
EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations further amend the Accounts and Audit Regulations 1983 by deleting the reference in regulation 7 to the Inner London Education Authority (which is abolished from 1st April 1990), and by amending the reference in regulation 2(2) to the accounts of the City so as to refer to the accounts mentioned in section 12(3) of the Local Government Finance Act 1982 (as substituted by paragraph 5 of Schedule 12 to the Local Government Finance Act 1988). These amendments have effect for accounts for periods beginning on or after 1st April 1990.

The Regulations also add the Broads Authority to the list of bodies in regulation 7(2) (preparation of statements of accounts). This amendment has effect, from the date of the commencement of these Regulations, for accounts for periods beginning on or after 1st April 1989.