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STATUTORY INSTRUMENTS

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**1992 No. 810**

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

*Accounts, reports and information*

*Report for financial year*

**12.**—(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) The council shall prepare a report for the financial year concerned, containing as regards all work which falls within that activity, is carried out by the council in that year and fulfils that condition—

- (a) a summary of the account kept for that year under Article 10 as regards the work,
- (b) a statement showing whether the requirement under Article 11 has been fulfilled for that year as regards the work,
- (c) a statement identifying such of the work (if any) as falls only within the activity by virtue of a decision under Article 4(4),
- (d) a statement identifying such of the work (if any) as falls within the activity by virtue of a decision under Article 4(6), and
- (e) a statement identifying such of the work (if any) as is work to which Article 7 applies by virtue of a decision under Article 7(4).

(3) The summary referred to in paragraph (2)(a) shall present fairly the financial result, during the financial year concerned, of the work having been carried out and shall be expressed in such form as the Department may specify.

(4) A report under this Article shall also contain, as regards the work, such other information (and expressed in such form) as the Department may specify.

(5) A report under this Article shall also contain such information (and expressed in such form) as the Department may specify as regards work which falls within the defined activity, was carried out by the council in the financial year preceding the financial year concerned, and fulfils the condition that—

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

(6) The report may contain such other information as the council thinks fit.

(7) The report shall be prepared not later than 30th September in the financial year following that for which it is prepared, and the council concerned shall send a copy to the Department and to the local government auditor not later than 31st October in the financial year following that for which it is prepared.

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**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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(8) Where the local government auditor has been sent a copy of a report in accordance with paragraph (7), he shall consider the statement contained in the report by virtue of paragraph (2)(b), and shall give his written opinion on the statement to the council and to the Department.