

C4 Revenue account budget estimates

Table C4a gives full details of 2010-11 revenue budgets, from the *RA* return. The estimates are all at outturn prices. Detailed figures for budgeted service expenditure by individual local authorities are available in *Finance and General Statistics 2010-11*, published by CIPFA.

In **Table C4a** all of the data in the tables were collected on a non International Accounting Standard 19 (IAS19) basis. More information on IAS19 can be found in **section 3.1**.

Table C4b gives 2010-11 specific and special grants budget information from the *SG* return.

Table C4c gives budgeted net current expenditure by service on a non-IAS19, IAS19 and PFI on an "On Balance Sheet" basis. These data are from the *RA* return.