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STATUTORY INSTRUMENTS

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**2011 No. 817**

**The Accounts and Audit (England) Regulations 2011**

**PART 5**

**Particular authorities**

**Passenger Transport Executives**

**17.** A statement of accounts of a Passenger Transport Executive must be prepared as if the proper practices in relation to accounts applicable to a local authority were, so far as appropriate, applicable to an Executive.

**Internal drainage boards**

**18.** An internal drainage board must charge to a revenue account an amount equal to the payments and contributions statutorily payable for that year under an arrangement accounted for as a defined benefit pension plan or as other long-term employee benefits (as defined in accordance with proper practices in relation to accounts).

**Summary statement of accounts – Greater London Authority**

**19.** The summary statement of accounts which the Greater London Authority (“the Authority”) is required to prepare by section 134 (summary of statement of accounts of Authority) of the Greater London Authority Act 1999(1) must be prepared in accordance with proper practices in relation to accounts and must include—

- (a) a summary of the income and expenditure of the Authority;
- (b) a summary of the income and expenditure of each of the functional bodies and the London Pensions Fund Authority;
- (c) a summary of the capital expenditure of the Authority;
- (d) a summary of the capital expenditure of each of the functional bodies and the London Pensions Fund Authority.

**Joint committees etc**

**20.—(1)** Any joint committee, joint board, combined authority or National Park authority to which these regulations apply must deposit with each constituent authority—

- (a) where the committee, board or authority is a smaller relevant body, within the period of fourteen days specified by regulation 16, a copy of the auditor’s report and accounting statements, and
- (b) where the committee, board or authority is a larger relevant body, on giving notice under regulation 11, a copy of the auditor’s report and statement of accounts.

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**Status:** This is the original version (as it was originally made).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

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(2) In this regulation, “constituent authority” means any county, district, London borough or parish council for the time being entitled to appoint members of the committee, board or authority in question; and in relation to a National Park authority includes—

- (a) the Secretary of State; and
- (b) Natural England.