

## SCHEDULES

### SCHEDULE 1

Section 7(3).

#### RATES AND PRECEPTS : TRANSITIONAL PROVISIONS

- 1 The following provisions of this Schedule apply where before the passing of this Act and whether before or after 1st April 1982—
  - (a) a rating authority or precepting authority has made or issued—
    - (i) a supplementary rate or supplementary precept for or in respect of a period beginning on or after that date ; or
    - (ii) a rate or precept for or in respect of any such period other than a financial year ; or
  - (b) a rating authority has made a rate (other than a supplementary rate or rate falling within sub-paragraph (a) above) by reference to a supplementary precept or precept falling within that sub-paragraph.
- 2 No rate or precept shall by virtue of section 3 of this Act be substituted for a supplementary rate or precept falling within paragraph 1(a)(i) above.
- 3 Where a rating authority has made a supplementary rate falling within paragraph 1(a)(i) above any sum paid by a ratepayer to the rating authority in respect of the supplementary rate (or so much of any sum so paid in respect of rates generally as is attributable to the supplementary rate)—
  - (a) shall be repaid if the ratepayer so requires ; or
  - (b) if repayment is not required shall, as the rating authority may determine, either be repaid to him or credited against any liability of his for rates in respect of the hereditament in question.
- 4 Where a person as tenant or licensee of any premises—
  - (a) is liable to make payments (whether as part of his rent or otherwise) which vary or may vary according to the rates chargeable in respect of those premises ; or
  - (b) is entitled to make deductions from his rent in respect of those rates,he shall, where a rating authority has made a supplementary rate falling within paragraph 1(a)(i) above which affects those premises, be entitled to recover or, as the case may be, liable to make good any payment or deduction which he would not have been liable or entitled to make if that rate had not been made ; and any sum which he is entitled to recover as aforesaid may, without prejudice to any other method of recovery, be deducted by him from any rent payable by him to the person by whom that sum was received.
- 5 Where a precepting authority has issued a supplementary precept falling within paragraph 1(a)(i) above any sum paid to that authority in respect of the precept shall be repaid if the authority to which the precept was issued so requires or, if repayment is not required, credited or otherwise dealt with as may be agreed between those authorities.

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- 6 A rating or precepting authority which has made a rate or issued a precept falling within paragraph 1(a)(ii) above shall under section 3 of this Act make a rate or issue a precept in substitution for that rate or precept as if it were a rate or precept for a financial year but the estimated product of that rate or precept shall for the purposes of subsection (2) of that section be adjusted in such manner as the Secretary of State may direct.
- 7 (1) A rating authority which has made a rate falling within paragraph 1(b) above shall under section 3 of this Act make a rate in substitution for the rate falling within that paragraph.
- (2) Where the precept by reference to which the original rate was made fell within paragraph 1(a)(i) above, the estimated product of the original rate shall for the purposes of subsection (2) of that section be calculated without reference to the precept.
- (3) Where the precept by reference to which the original rate was made fell within paragraph 1(a)(ii) above—
- (a) the rate substituted under the said section 3 shall be made by reference to the precept substituted pursuant to paragraph 6 above ; and
  - (b) the estimated product of the original rate shall for the purposes of subsection (2) of that section be adjusted in such manner as the Secretary of State may direct.
- (4) Where the precept by reference to which the original rate was made fell within paragraph 1(a)(ii) above and was issued under section 150(4) of the Local Government Act 1972 (expenses of parish and community councils) sub-paragraph (1) above shall not require the rating authority to make a substituted rate unless it considers that a substituted rate will be required for meeting the precept substituted pursuant to paragraph 6 above.
- 8 (1) Where a rating authority has made a supplementary rate falling within paragraph 1(fl)(i) above by reference to a supplementary precept falling within that provision it shall be entitled to recover from the precepting authority—
- (a) its administrative expenses in making repayments or allowing credits under paragraph 3 above in respect of the supplementary rate ; and
  - (b) its rate collection expenses in respect of that rate.
- (2) Where a rating authority has made a rate falling within sub-paragraph (a)(ii) or (b) of paragraph 1 above by reference to a supplementary precept or precept falling within sub-paragraph (1)(o) of that paragraph it shall be entitled to recover from the precepting authority—
- (a) its administrative expenses in making repayments or allowing credits under section 3(5) and (6) of this Act in respect of that rate ; and
  - (b) any increase attributable to paragraph 6 or 7(1) above in its rate collection expenses for the financial year.
- 9 In this Schedule any expression which is also used in Part I of this Act has the same meaning as in that Part.

