

## **ACCOUNTS DIRECTION: Peace 111 Joint Committees**

### **ACCOUNTS DIRECTION GIVEN BY THE DEPARTMENT OF THE ENVIRONMENT, IN ACCORDANCE WITH ARTICLE 24(2) OF THE LOCAL GOVERNMENT (NORTHERN IRELAND) ORDER 2005 AND REGULATION 4(1) OF THE LOCAL GOVERNMENT (ACCOUNTS AND AUDIT) REGULATIONS (NORTHERN IRELAND) 2006 FOR THE YEAR ENDED 31 MARCH 2010**

1. The accounts shall give a true and fair view of the income and expenditure and cash flows for the financial year and the financial position as at the end of the financial year. The first financial year shall include any financial activity of the Joint Committee prior to 1 April 2009.
2. A Joint Committee has limited activity and therefore it is not required to observe all the relevant accounting and disclosure requirements given in the applicable Code of Practice on Local Authority Accounting in the United Kingdom, as amended or augmented from time to time.
3. In keeping with the broad requirements of the Code of Practice the statement of accounts, which it is the duty of the Chief Financial Officer to prepare in respect of the financial year ended 31 March 2010 and subsequent years, shall include the following :–
  - (a) Explanatory Foreword;
  - (b) Certificate of the Chief Financial Officer and Joint Committee Approval of the Statement of Accounts;
  - (c) Statement of the Joint Committee's and Chief Financial Officer's Responsibilities for the Statement of Accounts;
  - (d) Governance Statement;
  - (e) Local Government Auditor's Report to the Members of the Joint Committee (reserve two pages);
  - (f) Income and Expenditure Account; and
  - (g) Balance Sheet.
4. The statement of accounts should also include such notes as may be necessary for the purposes of disclosing the amount of payments by grant classification scheme as approved by the Joint Committee.
5. The accounts of the Joint Committee should be prepared in the form directed by the Department, signed by the Chief Financial Officer and approved by the Joint Committee. **Four signed copies** should be submitted to the Department on or before **30 June** following the financial year to which they relate.

6 The Chief Financial Officer should be that of the Lead Council or otherwise appointed by the Joint Committee.

**Dated**                    **day of [    ]**

**Signed by authority of the Department of the Environment**

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