



Northern Ireland  
Assembly

## Research and Library Service Bill Paper

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25 May 2010

# The Local Government (Finance) Bill

NIAR 225/10

The following paper will give an overview of the main proposals of each of the parts of the Bill; highlighting the areas which appear to be most contentious, while taking into account the Department's responses to the opinions received, and the questions raised from respondents during the consultation.

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## Key Points

The Local Government (Finance) Bill seeks to modernise the current legislative framework relating to local government finance and councillors' remuneration in Northern Ireland by:

- Giving district councils greater freedom to manage their own financial affairs;
- Using regulation and guidance to retain central government control over certain areas;
- Replacing the general grant with two separate grants, the de-rating grant and the rates support grant;
- extending to all government departments the general power which allows the Department of the Environment to pay grants to councils;
- requiring councils to make and publish a scheme of allowances; and
- establishing a remuneration panel to advise the Minister of the Environment on councillors' allowances.

According to the Synopsis of Responses to the consultation, in general most respondents were happy with the principal of councils having more power and freedom to handle their own financial affairs, but were concerned that such freedom could be restrained under central government regulations that will be issued.



## Executive Summary

It has been determined that the legislation under the Local Government Act (1972), is in need of further changes to bring local government finance up to date with modern accounting practices, which would also bring it further into line with legislation in Great Britain under the Local Government Act 2003.

The new Local Government (Finance) Bill was introduced to the Assembly on the 19<sup>th</sup> April 2010.

The Bill seeks to modernise the current legislative framework relating to local government finance and councillors' remuneration in Northern Ireland, by introducing the following:

- removing the requirements for district councils to gain departmental approval for borrowings and the application of their funds or any proceeds from the sale of capital assets;
- introducing new financial powers including, for example, the power to invest;
- introducing a prudential regime for capital finance;
- clarifying the nature of the general grant by replacing the two elements of the grant (i.e. the resources element and the de-rating element) with two separate grants – a rate support grant and a de-rating grant; and
- extending to all government departments the general power which allows the Department of the Environment to pay grants to councils.

In relation to updating the legislation regarding councillors' remuneration, the Bill enables the Department to make the following regulations:

- requiring councils to make and publish a scheme of allowances; and
- establishing a remuneration panel to advise the Minister of the Environment on councillors' allowances.

According to the Synopsis of Responses to the consultation, in general most respondents were happy with the principal of councils having more power and freedom to handle their own financial affairs, but were concerned that such freedom could be restrained under central government regulations that will be issued. Especially in relation to the following areas:

- Reserves - some respondents requested more flexibility when putting a limit on reserves.
- Borrowing limits imposed by the Department – could be difficult to reach an agreement between council's and the Department

- Councillors' allowances and expenses – could be difficult to agree on the amount, and respondents felt it could be difficult to decide which conferences/meetings should have expenses paid for.
- Remuneration Panel – concerns were raised regarding the potential membership of the panel, and whether its actual costs would outweigh the estimated costs.

Issues were expressed as to whether the level of central control placed upon local authorities in the rest of the UK should apply in equal measure with respect to Northern Ireland, where funding arrangements are different.

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# 1 Introduction

Previous legislation for local government finance comes under Part IV of the Local Government Act (Northern Ireland) 1972 (“the 1972 Act”)<sup>1</sup>. Subsequent legislation has introduced updates to certain parts of the 1972 Act, while other parts have remained unchanged, such as provisions for borrowing and council funds. It has been determined that the legislation is in need of further changes to bring local government finance up to date with modern accounting practices, which would also bring it further into line with legislation in Great Britain under the Local Government Act 2003<sup>2</sup>.

A formal consultation exercise was carried out inviting interested parties to express their opinions on the proposals to modernise the current legislative framework, with regards to finance and councillors’ remuneration in Northern Ireland. The consultation period lasted for 4 months from July 2009 to October 2009, and according to the Department<sup>3</sup>:

- 64% of the 28 respondents in total, welcomed the Bill and were supportive of the Department’s proposals;
- 79% submitted comments on specific provisions in the Bill, as well as making comments of a general nature; and
- no respondents were opposed to the overall purpose of the Bill.

The final version of the Local Government (Finance) Bill (the Bill) was introduced to the Assembly on the 19<sup>th</sup> April 2010.

