

Statistical Release

27 August 2010

LOCAL AUTHORITY REVENUE EXPENDITURE AND FINANCING

ENGLAND 2009-10 PROVISIONAL OUTTURN

- Total net current expenditure by local authorities in England was estimated to be £121.3 billion in 2009-10 compared with £113.1 billion in 2008-09, an increase of 7%.
- 37% of net current expenditure in 2009-10 was on education, 17% on social care, 14% on housing benefits and 10% on police.
- 56% of revenue expenditure (on a non-Financial Reporting Standard 17 basis) in 2009-10 was funded by government grants, 25% by council tax and 19% by redistributed non-domestic rates.

This release provides provisional outturn estimates of local authority revenue expenditure and financing for the financial year April 2009 to March 2010. These estimates are on a non-Financial Reporting Standard 17 (FRS17) and PFI "Off Balance Sheet" basis except where stated otherwise.

Headline figures for previous years were published on a FRS17 basis.

This information is derived from Communities and Local Government Revenue Summary (RS) Outturn returns submitted by local authorities in England. The estimates in this release are calculated from 439 valid returns of the 443 local authorities that complete the return. Estimate have been made for the 4 missing or invalid returns. The 2 authorities that did not submit a completed form in time for this release were Leicester City UA & Central Bedfordshire.

The release has been compiled by the Local Government Finance - Data Collection Analysis and Accountancy division of Communities and Local Government.

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We welcome comments and suggestions for further improvement or about your experiences with this product. This may include comments on data quality, timing and the format of the statistics. Please contact us at:

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Local authority revenue expenditure and financing England 2009-10 provisional outturn

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Provisional net current expenditure by service

1. Provisional net current expenditure in 2009-10 is summarised in **Table 1** and **Chart A**. **Table 1** also shows net current expenditure in 2008-09 and the percentage change to 2009-10. Service expenditure is based on information from the RS forms, which can be found in **Annex A**. The service breakdowns have been created from this detailed information, according to **Annex C** of this release. It should be noted that year on year comparisons may not be valid due to local government changes in function and responsibility.

- Total net current expenditure by local authorities in England was estimated to be £121.3 billion in 2009-10 compared with £113.1 billion in 2008-09, an increase of 7%.
- The definition of total net current expenditure has changed for this year to include revenue expenditure funded from capital by statute (RECS). Removing RECS, the 2009-10 net current expenditure figure is £119.4 billion. If compared to the 2008-09 figure of £113.1 billion, this is an increase of 6%.
- 37% of net current expenditure in 2009-10 was on education, 17% on social care, 14% on housing benefits and 10% on police.

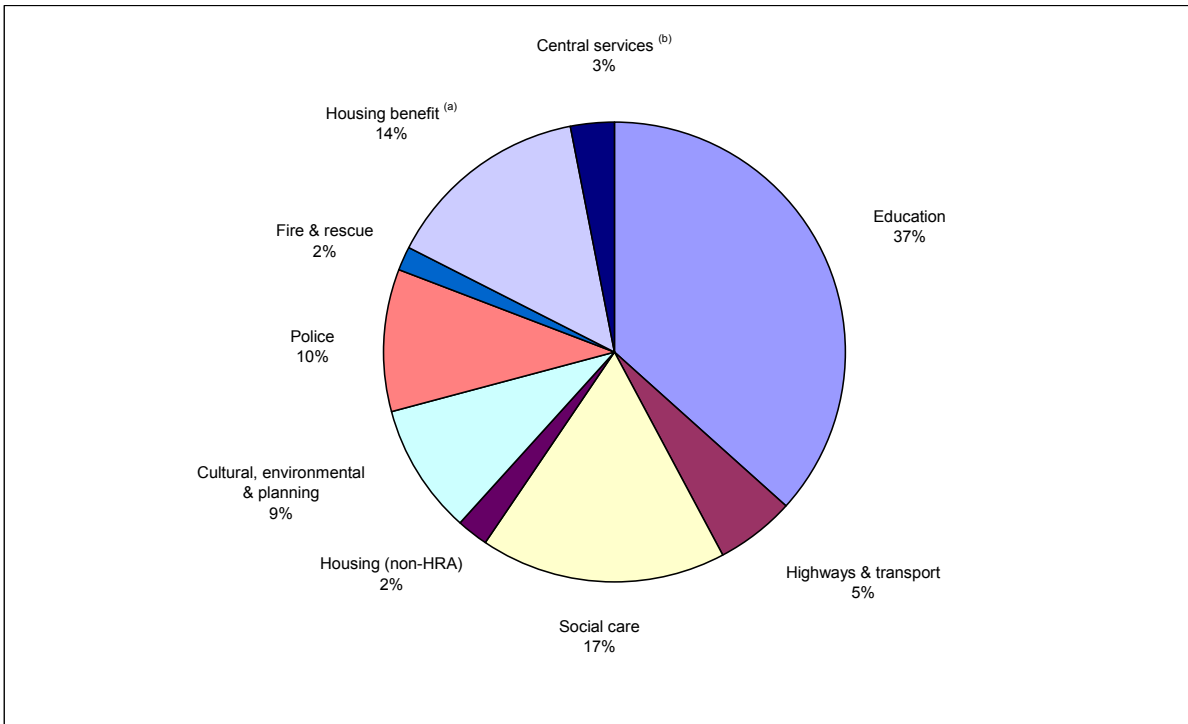
Table 1: Net current expenditure by service 2008-09 and 2009-10 ^(a)

