



# Local Government Act 2003

## 2003 CHAPTER 26

### PART 2

#### FINANCIAL ADMINISTRATION

#### 25 Budget calculations: report on robustness of estimates etc

- (1) Where an authority to which section [F131A, 32, 42A] or 43 of the Local Government Finance Act 1992 (billing or major precepting authority) or section 85 of the Greater London Authority Act 1999 (c. 29) (Greater London Authority) applies is making calculations in accordance with that section, the chief finance officer of the authority must report to it on the following matters—
  - (a) the robustness of the estimates made for the purposes of the calculations, and
  - (b) the adequacy of the proposed financial reserves.
- (2) An authority to which a report under this section is made shall have regard to the report when making decisions about the calculations in connection with which it is made.
- (3) In this section, “chief finance officer”, in relation to an authority, means the officer having responsibility for the administration of the authority’s financial affairs for the purposes of—
  - (a) section 151 of the Local Government Act 1972 (c. 70),
  - (b) section 73 of the Local Government Act 1985 (c. 51),
  - (c) section 112 of the Local Government Finance Act 1988 (c. 41),
  - (d) section 6 of the Local Government and Housing Act 1989 (c. 42),<sup>F2</sup> ...
  - (e) section 127(2) of the Greater London Authority Act 1999, [<sup>F3</sup>or
  - (f) Schedule 1, 2 or 4 to the Police Reform and Social Responsibility Act 2011]

#### Textual Amendments

- F1** Words in s. 25(1) substituted (3.12.2011) by [Localism Act 2011 \(c. 20\), s. 240\(2\), Sch. 7 para. 43](#); [S.I. 2011/2896, art. 2\(i\)](#)

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- F2** Word in s. 25(3)(d) omitted (22.11.2012) by virtue of Police Reform and Social Responsibility Act 2011 (c. 13), s. 157(1), **Sch. 16 para. 318(a)**; S.I. 2012/2892, art. 2(i)
- F3** S. 25(3)(f) and word inserted (22.11.2012) by Police Reform and Social Responsibility Act 2011 (c. 13), s. 157(1), **Sch. 16 para. 318(b)**; S.I. 2012/2892, art. 2(i)

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**Commencement Information**

- I1** S. 25 in force at 18.11.2003 for E. by S.I. 2003/2938, **art. 3(a)** (with **art. 8**, Sch.)
- I2** S. 25 in force at 27.11.2003 for W. for the purpose of and in relation to financial years beginning on or after 1.4.2004 by S.I. 2003/3034, art. 2, **Sch. 1 Pt. I**

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**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

- Act applied (with modifications) by [S.I. 2024/414 art. 5Sch. 1 para. 13](#)

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 18(2A) inserted by [2007 c. 28 Sch. 14 para. 5\(2\)\(b\)](#)
- s. 24(1) s. 24 renumbered as s. 24(1) by [2007 c. 28 Sch. 14 para. 5\(3\)](#)
- s. 24(2) inserted by [2007 c. 28 Sch. 14 para. 5\(3\)](#)