

“SCHEDULE

Regulation 15A

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) or (k) (construction and property services) of the 1988 Act(2); 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 its 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 15A(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 15A(2) applies and each specified activity-

(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 its employees where the work falls within a 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(3);

(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;

(1) 1988 c. 9.

(2) Paragraphs (j) and (k) of section 2(2) were added, respectively, by S.I.1994/2884 and S.I. 1994/2888.

(3) 1980 c. 65.

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

- (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 15A(2) applies-
- (i) in accordance with arrangements made under section 101 of the Local Government Act 1972(4) (arrangements for discharge of functions by local authorities) or any other enactment which authorizes 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 67 (winding-up of residuary bodies) of the Local Government Act 1985(5);
- (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 15A(2)(a), 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 15A(2)(b), (c) or (d) 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.”

PART II

DESCRIPTIONS OF FUNCTIONS

1. Nursery, primary, secondary and special education.
2. Continuing education, education support services which are not defined activities by virtue of an order under section 2(3) of the 1988 Act, youth and community services and catering for any of these purposes.
3. Probation and magistrates' court services, fire services, civil defence and emergency planning.
4. Social services functions within the meaning of section 3 of the Local Authorities Social Services Act 1970(6).
5. Housing.
6. Waste collection and disposal.
7. Public transport, parking and highways.
8. Economic development and functions under the planning Acts (within the meaning of section 336 of the Town and Country Planning Act 1990(7)).

(4) 1972 c. 70; the definition of “local authority” in section 101(13) was amended by paragraph 15 of Schedule 14 to 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.

(5) 1985 c. 51.

(6) 1970 c. 42.

(7) 1990 c. 8.

9. Environmental health, sport and recreation, parks and open spaces, cemeteries and crematoria and port health.

10. Electoral registration, registration of births, marriages and deaths, civic ceremonies, revenue collection and corporate management.

11. Flood defence, coast protection, allotments and smallholdings, consumer protection, libraries, museums and galleries and any activity in respect of which expenditure has been incurred under section 137 of the Local Government Act 1972.”.

Application

- 3.** Regulation 2 shall have effect in relation to accounts for periods beginning on or after-
- (a) in the case of the council of a county or a non-metropolitan district in England or a joint committee of two or more such councils, 1st April 1996; and
 - (b) in any other case, 1st April 1995.