	£ million		
	Net current expenditure 2008-09 (R)	Net current expenditure 2009-10 (P)	% Change
Education	42,379	44,476	5
Highways and transport	5,787	6,542	13
Social care	19,629	20,976	7
Housing (excluding Housing Revenue Account)	2,360	2,671	13
Cultural, environmental and planning	10,546	11,045	5
<i>of which:</i>			
<i>Cultural</i>	3,315	3,460	4
<i>Environmental</i>	5,105	5,308	4
<i>Planning and development</i>	2,125	2,277	7
Police	11,638	11,979	3
Fire and rescue	2,162	2,157	0
Central services ^(b)	3,266	3,838	18
Other services	650	297	-54
Mandatory rent allowances	10,263	12,818	25
Mandatory rent rebates to non-HRA tenants	772	857	11
Mandatory rent rebates to HRA tenants	3,600	3,617	0
Total net current expenditure	113,050	121,273	7

(a) Net current expenditure estimates after 2008-09 are not fully comparable against previous years owing to revenue expenditure from capital by statute (RECS) distributed across all services. This amounts to £1,847 million (see Table 2, Page 6)

(b) Court services were previously included as a separate service and have now been integrated with Central Services for 2009-10

Chart A: Provisional total net current expenditure by service 2009-10



(a) Housing benefit includes mandatory rent allowances and mandatory rent rebates
(b) Central services includes courts and other services

Provisional revenue expenditure and financing

2. **Table 2** shows the link between the definitions of net current and revenue expenditure and how revenue expenditure was financed in 2009-10 compared to 2008-09. A more detailed breakdown of this information can be found in **Annex A**.

- Revenue expenditure on a non-FRS17 basis was £103.3 billion in 2009-10, compared with £98.1 billion in 2008-09, an increase of 5%.
- Non-current expenditure in 2009-10 includes the payment of council tax benefit of £4.0 billion, but this is netted off by income from specific grants outside Aggregate External Finance (AEF).
- Specific grants outside AEF increased from £21.7 billion in 2008-09 to £24.8 billion in 2009-10, an increase of 14%.

Table 2: Revenue expenditure and financing 2009-10

	£ million
	2009-10
	(P)
Total net current expenditure	121,273
plus non-current expenditure	
Capital financing ^(a)	3,386
Capital expenditure charged to Revenue Account	1,958
Council tax benefit	3,955
Discretionary Non-Domestic Rate relief	30
Bad debt provision	62
Flood defence payments to Environment Agency	29
Private Finance Initiative (PFI) schemes - difference from service charge	17
Appropriations to(+)/ from(-) financial instruments adjustment account ^(b)	25
Appropriations to(+)/ from(-) unequal pay back pay account ^(c)	25
less Reversal of Revenue expenditure funded from capital by statute (RECS)	1,847
less interest receipts	783
less specific grants outside AEF ^(d)	24,781
Revenue expenditure (Non-FRS17)	103,349
financed by:	
Specific grants inside AEF ^(d)	45,684
Area Based Grant (ABG)	3,330
Transfers and adjustments ^(e)	-1
Appropriations to (-) / from (+) revenue reserves	320
Formula grant	28,269
<i>of which:</i>	
<i>Revenue Support Grant</i>	4,501
<i>Redistributed non-domestic rates</i>	19,515
<i>Police grant</i>	4,253
General Greater London Authority (GLA) grant	48
Other items	65
Council tax	25,633
<p>(a) Includes capital charges accounted for in External and Internal Trading Accounts, provision for repayment of principal, leasing payments, external interest payments and HRA item 8 interest payments and receipts</p> <p>(b) Adjustments permitted by regulation to the revenue account charges for financial instruments.</p> <p>(c) The deferral of revenue account charges for unequal pay back pay as permitted by regulation and the reversal of the deferral in the year that payment of the back pay is due.</p> <p>(d) Aggregate External Finance; see page 13 for definition</p> <p>(e) Inter-authority transfers in respect of reorganisation</p>	

