

RULE LA4
Excess amounts – information

Rule LA4 explains how a fire and rescue authority must send to the Secretary of State information relating to their FPF.

Information required by Secretary of State

Rule L4A requires a fire and rescue authority to provide certain information to the Secretary of State each financial year. It must be provided in writing.

The information to be provided is –

- (a) the total amount that the authority estimate will be payable out of their FPF in that year;
- (b) the total amount that the authority estimate will be credited to their FPF in that year;
- (c) the authority's un-audited statement of accounts for that year, prepared and approved in accordance with regulations under section 27 of the Audit Commission Act 1998;
- (d) the authority's statement of accounts for that year, as it is after the authority's auditor issues his/her certificate and opinion, including or together with that certificate and opinion;
- (e) the total amount payable out of the authority's FPF in that year; and
- (f) the total amount credited to the authority's FPF in that year.

Timing of provision of information

Rule L4A(2) to (5) explain when the information referred to above should be provided to the Secretary of State by the fire and rescue authority.

Information in (a) and (b)

For financial year 2006/07 the authority must send the information in (a) and (b) in September 2006. This is referred to as the "initial estimate".

For each financial year thereafter the authority must send the information in (a) and (b) in the September of the financial year previous to the one to which it relates ("the year in question"). This is referred to as "the estimate".

If the authority revise the information in (a) and (b) after they have sent it to the Secretary of State, they can send him the revised information ("the revised estimate") in the September of the year in question.

Information in (c), (e) and (f)

The authority must send this information in the July of the financial year following the year in question. This is referred to as the "un-audited information".

Information in (d) and any revised information in (e) and (f)

The authority must send this information as soon as reasonably practicable after the authority's auditor has issued his/her certificate and opinion on the authority's accounts for the year in question. This is referred to as the "audited information".

Rule LA4 (continued)

Timing of provision of information (continued)

Rule L4A(6) says that for the purposes of this Rule the auditor issues his/her certificate and opinion when, in accordance with section 9 of the Audit Commission Act 1998, he/she –

- enters on the authority's statement of accounts for the relevant year a certificate that the audit has been completed in accordance with the Act, and an opinion on the statement, or
- makes a report to the authority under section 8 of the Act at the conclusion of the audit and includes the certificate and opinion in that report rather than making an entry on the statement.

Useful reference source

- FPSC 9/2006: the introduction of new financing arrangements for pensions

Points To Note

1. The Secretary of State provides guidance on the financing arrangements for firefighters (which may be amended from time to time). Currently this is set out in the booklet "Guidance for Fire and Rescue Authorities on new financial arrangements for firefighter pensions with effect from April 2006" issued by the Department in March 2006.