



Local Government Act (Northern Ireland) 1972

1972 CHAPTER 9

PART V

FINANCIAL PROVISIONS

Modifications etc. (not altering text)

- C1** Pt. V (ss. 53 - 89A) applied (with modifications) by S.R. 2004/49, art. 3 (as substituted (28.1.2008) by Local Government (Constituting a Joint Committee a Body Corporate) (Amendment) Order (Northern Ireland) 2007 (S.R. 2007/505), **art. 2(3)**)
- C2** Pt. V (ss. 53-89A) applied (with modifications) (20.8.2008) by Local Government (Constituting a Joint Committee a Body Corporate) Order (Northern Ireland) 2008 (S.R. 2008/310), **art. 3(3)**

ANNUAL BUDGET AND FINANCIAL ARRANGEMENTS

53 Annual budget.

- (1) In each financial year a council shall cause to be submitted to it estimates of the income and expenditure of the council during the next-following financial year.
- (2) A council, before the prescribed date in each year,—
- shall consider the estimates for the next-following financial year;
 - may revise the estimates in such manner as the council thinks fit;
 - shall approve the estimates, subject to any revision under paragraph (b);
 - shall authorise the expenditure included in the estimates; and
 - shall fix for the next-following financial year the amount estimated to be required to be raised by means of a rate made by the council.

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- (3) No expenditure shall be incurred by or on behalf of a council unless—
- (a) previously authorised in accordance with the estimates approved by the council; or
 - (b) otherwise previously authorised by the council; or
 - (c) if not so authorised, necessarily incurred in circumstances of emergency;
- but any expenditure under paragraph (c) shall, as soon as reasonably practicable, be reported to the council with a view to being approved by the council.
- (4) A council may make standing orders for the purpose of giving effect to this section so long as such orders are not inconsistent with any statutory provision.

54 Arrangements for handling receipts and payments.

A council shall make safe and efficient arrangements for the receipt of money paid to it and the issue of money payable by it, and those arrangements shall be carried out under the supervision of such officer of the council as the council designates as its chief financial officer.

FUNDS

55 The district fund.

Subject to sections 56 to 58, all income of a council shall be carried to a fund to be called the “district fund”, and all expenditure falling to be discharged by the council shall be discharged out of that fund.

56 Power to establish capital fund and renewal and repairs fund.

- (1) Subject to the provisions of this Act, a council may, in addition to the district fund, establish either or both of the following funds—
- (a) a capital fund, to be used either for defraying any expenditure of the council to which capital is properly applicable, or for providing money for repayment of loans (but not in making any annual payment required to be made in respect of loans);
 - (b) a renewal and repairs fund, to be used for the purpose of defraying expenditure to be incurred in repairing, maintaining, replacing and renewing any buildings, works, plant, equipment or articles belonging to the council.
- (2) A fund established by a council under this section shall not be used to meet, directly or indirectly, any expenditure incurred by the council for the purposes of a public utility undertaking.
- (3) Pending the application, for the purposes authorised by this section, of any fund established by a council under this section, the money in the fund shall (unless applied in any other manner authorised by section 73) be invested
- ^[F1](a) if regulations so provide, in such manner as may be prescribed;
 - (b) in any other case, in any investments in which trustees may invest under—

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- (i) the general power of investment in section 3 of the Trustee Act (Northern Ireland) 2001 (as restricted by sections 4 and 5 of that Act);
or
- (ii) section 8(1)(a) of that Act (land).]

[^{F1}(3A) Any money invested in accordance with subsection (3)(b) immediately before the coming into operation of regulations under subsection (3)(a) shall, for the period of 6 months from the coming into operation of those regulations, be taken to have been invested in accordance with those regulations.]

- (4) Any income arising from the investment of the money in any such fund, or otherwise from the application of the fund, shall be carried to the fund.

F1 2001 c. 14 (NI)

57 Capital fund.

- (1) Subject to the provisions of this section, a council by which a capital fund is established under section 56 may, with the approval of the Ministry, pay into that fund—
 - (a) any sums derived from the sale of any asset held by the council, not being an asset held by it for the purposes of a public utility undertaking;
 - (b) the whole or any part of the surplus of the income of the district fund over the expenditure of that fund at the end of each financial year, except so far as required by law to be applied to or carried forward for any other purpose; and
 - (c) such other sums from the district fund as the council directs.
- (2) The aggregate amount paid by a council into the capital fund under subsection (1)(*b*) and (*c*) shall not exceed such sum as the Ministry determines in relation to that council.
- (3) Except as permitted by section 73, no money shall be applied by a council out of the capital fund without the approval of the Ministry.

