

Notes for guidance on completing the Budget Requirement return (BR2) 2026-27

This form should be completed in accordance with sections 43 and 44 of the [Local Government Finance Act 1992 \(UK legislation\)](#) ("the 1992 Act").

Section 43 is amended by the [Local Authorities \(Alteration of Requisite Calculations\) \(Wales\) Regulations 2000 \(UK legislation\)](#) and [The Local Authorities \(Alteration of Requisite Calculations\) \(Wales\) Regulations 2013 \(UK legislation\)](#).

Any budget requirement (or other calculation relevant to this return) for which another has been substituted at the time of completing this return should be ignored.

Expenditure and income

Line 1

The amount calculated by the authority for 2026-27 under section 43(4) of the 1992 Act. The amount should be shown to the nearest pound. This is item R in section 44(1) of the 1992 Act.

Line 3

Any increase or decrease in the amount of revenue support grant payable to an authority in respect of previous years as a result of an amending report should not be included within the income item in the calculation of an authority's basic amount of council tax. Section 44 of the 1992 Act states that: 'Item P is the aggregate of the sums which the authority estimates will be payable for the year in respect of redistributed non-domestic rates, revenue support grant or additional grant'. Any such amounts should, instead, be included within the income that is netted off when calculating the authority's budget requirement for 2026-27.

Line 4

The amount which is payable for 2026-27 into the authority's police fund in respect of police grant under the principal formula, i.e. the amount specified for the authority in the [Final police funding key information](#). This amount should also include floor funding.

Line 6

The amount to be collected from the council tax is the aggregate of the amounts of precepts calculated (under section 48 of the 1992 Act) as the amounts payable by billing authorities to the Police and Crime Commissioner for the year. This is calculated as line 1 minus line 5.

Line 7

The aggregate of the taxbase figures for 2026-27 notified by billing authorities to the police authority (under section 33(1) of the 1992 Act or determined under section 33(6) of that Act).

Line 8

The basic amount of council tax for 2026-27 calculated by the authority (under section 44 of the 1992 Act as amended). This should equal line 6 divided by line 7.

Precepts

Enter the precept issued to each billing authority i.e., the amount stated in the precept (under section 40(2)(b) of the 1992 Act).