



Department for Levelling Up,
Housing & Communities

Local Authority Revenue Expenditure and Financing: 2021-22 Provisional Outturn, England

Technical Notes



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National Statistics status

National Statistics status means that our statistics meet the highest standards of trustworthiness, quality and public value as set out in the [Code of Practice for Statistics](#). It is the Department for Levelling Up, Housing and Communities' statisticians' responsibility to maintain compliance with these standards.

The designation of these statistics as National Statistics was first confirmed in April 2012 following an assessment by the UK Statistics Authority.

Data collection

Survey design for collecting Revenue Outturn data in 2021-22

All local authorities in England are required to complete the Revenue Outturn (RO) suite of forms to show all transactions for the 2021-22 financial year related to the general fund revenue account. This includes net current expenditure, capital charges and also elements that finance net current expenditure, which includes levy payments, interest receipts, central government grants, use of reserves, council tax and other non-current expenditure items.

The figures requested cover local authority revenue expenditure and financing for the financial year 1 April 2021 to 31 March 2022. These estimates are on a non-International Accounting Standard 19 (IAS19) and PFI "Off Balance Sheet" basis except where stated otherwise

Accounting adjustments to financing items

Legal requirements relating to payments of business rates income among local authorities, along with accountancy regulations and the timing of grants compensating local authorities for additional COVID-19 business rates reliefs in 2020-21 and 2021-22 taken together have a large impact on the reserves figures showing in local authorities' 2020-21 and 2021-22 revenue accounts.

Additionally, there were two grant payments made to local authorities at the very end of 2019-20.

Consequently, a number of adjustments have been made to Tables 3, 4 and 5 to remove any effects to grants and reserves totals that are just as a result of their timing and recording.

- Where authorities included in their Revenue Outturn 2019-20 receipt of tranche 1 of COVID-19 emergency general grant that was paid in March 2020, this is treated as if it had been received in 2020-21.
- Where authorities included in their Revenue Outturn 2019-20 regular business rates relief grant income that was brought forward to March 2020, this is netted off for 2019-20. Regular business rates relief grants feed into the final amount of retained business rates income in their 2020-21 Revenue Outturn return.

Accountancy regulations require that COVID-19 business rates relief grant income received in 2020-21 and 2021-22 (including CARF) are included in local authorities' revenue accounts. These are shown in their 'other earmarked reserves' until the following years when they compensate for what would otherwise be lower retained business rates income. In order to remove those effects which are just due to timing and ensure the figures remain as comparable over time as possible, the following adjustments have been made to the summary tables of this publication:

- i) In the year when the compensatory grants were received, the reported amounts are netted off from: a) total adjusted grants, b) adjusted reserves movements and c) the reserve levels at the end of the year.
- ii) The amounts reported in the following year's figures are netted off from the reserve levels at the start of the year and adjusted from the movement out of reserves. The amounts are instead shown in the Retained Income from the Business Rates Retention Scheme.

These adjustments are laid out in the annex.

New sub-categories of homelessness services implemented in 2020-21

New sub-categories for homelessness services were introduced as of Revenue Outturn 2020-21. These were as proposed by a review conducted by the London School of Economics, which involved extensive discussion with local authority representatives. The new categories are more aligned with the Homelessness Reduction Act and the record-level homelessness reporting in the H-CLIC system.

The graphic below shows the new categories alongside the categories used up to RO 2019-20. The column 'How it relates to categories in use up to RO 2019-20' notes whether categories should match and reasons where they do not.

Key points of note are:

- One category (hostels etc) is unchanged.
- Three of the new categories are each the direct combination of two of the old categories.
- The new category for exclusively self-contained accommodation also causes a change to the category called B&Bs/Hotels.
- The Administration/Prevention/Relief/Support categories are now defined according to whether or not the activity is under the Homelessness Reduction Act.