58 Renewal and repairs fund.

- (1) Subject to the provisions of this section, a council by which a renewal and repairs fund is established under section 56 may with the approval of the Ministry pay into that fund from the district fund such sums as the council thinks fit.
- (2) No payment shall be made by a council into the renewal and repairs fund so as to make the fund exceed such sum as the Ministry in relation to that council determines.

59 Proceeds of sale of capital assets.

Any capital money derived from the sale of any asset held by a council shall be applied towards the repayment of any money borrowed by the council for the purpose of acquiring that asset or, with the approval of the Ministry, be applied for any purpose to which capital is properly applicable.

60 Limitation on application of funds.

A council shall not directly or indirectly apply any part of the district fund, or any money under its control, for any purpose not authorised specifically or generally by

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some statutory provision, or, in the case of money derived from trust funds, for any purpose not authorised by the specific trusts affecting those funds.

BORROWING

61 Purposes for which money may be borrowed.

- (1) Without prejudice to subsections (2) and (4) and section 68(1), where the Ministry is satisfied that, by reason of the nature of the expenditure incurred or to be incurred by a council in the exercise of any of its functions, the expenditure should be met by borrowing and repayment spread over a term of years, then the council may borrow on such terms and conditions (including conditions as to time and manner of repayment) as the Ministry approves.
- (2) A council may borrow without the approval of the Ministry, by way of temporary loan or overdraft from a bank or otherwise, any sum which the council temporarily requires—
 - (a) for the purpose of defraying expenses (including the payment of sums due by the council to meet the expenses of other bodies) pending the receipt of revenues receivable by the council in respect of the financial year in which those expenses are chargeable;
 - (b) for the purpose of defraying, pending the raising of a loan which the council has been authorised under subsection (1) to raise, expenses intended to be defrayed by means of the loan.
- (3) Where money is borrowed in pursuance of paragraph (b) of subsection (2) and subsequently a loan such as is mentioned in that paragraph is raised, then for the purposes of any approval regulating the period of the repayment of that loan, the loan shall, to the extent of the sum borrowed under that paragraph, be deemed to have been raised at the time when the borrowing under that paragraph took place.
- (4) A council may also borrow without the approval of the Ministry such sums as are necessary in order to provide working capital or to meet any other expenditure (not being expenditure of a capital nature) required for the purposes of any public utility undertaking carried on by the council; but—
 - (a) the total sums borrowed under this subsection and for the time being outstanding shall not, except with the approval of the Ministry, exceed an amount representing one-half of the gross revenue of the undertaking for the immediately preceding financial year;
 - (b) any sum borrowed under this subsection to defray expenditure shall be repaid as soon as reasonably practicable and in any event not later than the expiration of two years from the date of borrowing, unless the approval of the Ministry is obtained to the repayment being spread over a longer period.

Para.(5) rep. by 1991 NI 6

62 Modes of borrowing.

Where, under section 61, a council has power to borrow money, it may, subject to the provisions of this Act, raise the money by any of the following methods—

- (a) by mortgage;

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- (b) by the issue of stock;
- (c) by the issue of bonds;
- (d) by overdraft from a bank;
- (e) by temporary loan or deposit receipt;
- (f) by the use, in accordance with section 73, of any money forming part of a capital fund or renewal and repairs fund established by the council under section 56;
- (g) by means of an agreement with the Ministry of Finance for the advance of money out of the Government Loans Fund;
- (h) by any other method prescribed with the approval of the Ministry of Finance.