Financing of revenue expenditure

3. **Table 3** shows the funding of revenue expenditure in terms of government grants, redistributed non-domestic rates and council taxes from 2004-05 onwards. All years are produced on a non-FRS17 basis. This is because local authorities set their council tax with regard to their expenditure on a non-FRS17 basis. A fuller definition of FRS17 can be found in the **Terminology used in this release** section.

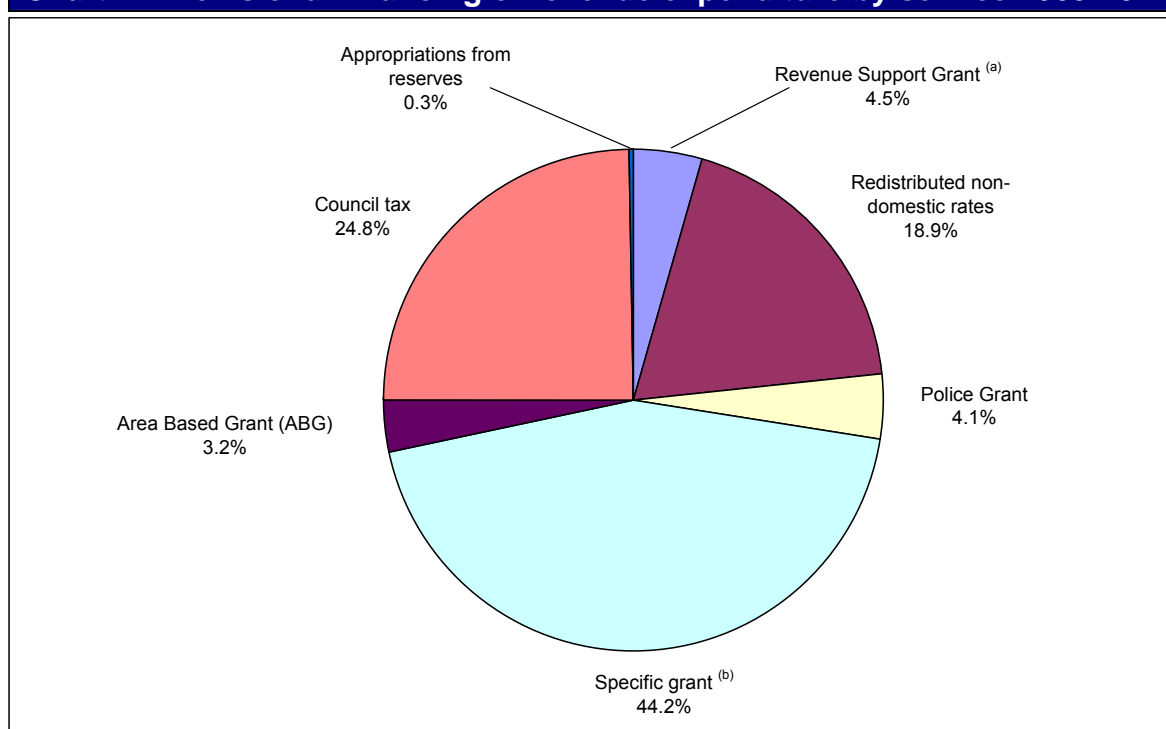
- In 2009-10, 56% of revenue expenditure on a non-FRS17 basis was funded by government grants (including Revenue Support Grant, specific grants inside Aggregate External Finance and police grant), 25% by council tax and 19% by redistributed non-domestic rates.