## SCHEDULE 2

Section 10.

### BLOCK GRANT : RECEIVER FOR THE METROPOLITAN POLICE DISTRICT

#### *Interpretation*

1 (1) In this Schedule—

" gross rateable value ", in relation to the Metropolitan Police District, means the aggregate of the rateable values of the hereditaments in that District;

" the principal Act " means the Local Government, Planning and Land Act 1980 ;

" rateable values ", in relation to hereditaments in that District, means, subject to sub-paragraphs (2) and (3) below, rateable values ascribed to them in the valuation lists on a date to be specified in each year in the Rate Support Grant Report;

" the Receiver " means the Receiver for the Metropolitan Police District;

" Receiver's grant-related poundage " means a poundage determined by the Secretary of State and related—

(a) to a given ratio between the Receiver's total expenditure and the Receiver's grant-related expenditure ; or

(b) to a given difference between his total expenditure divided by the population of the Metropolitan Police District and his grant-related expenditure so divided ;

" Receiver's total expenditure " means that part of the Receiver's expenditure for a year which falls to be defrayed out of the Metropolitan Police Fund and which is not met by any such grant as is mentioned in section 54(7)(a) or (b) of the principal Act but reduced by the amount of any payments of such descriptions as the Secretary of State may specify which fall to be paid for that year into the Metropolitan Police Fund;

" Receiver's grant-related expenditure " means a sum determined by the Secretary of State as being the aggregate for the year of the Receiver's notional expenditure having regard to his functions.

(2) The reference to hereditaments in the definition of " rateable values " in sub-paragraph (1) above includes a reference to a notional hereditament which a body is treated as occupying by virtue of any enactment.

(3) A Rate Support Grant Report may provide that for the year to which it relates the rateable values of hereditaments in the Metropolitan Police District falling within any class of hereditaments shall be ascertained for the purposes of this Schedule otherwise than by reference to the values ascribed to them in the valuation lists.

#### *Payment of block grant*

2 In section 53(1) and (8) of the principal Act, so far as relating to block grant, references to local authorities or a local authority shall include references to the Receiver.

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*Aggregate amount of rate support grants*

- 3 In subsection (1) of section 54 of the principal Act the reference to local authorities shall include a reference to the Receiver, " relevant expenditure " as denned in subsection (5) of that section shall include the Receiver's total expenditure and the reference in subsection (6)(a) of that section to sums falling to be paid to another local authority shall include a reference to sums falling to be paid to the Receiver.

*Calculation of block grant*

- 4 (1) The amount of block grant payable to the Receiver is to be calculated by deducting from the Receiver's total expenditure for the year the product arrived at by multiplying the Receiver's grant-related poundage by the gross rateable value of the Metropolitan Police District.
- (2) Sub-paragraph (1) above has effect subject to subsection (7) of section 56 of the principal Act in which the reference to a local authority shall include a reference to the Receiver.

*Adjustment of distribution of block grant*

- 5 (1) Subject to the following provisions of this paragraph, the Secretary of State may provide in a Rate Support Grant Report that the amount of block grant payable to the Receiver for a year shall be calculated by deducting from his total expenditure, instead of the product of his grant-related poundage and the gross rateable value of the Metropolitan Police District, the product of those sums multiplied by a multiplier determined by the Secretary of State.
- (2) In paragraphs (a) and (b) of subsection (6) of section 59 of the principal Act references to a local authority shall include references to the Receiver and the power conferred by this paragraph may only be exercised—
- (a) for the purposes specified in either of those paragraphs or in paragraph (c) or (d) of that subsection ; or
  - (b) for the purpose of preventing or limiting any change in the amount of block grant payable to the Receiver that would otherwise result from any fresh determination of his grant-related poundage in a supplementary report made under section 61 of the principal Act.
- (3) In Section 8(3) and (7) of this Act references to section 59 of the principal Act and to a local authority shall include references to this paragraph and to the Receiver.
- (4) If the Secretary of State exercises the power conferred by this paragraph the principles on which he exercises it shall, subject to section 8(9) of this Act, be specified in the Rate Support Grant Report.

*Rate Support Grant Reports*

- 6 In subsection (6)(a) of section 60 of the principal Act the reference to Part VI of that Act shall include a reference to this Schedule and in subsection (9) of that section the reference to a local authority shall include a reference to the Receiver.

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### *Supplementary Reports*

- 7 In the application of section 61 of the principal Act to the Receiver's grant-related poundage and the Receiver's grant-related expenditure subsection (5) shall be omitted.