63 Security for borrowing.

- (1) Without prejudice to subsection (2) and subject to subsection (4), all money borrowed by a council and all interest payable in respect of such money shall be charged on all the funds, rates and revenues of, or applicable for the purposes of, the council.
- (2) Subsection (1) shall not affect any duty of a council, where money is borrowed for any purpose expenditure for which would, apart from that subsection, be debited against a particular account, to take care that sums payable in respect of that borrowing are so debited.
- (3) References in this section and sections 64, 65 and 68 to money borrowed by a council, and references in sections 66 and 67 to a sum so borrowed, include a reference to any sum which was borrowed by some other body and which the council, in consequence of a transfer of functions or otherwise, has become liable to repay to the lenders, but does not include a reference to any sum borrowed by the council where the liability for repayment to the lenders has, in consequence of a transfer of functions or otherwise, been transferred to some other body; and references in sections 64, 70 and 71 to securities created by a council shall be construed accordingly.
- (4) The foregoing provisions of this section shall not apply in respect of money borrowed by a council for the purposes of any trust under a deed, will or other document, nor shall the security created by those provisions include the funds held under any such trust.

64 Priority of securities.

- (1) Subject to subsection (2), all securities created by a council shall rank equally without any priority.
- (2) Nothing in this section shall affect any priority existing at, or any right to priority conferred by a security created before, 13th December 1949.
- (3) For the purposes of this section a right in respect of money borrowed by a council by any of the methods mentioned in section 62 shall be deemed to be a security, notwithstanding that it is not evidenced in writing.

65 Repayment of money borrowed.

- (1) Subject to section 66, money borrowed by a council (other than money borrowed under section 61(2)(a) pending the receipt of revenues) shall be paid off either—

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- (a) by equal yearly or half-yearly instalments of principal, or of principal and interest combined; or
 - (b) by means of a sinking fund;
- or partly by one of those methods and partly by another or others of them.
- (2) Where the money is to be paid off as mentioned in subsection (1)(a), the payment of the first instalment shall be made within twelve months or, where the money is repayable by half-yearly instalments, within six months from the date of borrowing.
- (3) The provisions of Schedule 5 shall apply with respect to sinking funds.

66 Power to suspend annual provision for repayment of, and to borrow for payment of interest on, certain borrowed money.

- (1) Where a sum is borrowed by a council for any of the following purposes—
- (a) meeting expenditure on the construction of new, or the extension or alteration of existing, works forming or to form part of an undertaking of a revenue-producing character;
 - (b) carrying out on any land any other operations, being operations of such kind as may be prescribed by the Ministry or operations specified in relation to that land by direction of the Ministry;
 - (c) acquiring land for the purpose of the construction thereon of new, or the extension or alteration of existing, works forming part of or to form part of an undertaking of a revenue-producing character, or for the purpose of the carrying out thereon of operations of a kind prescribed by virtue of paragraph (b), or operations specified in relation to that land by direction of the Ministry;
- the council may in respect of such one period as it determines, not being longer than five years nor beginning five years or less before the expiration of the fixed period relevant to the sum borrowed, do either or both of the following things with the approval of the Ministry—
- (i) suspend, in whole or in part, any annual provision required to be made during the first-mentioned period for the repayment of the sum borrowed;
 - (ii) borrow money for the payment of all or any of the interest due in respect of the first-mentioned period on the sum borrowed.
- (2) Where—
- (a) land is acquired by a council; and
 - (b) a sum is borrowed by the council for the purpose of the acquisition; and
 - (c) the acquisition is not for the purpose of the construction on the land of new, or for the extension or alteration of existing, works forming or to form part of an undertaking of a revenue-producing character, or for the purpose of carrying out on the land operations of a kind prescribed by virtue of subsection (1)(b) or operations specified in relation to that land by direction of the Ministry; and
 - (d) the land is subsequently appropriated for a purpose mentioned in paragraph (c);

the council may in respect of such one period as it determines, not being longer than five years nor beginning five years or less before the expiration of the fixed period relevant to the sum borrowed, do either or both of the following things with the approval of the Ministry—

- (i) suspend, in whole or in part, any annual provision required to be made during the first-mentioned period for the repayment of the sum borrowed;

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- (ii) borrow money for the payment of all or any of the interest due in respect of the first-mentioned period on the sum borrowed.
- (3) A sum borrowed by virtue of paragraph (ii) of subsection (1) or (2) for the payment of interest on a sum borrowed shall be repaid within the fixed period relevant to the last-mentioned sum.
- (4) In this section—
 - “the fixed period” means the period originally fixed as the period within which the money borrowed is to be repaid;
 - “undertaking” means an undertaking in the nature of a trading undertaking for the provision of any service which the council is authorised to undertake.

