
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).

Financial objectives to be met

11.—(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 secure that such financial objective as the Department may specify for the year concerned is met by—

- (a) the revenue for all work which falls within that activity, is carried out by the council in that year and fulfils that condition, or
 - (b) that revenue, adjusted by making such additions or subtractions (or both) as may be required by the specification.
- (3) The reference in paragraph (2) to the revenue for the work concerned is to the aggregate of the items credited to the account kept under Article 10 as regards the work.
- (4) A specification under this Article may define the financial objective concerned by reference to such factors as the Department thinks fit.

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.
- (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.

Information

13.—(1) If a council, having decided to carry out functional work to which Article 7 applies, is requested by a person to supply the person with a statement falling within paragraph (2), the council shall supply such a statement to the person.

(2) A statement falling within this paragraph is a written statement showing—

- (a) the council's decision to carry out the work,
- (b) the financial provisions shown in each offer (if any) to carry out the work made in response to an invitation made under Article 8(3), and
- (c) the financial provisions of the bid prepared under Article 8(5) in relation to the work.

(3) Paragraphs (4) to (6) apply to any report required to be prepared under Article 12.

(4) Any person may, at a place and time stated by a council who has prepared a report, inspect the report free of charge.

(5) A council who has prepared a report shall supply a copy (on request) to any person who pays such charge as the council may reasonably require.

(6) A council shall publish in at least 2 newspapers circulating in the district of the council notice of—

- (a) the place and time at which any report prepared by the council may be inspected in accordance with paragraph (4),
- (b) the fact that copies of the report are available for supply in accordance with paragraph (5), and
- (c) the charge for each copy.