### *Adjustment of block grant total*

- 8 (1) In subsections (1) and (2) of section 62 of the principal Act references to a local authority or local authorities shall include references to the Receiver.
- (2) The Secretary of State may, for the purpose of the adjustment required by that section, make a fresh calculation of the entitlement of the Receiver to block grant, substituting the total of the Receiver's expenditure actually defrayed out of the Metropolitan Police Fund for the figure calculated as his total expenditure under paragraph 4(1) above.

### *Information*

- 9 In section 65(1) of the principal Act for the words " sections 53 to 64 above and to Schedule 11 to this Act" there shall be substituted the words " sections 53 to 63 above ".

### *Estimates and calculations*

- 10 In section 66 of the principal Act, so far as relating to block grant, references to a local authority shall include references to the Receiver.

## SCHEDULE 3

Section 11(4).

### THE AUDIT COMMISSION

#### *Status*

- 1 The Commission shall be a body corporate.
- 2 The Commission shall not be regarded as acting on behalf of the Crown and neither the Commission nor its members, officers or servants shall be regarded as Crown servants.

#### *Functions of Secretary of State in relation to Commission*

- 3 (1) The Secretary of State may give the Commission directions as to the discharge of its functions and the Commission shall give effect to any such directions.
- (2) The Commission shall furnish the Secretary of State with such information relating to the discharge of its functions as he may require and for that purpose shall permit any person authorised by him to inspect and make copies of any accounts or other documents of the Commission and shall afford such explanation of them as that person or the Secretary of State may require.
- (3) No direction shall be given by the Secretary of State and no information shall be required by him under this paragraph in respect of any particular body whose

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accounts are required to be audited in accordance with Part III of this Act; and before giving any direction under this paragraph the Secretary of State shall consult the Commission, such associations of local authorities as appear to him to be concerned and such bodies of accountants as appear to him to be appropriate.

- (4) The Secretary of State shall publish any direction given by him under this paragraph.

*Tenure of office of members*

- 4 (1) Subject to the provisions of this paragraph, every member of the Commission shall hold and vacate his office in accordance with the terms of his appointment.
- (2) Any member may resign by notice in writing to the Secretary of State, and the chairman or deputy chairman may by a like notice resign his office as such.
- (3) The Secretary of State may remove a member from office if that member—
- (a) has become bankrupt or made an arrangement with his creditors ;
  - (b) is incapacitated by physical or mental illness ;
  - (c) has been absent from meetings of the Commission for a period of six months otherwise than for a reason approved by the Secretary of State ; or
  - (d) is in the opinion of the Secretary of State otherwise unable or unfit to discharge the functions of a member.
- (4) If the chairman or deputy chairman ceases to be a member he shall also cease to be chairman or deputy chairman.

*Remuneration etc. of members*

- 5 (1) The Commission shall pay to each member such remuneration and allowances (if any) as the Secretary of State may determine.
- (2) As regards any member in whose case the Secretary of State may so determine, the Commission shall pay or make provision for the payment of such sums by way of pension, allowances and gratuities to or in respect of him as the Secretary of State may determine.
- (3) Where a person ceases to be a member otherwise than on the expiration of his term of office and it appears to the Secretary of State that there are special circumstances which make it right for him to receive compensation, the Commission shall pay as compensation to that person such amount as the Secretary of State may determine.
- (4) Any determination by the Secretary of State under this paragraph shall require the consent of the Treasury.

*House of Commons disqualification*

- 6 In Part III of Schedule 1 to the House of Commons Disqualification Act 1975 (disqualifying offices) there shall be inserted at the appropriate place in alphabetical order—
- “Any member of the Audit Commission for Local Authorities in England and Wales in receipt of remuneration”.