Table 3: Financing of revenue expenditure since 2004-05 ^(a)

	Revenue expenditure (£ million)	Government grants (£ million)	% of total	Redistributed non-domestic rates (£ million)	% of total	Council tax (£ million)	% of total
2004-05	79,303	45,258	57	15,004	19	20,299	26
2005-06	84,422	45,838	54	18,004	21	21,315	25
2006-07	88,172	49,093	56	17,506	20	22,453	25
2007-08	92,384	51,656	56	18,506	20	23,608	26
2008-09 (R)	98,121	53,015	54	20,506	22	24,759	25
2009-10 (P)	103,349	57,816	56	19,515	19	25,633	25

(a) Produced on a Non-Financial Reporting Standard 17 basis. Sum of government grants, redistributed non-domestic rates and council tax does not normally exactly equal revenue expenditure because of the use of reserves

Chart B: Provisional financing of revenue expenditure by service 2009-10



(a) Revenue Support Grant includes General GLA grant and 'Other items'

(b) Specific and special grants inside AEF

Detailed outturn information

4. **Annex A (RS)** and **Annex B (RSX)** show a detailed breakdown of the outturn information provided. The RS forms the basis of **Table 1** and **Table 2** in this release. The RSX forms should be read in conjunction with the FRS17 note on page 11 of this Statistical Release.

Annex A: Provisional Revenue Outturn Summary (RS) 2009-10		£ million
		Net current expenditure
190	Education services	44,476
290	Highways and transport services	6,542
390	Social care	20,976
490	Housing services (GFRA only)	2,688
509	Cultural and related services	3,460
590	Environmental and regulatory services	5,308
599	Planning and development services	2,277
601	Police services	11,979
602	Fire and rescue services	2,157
690	Central services	3,468
698	Other services	240
699	TOTAL SERVICE EXPENDITURE (TOTAL OF LINES 190 TO 698)	103,570
701	Education: student support - mandatory awards	0
711	Housing benefits: rent allowances - mandatory payments	12,818
712	Housing benefits: non-HRA rent rebates - mandatory payments	857
713	Housing benefits: rent rebates to HRA tenants - mandatory payments	3,617
714	Housing benefits: subsidy limitation transfers from HRA	-20
715	Housing benefits: transfers to/from HRA under transitional measures	-4
718	Contribution to the HRA re items shared by the whole community	7
721	Parish precepts	340
722	Integrated Transport Authority levy	0
724	Waste Disposal Authority levy	0
727	London Pensions Fund Authority levy	30
728	Other levies	30
731	External Trading Accounts net surplus(-)/ deficit(+)	-53
732	Internal Trading Accounts net surplus(-)/ deficit(+)	64
748	Adjustments to net current expenditure	15
749	NET CURRENT EXPENDITURE (TOTAL OF LINES 699 TO 748)	121,273
754	Local tax collection: Council tax benefit paid to the Collection Fund	3,955
757	Local tax collection: Non-domestic rate relief - discretionary payments	30
759	Levy: Environment Agency flood defence	29
761	Capital charges accounted for in External Trading Accounts	-219
762	Capital charges accounted for in Internal Trading Accounts	-113
765	Capital expenditure charged to the GF Revenue Account (CERA)	1,958
767	Reversal of Revenue expenditure funded from capital by statute (RECS) - excluding trading (TSR)	-1,828
768	Reversal of Revenue expenditure funded from capital by statute (RECS) - trading (TSR) only	-19
771	Provision for bad debts	62
773	Provision for repayment of principal	1,634
776	Leasing payments	22
781	Interest payable and similar charges	2,730
783	Interest: HRA item 8 payments and receipts	-669
785	SUB-TOTAL (total of lines 749 to 783)	128,847
786	Interest and investment income (-): external receipts and dividends	-783
788	Private Finance Initiative (PFI) schemes - difference from service charge	17
789	Appropriations to(+)/ from(-) financial instruments adjustment account	25
790	Appropriations to(+)/ from(-) unequal pay back pay account	25
791	Specific and special revenue grants outside AEF	-24,781
795	REVENUE EXPENDITURE (TOTAL OF LINES 785 TO 791)	103,349

continued

Annex A: Provisional Revenue Outturn Summary (RS) 2009-10 (continued)

