



Local Government Finance Act 1988

1988 CHAPTER 41

PART VIII

FINANCIAL ADMINISTRATION

[^{F1}114A Functions of responsible officer as regards reports—local authorities operating executive arrangements

- (1) The person having responsibility under section 151 of the 1972 Act for the administration of the financial affairs of a relevant authority which is operating executive arrangements shall have the duties mentioned in this section, without prejudice to any other functions; and in this section he is referred to as the chief finance officer of the authority.
- (2) The chief finance officer of an authority that is referred to in subsection (1) shall make a report under this section to the executive of that authority if it appears to him that, in the course of the discharge of functions of the authority, the executive or a person on behalf of the executive—
 - (a) has made or is about to make a decision which involves or would involve the authority incurring expenditure which is unlawful;
 - (b) has taken or is about to take a course of action which, if pursued to its conclusion, would be unlawful and likely to cause a loss or deficiency on the part of the authority; or
 - (c) is about to enter an item of account the entry of which is unlawful.
- (3) It shall be the duty of the chief finance officer of an authority, in preparing a report in pursuance of subsection (2) above, to consult so far as practicable—
 - (a) with the person who is for the time being designated as the head of the authority's paid service under section 4 of the Local Government and Housing Act 1989 [^{F2}or, in the case of a Welsh county council or county borough council, the person who is for the time being appointed as the authority's chief executive under section 54 of the Local Government and Elections (Wales) Act 2021]; and

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Changes to legislation: Local Government Finance Act 1988, Section 114A is up to date with all changes known to be in force on or before 18 July 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)

- (b) with the person who is for the time being responsible for performing the duties of the authority's monitoring officer under section 5 and 5A of [^{F3}the Local Government and Housing Act 1989]^{F4}.
- (4) Where a chief finance officer has made a report under this section he shall send a copy of it to—
- the person who at the time the report is made has the duty to audit the authority's accounts;
 - each person who at that time is a member of the authority; and
 - where the authority has a mayor and council manager executive, the person who at that time is the council manager.
- (5) Subsections (5) and (6) of section 114 shall apply in relation to duties under subsections (2) and (3) of this section as they apply in relation to duties under subsections (2) and (3) of that section.
- (6) A relevant authority shall provide its chief finance officer with such staff, accommodation and other resources as are in his opinion sufficient to allow his duties under this section to be performed.]

Textual Amendments

- F1** S. 114A inserted (E.) (11.7.2001) by [S.I. 2001/2237](#), **art. 20(2)** and inserted (W.) (1.4.2002) by [S.I. 2002/808](#), **art. 19(2)**
- F2** Words in s. 114A(3)(a) inserted (5.5.2022) by [Local Government and Elections \(Wales\) Act 2021](#) (asc 1), s. 175(7), **Sch. 5 para. 4(a)**; [S.I. 2021/231](#), art. 6(s)
- F3** Words in s. 114A(3)(b) substituted (5.5.2022) by [Local Government and Elections \(Wales\) Act 2021](#) (asc 1), s. 175(7), **Sch. 5 para. 4(b)**; [S.I. 2021/231](#), art. 6(s)
- F4** Section 5A is inserted by article 23(2) of this Order.

Modifications etc. (not altering text)

- C1** Ss. 114-116 applied (with modifications) (5.3.2008) by [The Cheshire \(Structural Changes\) Order 2008](#) (S.I. 2008/634), arts. 1, **8(5)**
- C2** Ss. 114-116 applied (with modifications) (28.3.2008) by [The Bedfordshire \(Structural Changes\) Order 2008](#) (S.I. 2008/907), arts. 1, **17(5)**
- C3** S. 114A excluded (8.5.2017) by [The Greater Manchester Combined Authority \(Transfer of Police and Crime Commissioner Functions to the Mayor\) Order 2017](#) (S.I. 2017/470), art. 1(2), **Sch. 2 para. 14**
- C4** Ss. 114-116 applied (with modifications) (25.5.2018) by [The East Suffolk \(Local Government Changes\) Order 2018](#) (S.I. 2018/640), arts. 1, **9(6)**
- C5** Ss. 114-116 applied (with modifications) (25.5.2018) by [The West Suffolk \(Local Government Changes\) Order 2018](#) (S.I. 2018/639), arts. 1, **9(6)**
- C6** Ss. 114-116 applied (26.5.2018) by [The Bournemouth, Dorset and Poole \(Structural Changes\) Order 2018](#) (S.I. 2018/648), arts. 1, **28(6)**
- C7** Ss. 114-116 applied (with modifications) (26.5.2018) by [The Somerset West and Taunton \(Local Government Changes\) Order 2018](#) (S.I. 2018/649), arts. 1, **9(6)**
- C8** Ss. 114-116 applied with modifications (26.5.2018) by [The Bournemouth, Dorset and Poole \(Structural Changes\) Order 2018](#) (S.I. 2018/648), arts. 1, **13(6)**
- C9** Ss. 114-115 applied (with modifications) (23.5.2019) by [The Buckinghamshire \(Structural Changes\) Order 2019](#) (S.I. 2019/957), arts. 1, **7(5)**
- C10** Ss. 114-115 applied (with modifications) (14.2.2020) by [The Northamptonshire \(Structural Changes\) Order 2020](#) (S.I. 2020/156), arts. 1, **9(6)**

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C11 Ss. 114-115 applied (with modifications) (18.3.2022) by [The Cumbria \(Structural Changes\) Order 2022 \(S.I. 2022/331\)](#), arts. 1(1), **9(6)**

Status:

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