

SCHEDULE 3

Regulation 8

FINANCIAL AND OTHER INFORMATION

PART I

INFORMATION FOR SUPPLY WITH NON-  
DOMESTIC RATE DEMAND NOTICES

1. The estimate of the billing authority and of the major precepting authority, of the aggregate of its gross expenditure for the relevant year for all services administered by it.
2. The estimates of the billing authority and of the major precepting authority of the allowance appropriate for contingencies and the contributions to or from financial reserves for the relevant year.
3. A statement of the amount calculated—
  - (a) by the billing authority under section 32(4) of the 1992 Act, and
  - (b) by the major precepting authority under section 43(4) of the 1992 Act,as its budget requirement for the relevant year.
4. The estimate of the billing authority and of the major precepting authority of the amount of its financial reserves at the end of the relevant year.
5. The estimate of the billing authority and of the major precepting authority of its capital expenditure to be incurred in the relevant year.
6. The estimates of the billing authority and of the major precepting authority of the sums to be payable to it for the relevant year by way of—
  - (a) revenue support grant(1) (or, if the amount of such grant falls to be adjusted following the approval by resolution of the House of Commons of an amending report under section 84A of the 1988 Act(2), the amount which would be so payable but for that report);
  - (b) additional grant(3) ; and
  - (c) redistributed non-domestic rates(4) .
7. A statement of the standard spending assessments for the billing authority and the major precepting authority for the relevant year.
8. A statement—
  - (a) of the amount of the precept (if any) issued for the relevant year by each local precepting authority;
  - (b) where a precept has been anticipated by the billing authority pursuant to regulations under section 41(3) of the 1992 Act, of the amount so anticipated for the relevant year; and
  - (c) where a body has issued a levy or special levy to the billing authority or to the major precepting authority that was taken into account for the relevant year—
    - (i) by the billing authority in making its estimate under section 32(2)(a) of the 1992 Act, or

(1) See the definition in section 69(1) of the Local Government Finance Act 1992.

(2) Section 84A is inserted by the Local Government Act 1992, Schedule 10, paragraph 15.

(3) See the definition in section 69(1) of the Local Government Finance Act 1992. Section 85(2) of the Local Government Finance Act 1988 is amended by the Local Government Finance Act 1992, Schedule 10, paragraph 16.

(4) See the definition in section 69(1) of the Local Government Finance Act 1992. Paragraphs 12 and 15 of Schedule 8 to the Local Government Finance Act 1988 are in Part III of that Schedule which is substituted by the Local Government Finance Act 1992, Schedule 10, paragraph 7.

- (ii) by the major precepting authority in making its estimate under section 43(2)(a) of the 1992 Act,  
(as the case may be), of the amount of the levy or special levy together with information as to whether any of it was treated as special expenses of the authority.
- 9.** A statement of the amount calculated for the relevant year by the billing authority and the major precepting authority as the amount of the difference (whether positive or negative) between—
  - (a) the amount of its budget requirement for that year; and
  - (b) the amount calculated by it for that year as the amount for item P in section 33(1) or, as the case may be, section 44(1) of the 1992 Act.
- 10.** The estimate of the billing authority and of the major precepting authority, of the aggregate of its gross expenditure for the preceding year for all services administered by it.
- 11.** The estimate of the billing authority and of the major precepting authority of the amount of its financial reserves at the end of the preceding year.
- 12.** A statement—
  - (a) of the amount of the precept (if any) issued for the preceding year by each local precepting authority;
  - (b) where a body has issued a levy or a special levy to the billing authority or to the major precepting authority that was taken into account for the preceding year—
    - (i) by the billing authority in making its estimate under section 32(2)(a) of the 1992 Act, or
    - (ii) by the major precepting authority in making its estimate under section 43(2)(a) of the 1992 Act,  
(as the case may be), of the amount of the levy or special levy.

## PART II

### INTERPRETATION, ETC.

- 1.** For the purposes of paragraphs 1 and 10 of Part I of the gross expenditure of an authority in respect of a service for a year is the sum of all items of the authority charged to a revenue account for the year attributable to the service, but does not include allowances for contingencies or contributions to financial reserves.
- 2.** The estimates for the relevant year and, subject to paragraph 3 below, for the preceding year, to be supplied pursuant to paragraphs 1, 2, 4, 10 and 11 of Part I are—
  - (a) as regards the billing authority, estimates made for the purposes of the calculations required by section 32 of the 1992 Act, and
  - (b) as regards the major precepting authority, estimates made for the purposes of the calculations required by section 43 of the 1992 Act.
- 3.** Where the relevant year is the financial year beginning on 1st April 1993—
  - (a) the estimates for the preceding year to be supplied pursuant to paragraph 10 of Part I are estimates by—
    - (i) the billing authority (as charging authority) at (or as soon as practicable after) the time of, or made for the purposes of, its calculation under section 95(2) of the 1988 Act, or

- (ii) the major precepting authority (as precepting authority) at the time of the issue of or in connection with its precept,  
(as the case may be) being its calculations, or the precept, by reference to which the billing authority (as charging authority) last set an amount under section 32, 34 or 35 of that Act for that preceding year,
  - (b) the amounts of levies and special levies for the preceding year to be supplied pursuant to paragraph 12 of Part I are the amounts of those levies or special levies taken into account by—
    - (i) the billing authority (as charging authority) at (or as soon as practicable after) the time of, or made for the purposes of, its calculation under section 95(2) of the 1988 Act, or
    - (ii) the major precepting authority (as precepting authority) at the time of the issue of or in connection with its precept,  
(as the case may be) being its calculations, or the precept, by reference to which the billing authority (as charging authority) last set an amount under section 32, 34 or 35 of that Act for that preceding year.
4. For the purposes of paragraph 5 of Part I, capital expenditure is expenditure for capital purposes within the meaning of section 40 of the Local Government and Housing Act 1989<sup>(5)</sup>
5. For the purposes of paragraph 7 of Part I, the standard spending assessment for an authority for the relevant year is the standard spending assessment for that authority in the local government finance report for that year made by the Secretary of State under section 78A of the 1988 Act<sup>(6)</sup> and approved by resolution of the House of Commons.

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<sup>(5)</sup> 1989 c. 42.

<sup>(6)</sup> Section 78A is inserted by paragraph 10 of Schedule 10 to the Local Government Finance Act 1992.