

VALIDATION CHECKS FOR BR1, BR2 AND BR3 RETURNS

Please read this note before submitting the BR1 / BR2 / BR3

1. The Budget Requirement return 2009-10 is designed so that:

- billing authorities (required to complete the BR1)
- and major precepting authorities except the Greater London Authority (GLA), (required to complete the BR2) and the
- Greater London Authority (required to complete the BR3)

provide information to the Secretary of State for Communities and Local Government on their budget requirement and setting of council taxes for 2009-10. On receipt of your form we carry out a number of checks to satisfy ourselves that the form has been completed correctly.

2. We have four types of validation query:

- Checking for consistency of information within the form;
- Calculations;
- Comparing information already known to Communities and Local Government (e.g. Revenue Support Grant etc.); and
- Comparing significant changes in data with that provided on last year's return. This includes percentage checks to highlight significant increases/decreases. The purpose of these validation warnings is to alert authorities to significant changes, which could be the result of incorrect information or the incorrect amount. (i.e. completed to the nearest thousand rather than the nearest pound).

3. It would be helpful if officers completing either the BR1, BR2 or BR3 form ensure that the information is checked against the following notes and, where necessary, provide an explanation for data that will fail our validation checks when the form is submitted to us.

4. Please note that all financial information is required to the nearest £ except for Council Tax data which is required to the nearest penny.

BR Form

5. Please note that the majority of validation checks and all calculations have been built into the BR forms. The BR form provides space for local authorities to comment on any data that has failed the validation checks. Details of the checks that are incorporated in the BR form are set out below. Where this note refers simply to the "BR", we mean whichever of the BR1, BR2 and BR3 is relevant for your authority.

GENERAL CHECKS

Signature

6. In addition to the Excel copy of the BR form, we still require a printed copy of the form (printed using the defined print areas), certified and dated by the Chief Financial Officer (CFO) and forwarded to the Department as soon as is practicable, **and in any event** within seven days of the calculation of the budget requirement for 2009-10.

ADDITIONAL VALIDATION CHECKS

7. As in previous years, there are three different coloured input cells in the BR form:

- White background, black border
- White background, green border
- White background, blue border

White background, black border

8. These cells are blank for new data - **please ensure all of these cells are completed.**

9. When these cells have been completed there will be no error messages or formatting visible if the data appears to be valid. If, however, a value has been entered that is not possible (i.e. negative values for some cells), it will either be prevented or the cell will change to red. If any red cells do appear, please amend any invalid data entry.

10. If a value has been entered that is unlikely the cell will turn yellow and, where possible, a message appears explaining why this has occurred. This is not the same as an error as it is plausible to have a return with yellow cells providing an explanation is given. By clicking on this cell, you will be taken to the appropriate position on the Validation page.

11. Please then enter the reason for differences in the yellow cell on the Validation page. The explanation cell will turn white once you have entered this detail and you can then click on the green cell below that states "Click here to return to form". A message will then appear in the appropriate place on the form itself that states "Explanation has been added".

12. If an explanation appears in the validation page where one is not required, a message 'Please click here to delete explanation' will appear in the cells below. By clicking on this cell you will be taken to the appropriate place in the validation page. By deleting all detail in a plum coloured box it will automatically change to grey. You can then click on the green cell below that states "Click here to return to form".

White background, green border

13. These cells are all calculations with appropriate formulae already entered. However, please check that you are happy with the calculations and make appropriate changes to any cells that feed into the calculations where necessary. Please contact us if you feel that one of these cells is returning an incorrect value.

White background, blue border

14. This is known data entered by Communities and Local Government. Please check that you are content with the values - there should be no need to change any of this data.

15. The cells can be overwritten if you wish to change an entry, however, please ensure that you following any instructions that appear and give the reason for change in the Validation sheet.

Signature

16. The department requires the BR form to be certified and dated by the Chief Financial Officer (CFO), so please ensure this is done before submitting the form.