The following paper will give an overview of the main proposals of each of the parts of the Bill; highlighting the areas which appear to be most contentious, while taking into account the opinions received from respondents during the consultation and the Department’s responses to them.

## 2 Overview of the Clauses

The Local Government (Finance) Bill seeks to modernise the current legislative framework relating to local government finance and councillors’ remuneration in Northern Ireland. It sets out the parameters within which a district council may manage its finances and central government may regulate that activity. The Bill aims to modernise the legislative framework for local government finance by introducing the following provisions:

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<sup>1</sup> [Local Government Act \(Northern Ireland\) 1972](#)

<sup>2</sup> [Local Government Act \(2003\)](#)

<sup>3</sup> [Consultation on the Draft Local Government \(Finance\) Bill Departmental Response](#) (p.1)

- removing the requirements for district councils to gain departmental approval for borrowings and the application of their funds or any proceeds from the sale of capital assets
- introducing new financial powers including, for example, the power to invest
- introducing a prudential regime for capital finance
- clarifying the nature of the general grant by replacing the two elements of the grant (i.e. the resources element and the de-rating element) with two separate grants – a rate support grant and a de-rating grant; and
- extending to all government departments the general power which allows the Department of the Environment to pay grants to councils.
- In relation to updating the legislation regarding councillors' remuneration, the Bill enables the Department to make the following regulations:
  - requiring councils to make and publish a scheme of allowances; and
  - establishing a remuneration panel to advise the Minister of the Environment on councillors' allowances.

The detail around the specific provisions referred to above will be outlined in subsequent subordinate legislation (i.e. detailed regulations), which will not be made without prior consultation with councils.

## 2.1 Part 1: Financial Administration

The need for change to existing legislation was identified as one of the 'areas for future work,' by the Local Government Taskforce Finance Sub-group (made up of elected members and officers from local government and officials from central government), in its report in July 2006<sup>4</sup>. The sub-group reviewed the financial arrangements for councils in Northern Ireland; it looked at the financial arrangements for councils in other jurisdictions and concluded that the financial regime needed to be updated with a system which enables councils to have greater control of their financial affairs. The sub-group also suggested that consideration could be given to a system of directions from the Department, based on the Statement of Recommended Practice for Local Authorities (SORP) produced by the Chartered Institute of Public Finance and Accountancy (CIPFA).

This part of the Bill updates the legislative framework for the administration of councils. The new capital system sets out the legal framework within which a district council may manage its finances and central government may regulate that activity. The new system gives councils greater freedom and flexibility to manage their own financial affairs (such as borrowings and the sale of capital assets) without having to obtain consent from the Department. Control from central government will be retained through regulations and guidance.

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<sup>4</sup> [Local Government Taskforce Finance Sub-Group Final Report July 2006](#)

The Bill introduces a prudential regime for capital finance, which according to the Minister of the Environment (the Minister) when addressing the Assembly on the 27<sup>th</sup> April<sup>5</sup>, will offer:

- Security - or the protection of the capital sum from loss; and
- Liquidity - to keep money available to spend when needed.

This prudential regime is designed to ensure that councils can establish affordable levels of debt in line with regulations set by the Department, and guidance from CIPFA (The Prudential Code for Capital Finance in Local Authorities, and Treasury Management in the public services: Code of Practice and Cross-Sectoral Guidance Notes ). Councils will be able to make investments, and for the first time take a loan to finance existing debt. The Department is also granted the power of setting a blanket limit which will over ride the council limit, should there be a conflict regarding the amounts. Offering such security on borrowing, will help to protect local authorities' investments against future financial crisis, such as the Icelandic Banks Crisis in 2008.

## 2.2 Part 2: Grants to Councils

Currently the Department offers a general grant to councils which consist of a de-rating element and a resources element. The Department plans to decrease confusion by removing the general grant and its two elements, and replacing it with two separate grants: the proposed de-rating and rates support grants. According to the Minister, current methods used to calculate the separate elements of the general grant will be applied subsequently, without alteration, to the calculation of the two new grants<sup>6</sup>.

The Department has the overall control over the payment of grants; therefore if another department wishes to make payments of grants to councils for its own purposes, they have to be made through the Department. This arrangement is considered to be unsatisfactory, as the Department has had to pay out grants over which it had no control in respect of policies for which it had no responsibility. The Department intends to address this by extending to all departments the power to pay grants in relation to their areas of responsibility.