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### *Staff*

- 7 (1) The Commission shall appoint a chief officer who shall be known as the Controller of Audit and his appointment shall require the approval of the Secretary of State.
- (2) The Commission shall appoint such other officers and servants as it considers necessary for the discharge of its functions.
- (3) The Commission's officers and servants (in this paragraph referred to as employees) shall be appointed at such remuneration and on such other terms and conditions as the Commission may determine.
- (4) The Commission may pay such pensions, allowances or gratuities as it may determine to or in respect of any of its employees, make such payments as it may determine towards the provision of pensions, allowances or gratuities to or in respect of any of its employees or provide and maintain such schemes as it may determine (whether contributory or not) for the payment of pensions, allowances or gratuities to or in respect of any of its employees.
- (5) The references in sub-paragraph (4) above to pensions, allowances or gratuities to or in respect of any employees include references to pensions, allowances or gratuities by way of compensation to or in respect of employees who suffer loss of office or employment.
- (6) If an employee becomes a member of the Commission and was by reference to his employment by the Commission a participant in a pension scheme maintained by the Commission for the benefit of any of its employees, the Commission may determine that his service as a member shall be treated for the purposes of the scheme as service as an employee of the Commission whether or not any benefits are payable to or in respect of him by virtue of paragraph 5 above.
- (7) Notwithstanding sub-paragraphs (1) and (3) above, the first Controller of Audit shall be appointed by the Secretary of State who shall determine the terms and conditions on which he is to be employed by the Commission.
- 8 (1) It shall be the duty of the Commission to make, by such date as the Secretary of State may determine, an offer of employment by the Commission to each person employed in the civil service of the State as a district auditor, assistant to a district auditor or otherwise in the district audit service whose name is notified to the Commission by the Secretary of State for the purposes of this paragraph; and the terms of the offer must be such that they are, taken as a whole, not less favourable to the person to whom the offer is made than the terms on which he is employed on the date on which the offer is made.
- (2) An offer made in pursuance of this paragraph shall not be revocable during the period of three months beginning with the date on which it is made.
- (3) Where a person becomes an officer or servant of the Commission in consequence of this paragraph, then, for the purposes of the Employment Protection (Consolidation) Act 1978, his period of employment in the civil service of the State shall count as a period of employment by the Commission and the change of employment shall not break the continuity of the period of employment.
- (4) Where a person ceases to be employed as mentioned in sub-paragraph (1) above—
- (a) on becoming an officer or servant of the Commission in consequence of this paragraph ; or

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(b) having unreasonably refused an offer made to him in pursuance of this paragraph,

he shall not, on ceasing to be so employed, be treated for the purposes of any scheme under section 1 of the Superannuation Act 1972 as having been retired on redundancy.

*Financial provisions*

- 9 It shall be the duty of the Commission so to manage its affairs that its income from fees and otherwise will, taking one year with another, be not less than its expenditure properly chargeable to its income and expenditure account.
- 10 (1) The Commission may borrow—
- (a) from the Secretary of State ; or
  - (b) temporarily (by way of overdraft or otherwise) and with his consent, from any other person,
- such sums as it may require for the purpose of meeting its obligations and discharging its functions.
- (2) The aggregate amount outstanding in respect of the principal of any sums borrowed by the Commission under sub-paragraph (1) above shall not exceed £4 million or such greater sum, not exceeding £20 million, as the Secretary of State may from time to time by order specify; and no such order shall be made unless a draft of the order has been approved by a resolution of the House of Commons.
- (3) The Secretary of State may lend to the Commission any sums which it has power to borrow under sub-paragraph (1)(a) above ; and the Treasury may issue to the Secretary of State out of the National Loans Fund any sums necessary to enable him to make loans under this sub-paragraph.
- (4) Loans made under sub-paragraph (3) above shall be repaid to the Secretary of State at such times and by such methods, and interest on the loans shall be paid to him at such times and at such rates, as he may from time to time determine.
- (5) All sums received by the Secretary of State under sub-paragraph (4) above shall be paid into the National Loans Fund.
- (6) The Secretary of State shall prepare, in respect of each financial year and in such form as the Treasury may direct, an account—
- (a) of any sums issued to him under sub-paragraph (3) above or received by him under sub-paragraph (4) above ; and
  - (b) of the disposal by him of any sums so received,
- and shall send the account to the Comptroller and Auditor General not later than the end of the month of November following the financial year to which it relates ; and the Comptroller and Auditor General shall examine, certify and report on the account and lay copies of it and of his report before each House of Parliament.
- (7) Any consent, loan or determination by the Secretary of State under this paragraph shall require the approval of the Treasury.
- 11 (1) The Treasury may guarantee, in such manner and on such conditions as they think fit, the repayment of the principal of and the payment of interest on any sums which the Commission borrows from a person other than the Secretary of State.



