defined activity and fulfils the condition that—
  - (a) it is carried out under a works contract to which Article 5 applies; or
  - (b) Article 6 applies to it.
- (2) For each financial year in which the work is carried out, the board shall keep an account as regards all work which falls within that activity, is carried out by it in that year and fulfils that condition.
- (3) Where any work falling within the activity is carried out under a works contract, the board shall credit to the account kept under this Article as regards the activity for the financial year in which the work is carried out such an amount as is specified in the contract, or ascertained under it, as the price for carrying out the work in that year.
- (4) Where any work falling within the activity is functional work, the board shall enter, in the account kept under this Article as regards the activity for the financial year in which the work is carried out, such item as is necessary to carry out any intention expressed by the board in relation to the work in any bid prepared under Article 7(5).
  - (5) The Department may specify—
    - (a) items which are to be entered in accounts kept under this Article (in addition to items to be entered by virtue of paragraphs (3) and (4)); and
    - (b) the method of determining the amount of any item to be entered by virtue of the specification.
- (6) No item may be credited to an account kept under this Article except an item required to be credited by paragraph (3) or (4) or by virtue of a specification under paragraph (5).

#### Financial objectives to be met

- **10.**—(1) This Article applies where a board carries out, in the financial year beginning in 1993 or in a subsequent financial year, work which falls within a defined activity and fulfils the condition that—
  - (a) it is carried out under a works contract to which Article 5 applies; or
  - (b) Article 6 applies to it.

- (2) The board shall secure that such financial objective as the Department may specify for the year concerned is met by—
  - (a) the revenue for all work which falls within that activity, is carried out by the board in that year and fulfils that condition; or
  - (b) that revenue, adjusted by making such additions or subtractions (or both) as may be required by the specification.
- (3) The reference in paragraph (2) to the revenue for the work concerned is to the aggregate of the items credited to the account kept under Article 9 as regards the work.
- (4) A specification under this Article may define the financial objective concerned by reference to such factors as the Department thinks fit.

## Report for financial year

- 11.—(1) This Article applies where a board carries out, in the financial year beginning in 1993 or in a subsequent financial year, work which falls within a defined activity and fulfils the condition that—
  - (a) it is carried out under a works contract to which Article 5 applies; or
  - (b) Article 6 applies to it.
- (2) The board shall prepare a report for the financial year concerned, containing as regards all work which falls within that activity, is carried out by the board in that year and fulfils that condition—
  - (a) a summary of the account kept for that year under Article 9 as regards the work;
  - (b) a statement showing whether the requirement under Article 10 has been fulfilled for that year as regards the work;
  - (c) a statement identifying such of the work (if any) as falls only within the activity by virtue of a decision under Article 4(4);
  - (d) a statement identifying such of the work (if any) as falls within the activity by virtue of a decision under Article 4(6); and
  - (e) a statement identifying such of the work (if any) as is work to which Article 6 applies by virtue of a decision under Article 6(4).
- (3) The summary referred to in paragraph (2)(a) shall present fairly the financial result, during the financial year concerned, of the work having been carried out and shall be expressed in such form as the Department may specify.
- (4) A report under this Article shall also contain, as regards the work, such other information (and expressed in such form) as the Department may specify.
  - (5) The report may contain such other information as the board thinks fit.
- (6) The report shall be prepared not later than 30th September in the financial year following that for which it is prepared, and the board concerned shall send a copy to the Department not later than 31st October in the financial year following that for which it is prepared.
- (7) The Department shall appoint an auditor to consider the statement contained in the report by virtue of paragraph (2)(b) and give his written opinion on the statement to the board and to the Department.

#### **Information**

- 12.—(1) If a board, having decided to carry out functional work to which Article 6 applies, is requested by a person to supply the person with a statement falling within paragraph (2), the board shall supply such a statement to the person.
  - (2) A statement falling within this paragraph is a written statement showing—
    - (a) the board's decision to carry out the work;
    - (b) the financial provisions shown in each offer (if any) to carry out the work made in response to an invitation made under Article 7(3); and
    - (c) the financial provisions of the bid prepared under Article 7(5) in relation to the work.
- (3) Where a board makes a decision in consequence of which any work is required to be carried out (whether by the board itself or by some other person) in accordance with a specification which has been made available for inspection in accordance with a notice published for the purposes of Article 7(1), it shall be the duty of the board—
  - (a) to make arrangements for—
    - (i) a copy of the specification; and
    - (ii) a document containing a summary of the main requirements of the specification,
    - to be kept available, throughout the period during which the work in question is to be carried out, for inspection by members of the public, at all reasonable hours, at the principal office of the board; and
  - (b) to give such publicity to those arrangements as it thinks sufficient for drawing the attention of members of the public who may be interested to the fact that the specification and that document are so available.
  - (4) Paragraphs (5) to (7) apply to any report required to be prepared under Article 11.
- (5) Any person may, at a place and time stated by a board which has prepared a report, inspect the report free of charge.
- (6) A board which has prepared a report shall supply a copy (on request) to any person who pays such charge as the board may reasonably require.
  - (7) A board shall publish in at least 2 newspapers circulating in the area of the board notice of—
    - (a) the place and time at which any report prepared by the board may be inspected in accordance with paragraph (5);
    - (b) the fact that copies of the report are available for supply in accordance with paragraph (6); and
    - (c) the charge for each copy.