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<sup>5</sup> [Local Government \(Finance\) Bill: Second Stage-Official Hansard Report \(27/04/10\)](#)

<sup>6</sup> [Local Government \(Finance\) Bill: Second Stage-Official Hansard Report \(27/04/10\)](#)

## 2.3 Part 3: Payments to Councillors, etc.

Another main aim of the Bill is to address the issue of councillor's remuneration. In 2005, the Minister at that time announced the setting up of an independent review of councillors' remuneration in Northern Ireland. In response to this the Department established a Councillors' Remuneration Working Group (CRWG). Membership of the group included:

- representatives from the National Association of Councillors;
- Northern Ireland Local Government Association;
- trade unions;
- the business and voluntary sectors; and
- an independent member.

This group was responsible for conducting a review into councillor's remuneration in Northern Ireland. It looked at the arrangements in place in Great Britain and Ireland, and after deliberating over the views received from a number of councils and local government organisations, the CRWG made recommendations in a report in June 2006<sup>7</sup>. Suggestions were made for a system that would be flexible enough to take account of both the current responsibilities of councillors and the future arrangements following the re-organisation of local government.

Many of the recommendations made by the CRWG were taken forward by the Department through subordinate legislation under the 1972 Local Government Act, for example, the Local Government (Payments to Councillors) (Amendment) Regulations (Northern Ireland) 2007<sup>8</sup>. Some of the provisions made were as follows:

- the abolition of Attendance Allowance (a daily payment for carrying out approved duties) for councillors;
- an enhanced basic allowance, which is an annual payment in recognition of councillors' representational role, etc.

The remaining recommendations require primary legislation; therefore this part of the Bill will introduce new powers enabling the Department to make regulations:

- to require councils to make and publish a scheme of allowances that the public can access, with hope of increasing transparency; and
- to establish an independent remuneration panel to advise the Minister of the Environment on councillors' allowances. Through regulations, the Department is granted the power to make decisions on the membership and functions of the panel.

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<sup>7</sup> [CRWG Review of Councillors' Remuneration in Northern Ireland \(June 2006\)](#)

<sup>8</sup> [The Local Government \(Payments to Councillors\) \(Amendment\) Regulations \(NI\) 2007](#)

This will bring Northern Ireland into line with Scotland and Wales, who currently have a national panel to consider allowances for councillors.<sup>9</sup>

While legislation for the payment of councillors' allowances and expenses has existed under the 1973 Act, it has given rise to disagreements in the past in relation to the payment of expenses incurred by councillors and officers when attending conferences, meetings, and making visits within Great Britain. This section aims to address the issues previously experienced, by removing some of the restrictions under the 1972 Act, giving the council the authority to decide whether a particular conference is relevant in terms of the interests of the district or the inhabitants of that district.

## 2.4 Part 4: Miscellaneous Powers to Make Payments

The Department proposes to repeal and re-enact sections 111 and 115 of the 1972 Act, in order to bring all provisions relating to local government finance arrangements and payments under the same piece of legislation.

As a result of the public consultation an additional provision was added to this part. Respondents to the consultation suggested that the Bill should include provisions for a council to pay an officer's membership fee of one professional body, if it is considered necessary for, or beneficial to, carrying out the duties of their job<sup>10</sup>.

For more information on each of the clauses, refer to the [Explanatory and Financial Memorandum](#)

## 3 Contentious Areas of the Bill

The following section of the paper will highlight some of the areas that raised most interest in terms of responses from the consultation, and will consider the areas that are likely to raise further questions.

### 3.1 The Need for Guidance and Regulations

In Part 1 of the Bill, respondents asked for clarification of the meaning of the term 'robustness' used in Clause 4. The Department in its response to this request highlights the need to refer to "the Prudential Code" for an explanation, for example:

*"Guidance on the issues to be considered is given in the Prudential Code for Capital Finance in Local Authorities ("the Prudential Code") issued by the Chartered Institute of Public Finance and Accountancy ("CIPFA"). It provides clarification on the prudential indicators to be taken into consideration when preparing estimates. Consideration of these indicators*

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<sup>9</sup> The Scottish Local Authorities Remuneration Committee and the Independent Remuneration Panel for Wales.

