#### STATUTORY INSTRUMENTS

## 1994 No. 2825

# The Local Government Changes for England (Finance) Regulations 1994

## PART III

### TRANSITIONAL PROVISIONS

# Financial administration: reports of the chief finance officer of a successor or acquiring authority

**38.**—(1) Subject to paragraph (2), the duties under section 114 of the 1988 Act of the chief finance officer of a successor or acquiring authority shall apply to him on or after the reorganisation date as if references in subsection (2) of that section to decisions made or courses of action taken by an authority included references to decisions made or courses of action taken respectively by the abolished or relinquishing authority and sections 114 to 116 of that Act shall apply accordingly.

(2) Paragraph (1) shall only apply where the chief finance officer of the successor or acquiring authority considers that a decision made or course of action taken respectively by the abolished or relinquishing authority affects the successor or acquiring authority.