STATUTORY RULES OF NORTHERN IRELAND

2011 No. 326

Local Government (Capital Finance and Accounting) Regulations (Northern Ireland) 2011

PART 3

BORROWING

Code of practice

7. In complying with their duty under section 13(1) (duty to determine affordable borrowing limit), a council shall have regard to the code of practice entitled the "Prudential Code for Capital Finance in Local Authorities" published by CIPFA, as amended or reissued from time to time(**1**).

(**1**) The current issue of this code of practice was published in London in 2009. ISBN 978 1 84508 207 9