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- (2) Immediately after a guarantee is given under this paragraph, the Treasury shall lay a statement of the guarantee before each House of Parliament; and where any sum is issued for fulfilling a guarantee so given, the Treasury shall lay before each House of Parliament a statement relating to that sum as soon as possible after the end of each financial year beginning with that in which the sum is issued and ending with that in which all liability in respect of the principal sum and in respect of interest on it is finally discharged.
  - (3) Any sums required by the Treasury for fulfilling a guarantee under this paragraph shall be charged on and issued out of the Consolidated Fund.
  - (4) If any sums are issued in fulfilment of a guarantee given under this paragraph, the Commission shall make to the Treasury, at such times and in such manner as the Treasury may from time to time direct, payments of such amounts as the Treasury so direct in or towards repayment of the sums so issued and payments of interest, at such rates as the Treasury so direct, on what is outstanding for the time being in respect of sums so issued.
  - (5) Any sums received by the Treasury in pursuance of sub-paragraph (4) above shall be paid into the Consolidated Fund.
- 12
- (1) The Commission shall keep proper accounts and other records in relation to its accounts and shall prepare in respect of each financial year a statement of account in such form as the Secretary of State may, with the approval of the Treasury, direct.
  - (2) The statement of account prepared by the Commission in respect of each financial year shall be submitted to the Secretary of State before such date as he may, with the approval of the Treasury, direct.
  - (3) The Secretary of State shall, on or before 30th November in each year, transmit to the Comptroller and Auditor General the statement of account prepared by the Commission for the financial year last ended.
  - (4) The Comptroller and Auditor General shall examine and certify the statement of account transmitted to him under sub-paragraph (3) above and shall lay before Parliament copies of that statement together with his report thereon.

#### *Proceedings*

- 13
- (1) The Commission shall regulate its own proceedings.
  - (2) The validity of any proceedings of the Commission shall not be affected by any vacancy among its members or by any defect in the appointment of any of its members.
- 14
- (1) The application of the seal of the Commission shall be authenticated by the signature of the chairman or of some other member authorised either generally or specially by the Commission for that purpose.
  - (2) Any document purporting to be a document duly executed under the seal of the Commission shall be received in evidence and shall, unless the contrary is proved, be deemed to be so executed.

#### *Annual report*

- 15
- (1) The Commission shall publish an annual report on the discharge of its functions.

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- (2) Copies of each annual report shall be sent by the Commission to the Secretary of State who shall lay copies of it before each House of Parliament.

#### SCHEDULE 4

Section 32.

#### NEW PARAGRAPHS FOR SCHEDULE 3 TO THE WATER ACT 1973

##### *Accounts of water authorities and Council*

- 38 (1) It shall be the duty of a water authority and of the Council—
- (a) to keep proper accounts and proper records in relation to the accounts ; and
  - (b) to prepare in respect of each accounting year a statement of accounts giving a true and fair view of the state of affairs and profit or loss of the body preparing the statement.
- (2) Every statement of accounts prepared by a body in accordance with this paragraph shall comply with any requirement which the Ministers have, with the consent of the Treasury, notified in writing to that body and which relates to any of the following matters, namely—
- (a) the information to be contained in the statement;
  - (b) the manner in which that information is to be presented ;
  - (c) the methods and principles according to which the statement is to be prepared.
- (3) Subject to any requirement notified to it under sub-paragraph (2) above, in preparing any statement of accounts in accordance with this paragraph a body shall follow, with respect to each of the matters referred to in that sub-paragraph, such course as may be for the time being approved by the Ministers with the consent of the Treasury.
- (4) Without prejudice to the foregoing provisions of this paragraph, the Minister may direct a water authority to keep such accounts and records and to prepare such statements with regard to money expended in the performance of their land drainage functions as he may think fit.
- (5) In this paragraph " accounting year ", in relation to a water authority or the Council, means, subject to sub-paragraph (6) below, a period of twelve months ending on 31st March.
- (6) If the Ministers so direct in relation to any accounting year of a water authority or the Council, that accounting year shall end on such other date as may be specified in the direction.

##### *Audit of water authorities and Council*

- 39 (1) The accounts of a water authority or the Council, including all statements prepared by them under paragraph 38 above, shall be audited in accordance with this Schedule by auditors appointed for each accounting year (within the meaning of that paragraph) by the Secretary of State.
- (2) A person shall not be qualified for appointment under this paragraph unless he is—

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- (a) a member of a body of accountants established in the United Kingdom and recognised for the purposes of section 161(1)(a) of the Companies Act 1948 ;  
or
  - (b) a member of the Chartered Institute of Public Finance and Accountancy;
- but a firm may be so appointed if each of its members is qualified to be so appointed.

*General duties of auditors*

- 39A (1) In auditing any accounts in accordance with this Schedule, an auditor shall by examination of the accounts and otherwise satisfy himself that the body concerned has complied with the requirements of paragraph 38 above.
- (2) The auditor shall consider whether, in the public interest, he should make a report on any matter coming to his notice in the course of the audit in order that it may be considered by the body concerned or brought to the attention of the public, and shall consider whether the public interest requires any such matter to be made the subject of an immediate report rather than of a report to be made at the conclusion of the audit.

