

VALIDATION CHECKS FOR CTR1, CTR2 AND CTR3 RETURNS

Please read this note before submitting the CTR1 / CTR2 / CTR3

These forms have replaced the BR1 / BR2 / BR3 forms that have been submitted by local authorities for a number of years. Whilst they are similar, some of the data previously requested on the BR forms are no longer required.

1. The Council Tax Requirement return 2012-13 is designed so that:
 - billing authorities (required to complete the CTR1)
 - and major precepting authorities except the Greater London Authority (GLA), (required to complete the CTR2) and the
 - Greater London Authority (required to complete the CTR3)

provide information to the Secretary of State for Communities and Local Government on their council tax requirement and setting of council taxes for 2012-13. 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 the Department for Communities and Local Government; and
 - Comparing significant changes in data with that provided on last year's comparable BR 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 being entered (i.e. completed to the nearest thousand rather than the nearest pound).
3. When completing the CTR form, please ensure that the information is checked against the following notes and, where necessary, an explanation is provided 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.**

CTR Form

5. Please note that the majority of validation checks and all calculations have been built into the CTR forms. The CTR form provides space for comments to be provided on any data that have failed the validation checks. Details of the checks that are incorporated in the CTR form are set out below. Where this note refers simply to the "CTR", we mean whichever of the CTR1, CTR2 and CTR3 is relevant for your authority.

GENERAL CHECKS

Signature

6. In addition to the Excel copy of the CTR 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 council tax requirement for 2012-13.

ADDITIONAL VALIDATION CHECKS

7. As for the BR forms in previous years, there are three different coloured input cells in the CTR 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 appear 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 and cannot be overwritten as they are locked. 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 the Department for Communities and Local Government. Please check that you are content with the values - there should be no need to change any of these 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 CTR form to be certified and dated by the Chief Financial Officer (CFO), so please ensure this is done before submitting the form.

18. 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

19. 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 CTR forms can be overwritten if necessary.**

SPECIFIC VALIDATION CHECKS

Comparison of data provided on CTR forms with information held by the Department for Communities and Local Government

Please note that the following checks apply to the CTR1, CTR2 and CTR3 form, unless specified otherwise.

Aggregate of local precepts issued to the billing authority (CTR1 Form only)

20. We will check that the figure for 2011-12 local precepts provided on the BR1 form 2011-12 is equal to the figure for 2011-12 local precepts on the CTR1 form for 2012-13.

21. We check the figure for 2012-13 local precepts provided on the CTR1 form 2012-13 against the local precepts figures on the BR1 form for 2011-12; you need to explain any changes in excess of 50%.

Community Charge items for 2011-12 transferable in 2012-13 compared with the Community Charge items for 2010-11 transferable in 2011-12. (CTR1 only)

22. We require an explanation if the figure in line 21 of CTR1 2012-13 has changed (either up or down) by more than 40% on the figure provided in line 9 of BR1 2011-12. The test only applies for community charge items of £1 million or more.

Collection Fund deficit/surplus for 2011-12 compared with the collection fund deficit/surplus for 2010-11 (CTR1 only)

23. We require an explanation if the figure in line 22 of CTR1 2012-13 has changed (either up or down) by more than 40% on the figure provided in line 10 of BR1 2011-12. The test only applies if the actual amount is greater than £1 million.

Relevant amount of council tax of billing authority for the purposes of council tax referendums

24. Compares the figure shown on Line 13 with the figure calculated by dividing line 6 by line 10.

Estimated collection rate (CTR1 only)

25. 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 for the billing authority

26. We will compare the average council tax for the billing authority for 2012-13 with the average council tax for 2011-12. If the figure for 2012-13 is less than for 2011-12 then it would be helpful if you could confirm that the figure for 2012-13 is correct.

Reserves data

27. We require an explanation if the figure for the estimated general/city fund reserves(excluding schools) for 2012-13 has changed (either up or down) by more than 50% compared with the figure provided on the BR1 2011-12.

Preceptor's data

28. We check the figure the local preceptors' data has been entered correctly in lines 16a, 16b & 16c and require an explanation if the figures supplied are different.

Major precepting authority's share of the Collection Fund deficit/surplus for 2011-12 compared with the major precepting authority's share of the collection fund deficit/surplus for 2010-11 (CTR2 and CTR3 only)

29. 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 CTR2/3 2011-12. The test only applies if the actual amount is greater than £1 million.

30. 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.