£ million

	Net current expenditure	
797 Specific and special revenue grants inside AEF	-45,684	
798 Area Based Grant (ABG)	-3,330	
799 NET REVENUE EXPENDITURE (TOTAL OF LINES 795 TO 798)	54,335	
801 Inter-authority transfers in respect of reorganisation	1	
811 Appropriations to(+)/ from(-) schools' reserves	-43	
815 Appropriations to(+)/ from(-) other earmarked financial reserves	-277	
816 Appropriations to(+)/ from(-) unallocated financial reserves	-1	
830 THE BUDGET REQUIREMENT (TOTAL OF LINES 799 TO 816)	54,016	
851 Revenue Support Grant	-4,501	
856 Police grant	-4,253	
858 General GLA grant	-48	
870 Redistributed non-domestic rates	-19,515	
880 Other items	-65	
890 COUNCIL TAX REQUIREMENT (TOTAL OF LINES 830 TO 880)	25,633	
Financial reserves levels at start and end of 2009-10		
	At 1 April 2009	At 31 March 2010
911 Schools reserves level	1,859	1,816
915 Other earmarked financial reserves level	9,190	8,914
916 Unallocated financial reserves level	3,424	3,423
920 Prior Year Adjustments	-362	
Capital charges		
	2009-10	
931 Depreciation	5,102	
933 Loss on impairment of assets	6,068	
934 Amortisation of deferred charges	-2,131	
939 Total capital charges (TOTAL OF LINES 931 TO 935)	9,040	
Equal pay costs		
941 One off equal pay costs - falling on the schools budget	30	
942 One off equal pay costs - chargeable to any other revenue account	100	
Icelandic bank impairment		
951 Interest payable and similar charges ^(a)	55	
952 Interest and investment income (-): external receipts and dividends ^(b)	-30	
953 Appropriations to(+)/ from(-) financial instruments adjustment account ^(c)	51	
954 Reversal of Revenue expenditure funded from capital by statute (RECS) ^(d)	-28	

continued

Annex A: Provisional Revenue Outturn Summary (RS) 2009-10 (continued)

Net current expenditure on an FRS17 basis and Net Current expenditure - PFI on an "On Balance Sheet" basis		£ million		
	Net current expenditure	Net current expenditure on an FRS17 basis	Net Current expenditure - PFI "On Balance Sheet" basis	
961	Education services	44,476	43,870	44,264
962	Highways and transport services	6,542	6,467	6,434
963	Social care	20,976	20,732	20,959
964	Housing services (GFRA only)	2,688	2,648	2,688
965	Cultural and related services	3,460	3,393	3,445
966	Environmental and regulatory services	5,308	5,241	5,284
967	Planning and development services	2,277	2,215	2,278
971	Police services	11,979	11,693	11,956
972	Fire and rescue services	2,157	2,042	2,145
975	Central services (excluding Non-distributed costs: retirement benefits)	2,913	2,716	2,899
976	Non-distributed costs: retirement benefits	554	540	554
978	Other services	240	249	240
981	External Trading Accounts net surplus(-)/ deficit(+)	-53	-61	-53
982	Internal Trading Accounts net surplus(-)/ deficit(+)	64	30	65
983	Provision for repayment of principal	1,634	1,636	1,730
984	Interest payable and similar charges	2,730	2,772	3,074
985	Private Finance Initiative (PFI) schemes - difference from service charge	17	35	0
986	Pensions interest cost and expected return on pensions assets	0	7,673	0
987	Appropriations to(+)/ from(-) pensions reserve	0	-5,930	0
989	TOTAL (TOTAL OF LINES 961 TO 987)	107,963	107,963	107,963

(a) Change to the impairment charge initially calculated in 2008-09

(b) Interest credited in respect of impaired Icelandic investments (from April 2009 to March 2010)

(c) The reversal of any impairment charge and the reversal of any interest credited in reliance on regulation 30G (see terminology). Any Voluntary write back of the credit permitted by the regulation is also included.

