
STATUTORY INSTRUMENTS

1992 No. 810

The Local Government (Miscellaneous Provisions) (Northern Ireland) Order 1992

Accounts, reports and information

Accounts to be kept

10.—(1) This Article applies where a council carries out, in the financial year beginning in 1992 or in a subsequent financial year, work which falls within a defined activity and fulfils the condition that—

- (a) it is carried out under a works contract to which Article 5 applies, or
- (b) Article 7 applies to it.

(2) For each financial year in which the work is carried out, the council shall keep an account as regards all work which falls within that activity, is carried out by it in that year and fulfils that condition.

(3) Where any work falling within the activity is carried out under a works contract, the council shall credit to the account kept under this Article as regards the activity for the financial year in which the work is carried out such an amount as is specified in the contract, or ascertained under it, as the price for carrying out the work in that year.

(4) Where any work falling within the activity is functional work, the council shall enter, in the account kept under this Article as regards the activity for the financial year in which the work is carried out, such item as is necessary to carry out any intention expressed by the council in relation to the work in any bid prepared under Article 8(5).

(5) The Department may specify—

- (a) items which are to be entered in accounts kept under this Article (in addition to items to be entered by virtue of paragraphs (3) and (4)), and
- (b) the method of determining the amount of any item to be entered by virtue of the specification.

(6) No item may be credited to an account kept under this Article except an item required to be credited by paragraph (3) or (4) or by virtue of a specification under paragraph (5).