

STATUTORY INSTRUMENTS

2003 No. 3146

The Local Authorities (Capital Finance and Accounting) (England) Regulations 2003

PART 7

ACCOUNTS

[^{F1}Short-term accumulating compensated absences

30H.—[

^{F2}(1)] Where, in accordance with proper practices, a local authority includes an amount in respect of a liability for short-term accumulating compensated absences in its balance sheet, the authority must not charge to a revenue account an amount in respect of that liability until the date on which the liability ceases or is discharged.]

[^{F3}(2) In relation to any person or body which is a local authority for the purposes of section 21 by virtue of subsection (6)(b), (e), (g), (h), (k) or (l) of that section, this regulation only applies to an amount in respect of a liability for short-term accumulating compensated absences recorded on a balance sheet for a financial year beginning on or after 1st April 2015.]

Textual Amendments

- F1** Reg. 30H inserted (1.4.2010) by [The Local Authorities \(Capital Finance and Accounting\) \(Amendment\) \(England\) Regulations 2010 \(S.I. 2010/454\)](#), regs. 1(1)(b), 7
- F2** Reg. 30H renumbered as reg. 30H(1) (1.4.2015) by [The Local Authorities \(Capital Finance and Accounting\) \(England\) \(Amendment\) Regulations 2015 \(S.I. 2015/341\)](#), regs. 1, **2(9)(a)**
- F3** Reg. 30H(2) inserted (1.4.2015) by [The Local Authorities \(Capital Finance and Accounting\) \(England\) \(Amendment\) Regulations 2015 \(S.I. 2015/341\)](#), regs. 1, **2(9)(b)**

Changes to legislation:

The Local Authorities (Capital Finance and Accounting) (England) Regulations 2003, Section 30H is up to date with all changes known to be in force on or before 15 June 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.

[View outstanding changes](#)

Changes and effects yet to be applied to the whole Instrument associated Parts and Chapters:

Whole provisions yet to be inserted into this Instrument (including any effects on those provisions):

- reg. 1(3A) substituted by [S.I. 2024/478 reg. 2\(2\)\(b\)](#)
- reg. 28(4)-(7) inserted by [S.I. 2024/478 reg. 2\(4\)\(c\)](#)