(d) Any impairment charge capitalised under the authority of a direction under section 16(2)(b) of the Local Government Act 2003

Annex B: Provisional Revenue Outturn Service Expenditure Summary (RSX) 2009-10

		£ million								
		Employees	Running expenses	Total expenditure	Sales, fees & charges	Other income	Total income	Net current expenditure	Capital charges	Net total cost (excluding specific grants)
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
				= (1) + (2)			= (4) + (5)	= (3) - (6)		= (7) + (8)
190	Education services	32,195	17,831	50,026	2,231	3,319	5,550	44,476	4,048	48,523
290	Highways and transport services	1,363	8,213	9,577	2,198	837	3,034	6,542	1,113	7,656
390	Social care	7,283	19,195	26,478	2,522	2,980	5,503	20,976	415	21,390
490	Housing services (GFRA only)	799	3,127	3,926	671	567	1,238	2,688	115	2,802
509	Cultural and related services	1,870	3,044	4,915	936	519	1,455	3,460	949	4,409
590	Environmental and regulatory services	1,773	5,138	6,911	938	665	1,603	5,308	274	5,582
599	Planning and development services	1,270	2,211	3,481	650	554	1,204	2,277	154	2,432
601	Police services	10,656	2,351	13,007	426	602	1,028	11,979	476	12,455
602	Fire and rescue services	1,731	502	2,232	23	52	75	2,157	154	2,311
690	Central services	6,291	7,528	13,819	1,160	9,192	10,352	3,468	1,220	4,688
698	Other services	209	388	597	100	257	357	240	121	361
699	Total service expenditure (total of lines 190 to 698)	65,441	69,528	134,969	11,856	19,543	31,399	103,570	9,040	112,609

Annex C: Derivation of service lines used in Table 1

	Line Reference	Levies/transfers
Education	RS line 190 RS line 701	Mandatory student awards
Highways and transport	RS line 290 RS line 722	Integrated transport authority levy
Social care	RS line 390	
Housing (excluding Housing Revenue Account)	RS line 490 RS line 714 RS line 715 RS line 718	Subsidy limitation transfers from HRA Transfers to/from HRA under transitional measures Contribution to HRA re items shared by whole community
Cultural	RS line 509	
Environment	RS line 590 RS line 724	Waste disposal authority levy
Planning	RS line 599	
Police	RS line 601	
Fire and rescue	RS line 602	
Central services	RS line 690 RS line 721 RS line 727	Parish precepts London Pensions Fund Authority levy
Mandatory rent allowances	RS line 711	
Mandatory rent rebates to non-HRA tenants	RS line 712	
Mandatory rent rebates to HRA tenants	RS line 713	
Other	RS line 698 RS line 728 RS line 731 RS line 732 RS line 748	Other levies External Trading Accounts net surplus/deficit Internal Trading Accounts net surplus/deficit Adjustments
Total net current expenditure	RS line 749	

Terminology used in this release

A list of terms relating to local government finance is given in the glossary at Annex G of *Local Government Finance Statistics England* No. 20 2010. This is accessible at <http://www.communities.gov.uk/documents/statistics/pdf/1622442.pdf>. The most relevant terms for this release are explained below.

Aggregate External Finance - is the total amount of grant provided to finance all local government expenditure, excluding that subject to separate arrangements under statutory schemes, rent allowances and rebates and council tax benefit, which are funded by specific grants outside Aggregate External Finance.

Current expenditure - is the cost of running local authority services within the financial year. This includes the costs of staffing, heating, lighting and cleaning, together with expenditure on goods and services consumed within the year. This expenditure is offset by income from sales, fees and charges and other (non-grant) income, which gives **total net current expenditure** (line 749). Total net current expenditure also includes payments made by local authorities on behalf of central government, under statutory schemes and the payment of rent allowances and rebates. Such payments are fully funded by central government through specific grants outside **Aggregate External Finance**.

Dedicated Schools Grant (DSG) – there was a change in the funding of specific and formula grants in 2006-07 largely due to changes in the way that expenditure on schools is funded. From 2006-07, local authorities receive school funding through specific grant rather than funding previously included in formula grant.

Appropriations to/from financial instruments adjustment account (line 789) Appropriations to/from unequal pay back pay account (line 790)

These are two new lines connected with the adjustments permitted or required by our regulations. The accounts show figures fully compliant with accounting standards, but regulations made by CLG provide for adjustments to those figures to prevent excessive increases in council tax. The first line allows for adjustments connected with borrowing and investments, including the regulation on Icelandic banks investments. The second allows for the regulation that permits a charge for unequal pay back pay to be deferred until payments are due to be made (accounting requires a charge as soon as the liability is established).

