



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.

F1

- F1** [S. 53](#) repealed (1.4.2012) by [Local Government Finance Act \(Northern Ireland\) 2011 \(c. 10\)](#), ss. 46, 47(2), [Sch. 2](#); S.R. 2011/306, [art. 2\(3\)](#)

54 Arrangements for handling receipts and payments.

F2

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- F2** S. 54 repealed (1.4.2012) by [Local Government Finance Act \(Northern Ireland\) 2011 \(c. 10\)](#), ss. 46, 47(2), [Sch. 2](#); S.R. 2011/306, [art. 2\(3\)](#)

FUNDS

55 The district fund.

F3

- F3** S. 55 repealed (1.4.2012) by [Local Government Finance Act \(Northern Ireland\) 2011 \(c. 10\)](#), ss. 46, 47(2), [Sch. 2](#); S.R. 2011/306, [art. 2\(3\)](#)

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

F4

- F4** S. 56 repealed (1.4.2012) by [Local Government Finance Act \(Northern Ireland\) 2011 \(c. 10\)](#), ss. 46, 47(2), [Sch. 2](#); S.R. 2011/306, [art. 2\(3\)](#)

57 Capital fund.

F5

- F5** S. 57 repealed (1.4.2012) by [Local Government Finance Act \(Northern Ireland\) 2011 \(c. 10\)](#), ss. 46, 47(2), [Sch. 2](#); S.R. 2011/306, [art. 2\(3\)](#)

58 Renewal and repairs fund.

F6

- F6** S. 58 repealed (1.4.2012) by [Local Government Finance Act \(Northern Ireland\) 2011 \(c. 10\)](#), ss. 46, 47(2), [Sch. 2](#); S.R. 2011/306, [art. 2\(3\)](#)

59 Proceeds of sale of capital assets.

F7

- F7** S. 59 repealed (1.4.2012) by [Local Government Finance Act \(Northern Ireland\) 2011 \(c. 10\)](#), ss. 46, 47(2), [Sch. 2](#); S.R. 2011/306, [art. 2\(3\)](#)

60 Limitation on application of funds.

F8

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F8 S. 60 repealed (1.4.2012) by [Local Government Finance Act \(Northern Ireland\) 2011 \(c. 10\)](#), ss. 46, 47(2), [Sch. 2](#); S.R. 2011/306, [art. 2\(3\)](#)

BORROWING

61 Purposes for which money may be borrowed.

F9

F9 S. 61 repealed (1.4.2012) by [Local Government Finance Act \(Northern Ireland\) 2011 \(c. 10\)](#), ss. 46, 47(2), [Sch. 2](#); S.R. 2011/306, [art. 2\(3\)](#)

62 Modes of borrowing.

F10

F10 S. 62 repealed (1.4.2012) by [Local Government Finance Act \(Northern Ireland\) 2011 \(c. 10\)](#), ss. 46, 47(2), [Sch. 2](#); S.R. 2011/306, [art. 2\(3\)](#)

63 Security for borrowing.

F11

F11 S. 63 repealed (1.4.2012) by [Local Government Finance Act \(Northern Ireland\) 2011 \(c. 10\)](#), ss. 46, 47(2), [Sch. 2](#); S.R. 2011/306, [art. 2\(3\)](#)

64 Priority of securities.

F12

F12 S. 64 repealed (1.4.2012) by [Local Government Finance Act \(Northern Ireland\) 2011 \(c. 10\)](#), ss. 46, 47(2), [Sch. 2](#); S.R. 2011/306, [art. 2\(3\)](#)

65 Repayment of money borrowed.

F13

F13 S. 65 repealed (1.4.2012) by [Local Government Finance Act \(Northern Ireland\) 2011 \(c. 10\)](#), ss. 46, 47(2), [Sch. 2](#); S.R. 2011/306, [art. 2\(3\)](#)