*Auditor's right to obtain documents and information*

- 39B (1) An auditor shall have a right of access at all reasonable times to all such documents relating to a body whose accounts are required to be audited in accordance with this Schedule as appear to him necessary for the purposes of the audit and shall be entitled to require from any person holding or accountable for any such document such information and explanation as he thinks necessary for those purposes and, if he thinks it necessary, to require any such person to attend before him in person to give the information or explanation or to produce any such document.
- (2) Without prejudice to sub-paragraph (1) above, the auditor shall be entitled to require any officer or member of the body concerned to give him such information or explanation as he thinks necessary for the purposes of the audit and, if he thinks it necessary, to require any such officer or member to attend before him in person to give the information or explanation.
- (3) Without prejudice to sub-paragraphs (1) and (2) above, the body concerned shall provide the auditor with every facility and all information which he may reasonably require for the purposes of the audit.
- (4) Any person who without reasonable excuse fails to comply with any requirement of an auditor under sub-paragraph (1) or (2) above shall be liable on summary conviction to a fine not exceeding £200 and to an additional fine not exceeding £20 for each day on which the offence continues after conviction thereof.
- (5) Any expenses incurred by an auditor in connection with proceedings for an offence under sub-paragraph (4) above alleged to have been committed in relation to the audit of the accounts of any body shall, so far as not recovered from any other source, be recoverable from that body.

*Public inspection of accounts and right to make representations*

- 39C (1) At each audit of the accounts of a water authority under this Schedule any local government elector for any area to which the accounts to be audited relate may inspect those accounts and all books, deeds, contracts, bills, vouchers and receipts

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relating to them and make copies of all or any part of the accounts and those other documents.

- (2) At the request of any such local government elector, the auditor shall give the elector, or any representative of his, an opportunity to question the auditor about those accounts or to draw the auditor's attention to any matter on which he could make a report under paragraph 39A above.

*Transmission of documents to Ministers and local authorities*

- 39D (1) As soon as the audit of the accounts of any body under this Schedule has been concluded a copy of any statement prepared by the body for the accounting year in question under paragraph 38 above, together with a copy of any report made by the auditor on the statement or on the accounts, shall be sent by the body—
- (a) to the Ministers ; and
  - (b) in the case of a water authority, in addition to every local authority whose area is wholly or partly situated in the area of the water authority.
- (2) The Ministers shall lay a copy of every statement and report of which a copy is received by them in pursuance of sub-paragraph (1) above before each House of Parliament.

*Right to inspect statements of accounts and auditor's reports*

- 39E (1) Any person, on application to a water authority or to the Council, shall be entitled—
- (a) to inspect and make copies of any statement prepared by them under paragraph 38 above and any report made by an auditor on the statement or on their accounts; and
  - (b) to be furnished with copies of any such statement or report on payment of such reasonable sum as the authority or the Council may determine.
- (2) Any document which a person is entitled to inspect under this paragraph may be inspected by him at all reasonable times and without payment.

*Regulations as to accounts*

- 39F (1) The Ministers may by regulations applying to water authorities and the Council make regulations with respect to—
- (a) the deposit of the accounts of a water authority or the Council at their offices or at any other place ;
  - (b) the publication of information relating to accounts and the publication of statements of accounts ;
  - (c) the exercise of any rights of inspection or making representations conferred by paragraph 39C or 39E above, and the steps to be taken for informing persons entitled to exercise them of those rights.
- (2) Regulations under this paragraph may make different provision in relation to water authorities and the Council respectively.
- (3) The power to make regulations under this paragraph shall be exercisable by statutory instrument subject to annulment in pursuance of a resolution of either House of Parliament.

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*Restriction on disclosure of information*

- 39G (1) No information relating to a particular body or other person and obtained by any auditor, or by a person acting on behalf of an auditor, in the course of any audit under this Schedule shall be disclosed except—
- (a) with the consent of the body or person to whom the information relates; or
  - (b) for the purposes of any functions of an auditor under this Schedule ; or
  - (c) for the purposes of any criminal proceedings.
- (2) Any person who discloses any information in contravention of sub-paragraph (1) above shall be guilty of an offence and liable—
- (a) on summary conviction, to imprisonment for a term not exceeding six months or to a fine not exceeding the prescribed sum (as defined in section 32(9) of the Magistrates' Courts Act 1980) or to both ; or
  - (b) on conviction on indictment, to imprisonment for a term not exceeding two years or to a fine or to both.