17. Please do not submit a paper copy of the form with any alterations on it. Please reprint the form and get it signed and dated by the CFO.

Arithmetic Calculations

18. Before returning the form, please ensure that all arithmetic calculations are correct and that data is specified to the correct number of decimal places. **All the embedded calculations in the BR forms can be overwritten if necessary.**

SPECIFIC VALIDATION CHECKS

Comparison of data provided on BR forms with information held by Communities and Local Government

Please note that the following checks apply to the BR1, BR2 and BR3 form, unless specified otherwise.

Budget Requirement for 2008-09

19. We will check that the figures for the 2008-09 budget requirement provided on the BR form 2008-09 are equal to the figures for the 2008-09 budget requirement on the BR form for 2009-10. There are three budget requirement figures that are checked: (i) excluding special expenses and local precepts, (ii) excluding local precepts, (iii) including special expenses and local precepts.

Aggregate of local precepts and special expenses issued to the billing authority (BR1 Form only)

20. We will check that the separate 2008-09 figures provided on the BR1 form for local precepts and special expenses are equal to the equivalent figures for 2008-09 on the BR1 form for 2009-10. We also compare the local precepts and special expenses figure for 2008-09 with the local precept and special expenses figure for 2009-10.

Redistributed non-domestic rates payable to General Fund

21. We will check that the figure for redistributed non-domestic rates on the BR form is equal to the figure for redistributed non-domestic rates allocated to authorities as part of the 2009-10 Local Government Finance Settlement.

Revenue Support Grant and additional grant (if any)

22. We will check that the figure for revenue support grant and additional grant (if any) on the BR form is equal to the figure for revenue support grant and additional grant (if any) allocated to authorities as part of the 2009-10 Local Government Finance Settlement.

Police Principal Formula Grant (if any)

23. We will check that the figure for Police Principal Formula Grant (if any) on the BR form is equal to the figure for Police Principal Formula Grant (if any) allocated to authorities as part of the 2009-10 Local Government Finance Settlement.

Average Council Tax

24. We will compare the average council tax for 2009-10 with the average council tax for 2008-09. If the figure for 2009-10 is less than for 2008-09 then it would be helpful if you could confirm that the figure for 2009-10 is correct

Community Charge items for 2008-09 transferable in 2009-10 compared with the Community Charge items for 2007-08 transferable in 2008-09. (BR1 only)

25. We would appreciate an explanation if the figure in line 7 of BR1 2009-10 has changed (either up or down) by more than 40% on the figure provided in line 9 of BR1 2008-09. The test only applies for community charge items of £1 million or more.

Collection Fund deficit/surplus for 2008-09 compared with the collection fund deficit/surplus for 2007-08 (BR1 only)

26. We would appreciate an explanation if the figure in line 10 of BR1 2009-10 has changed (either up or down) by more than 40% on the figure provided in line 8 of BR1 2008-09. The test only applies if the actual amount is greater than £1 million.

Gross Tax base for the billing authority's area from the BR1 2009-10 compared with tax base for billing authority's area from CTB 2009-10 (BR1 only).

27. We will compare the two figures and we would appreciate an explanation where they have changed (either up or down) by more than 3%.

Estimated collection rate (BR1 only)

28. In previous years, some authorities have tried to include a collection rate above 100%. The purpose of the validation warning is to alert authorities that they have entered a collection rate over 100%.

Average council tax compared to the calculated council tax

29. Please provide an explanation for any differences between the figure entered for the average council tax and the one calculated by the form.

Major precepting authority's share of the Collection Fund deficit/surplus for 2008-09 compared with the major precepting authority's share of the collection fund deficit/surplus for 2007-08 (BR2 and BR3 only)

30. We would appreciate an explanation if the figure in line 5 has changed (either up or down) by more than 40% on the figure provided in line 5 of BR2/3 2008-09. The test only applies if the actual amount is greater than £1 million.

31. We will check that billing authorities have completed their major precepting authorities' average council taxes correctly by checking the figures against the precepting authorities' individual returns.