

## SCHEDULE

### PUBLICATION OF INFORMATION RELATING TO ACCOUNTS

#### PART I

##### STATEMENT OF COSTS OF SPECIFIED ACTIVITIES

1.—(1) In this Schedule—

“the 1988 Act” means the Local Government Act 1988(1);

“defined activity” has the meaning given by section 2(2) of the 1988 Act;

“specified activity” means a defined activity mentioned in section 2(2)(j) (legal services), (k) (construction and property services), (l) financial services, (m) information technology services, or (n) personnel services of the 1988 Act(2) and, in relation to financial services includes the “specified work” and the “determination work”, both as defined in regulation 2 of the Local Government Act 1988 (Competition) (Financial Services) (England) Regulations 1995(3); and

“support activity” means an activity (other than a specified activity) in the nature of a support service.

(2) In this Schedule any reference to a charge is a reference to an amount which a body has determined to show in their accounts as a charge.

(3) Where work would (apart from this sub-paragraph) fall within more than one specified activity, it shall, for the purposes of this Schedule, be treated as falling only within such one of them as the body publishing the information may decide.

2.—(1) Subject to paragraph 3 below, the information specified for the purposes of regulation 10(1) is the information mentioned in sub-paragraph (2) below and, where applicable, the information mentioned in sub-paragraph (3) below.

(2) In relation to each body to which regulation 10(3) applies and each specified activity the information mentioned in this sub-paragraph is—

- (a) the cost to the body of work falling within the specified activity (other than work carried out by the body to which section 4 of the 1988 Act (works contracts: restrictions) applies);
- (b) the charge in respect of work falling within another specified activity which is carried out in relation to the specified activity;
- (c) the amount which is the difference between the cost mentioned in paragraph (a) above and the charge mentioned in paragraph (b) above;
- (d) the charge in respect of work falling within the specified activity which is carried out in relation to another specified activity;
- (e) the amount which is the difference between the amount mentioned in paragraph (a) above and the charge mentioned in paragraph (d) above;
- (f) the charge in respect of so much of the work falling within the specified activity as relates to work carried out by the body through their employees where the work falls within a

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(1) 1988 c. 9.

(2) These paragraphs of section 2(2) were added as follows, paragraph (j) by [S.I. 1994/2884](#), paragraph (k) by [S.I. 1994/2888](#) and paragraphs (l), (m) and (n) by [S.I. 1995/1915](#).

(3) [S.I. 1995/2916](#).

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defined activity (other than a specified activity) or is functional work within the meaning of section 8 of the Local Government, Planning and Land Act 1980(4);

- (g) the amount which is the difference between the amount mentioned in paragraph (e) above and the charge in respect of so much of the work falling within the specified activity as relates to a support activity;
- (h) the charge in respect of work falling within the specified activity which is carried out by the body in discharging functions on behalf of another body to which regulation 10(3) applies—
  - (i) in accordance with arrangements made under section 101 of the Local Government Act 1972(5) (arrangements for discharge of functions by local authorities) or any other enactment which authorises the making of arrangements to like effect; or
  - (ii) by virtue of an order made under section 66 (discharge of certain residuary functions by designated councils) or section 67 (winding-up of residuary bodies) of the Local Government Act 1985(6);
- (i) the amount in respect of work falling within the specified activity which the body has determined not to charge to a revenue account;
- (j) the charge (excluding any amount mentioned in paragraph (f), (g), (h) or (i) above) in respect of so much of the work falling within the specified activity as relates to work falling within an activity (other than a specified activity) carried out by the body; and
- (k) the amount which is the difference between the amount mentioned in paragraph (e) above and the aggregate of the amounts mentioned in paragraphs (f), (g), (h), (i) and (j) above;

(3) In relation to a body mentioned in regulation 10(3)(a),(b) or (c) the information mentioned in this sub-paragraph is the amount which is so much of the charge mentioned in sub-paragraph (2)(j) above as is attributable to any functions of the body which fall within one or more of the descriptions in each paragraph of Part II of this Schedule.

3. Paragraph 2 above does not apply to a body mentioned in regulation 10(3) (d), (e), (f), (g) or (h) where, before the beginning of a period to which the accounts relate, the body estimates that the amount mentioned in sub-paragraph (2)(a) of that paragraph in respect of a specified activity will, during that period, be less than £100,000.

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(4) 1980 c. 65.

(5) 1972 c. 70, the definition of “local authority” in section 101(13) was amended by paragraph 15 of Schedule 14 of the Local Government Act 1985 and Part I of Schedule 13 to the Education Reform Act 1988 (c. 40). There are other amendments to section 101 which are not relevant to these Regulations.

(6) 1985 c. 51.