SCHEDULE 5

Section 34.

CONSEQUENTIAL AMENDMENTS

*The Public Health Act 1875*

- 1 In section 265 of the Public Health Act 1875, for the words from " make any payment" onwards there shall be substituted the words " make any payment in pursuance of section 19 or 20 of the Local Government Finance Act 1982 ".

*The Police Act 1964*

- 2 In section 8(3) of the Police Act 1964 for the words " Part VIII of the Local Government Act 1972 " there shall be substituted the words " Part III of the Local Government Finance Act 1982 ".

*The Transport Act 1968*

- 3 For section 14(3) of the Transport Act 1968 there shall be substituted—
- “(3) As soon as the accounts of the Executive for any accounting period have been audited in accordance with Part III of the Local Government Finance Act 1982 they shall send a copy of any statement of accounts prepared by them for that period pursuant to regulations under section 23 of that Act to the Minister, to the Authority for the designated area and to each of the councils of the constituent areas, together with a copy of the auditor's opinion on that statement.”

*The Transport (London) Act 1969*

- 4 For section 15(2)(a) of the Transport (London) Act 1969 there shall be substituted—
- “(a) any statement of accounts prepared by the Executive for that period pursuant to regulations under section 23 of the Local Government

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Finance Act 1982, together with the auditor's opinion on that statement; and”.

*The Local Government Act 1972*

- 5 (1) In section 80(1)(e) of the Local Government Act 1972, for the words " Part VIII below " there shall be substituted the words " Part III of the Local Government Finance Act 1982 ".
- (2) In section 86(A) of that Act, for the words " by virtue of an order under Part VIII below, a surcharge ", there shall be substituted the words " under Part III of the Local Government Finance Act 1982 or by virtue of ".
- (3) In section 87(1)(d) of that Act—
- (a) for the words " by virtue of an order under Part VIII below or a surcharge or" there shall be substituted the words " under Part III of the Local Government Finance Act 1982 or by virtue of a "; and
  - (b) for the words " order, surcharge or ", there shall be substituted the words " relevant order or decision under that Part of that Act or (as the case may be) that ".
- (4) In section 137(7) of that Act, for the words from " and section " onwards there shall be substituted the words " and section 24 of the Local Government Finance Act 1982 (rights of inspection) shall apply in relation to any such separate account of a local authority as it applies in relation to any statement of accounts prepared by them pursuant to regulations under section 23 of that Act. "
- (5) In section 246(15) of that Act, for the words " Sections 154 to 168 above" there shall be substituted the words " Section 168 above ".

*The Water Act 1973*

- 6 (1) In paragraphs 6(1)(c) and 9(1)(e) of Schedule 3 to the Water Act 1973, for the words " Part VIII of the 1972 Act" there shall be substituted the words " Part III of the Local Government Finance Act 1982 ".
- (2) For paragraph 40(1) of that Schedule there shall be substituted—
- “(1) There shall be made to the Ministers—
- (a) by each water authority and the Council as soon as possible after the end of each accounting year (within the meaning of paragraph 38 above); and
  - (b) by the Water Space Amenity Commission as soon as possible after 31st March in each year,
- a report on the discharge by them of their functions during that year and of their policy and programme.”

*The Land Drainage Act 1976*

- 7 In paragraphs 5(1)(c) and 8(1)(e) of Schedule 1 to the Land Drainage Act 1976, for the words " Part VIII of the Local Government Act 1972" there shall be substituted the words " Part III of the Local Government Finance Act 1982 ".

*Status: This is the original version (as it was originally enacted).*

*The Local Government, Planning and Land Act 1980*

- 8 (1) In section 2(7) of the Local Government, Planning and Land Act 1980, for paragraph (b) there shall be substituted—
- “(b) its inclusion in a statement of accounts prepared by an authority to which this section applies in accordance with regulations under section 23 of the Local Government Finance Act 1982 or in an abstract of accounts prepared by such an authority in accordance with regulations under section 105 of the Local Government (Scotland) Act 1973 ; or”.
- (2) In section 14(1) of that Act for the words " section 166 of the Local Government Act 1972 " there shall be substituted the words " section 23 of the Local Government Finance Act 1982 ".
- (3) In section 80(2) of that Act, for the words from " section " onwards there shall be substituted the words " section 19 of the Local Government Finance Act 1982 (declaration that item of account is unlawful). "

SCHEDULE 6

Section 38.

