

# Section 137

09 March 2022

## 2021-2022 ANNUAL ALLOWANCE

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£8.42 per elector

## 2022-2023 ANNUAL ALLOWANCE

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£8.82 per elector

## EXPLANATION

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The Local Government Act 1972 s137 (as amended), the “power of last resort” is used for expenditure on activities which are not covered by another specific power.

It is used by councils with GPC to fund activities which they deem in the interest of, or to the benefit of, the area or community, where another expenditure power is not available. It cannot be used for political purposes, or anything unlawful.

Annually s137 expenditure cannot exceed a permissible amount – the “annual amount” multiplied by the number on the electoral role at the beginning of the financial year.

A column is required within the accounting system to record s137 expenditure.