#### STATUTORY INSTRUMENTS

# 1996 No. 88

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

#### Local Government Act 1972

# Power to incur expenditure for purposes not otherwise authorised

- **4.**—(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) by an old authority—
  - (a) the reference in paragraph (d) of subsection (4B) of that section to any grant received by the authority, shall on and after 1st April 1996 be construed as including any grant received by a new authority in respect of an old authority, and
  - (b) the reference in paragraph (f)(iii) of that subsection to any grant or other payment to the authority shall on and after 1st April 1996 be construed as including any grant or payment to a new authority in respect of the old 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 and after 1st April 1996 be construed, in relation to the accounts of an old authority, as including any statement of accounts prepared by the designated authority.

### Financial assistance conditional on provision of information

5. For the purposes of section 137A of the 1972 Act (financial assistance to be conditional on provision of information)(1), anything done by or to a divided authority at any time shall on and after 1st April 1996 be treated as having been done by or to the designated authority at that time.

#### Local financial returns

- **6.**—(1) Where a divided authority has not made a return as required under section 168 of the 1972 Act (local financial returns)(2) for any preceding year, the designated authority shall as soon as is reasonably practicable after 1st April 1996 make such a return.
- (2) Any return made pursuant to paragraph (1) shall be made separately from any other return made by the designated authority under section 168 of the 1972 Act.

# Reports and returns

7. For the purposes of section 230 of the 1972 Act (reports and returns), the designated authority shall on or after 1st April 1996 send to the Secretary of State such reports and returns in relation to a divided authority and give him such information with respect to the functions of the divided

<sup>(1)</sup> Section 137A was inserted by section 37 of the 1989 Act.

<sup>(2)</sup> Section 168 was amended by paragraphs 17 and 18 of Schedule 3 to the Local Government Finance (Repeals, Savings and Consequential Amendments) Order 1990 (S.I. 1990/776) and paragraph 34 of Schedule 13 to the Local Government Finance Act 1992 (c. 14).

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authority, as have been required but not supplied before 1st April 1996 or as the Secretary of State may require or as may be required by either House of Parliament subsequently.