Financial Reporting Standard 17 (FRS17) - Local authorities account for retirement benefits (pensions) in their service expenditure in accordance with FRS17. This requirement is enshrined in the Code of Practice on Local Authority Accounting in the UK, published by the Chartered Institute of Public Finance and Accountancy (CIPFA) and in CIPFA's Best Value Accounting Code of Practice (BVACOP). The estimates in this release are on a FRS17 basis except where stated otherwise.

Under FRS17 most of the pension schemes covering local government employees are classed as defined benefit schemes. The main implication of defined benefit status is that retirement benefits are accounted for on the basis of the retirement benefit entitlement to which employment in the year gives rise, rather than the cash amounts of employer's contribution or pension due for the year. The major exception to defined benefit status is the teachers' pension scheme, which is administered centrally; local authorities account for this on a defined contribution basis, and the charges to service expenditure equal the employer's contribution.

The defined benefit charges are not allowed to impact on council tax payers, the charge that must ultimately be carried by taxpayers is the employer's contributions due for the year. Consequently, the effects on the revenue account are that the net current expenditure service lines are on a defined benefit basis, but the Budget Requirement is based on the cash contributions due. This neutrality is achieved by reversing out the impact of FRS17. In the analysis this is shown - after taking account of a further element of the FRS17 charge, "Pensions interest cost and expected return on pensions assets" (line 787) - by the entry "Appropriations to/from pensions reserves" (line 788). Line 787 is a small difference between two large numbers and hence can show volatile movements from year to year. More than three quarters of line 787 relates to police and fire authorities, where most employees belong to the unfunded pension schemes for police and firefighters. The appropriation in line 788 equals the difference between the FRS17 charges (including Line 787) and the employer's contributions for the year.

PFI schemes in accordance with the International Financial Reporting Standards (IFRS)

Under the International Financial Reporting Standards (IFRS) the PFI schemes are brought 'on balance sheet'. Local authorities have been required to account for their PFI schemes on the IFRS basis as from 2009-10.

For National Accounts purposes, however, PFI schemes should be accounted for 'on balance sheet' basis only where **economic ownership** of the asset rests with the Authority.

Economic ownership for national accounts purposes is determined by the same test as applies under UK accounting standards and hence that local authorities applied in preparing their 2008-09 accounts. The basis of that test was set out in Appendix E to the 2008 SORP, and depends on whether the local authority or the contractor has an asset of the property used to provide the contracted services. A party has an asset of the property where that party has access to the benefits of the property and exposure to the risks inherent in those benefits.

Formula Grant – the main channel of government funding. This includes **Redistributed non-domestic rates, Revenue Support Grant** and Police grant. The distribution is determined by the Formula spending shares formulae, also taking account of authorities' relative ability to raise council tax and the floor damping mechanism. There are no restrictions on what local government can spend it on.

Redistributed non-domestic rates – non-domestic rates which, having been paid into the non-domestic rating pool, are redistributed between local authorities on the basis of population, as part of **Formula Grant**.

Revenue expenditure (line 795) - is equal to total net current expenditure (line 749), plus capital financing costs and a few minor adjustments, but excludes expenditure financed by grants outside **Aggregate External Finance**. Revenue expenditure is financed by grants inside **Aggregate External Finance**, council tax and authorities' reserves.

Revenue Expenditure funded from Capital under Statue (RECS) - This is expenditure that is revenue under normal accounting principles but which legislation allows to be financed as capital expenditure. Examples are grants given to local

residents for capital purposes. RECS is entered in Revenue Outturn (RO) suite of forms under the relevant service line for Net Current Expenditure, and the total amount reversed out appears in Line 767 of the RS part of the RO suite of forms, which will continue to be entered in the Capital Outturn Return (COR). These entries replace the amortisation of deferred charges, which previously formed one element of capital charges.

Revenue Support Grant – a general grant which replaced rate support grant in 1990-91. Now it is distributed as part of **Formula Grant**.

Icelandic bank investments

Where an authority holds investments in Icelandic banks that were affected by the defaults in Autumn 2008 it would normally be the case that the impairment loss would be charged in the 2008-09 accounts. In the RO suite the entries appear in the RS form. The impairment was entered in line 781 and any interest credited in respect of the investment in line 786. Where the authority has taken advantage of regulation **30G** in the Local Authorities (Capital Finance and Accounting) (England) Regulations 2003 (inserted by SI 2009 No 321) entries permitted or required by the regulations appear in line 789. These entries are shown separately in lines 951-953 of the RS form. Figures are generally calculated using CIPFA methodology published in their LAAP bulletins.