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

F14

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F14 S. 66 repealed (1.4.2012) by [Local Government Finance Act \(Northern Ireland\) 2011 \(c. 10\)](#), ss. 46, 47(2), [Sch. 2](#); S.R. 2011/306, [art. 2\(3\)](#)

67 Application of unexpended portion of borrowed money.

F15

F15 S. 67 repealed (1.4.2012) by [Local Government Finance Act \(Northern Ireland\) 2011 \(c. 10\)](#), ss. 46, 47(2), [Sch. 2](#); S.R. 2011/306, [art. 2\(3\)](#)

68 Power to re-borrow.

F16

F16 S. 68 repealed (1.4.2012) by [Local Government Finance Act \(Northern Ireland\) 2011 \(c. 10\)](#), ss. 46, 47(2), [Sch. 2](#); S.R. 2011/306, [art. 2\(3\)](#)

69 Lenders relieved from certain inquiries.

F17

F17 S. 69 repealed (1.4.2012) by [Local Government Finance Act \(Northern Ireland\) 2011 \(c. 10\)](#), ss. 46, 47(2), [Sch. 2](#); S.R. 2011/306, [art. 2\(3\)](#)

70 Securities regulations.

F18

F18 S. 70 repealed (1.4.2012) by [Local Government Finance Act \(Northern Ireland\) 2011 \(c. 10\)](#), ss. 46, 47(2), [Sch. 2](#); S.R. 2011/306, [art. 2\(3\)](#)

71 Appointment of receiver.

F19

F19 S. 71 repealed (1.4.2012) by [Local Government Finance Act \(Northern Ireland\) 2011 \(c. 10\)](#), ss. 46, 47(2), [Sch. 2](#); S.R. 2011/306, [art. 2\(3\)](#)

72 Consolidated loans fund.

F20

F20 S. 72 repealed (1.4.2012) by [Local Government Finance Act \(Northern Ireland\) 2011 \(c. 10\)](#), ss. 46, 47(2), [Sch. 2](#); S.R. 2011/306, [art. 2\(3\)](#)

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

F21
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F21 S. 73 repealed (1.4.2012) by [Local Government Finance Act \(Northern Ireland\) 2011 \(c. 10\)](#), ss. 46, 47(2), [Sch. 2](#); S.R. 2011/306, [art. 2\(3\)](#)

LOCAL GOVERNMENT AUDITORS

74 Local government auditors.

F22
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F22 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

F23
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F23 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.

F24
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F24 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)

77 Duties of officers as to audit.

F25
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F25 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.

F26
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F26 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.

F27

F27 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.

F28

F28 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.

F29

F29 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.

F30

F30 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)

82 Recovery of amount not accounted for, etc.

F31

F31 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.

F32

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82B Effect of and appeals against prohibition orders.

F33

F33 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.

F34

F34 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.

F35

F35 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.

F36

F36 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)

88 Extraordinary audits and inspections.

F37

F37 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

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[^{F38}STUDIES FOR IMPROVING ECONOMY, ETC. OF SERVICES]

F38 1985 NI 15

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

F39

F39 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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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 4(1)(ea) inserted by [2022 c. 37 Sch. 5 para. 3](#)
- s. 10(1) s. 10 renumbered as s. 10(1) by [2022 c. 37 Sch. 10 para. 3\(3\)\(a\)](#)
- s. 10(1)(a) words inserted by [2022 c. 37 Sch. 10 para. 3\(3\)\(b\)](#)
- s. 10(2) inserted by [2022 c. 37 Sch. 10 para. 3\(3\)\(c\)](#)
- Sch. 8 para. 1 repealed by [2010 c. 23 Sch. 2](#) (Amendment could not be applied - affected provision (Sch. 8) not available on [legislation.gov.uk](#))
- Sch. 8 para. 3 repealed by [2010 c. 23 Sch. 2](#) (Amendment could not be applied - affected provision (Sch. 8) not available on [legislation.gov.uk](#))