



Norfolk and Suffolk Broads Act 1988

1988 CHAPTER 4

PART III

FINANCE

17 Accounts and auditing.

- (1) The Authority shall make arrangements for the proper administration of its financial affairs and shall secure that one of its officers has responsibility for the administration of those affairs.
- [^{F1}(2) The Authority shall keep proper records of its finances.]
- [^{F2}(3) All receipts of the Authority shall be carried to, and all liabilities falling to be discharged by the Authority shall be discharged out of, the general fund]
- [^{F2}(4) The Authority shall keep an account of all receipts carried to, and payments made out of, the general fund.]
- [^{F3}(5) The Authority shall prepare a report as soon as reasonably possible after the end of each financial year describing the navigation income received by it and the navigation expenditure incurred by it in that year.
- (6) It shall be the duty of the Authority to secure that taking one financial year with another navigation expenditure is equal to navigation income.
- (7) Monies held in the navigation revenue account immediately before the appointed day fixed for the purposes of paragraph 8 of Schedule 7 to the 2009 Act (together with any interest properly attributable to those monies) shall as from that day only be applied as navigation expenditure.
- (8) In this section—
 - “the navigation revenue account” means the navigation account kept in accordance with this section as originally enacted;
 - “navigation expenditure” means—

Changes to legislation: Norfolk and Suffolk Broads Act 1988, Section 17 is up to date with all changes known to be in force on or before 22 April 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) View outstanding changes

- (a) the expenditure which the Authority incurs in respect of its functions under Part II of this Act and under the 2009 Act ;
- (b) expenditure incurred in respect of the provision of moorings; and
- (c) expenditure incurred in relation to adjacent waters under section 10(2A) of this Act,

but for the purposes of this section expenditure incurred wholly or mainly in connection with conserving the natural beauty, wildlife or cultural heritage of any area, including expenditure on dredging wholly or mainly for conserving those things, shall not be classified as navigation expenditure unless in the case of expenditure incurred wholly or mainly in connection with conserving the cultural heritage of any area it is incurred for the purpose of maintaining, improving, facilitating or promoting the public right of navigation;

“navigation income” means—

- (a) the charges which the Authority makes in the discharge of its functions under Part II of this Act and the 2009 Act ;
- (b) the charges which the Authority makes under section 26 of the Harbours Act 1964 (including tolls in respect of adjacent waters);
- (c) any other income attributable to the functions of the Authority under the above provisions, or accruing to it in respect of moorings;
- (d) any interest properly attributable to navigation income;
- (e) any grant made to the Authority specifically for purposes for which navigation expenditure can be incurred.

(9) For the avoidance of doubt expenditure incurred and income received in respect of Mutford Lock shall be regarded as navigation expenditure and navigation income respectively.

(10) The Authority may apply navigation income for the purposes of carrying out to adjacent waters works of maintenance or improvement which are intended to facilitate the use of those waters for the purposes of navigation by persons other than the occupier of, or the owner of any interest in, the land upon which the waters are situated.

(11) For the purposes of subsection (10) above members of a club or other association which occupies land upon which adjacent waters are situated shall be deemed not to be occupiers of the land.]

^{F4}(10)

(11) Without prejudice to any provision of regulations made under [^{F5} section 32 of the Local Audit and Accountability Act 2014 (accounts and audit regulations)], the Authority shall send a copy of every statement of accounts prepared in accordance with those regulations, together with a copy of any auditor’s report on the accounts in question, to the Secretary of State and to each of the other appointing authorities.

^{F4}(12)

Textual Amendments

F1 S. 17(2) substituted (coming into force in accordance with s. 3 of the amending Act) by [Broads Authority Act 2009 \(c. i\), Sch. 7 para. 8\(1\)](#) (with [ss. 2\(3\), 16\(3\), 42, Sch. 6 Pts. 2, 3](#))

F2 S. 17(3)(4) repealed (coming into force in accordance with [ss. 3, 43\(4\)](#) of the repealing Act) by [Broads Authority Act 2009 \(c. i\), Sch. 7 para. 8\(2\), Sch. 8 Pt. 2](#) (with [ss. 2\(3\), 16\(3\), 42, Sch. 6 Pts. 2, 3](#))

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- F3** S. 17(5)-(11) substituted for s. 17(5)-(9) (coming into force in accordance with s. 3 of the amending Act) by [Broads Authority Act 2009 \(c. i\)](#), [Sch. 7 para. 8\(3\)](#) (with ss. 2(3), 16(3), 42, [Sch. 6 Pts. 2, 3](#))
- F4** S. 17(10)(12) repealed (11.9.1998) by 1998 c. 18, ss. 54(3), 55(2), [Sch. 5](#)
- F5** Words in s. 17(11) substituted (1.4.2015) by [Local Audit and Accountability Act 2014 \(c. 2\)](#), s. 49(1), [Sch. 12 para. 19](#); S.I. 2015/841, art. 3(x)

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 9(8A) inserted by [2008 c. 29 s. 224\(2\)\(b\)](#)