

---

STATUTORY RULES OF NORTHERN IRELAND

---

**2011 No. 326**

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

PART 2

ACCOUNTING

**Retirement benefits: accounting treatment**

5. For a financial year beginning on or after 1st April 2012, a council shall charge to the general fund an amount equal to the retirement benefits payments and contributions to pension funds which are payable for that financial year.