C2 Revenue outturn summary and grants

Table C2a gives 2009-10 **General Fund Revenue Account** outturn information from the *Revenue Summary (RS)* return. The expenditure recorded on each of the service lines of this return is on the basis of **Net Current Expenditure** as defined in **section 3.1**. The *RS* return gives a summary of the information collected on individual *RO* returns as well as a detailed breakdown of income and expenditure not recorded on *RO* returns, including items which cannot be allocated to any single service. **Tables C2b** and **C2c** give a subjective summary of Total Service Expenditure across all the *RO* returns.

The data in **Tables C2a** and **C2c** were collected on a non-Financial Reporting Standard 17 (FRS17) basis. More information on FRS17 can be found in **section 3.1**.

Table C2d gives 2009-10 net current expenditure by service on both FRS17 and non-FRS17 bases. These data are from the *RS* return.

Table C2b gives 2009-10 specific and special grants outturn information from the *Revenue Grants* (*RG*) return.