STATUTORY INSTRUMENTS

1994 No. 2825

The Local Government Changes for England (Finance) Regulations 1994

PART III

TRANSITIONAL PROVISIONS

Local Government Act 1972 Power to incur expenditure for purposes not otherwise authorised

14.—(1) In relation to expenditure incurred under section 137 of the 1972 Act (power of local authorities to incur expenditure for certain purposes not otherwise authorised)(**1**) by an abolished authority, the reference in—

(a) paragraph (d) of subsection (4B) of that section to any grant received by the authority, and

(b) paragraph (f)(iii) of that subsection to any grant or other payment to the authority,

shall on or after the reorganisation date be construed as including, respectively, any grant received by, or any grant or other payment to, a successor authority in respect of the abolished authority.

(2) The reference in section 137(7) of the 1972 Act to any statement of accounts prepared by a local authority pursuant to regulations under section 23 of the 1982 Act shall on or after the reorganisation date be construed, in relation to the accounts of an abolished authority, as including any statement of accounts prepared by the designated authority.

(**1**) Section 137 was amended by section 44 of the Local Government (Miscellaneous Provisions) Act 1982 (c. 30), paragraph 5(4) of Schedule 5 to the 1982 Act, section 3(3) of the Local Government Act 1986 (c. 10) and section 36 of the 1989 Act.