67 Application of unexpended portion of borrowed money.

The balance of any money borrowed by a council and not required for the purposes for which the money was borrowed may be applied—

- (a) in or towards the repayment of a sum borrowed by the council; or
- (b) with the approval of the Ministry, to any other purpose to which capital money may be applied.

68 Power to re-borrow.

- (1) Subject to subsection (2), a council may, without the approval of the Ministry, borrow for the purpose of—
 - (a) paying off any money previously borrowed by the council which is intended to be repaid forthwith; or
 - (b) replacing money which, during the immediately preceding year, has been temporarily applied from other money of the council in repaying money previously borrowed and which, at the time of such repayment, it was intended to replace by borrowed money.
- (2) A council shall not borrow under this section—
 - (a) for the purpose of making any payment to a sinking fund or of paying any instalment which has or may become due in respect of borrowed money; or
 - (b) for the purpose of replacing any money previously borrowed which has been repaid—
 - (i) by instalments; or
 - (ii) by means of a sinking fund; or
 - (iii) out of money derived from the sale of land; or
 - (iv) out of any capital money properly applicable to the purpose of the repayment, other than money borrowed for that purpose.
- (3) Any money borrowed under this section shall, for the purposes of repayment be deemed to form part of the original loan, and shall be repaid within that portion of the fixed period which remains unexpired, and the provisions which are applicable to the original loan shall apply to the money borrowed under this section, so however that the Ministry may, upon application made to it for that purpose, extend the period for repayment of the money borrowed under this section so as to expire on such date as the Ministry thinks fit.
- (4) In this section “the fixed period” has the same meaning as in section 66.

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69 Lenders relieved from certain inquiries.

Without prejudice to section 19(1)(a)(ii) of the Interpretation Act (Northern Ireland) 1954 , a person lending money to a council shall not be bound to inquire whether the borrowing of the money is or was legal or regular or whether the money was properly applied, and shall not be prejudiced by any illegality or irregularity in the matters aforesaid or by the misapplication or non-application of any such money.

70 Securities regulations.

- (1) For the purposes of any borrowing by a council by means of securities created by the council, the securities shall be created, issued, transferred, dealt with and redeemed upon such terms and in accordance with such provisions as may be prescribed.
- (2) Without prejudice to the generality of subsection (1), regulations may contain provisions with respect to—
 - (a) the form and terms of securities;
 - (b) the keeping of registers of securities, the form of the registers and the matters which must or must not be entered therein, the evidence which must be produced by persons seeking to have entries made in the registers, the form of transfer of securities, the rectification of the registers, rights of inspection and fees;
 - (c) the determination of questions affecting title to securities;
 - (d) the discharge of loans raised by means of securities;
 - (e) the extension or variation, with the consent of the holders of securities, of the times within which such loans may be discharged;
 - (f) the consent of owners under disability;
 - (g) the disposal of unclaimed interest;
 - (h) the duties of officers of the council in connection with the issue or discharge of securities or any register of securities;
 - [^{F2}(hh) the custody and, where appropriate, eventual destruction of documents relating to securities;]
 - (i) the penalties, not exceeding a fine of [^{F3} level 3 on the standard scale] on summary conviction, which may be imposed for contraventions of the regulations.
- (3) In this section “security” means mortgage, stock or bond, or any prescribed security created in connection with the borrowing of money by a method prescribed under section 62(h).

F2 1985 NI 15

F3 1984 NI 3

71 Appointment of receiver.

- (1) If at any time any sums due by way of principal or interest or both on any security created by a council remain unpaid for not less than two months after demand made in writing in that behalf is served on the council, the person entitled to the security may, without prejudice to any other remedy, apply to the High Court for the appointment of a receiver, and the Court may appoint a receiver on such terms and with such functions as the Court thinks fit.

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- (2) The Court may confer upon the receiver any powers of the council or its officers of collecting, receiving and recovering the revenues of the council, and of making rates.
- (3) A receiver appointed under this section shall have such access to and use of the books and documents of the council or any of its committees as he requires.
- (4) In this section “security” means mortgage, stock or bond, or any prescribed security created in connection with the borrowing of money by a method prescribed under section 62(*h*).

