

C1 Detailed revenue outturn data

This section gives 2009-10 **General Fund Revenue Account** and **Trading Services Revenue Account** outturn information from the *Revenue Outturn (RO)* returns:

	source	tables
Education services	RO1	C1a
Highways, roads and transport services	RO2	C1b
Social care	RO3	C1c
Housing services (excluding Housing Revenue Account)	RO4	C1d
Cultural, environmental and planning services	RO5	C1e
Protective, central and other services	RO6	C1f
Trading services Revenue Account	TSR	C1g
Subjective analysis	SAR	C1h

Important note

In this section all of the data in the tables were collected on a **non-Financial Reporting Standard 17 (FRS17)/non International Accounting Standard 19 (IAS19)** basis. Figures in these tables may therefore be inconsistent with those in **chapter 3**. More information on FRS17/IAS19 can be found in **section 3.1**.

DEFINITIONS OF COLUMN HEADINGS IN REVENUE OUTTURN TABLES

The column headings in **Tables C1a to C1h** are standard subjective headings which are defined, subject to DCLG requirements, in accordance with the *Service Reporting Accounting Code of Practice (SeRCOP) Recommended Standard Subjective Analysis (Section 1.7 Chapter 1)* where full details will be found. Grants inside and outside **AEF** are not regarded as income and are not included in total income figures (see **Table C2b**).

SUBJECTIVE ANALYSIS

The subjective analysis in **Table C1h** shows the labour, goods and services purchased by local authorities, what the expenditure was on rather than what it was for. **Table C1h** is based on the results of the *Subjective Analysis Return (SAR)*, a sample survey of 136 local authorities in 2009-10. The sample results are grossed up to the local authority population using information from the *Revenue Outturn* forms. See also **section 3.5**.