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STATUTORY INSTRUMENTS

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**1996 No. 88**

**The Local Government Reorganisation  
(Wales)(Finance) Order 1996**

*Education Reform Act 1988*

**Local education authorities: financial statements**

**12.**—(1) On and after 1st April 1996, section 42(6) to (8) of the Education Reform Act 1988 (publication of schemes and financial statements, etc)<sup>(1)</sup> shall, as regards any report to be prepared by a divided authority for a preceding year, apply to the designated authority as if it were the local education authority for that year for the area of the divided authority.

(2) Where a statement under section 42(6) of that Act has been prepared by a designated authority in relation to a divided authority for a preceding year, section 42A of that Act (certification of statements by Audit Commission) shall, on and after 1st April 1996, apply to the designated authority as if it were the local education authority for that year for the area of the divided authority.

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(1) 1988 c. 40. Subsection (6) was amended and subsection (8) was substituted by the Education Act 1993, section 275.