REPEALS

PART I

Chapter	Short Title	Extent of Repeal
<a href="#">1967 c. 9.</a>	The General Rate Act 1967.	<p>In section 2(4)(b) the words " , or any part of the year,".</p> <p>In section 3, in subsection (3) the words " Subject to subsection (5) of this section" and the words from " and ending" onwards, in subsection (4) the words " Where a rate is made for a period exceeding three months " and subsection (5).</p> <p>In section 7, in subsection (5) the words from "but" onwards and subsection (6).</p> <p>In section 12, in subsections (6) and (9), the words " or half-year, as the case may be," wherever they occur and in subsection (9)(b) the words " or half-year " in the second place where they occur.</p> <p>Section 48(2).</p>

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Chapter	Short Title	Extent of Repeal
1972 c. 70.	The Local Government Act 1972.	In section 115(1), in the definition of " rate period " the words " or part of a year, being a year or part". In Schedule 6, in paragraph 10(b) the words " or comprising ". In Schedule 7, in paragraph 14(b) the words " or comprising ". In Schedule 10, in paragraph 5 the words from the beginning of sub-paragraph (a) to "in every case " in sub-paragraph (c).
1976 c. 70.	The Land Drainage Act 1976.	In section 149(1) the words from " and may at any time " onwards. Section 46(4). Section 49(4).
1980 c. 65.	The Local Government, Planning and Land Act 1980.	Section 33(3).

## PART II

Chapter	Short Title	Extent of Repeal
1980 c. 65.	The Local Government, Planning and Land Act 1980.	In section 59, subsections (2) and (3) and in subsection (6) (c) the word " and ". In Schedule 11, paragraph 8(3) and (4).

## PART III

Chapter	Short Title	Extent of Repeal
1980 c. 65.	The Local Government, Planning and Land Act 1980.	In section 56(8), in the definition of " grant-related poundage " the words " subject to paragraph 6 of Schedule 11 below". Section 64. Schedule 11.



*Status: This is the original version (as it was originally enacted).*

Chapter	Short Title	Extent of Repeal
<a href="#">1982 c. 32.</a>	The Local Government Finance Act 1982.	In section 8, in subsection (3) the words from " and by paragraph 8 " to " District ", in subsection (5) the words " and sub-paragraphs (3) and (4) of the said paragraph 8" and the words following the semi-colon, in subsection (6) the words " and paragraph 8 " and " and sub-paragraphs (9) to (11) of that paragraph ", in subsection (7) the words " or paragraph 8 " and subsection (11).

#### PART IV

Chapter	Short Title	Extent of Repeal
<a href="#">10 &amp; 11 Geo. 6 c. 41.</a>	The Fire Services Act 1947.	Section 8(5).
<a href="#">1964 c. 48.</a>	The Police Act 1964.	In section 8(3) the words from " and the accounts of every combined police authority" onwards.
<a href="#">1968 c. 73.</a>	The Transport Act 1968.	In section 14, in subsection (1), paragraph (p) and the word " and " preceding it, and subsection (2).
<a href="#">1969 c. 35.</a>	The Transport (London) Act 1969.	In section 10, in subsection (1), paragraph (b) and the word " and " preceding it, and subsection (2).
<a href="#">1972 c. 70.</a>	The Local Government Act 1972.	In section 80, subsection (1) (c) and, in subsection (5), the words " (c) and ", " surcharge or " (in both places), and " as the case may be ". Sections 154 to 167. Section 197(4). Section 228(4). In Schedule 24, paragraph 3. In Schedule 29, paragraph 7.

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*Status: This is the original version (as it was originally enacted).*

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Chapter	Short Title	Extent of Repeal
1973 c. 37.	The Water Act 1973.	In Schedule 3, in paragraph 9, sub-paragraph (1)(c) and, in sub-paragraph (4), the words " (c) and ", " surcharge or " (in both places), and " as the case may be ".
1976 c. 57.	The Local Government (Miscellaneous Provisions) Act 1976.	Section 27(2). In section 39(1) the words " as amended by section 27(2) of this Act".
1976 c. 70.	The Land Drainage Act 1976.	In Schedule 1, in paragraph 8, sub-paragraph (1)(c) and, in sub-paragraph (4), the words " (c) and ", " surcharge or " (in both places), and " as the case may be ".
1980 c. 5.	The Child Care Act 1980.	In Schedule 2, paragraph 19. In Schedule 1, in paragraph 6, the words following paragraph (b).