



## 2011 CHAPTER 10

### **PART 1**

#### **FINANCIAL ADMINISTRATION**

##### *Annual budget*

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**3.—(1)** In each financial year a council shall cause to be submitted to it estimates of the income and expenditure of the council during the next financial year.

(2) A council, before the prescribed date in each year—

- (a) shall consider the estimates for the next financial year;
- (b) may revise the estimates in such manner as the council thinks fit;
- (c) shall approve the estimates, subject to any revision under paragraph (b);
- (d) shall authorise the expenditure included in the estimates; and
- (e) shall fix for the next financial year the amount estimated to be required to be raised by means of rates made by the council.

(3) No expenditure shall be incurred by or on behalf of a council unless—

- (a) previously authorised in accordance with the estimates approved by the council; or
- (b) otherwise previously authorised by the council; or
- (c) if not so authorised, necessarily incurred in circumstances of emergency;

but any expenditure under paragraph (c) shall, as soon as reasonably practicable, be reported to the council with a view to being approved by the council.

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

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(4) A council may make standing orders for the purpose of giving effect to this section so long as they are not inconsistent with any statutory provision.

**Modifications etc. (not altering text)**

- C1** S. 3 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))

**Commencement Information**

- I1** S. 3 wholly in operation at 1.4.2012; s. 3 not in operation at Royal Assent see s. 47(1); s. 3 in operation for certain purposes at 10.9.2011 otherwise 1.4.2012 by [S.R. 2011/306](#), **art. 2(1)(3)**, **Sch.**
- I2** S. 3 in operation at 1.4.2012 in so far as not already in operation by [S.R. 2011/306](#), **art. 2(3)**

**Report by chief financial officer on estimates**

4.—(1) The chief financial officer of a council shall submit to the council a report on the robustness of the estimates.

(2) A council shall have regard to that report when considering the estimates under section 3(2)(a).

(3) In this section “the estimates” means the estimates submitted to the council under section 3(1).

**Modifications etc. (not altering text)**

- C2** S. 4 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))

**Commencement Information**

- I3** S. 4 in operation at 1.4.2012 by [S.R. 2011/306](#), **art. 2(3)**

**In-year review**

5 During each financial year a council shall keep its financial position under review.

**Commencement Information**

- I4** S. 5 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: Annual budget.