Regulation 30G

Regulation 30G allows, authorities to neutralise the debits for the impairment losses required by accounting practice in the 2008-09 account. However, an authority taking advantage of that relief will be required to make a debit in the 2010-11 accounts equal to the total of all the credits made under the regulation. Thus, the benefit conferred by the regulation is temporary – it simply postpones the effect of the impairment loss.

Data quality

1. This Statistical Release contains National Statistics and as such has been produced to the high professional standards set out in the National Statistics Code of Practice. National Statistics products undergo regular quality assurance reviews to ensure that they meet customer demands.
2. The information for 2009-10 in this Statistical Release is derived from Communities and Local Government Revenue Outturn (RO) forms and is based on 439 valid returns out of the 443 authorities that complete their returns. Estimates have been made of the 4 missing or invalid returns. The 2 authorities that did not submit a completed form in time for this release were Leicester City UA & Central Bedfordshire.
3. Figures are subjected to rigorous pre-defined validation tests both within the form itself, while the form is being completed by the authority, and also as the data are received and stored.
4. Finally, the release document, once prepared, is also subject to intensive peer review before being cleared as fit for the purposes of publication.
5. Please note that the figures in this release have not been adjusted to take into account changes of responsibility between 2008-09 and 2009-10.

Uses made of the data

1. The data in this Statistical Release are essential for a number of different purposes. A central and immediate purpose is to provide the Secretary of State, Ministers, HM Treasury and the Office for National Statistics with the most up to date information available on local authority revenue spending for decision making. In particular, the data are provided to HM Treasury to inform the Chancellor's Pre Budget Report.
2. The data are also important sources for various evidence based policy and financial decisions and answering numerous parliamentary questions. In addition they are used by local authorities and their associations, regional bodies, members of the business community and the general public.
3. Further uses of this data are made internally by CLG users, such as the Value for Money (VfM) analysis - where unitised expenditure figures for each service area (e.g. education) are derived to make comparisons against local authorities performance
4. Comments and feedback from the end users for further improvement or about your experiences with this product will be welcomed. Please send all views to: lqf1.revenue@communities.gsi.gov.uk

Background Notes

1. This Statistical Release can be found at the following web address: <http://www.communities.gov.uk/localgovernment/localregional/localgovernmentfinance/statistics/revenueexpenditure/>

2. For press enquiries about this Statistical Release, please contact the Local Government press desk on 0303 444 0444 or email press.office@communities.gsi.gov.uk. For other enquiries, please contact Osman Beg on 0303 444 4228 or email LGF1.REVENUE@communities.gsi.gov.uk.
3. Timings of future releases are regularly placed on the Department's website, <http://www.communities.gov.uk/corporate/researchandstatistics/statistics/publicationschedule/> and on the National Statistics website, www.statistics.gov.uk/press_release/currentreleases.asp
4. Final Revenue Outturn figures will be published in a further Statistical Release later this year.
5. The notes, which accompany each form sent to local authorities, can be found at: <http://www.communities.gov.uk/localgovernment/localregional/localgovernmentfinance/statistics/usefulinformation/formst timetable/revenueforms/>
6. For a fuller picture of recent trends in local government finance, readers are directed to *Local Government Finance Statistics England* No. 20 2010, which is available in hard copy from Communities and Local Government Publications, Cambertown House at product@communities.gsi.gov.uk (Tel. 0300 123 1124) and electronically from the Communities and Local Government website: <http://www.communities.gov.uk/publications/corporate/statistics/financialstatistics202010>
7. Both the Scottish Government and the Welsh Assembly Government also collect revenue outturn data. Their information can be found at the following websites:

Scotland:

<http://www.scotland.gov.uk/Topics/Statistics/Browse/Local-Government-Finance>

Wales:

<http://wales.gov.uk/topics/statistics/headlines/localgov2010/100623/?lang=en>

Symbols and conventions

...	= not available
0	= zero or negligible
n/a	= not applicable
	= discontinuity
(P)	= provisional
(R)	= revised since the last statistical release

Rounding

Where figures have been rounded, there may be a slight discrepancy between the total and the sum of constituent items.

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