72 Consolidated loans fund.

- (1) A council may, in accordance with a scheme made by the council and approved by the Ministry, establish and operate a consolidated loans fund for defraying any expenditure which may be met by borrowing under section 61 and for the repayment or redemption of debt.
- (2) A scheme under this section may make provision—
 - (a) as to the purposes for which payments are to be authorised or required to be made out of the fund;
 - (b) as to the assets and liabilities which are to be authorised or required to be transferred to or paid into the fund;
 - (c) without prejudice to the generality of paragraphs (*a*) and (*b*), applying section 73 with the necessary modifications and for securing that payments will be made to the fund of such amounts and at such times as are necessary for fulfilling the obligations of the council to repay loans and to pay interest on loans and for defraying the management expenses of the fund;
 - (d) for the keeping of separate accounts of receipts and outgoings of the fund determined by the scheme to be of a capital and of an income nature respectively, and of expenditure in connection with the management of the fund;
 - (e) as to the investment of assets of the fund which are for the time being not required for other purposes, or their application in the repayment or redemption of debt.

73 Use of money forming part of capital fund or renewal and repairs fund.

- (1) Subject to the conditions set out in subsection (2), a council may use, for any purpose for which the council has power to borrow, any money forming part of, but not for the time being required for the purposes of, any capital fund or renewal and repairs fund established by the council.
- (2) The conditions on which money may be used as mentioned in subsection (1) are as follows—
 - (a) where the power to borrow depends on the approval of the Ministry, the money shall be used only with that approval and subject to such conditions as are approved by the Ministry;
 - (b) where the money is used for a temporary purpose, it shall be used subject to any limitations which by virtue of paragraph (*a*) or (*b*) of section 61(2) affect temporary borrowing;
 - (c) the money shall be repaid to the fund as and when it is required for the purposes of the fund, if it is not required to be paid earlier by virtue of any

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conditions such as are mentioned in paragraph (a) or any limitations such as are mentioned in paragraph (b);

- (d) the money shall be repaid to the fund out of the district fund, or out of money which would have been applicable to the repayment of a loan raised under the power to borrow, and shall be made by the method by which a loan raised under the power would be repayable;
- (e) in the accounts of the district fund, an amount equal to interest at the appropriate rate on so much of the money as has not been repaid to the capital fund or the renewal and repairs fund shall be credited to the capital fund or, as the case requires, the renewal and repairs fund and debited to the undertaking or purpose for which the money has been so used;
- (f) the power to borrow shall be deemed to be exercised by the use of money under this section as fully in all respects as if a loan of the same amount had been raised in exercise of the power, and the provisions of section 68 as to the re-borrowing of sums raised under that power shall apply accordingly.

(3) In this section “interest at the appropriate rate” means interest at such rate as may be determined by the council to be equal as nearly as may be to the rate of interest which would be payable on a loan raised on mortgage under the power to borrow.

LOCAL GOVERNMENT AUDITORS

74 Local government auditors.

F4

F4 Ss. 74-89A repealed (1.4.2006) by Local Government (Northern Ireland) Order 2005 (S.I. 2005/1968 (N.I. 18)), arts. 1(2), 28(8), Sch. 1; S.R. 2006/151, art. 2 (with art. 4)

75 Audit Fees

F5

F5 Ss. 74-89A repealed (1.4.2006) by Local Government (Northern Ireland) Order 2005 (S.I. 2005/1968 (N.I. 18)), arts. 1(2), 28(8), Sch. 1; S.R. 2006/151, art. 2 (with art. 4)

AUDIT

76 Audit of accounts of councils.

F6

F6 Ss. 74-89A repealed (1.4.2006) by Local Government (Northern Ireland) Order 2005 (S.I. 2005/1968 (N.I. 18)), arts. 1(2), 28(8), Sch. 1; S.R. 2006/151, art. 2 (with art. 4)

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77 Duties of officers as to audit.

F7

F7 Ss. 74-89A repealed (1.4.2006) by [Local Government \(Northern Ireland\) Order 2005 \(S.I. 2005/1968 \(N.I. 18\)\)](#), arts. 1(2), 28(8), Sch. 1; S.R. 2006/151, **art. 2** (with art. 4)

77A Confidentiality of officers' records.