<sup>10</sup> [Consultation on the Draft Local Government \(Finance\) Bill Departmental Response](#) (p.19)

*will assist chief financial officers and councils to reach a decision concerning the robustness of the estimates of income and expenditure.”*

Some areas of the Bill state that councils must have ‘regard’ to guidance and regulations issued by the Department, or codes of practice specified by it. Examples of these suggestions can be found:

- in clause 25 for instance:

*“In carrying out its functions under this Part, a council shall have regard  
(a) to such guidance as the Department may issue,”*

- in clause 13, which mentions the need for councils to have ‘regard’ to specific codes of practice when determining borrowing limits. In this clause, reference is made to the ‘Prudential Code produced by the Chartered Institute of Public Finance & Accounting’ (CIPFA)

Further clarification of the term is needed to explain whether having ‘regard’ to certain guidance and codes of practice etc, is a mandatory action or not.

These are some of the examples throughout the Bill where readers searching for an explanation of certain terms, or an indication of amounts (e.g. councillors’ allowances) or limits to borrowing etc, will have to refer to additional guidance or regulations. In the two examples mentioned, readers can refer immediately to the published ‘Prudential Code’, but unfortunately there are many provisions throughout the Bill where readers will have to wait to a further date for regulations to be produced. This makes it difficult for those trying gain an understanding of the Bill and what it aims to introduce, which may in turn affect their ability to make sound judgements of any of the proposed provisions.

According to the Synopsis of Responses to the consultation, in general most respondents were happy with the principal of councils having more power and freedom to handle their own financial affairs, but were concerned that such freedom could be restrained under central government regulations that will be issued<sup>11</sup>.

It is apparent from the Bill that the majority of it requires the further development of regulations. The development and production of such regulations could give rise to many questions, as at present there is very little detail with regards to clarification on timescales and the process of regulation development.

Some of these areas include:

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<sup>11</sup> [Synopsis of Responses to Consultation on the Draft Local Government \(Finance\) Bill](#) (section 10)

### 3.1a Reserves

In general, some respondents requested more flexibility when putting a limit on reserves (Clause 6). The regulations concerning reserves are to include the establishment of a minimum level, which requires councils to make allowances in their budget for reserves to at least the minimum level stated by the Department. This could be seen as a potentially contentious area, as the agreement on a minimum level of reserves between the Department and the councils could prove to be difficult.

The Department has assured that it will consult on any subordinate legislation and guidance (as stated in clause 44) and will obtain advice from bodies such as the Association of Local Government Finance Officers (ALGFO). It will also be using the Prudential Code which requires councils to consider revenue forecasts and capital expenditure plans continually for 3 years<sup>12</sup>.

Some concerns amongst the respondents were in relation to Clause 7. It was expressed that allowing the Department to set a minimum reserve level to be reached by the end of each financial year, and the power to specify any reserve as a controlled reserve; does not give councils the freedom they are supposed to have with their financial affairs.

The Department offered little in response to this, only that they consider the setting of minimum levels of reserves as 'good practice', and that they will make provision for this in regulations which will be consulted on under clause 44 of the Bill<sup>13</sup>.

### 3.1b Borrowing limits

Similar issues to the above could arise with the establishment of a limit on the amount that councils will be able to borrow. Difficulties may be experienced with achieving agreement from the councils on the limit set by the Department. The provisions set out in this clause (14), are similar to UK legislation in the Local Government Act 2003 clauses 3 and 414. Clause 14 of the Local Government Finance Bill states that limits can be set for national economic reasons, with consent of the Department of Finance and Personnel. This could prove to be a contentious area with regard to the possible differences, between the two Departments (Department of the Environment and the Department of Finance and Personnel) and councils, in the interpretation of national economic reasons in a Northern Ireland context. In fact, in response to the consultation, a few respondents stated that a definition of 'national economic reasons' should be included in the Bill or the regulations to accompany this clause. The Department replied to this request explaining that 'national economic reasons' will be

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<sup>12</sup> [Consultation on the Draft Local Government \(Finance\) Bill Departmental Response](#) (p.3)

<sup>13</sup> [Consultation on the Draft Local Government \(Finance\) Bill Departmental Response](#) (p.4)

<sup>14</sup> [Local Government Act 2003](#)



identified in relation to the Northern Ireland or United Kingdom economies. It continued by stating that “*Beyond that, there is no definition that would encompass all possible situations,*” thus leaving a question surrounding the explanation.<sup>15</sup>

The majority of respondents expressed their opinion that the Department’s power to impose a limit on the amount a particular district council can borrow, should only be exercised where that council has disregarded its duty or obligation under clause 13 (the duty on councils to determine and keep under review the amount they can afford to borrow). In response to this the Department has assured that it will only exercise such a power in exceptional circumstances and where it is considered necessary<sup>16</sup>.

