



2011 CHAPTER 10

PART 1

FINANCIAL ADMINISTRATION

General

Duty to make arrangements

1.—(1) A council shall make arrangements for the proper administration of its financial affairs.

(2) A council shall designate an officer of the council as its chief financial officer.

(3) Arrangements made by a council under subsection (1) shall be carried out under the supervision of its chief financial officer.

Modifications etc. (not altering text)

- C1** S. 1 applied (with mods) (2.7.2013) by [The Local Government \(Statutory Transition Committees\) Regulations \(Northern Ireland\) 2013 \(S.R. 2013/179\)](#), regs. 1(1), 23, **Sch. 3**
- C2** S. 1 modified (with effect in accordance with art. 4(1) of the amending Rule) by [The Local Government \(Boundaries\) \(2008 Act\) \(Commencement, Transitional Provision and Savings\) Order \(Northern Ireland\) 2013 \(S.R. 2013/238\)](#), **art. 4(3)** (with art. 4(4))
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Commencement Information

- I1** S. 1 in operation at 1.4.2012 by [S.R. 2011/306](#), **art. 2(3)**

Changes to legislation: There are currently no known outstanding effects for the Local Government Finance Act (Northern Ireland) 2011, Cross Heading: General. (See end of Document for details)

Accounting practices

2.—(1) Regulations may make provision about the accounting practices to be followed by a council, in particular with respect to the charging of expenditure to the general fund.

(2) The Department may issue guidance about the accounting practices to be followed by a council, in particular with respect to the charging of expenditure to the general fund.

(3) In any statutory provision, any reference to proper practices, in relation to accounts of a council, is to those accounting practices—

- (a) which the council is required to follow by virtue of any statutory provision, or
- (b) which, whether by reference to any generally recognised published code or otherwise, are regarded as proper accounting practices to be followed in the keeping of accounts of councils, either generally or of the description concerned.

(4) In the event of conflict between practices falling within paragraph (a) of subsection (3) and practices falling within paragraph (b) of that subsection, only those falling within paragraph (a) are to be regarded as proper practices.

(5) In this section “council” includes any local government body within the meaning of Part 2 of the Local Government (Northern Ireland) Order 2005 (NI 18).

Commencement Information

- I2** S. 2 wholly in operation at 1.4.2012; s. 2 not in operation at Royal Assent see s. 47(1); s. 2 in operation for certain purposes at 10.9.2011 otherwise 1.4.2012 by [S.R. 2011/306](#), [art. 2\(1\)\(3\)](#), [Sch.](#)
- I3** S. 2 in operation at 1.4.2012 in so far as not already in operation by [S.R. 2011/306](#), [art. 2\(3\)](#)

Changes to legislation:

There are currently no known outstanding effects for the Local Government Finance Act (Northern Ireland) 2011, Cross Heading: General.