



Local Government Act 1972

1972 CHAPTER 70

PART VIII

FINANCE

Expenses and receipts

^{F1}147

Textual Amendments

^{F1} S. 147 repealed (21.8.1991) by [S.I. 1991/1730](#), arts. 1, 2(1), [Sch.1](#).

148 Principal councils' funds and accounts.

^{F2}(1)

(2) The council of each county shall keep a fund to be known as the county fund ^{F3} . . .

^{F2}(3)

^{F4}[(4) All receipts of a county council shall be carried to the county fund, and all liabilities falling to be discharged by that council shall be discharged out of that fund.]

(5) Accounts shall be kept of receipts carried to, and payments made out of,

^{F5}[(a) the county fund, in the case of a county, and

(b) the collection fund and the general fund established under sections 89 and 91 of the Local Government Finance Act 1988, in the case of a district or London borough;]

, and any account kept in respect of general expenses only of a principal area shall be called the general account of that area and any account kept in respect of any class of special expenses only of any such area shall be called a special account of that area.

Status: Point in time view as at 18/03/2022.

Changes to legislation: Local Government Act 1972, Cross Heading: Expenses and receipts is up to date with all changes known to be in force on or before 22 May 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

[^{F6}(5A) Subsections (2) and (4) above shall not apply to the council for a county for any financial year for which that council is, by virtue of section 18(1) of the Local Government Act 1992, a billing authority for that year for the purposes of Part I of the Local Government Finance Act 1992.

^{F6}(5B) For any financial year for which the council for a county is, by virtue of section 18(1) of the Local Government Act 1992, a billing authority for that year for the purposes of Part I of the Local Government Finance Act 1992, subsection (5)(b) above, and not subsection (5)(a), shall apply in the case of the county.]

[^{F7}(6) This section does not apply in relation to a Welsh county council or county borough council.]

Textual Amendments

F2 S. 148(1)(3) repealed (21.8.1991) by S.I. 1991/1730, arts. 1, 2(1), **Sch. 1**.

F3 Words repealed by **Local Government Act 1985 (c. 51, SIF 81:1)**, ss. 1, 102, **Sch. 17**

F4 S. 148(4) substituted (21.8.1991) by S.I. 1991/1730, arts. 1, 2(2), **Sch. 2, Pt. I**.

F5 S. 148(5): words in s.148(5) substituted (21. 8. 1991) by S.I 1991/1730, arts. 1, 2(2)(b)

F6 S. 148(5A)(5B) added (28.11.1994) by S.I. 1994/2825, **reg. 4**

F7 S. 148(6) added (3.4.1995) by 1994 c. 19, s. 38(11), **Sch. 12 para. 1** (with ss. 54(5)(7), 55(5), Sch. 17 para. 22(1), 23(2)); S.I. 1995/852, **art. 6(1)(3)**

Modifications etc. (not altering text)

C1 S. 148(2) modified by **Local Government Act 1985 (c. 51, SIF 81:1)**, s. **63(2)(6)**

C2 S. 148(4) applied (with modifications) (28.11.1994) by S.I. 1994/2825, **reg. 16(1)(b)**

C3 S. 148(5) applied (28.11.1994) by S.I. 1994/2825, **reg. 16(3)**

^{F8}**149**

Textual Amendments

F8 S. 149 repealed (21.8.1991) by S.I. 1991/1730, arts. 1, 2(1), **Sch. 1**.

150 Expenses of parish and community councils.

^{F9}(1)

(2) In a parish having a separate parish council or in a community having a council, whether separate or common, the expenses of the parish meeting or any community meeting shall be paid by the parish or community council.

(3) In a community not having a community council, whether separate or common, the expenses of any community meeting shall be paid by the council of the [^{F10}principal area] in which the community is situated.

^{F11}(4)

^{F12}(5)

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- (6) Every parish or community council and the chairman of the parish meeting for a parish not having a separate parish council shall keep such accounts as may be prescribed of the receipts and payments of the council or parish meeting, as the case may be.
- (7) References in this section to the expenses of a parish or community meeting include references to the expenses of any poll consequent on a parish or community meeting.

Textual Amendments

- F9** S. 150(1) repealed (1.4.1993) by S.I. 1993/616, art. 2, **Sch. 1 Pt. I** (with art. 4).
- F10** Words in S. 150(3) substituted (1.4.1996) by 1994 c. 19, s. 66(5), **Sch. 15 para. 34** (with ss. 54(5)(7), 55(5), **Sch. 17 paras. 22(1), 23(2)**); S.I. 1996/396, art. 4, **Sch. 2**
- F11** S. 150(4) repealed (21.8.1991) by S.I. 1991/1730, arts. 1, 2(1), **Sch. 1**.
- F12** S. 150(5) omitted (12.3.2014) by virtue of The Legislative Reform (Payments by Parish Councils, Community Councils and Charter Trustees) Order 2014 (S.I. 2014/580), arts. 1(c), **2**

151 Financial administration.

[^{F13}(1)] Without prejudice to section 111 above, every local authority shall make arrangements for the proper administration of their financial affairs and shall secure that one of their officers has responsibility for the administration of those affairs.

[^{F14}(2) This section applies to a corporate joint committee as it applies to a local authority.]

Textual Amendments

- F13** S. 151 renumbered as s. 151(1) (3.12.2021) by The Corporate Joint Committees (General) (No. 2) (Wales) Regulations 2021 (S.I. 2021/1349), regs. 1(2), **5(2)**
- F14** S. 151(2) inserted (3.12.2021) by The Corporate Joint Committees (General) (No. 2) (Wales) Regulations 2021 (S.I. 2021/1349), regs. 1(2), **5(3)**

Modifications etc. (not altering text)

- C4** S. 151 amended (28.11.1994) by S.I. 1994/2825, **reg. 26(1)**
S. 151 applied (*temp.* from 4.5.1995 to 31.3.1996) by S.I. 1995/1042, **art. 4(1)**
S. 151 extended (19.9.1995) by 1995 c. 25, ss. 63(5), 125(2), **Sch. 7 para. 13(6)** (with ss. 7(6), 115, 117)
- C5** S. 151 applied (22.7.2004) by The Cotswolds Area of Outstanding Natural Beauty (Establishment of Conservation Board) Order 2004 (S.I. 2004/1777), **art. 23(1)**
S. 151 applied (22.7.2004) by The Chilterns Area of Outstanding Natural Beauty (Establishment of Conservation Board) Order 2004 (S.I. 2004/1778), **art. 23(1)**
- C6** S. 151 applied (1.4.2009) by The Charter Trustees Regulations 2009 (S.I. 2009/467), **reg. 14(1)**

152 Revenues from undertakings.

Nothing in sections 147 to 150 above shall be construed as requiring or authorising a local authority to apply or dispose of the surplus revenue arising from any undertaking carried on by them otherwise than in accordance with any enactment or instrument applicable to the undertaking.

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F15 153 Application of capital money on disposal of land.

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Textual Amendments

F15 S. 153 repealed (the repeal being subject to savings in [S.I. 1990/431](#), [Sch. 1 para. 1\(a\)](#)) by [Local Government and Housing Act 1989](#) (c. 42, SIF 81:1), s. 194(2), [Sch. 12 Pt. I](#)

**F16 154–
167**

Textual Amendments

F16 Ss. 154–167 repealed by [Local Government Finance Act 1982](#) (c. 32, SIF 81:1), s. 38(5), [Sch. 6 Pt. IV](#)

Status:

Point in time view as at 18/03/2022.

Changes to legislation:

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