One respondent requested an explanation of the circumstances which would result in the Department imposing such limits on a council’s borrowing capacity. According to the response from the Department, the provisions set out under clause 14 will be used as a form of security where a council is considered to be reaching an unsustainable amount of external debt. While the Department has stated that the circumstances will vary according to each individual council, differences in opinion between the Department and the council, surrounding what classifies an external debt as ‘unsustainable,’ could give rise to difficulties.

### **3.1c Remuneration**

#### Councillors’ Allowances

Clause 31 of the Bill re-enacts Section 36 of the 1972 Act, giving the Department powers to make regulations stating the amount of allowances that can be paid to councillors. The powers of the Department are extended, so that regulations can be made requiring the council to make and publish a scheme of allowances that will be made available to the public, for transparency purposes. Possible issues in relation to this clause could arise if the regulations produced by the Department state an amount that councillors may not agree with. Depending on the scale of difference, this could cost a great deal of time to reach agreement during the consultation stage of the regulations.

One of the provisions of this part of the Bill (clause 31) states that the allowances to be paid by councils to councillors, in relation to anything carried out in connection with service as councillors, also applies to joint committees. One respondent to the consultation felt that this provision needs to be revised, as ratepayers will have to bear the costs of voluntary and statutory transition committees which councils have been forced to establish, and which were not included in the rates estimates or budgeted for. In response to this the Department replied:

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<sup>15</sup> [Consultation on the Draft Local Government \(Finance\) Bill Departmental Response](#) (p.7)

<sup>16</sup> [Consultation on the Draft Local Government \(Finance\) Bill Departmental Response](#) (p.7)



The Department currently provides funds (approx. £150,000 package for each council cluster) to assist with the costs of the voluntary transition committees' work of preparing for local government reform in 2010/11. The full costs associated with local government reform, including the statutory transition committees, form part of the Department's bid for additional funding on foot of the PricewaterhouseCoopers report, 'Economic Appraisal of Local Government Service Delivery'.<sup>17</sup>

Another respondent asked the Department to consider making specific provision in the Bill for an allowance scheme for joint committees, which the Department did not feel was necessary.

### Councillors' Expenses

Under this part of the Bill (clauses 33 and 34), provisions are made regarding the payment of expenses for councillors making visits or attending conferences and meetings. Some respondents requested regulations setting out the criteria for each council to assess each event against its relevance to the interests of the district, and to ensure appropriate and relevant use of council funds. In response to this request the Department did not offer any substantial solution, but stated that it would be left to the discretion of the councils to assess the benefits, relevance and value for money of any event when considering making payments.

### Remuneration Panel

Clause 35 gives the Department the power to make regulations to establish an independent remuneration panel, to advise the Department on the framework of allowances which should be payable to councillors, and to make provisions about the membership and functions of the panel. According to the Explanatory and Financial Memorandum, the chairman and members of the Northern Ireland remuneration panel will be appointed by the Department, and the public appointments process will be used for the competition. A potential argument to this could question whether a panel made up of independent non-governmental members, could fully understand and appreciate the work and requirements of councillors, and the full extent of expenses they are subject to when carrying out their service. The importance of this issue was addressed in the consultation, where respondents highlighted the need for appropriate expertise and knowledge of the roles and responsibilities of elected members, and familiarity with remuneration for councillors, as criteria for selection.<sup>18</sup>

One respondent also asked if the costs associated with the establishment of the panel would outweigh the benefits of changing from current practice. In response to this the Department informed that the panel would only be brought into action when required to carry out a review as directed by the Minister, therefore it would not be permanent. In the Department's response to the consultation, it stated the estimated cost would be £20,000 per year. A similar question was asked to the Minister in the Chamber for the

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<sup>17</sup> [Consultation on the Draft Local Government \(Finance\) Bill Departmental Response](#) (p.14)

<sup>18</sup> [Synopsis of Responses to Consultation on the Draft Local Government \(Finance\) Bill](#) (section31)

2<sup>nd</sup> Stage of the Bill on 27<sup>th</sup> May 2010, and he responded that the estimate was £50,000 per year. Concern was expressed by Mr. Gallagher to the Minister with regard to the £50,000 estimate, and whether it would be left to the Department or the local councils to bear the expense, should the cost of the panel end up higher than the estimate. The Minister stated that any cost would be borne by the Department, and that he in fact does not expect the cost of the panel to go beyond the established estimate<sup>19</sup>.