F8

F8 Ss. 74-89A repealed (1.4.2006) by [Local Government \(Northern Ireland\) Order 2005 \(S.I. 2005/1968 \(N.I. 18\)\)](#), arts. 1(2), 28(8), Sch. 1; S.R. 2006/151, **art. 2** (with art. 4)

78 Production of, and declaration as to, documents.

F9

F9 Ss. 74-89A repealed (1.4.2006) by [Local Government \(Northern Ireland\) Order 2005 \(S.I. 2005/1968 \(N.I. 18\)\)](#), arts. 1(2), 28(8), Sch. 1; S.R. 2006/151, **art. 2** (with art. 4)

79 Right to objection.

F10

F10 Ss. 74-89A repealed (1.4.2006) by [Local Government \(Northern Ireland\) Order 2005 \(S.I. 2005/1968 \(N.I. 18\)\)](#), arts. 1(2), 28(8), Sch. 1; S.R. 2006/151, **art. 2** (with art. 4)

80 Auditor's report.

F11

F11 Ss. 74-89A repealed (1.4.2006) by [Local Government \(Northern Ireland\) Order 2005 \(S.I. 2005/1968 \(N.I. 18\)\)](#), arts. 1(2), 28(8), Sch. 1; S.R. 2006/151, **art. 2** (with art. 4)

SURCHARGE, ETC.

81 Declaration that item of account is unlawful.

F12

F12 Ss. 74-89A repealed (1.4.2006) by [Local Government \(Northern Ireland\) Order 2005 \(S.I. 2005/1968 \(N.I. 18\)\)](#), arts. 1(2), 28(8), Sch. 1; S.R. 2006/151, **art. 2** (with art. 4)

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82 Recovery of amount not accounted for, etc.

F13

F13 Ss. 74-89A repealed (1.4.2006) by [Local Government \(Northern Ireland\) Order 2005 \(S.I. 2005/1968 \(N.I. 18\)\)](#), arts. 1(2), 28(8), Sch. 1; S.R. 2006/151, **art. 2** (with art. 4)

82A Power of auditor to issue prohibition order.

F14

F14 Ss. 74-89A repealed (1.4.2006) by [Local Government \(Northern Ireland\) Order 2005 \(S.I. 2005/1968 \(N.I. 18\)\)](#), arts. 1(2), 28(8), Sch. 1; S.R. 2006/151, **art. 2** (with art. 4)

82B Effect of and appeals against prohibition orders.

F15

F15 Ss. 74-89A repealed (1.4.2006) by [Local Government \(Northern Ireland\) Order 2005 \(S.I. 2005/1968 \(N.I. 18\)\)](#), arts. 1(2), 28(8), Sch. 1; S.R. 2006/151, **art. 2** (with art. 4)

82C Supplementary provisions as to prohibition orders.

F16

F16 Ss. 74-89A repealed (1.4.2006) by [Local Government \(Northern Ireland\) Order 2005 \(S.I. 2005/1968 \(N.I. 18\)\)](#), arts. 1(2), 28(8), Sch. 1; S.R. 2006/151, **art. 2** (with art. 4)

82D Power of auditor to apply for judicial review.

F17

F17 Ss. 74-89A repealed (1.4.2006) by [Local Government \(Northern Ireland\) Order 2005 \(S.I. 2005/1968 \(N.I. 18\)\)](#), arts. 1(2), 28(8), Sch. 1; S.R. 2006/151, **art. 2** (with art. 4)

FUNCTIONS OF MINISTRY AS TO ACCOUNTS AND AUDIT

87 Regulations as to accounts and audit.

F18

F18 Ss. 74-89A repealed (1.4.2006) by [Local Government \(Northern Ireland\) Order 2005 \(S.I. 2005/1968 \(N.I. 18\)\)](#), arts. 1(2), 28(8), Sch. 1; S.R. 2006/151, **art. 2** (with art. 4)

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88 Extraordinary audits and inspections.

F19

F19 Ss. 74-89A repealed (1.4.2006) by Local Government (Northern Ireland) Order 2005 (S.I. 2005/1968 (N.I. 18)), arts. 1(2), 28(8), Sch. 1; S.R. 2006/151, **art. 2** (with art. 4)

S.89 rep. by 1992 NI 6

[^{F20}STUDIES FOR IMPROVING ECONOMY, ETC. OF SERVICES]

F20 1985 NI 15

89A Studies for improving economy, etc. of services.

F21

F21 Ss. 74-89A repealed (1.4.2006) by Local Government (Northern Ireland) Order 2005 (S.I. 2005/1968 (N.I. 18)), arts. 1(2), 28(8), Sch. 1; S.R. 2006/151, **art. 2** (with art. 4)

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