It was also highlighted by the Department, in its response to the replies to the consultation, that the establishment of a remuneration panel would bring NI into line with the rest of the UK. For instance, in Scotland, the established Scottish Local Authorities Remuneration Committee (SLARC) makes recommendations; these are then considered by the Parliament when producing guidance documents on any regulations made regarding remuneration, allowances and expenses of councillors<sup>20</sup>. Regulations produced in 2003 (Local Authorities (Members' Allowances) (England) Regulations 2003), introduced provisions for the establishment of remuneration panels in England. These require local authorities to set up and adhere to the recommendations produced by their panel. Panelists must not be members of the local authority in question or its committees, nor can they be an employee of the council. Procedures regarding the selection of a panel are presented in The Statutory Guidance on the Regulations for Local Authority Allowances (ODPM, 2003). The guidelines also highlight the importance of ensuring the independence of the panel and the public perception of its independence<sup>21</sup>. One of the obvious differences between NI and England is the number of panels, where proposals in the Bill are for a single panel for the whole of NI, as opposed to in England, where each local authority has established a remuneration panel.

### 3.1d Credit Arrangements

Under clauses 17 and 18 credit arrangements are to be treated the same as borrowing, and are therefore to be taken into account when determining a borrowing limit.

In some cases, services (such as waste) have, for example, a 25 year contract with a financial company under the Private Finance Initiative<sup>22</sup>. Respondents were concerned as to whether such long term liabilities, associated with the closure and aftercare costs from landfill sites, are to be treated as credit arrangements when determining affordable borrowing limits. This was also an issue presented by Mr. B. Wilson when the Bill reached second stage on the 27<sup>th</sup> April 2010<sup>23</sup>. The Department suggested that councils should make provisions for such costs through the application of their

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<sup>19</sup> [Local Government \(Finance\) Bill:Second Stage-Official Hansard Report \(27/04/10\)](#)

<sup>20</sup> [Scottish Parliament: Councillor's Remuneration – Guidance \(April 2010\)](#)

<sup>21</sup> [Councillors Commission, Members Remuneration – Models, Issues, Incentives and Barriers \(Chapter 3\)](#)

<sup>22</sup> The PFI is one of a range of government policies, launched in the early 1990's, designed to increase private sector involvement in the provision of public services.

<sup>23</sup> [Local Government \(Finance\) Bill:Second Stage-Official Hansard Report \(27/04/10\)](#)

reserves. It continued by clarifying that costs met in such a way would have no effect on the calculation of the affordable borrowing limit.<sup>24</sup>

### 3.1e Capital receipts

Respondents to this clause asked for the removal of the power allowing the Department to produce regulations which give it control over this area. It is evident that the Department did not agree with the request, as it has retained the power which is outlined in clause 22, giving the Department control through the production of regulations.<sup>25</sup>

## 3.2 Central Government Control

One of the respondents expressed their concern regarding central government control. They felt that although the Bill provides councils with more freedom to operate, it also introduces a level of central control which may not be appropriate and needs to be approached with caution. A large part of the Bill replicates legislation currently in operation in GB. With the RPA and the establishment of larger more complex councils, this Bill will play an important role in introducing improved financial arrangements. The respondent expressed concerns as to whether the level of central control placed upon local authorities in the rest of the UK should apply in equal measure with respect to Northern Ireland where funding arrangements are different, with the majority of council funding (approx. 74%) derived from district rate.

The district rate is collected by an external agency that is not accountable to local government. Another issue concerned the involvement of these external agencies which are outside councils' control. Whilst greater controls are being imposed on local authorities, the respondent felt that the Bill does not address the role of these external agencies which impact upon and/or influence the financial processes of councils e.g. Land and Property Services.<sup>26</sup>

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<sup>24</sup> [Consultation on the Draft Local Government \(Finance\) Bill Departmental Response](#) (p.8)

<sup>25</sup> [Consultation on the Draft Local Government \(Finance\) Bill Departmental Response](#) (p.9)

<sup>26</sup> [Synopsis of Responses to Consultation on the Draft Local Government \(Finance\) Bill](#) (section 25)