New code Categories from RO 2020-2021		How it relates to categories in use up to RO 2019-20	Old code CATEGORIES until RO2019-2020	Key points from old categories definitions
80	ii. Nightly paid, privately managed accommodation, <u>self-contained</u>		39 Other nightly paid, privately managed accommodation	Includes shared facilities 'annexes' also typically involve the use of units and annexes associated with privately managed hotels, or such establishments, where households share at least some basic facilities. Meals may or may not be provided. Do not include supported lodgings as shared facilities annexes.
81	i. Private sector accommodation leased by authority or by a registered provider	2 categories, now 1	40 Private managed accommodation leased by the authority 43 Private managed accommodation leased by RSLs	Covers dwellings leased on short-term arrangements from the private sector by your authority. Include accommodation leased and managed by local authorities or leased by the authority but managed by another organisation such as an RSL. Covers dwellings leased on short-term arrangements from the private sector by an RSL. Include accommodation leased by an RSL under a housing association leasing scheme (HALS).
82	v. Hostels (including reception centres, emergency units and refuges)	should match	41 Hostels (non-Housing Revenue Account support)	Only include hostels used mainly to house the homeless, including women's refuges . Exclude any other hostel, although the cost of housing a homeless person in other types of hostel should, if significant, be identified and included as 'Other temporary accommodation', below.
83	iv. Bed and breakfast hotels (<u>including shared annexes</u>)	should match, except that all annexes with shared facilities should be reported in iv.	42 Bed/breakfast accommodation	Include privately owned/managed hotels or guest houses with some shared facilities. Exclude hotel annexes with self-contained units and where meals are not provided
84	iii. Local authority or housing association (LA/HA) stock	2 categories, now 1	45 Accommodation within the authority's own stock (non-Housing Revenue Account) 48 Accommodation within RSL stock	Covers households placed in your own authority's stock. Covers households placed in RSL stock (as RSL tenants) as temporary accommodation.
85	vi. Any other type of temporary accommodation (including private landlord and not known)	2 categories, now 1	44 Directly with a private sector landlord 46 Other temporary accommodation	where this accommodation is provided as temporary accommodation to discharge a homelessness duty. This section should not be used to record cases where the accommodation is not provided as temporary accommodation for themselves, perhaps through rent deposit, rent in advance, or rent direct schemes). RO 2018-19 RO4 notes 5 Line 45 Include any other expenditure on housing for homeless people including payments to/for: o Caravans o Demountables o Portacabins o Transportables o Supported lodgings placements
86	vii. Temporary accommodation administration	TA administration starts to be reported specially. Previously there was a wider 'Homelessness: administration' category which is now split across vii, viii, ix		
87	viii. Homeless Reduction Act: Administration, Prevention, Relief & Support	New categories split according to whether or not spend relates to a duty under the Homelessness Reduction Act		
88	ix. Non Homelessness Reduction Act: Administration and Support	New categories split according to whether or not spend relates to a duty under the Homelessness Reduction Act	47 Homelessness: Administration 49 Homelessness: Prevention 50 Homelessness: Support	The general administration costs of administering the homeless function, i.e. receipt of requests for help and allocation of spaces are to be recorded here. Any employee costs for the specific services should be recorded on the individual lines. Administration cost should include legal costs, direct employee costs plus proportion of office expenses, i.e. office costs, IT, finance, central recharges and administration support services, pro rata to the Homelessness prevention is where a local authority takes positive action to provide housing assistance to someone who considers him or herself to be at risk of homelessness in the near future, and as a result the person is able to either remain in his or her existing accommodation or obtain alternative accommodation providing a Support costs should include floating support of people in temporary accommodation. Please include all expenditure on rough sleeping, including staff and support costs

Data quality

This Statistical Release contains National Statistics and, as such, has been produced to the high professional standards set out in the Code of Practice for Official Statistics. National Statistics products undergo regular quality assurance reviews to ensure that they meet customer demands.

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 by the Department for Levelling Up, Housing and Communities (DLUHC) and the Chartered Institute of Public Finance and Accounting (CIPFA) as the data are received and processed.

Assessment of data quality

In 2015, the UK Statistics Authority (UKSA) published a [regulatory standard for the quality assurance of administrative data](#). To assess the quality of the data provided for this release, the department has followed that standard. A full outline of the statistical production process and quality assurance carried out is provided below:

Communication with data supply partners

The RO Excel form was sent out in May. The Excel forms are completed by local authorities and sent back via email (validations within the form will flag large year on year changes).

Any data queries or technical difficulties are dealt with via email/phone. The RO return deadline was set for late August in 2022.

QA principles, standards and checks

Validations are run on data by DLUHC looking for:

1. Missing or inconsistent data
2. Incorrect sign
3. Unusual year on year changes
4. Missing comments/explanations

5. Other anomalies based on expectation for particular data items, some specifically for particular types of local authority.

Batches of data quality challenges are issued to local authorities. Local authorities then amend data and/or provide explanations.

There are a series of internal quality assurance reviews of the dataset and outputs. The dataset is then locked down, outputs are checked, and the Provisional Outturn is published (in October in 2022).

Validations checks are repeated, and further challenges are issued and reviewed building up toward the 'Final Outturn' publication (due to be published in December in 2022).

Response rate and grossing

The source of the figures in this release are the returns from local authorities in England to the Department for Levelling Up, Housing and Communities (DLUHC) in the Revenue Outturn (RO) forms. As at the early-October cut-off for inclusion in this publication, 82 local authorities had still not submitted their Revenue Outturn (RO) 2021-22 return. Therefore, this publication is based on returns from 344 (81%) of local authorities in England.

England totals have been estimated by also drawing on:

- i) grant allocation data, where this was known, and otherwise on:
- ii) the proportions within the previous year's data (2020-21) for which the missing 82 authorities accounted. For a small number of data items (where most authorities had zero, but others had positive and negative values that included one or more large outlier), the resulting figure was not credible. Therefore proportions of less than 25% and greater than 100% were treated as if 100% (ie England estimate set equal to the sum of this year's data received).

For a small number of data items, it has not been possible to derive an England estimate; this was where:

- i) the data item is a sub-component where each local authority data provider types in the description as well as the value – it would have been disproportionate to

classify data items from the previous year's return for matching against data this year,

- ii) the data item was a new item. In such cases there is no particularly good basis by which to estimate England totals with 19% of local authorities yet to submit a data return. Therefore no England estimate has been made yet, unless doing so was essential to feed into an estimate of a key aggregate.

The full data submitted by local authorities can be found in the '2021 to 2022 individual local authority - outturn' data tables at www.gov.uk/government/collections/local-authority-revenue-expenditure-and-financing.

Real terms figures

Table 1b shows Service (net current) Expenditure and Revenue Expenditure adjusted to real terms using the implied [GDP deflator](#). This is a widely used deflator which is derived by the Office for National Statistics by combining volume and value measures of Gross Domestic Product. The exceptional circumstances arising from COVID-19 particularly affected these volume measures and resulted in extraordinary values for the implied deflator after 2019-20. The GDP deflator forecast from the Office for Budget Responsibility returns the GDP deflator time series to a credible level from 2022-23. Having discussed options with the Office for National Statistics and HM Treasury, we are able to calculate real terms figures by averaging the annual increase in the deflator over the period from 2019-20 to 2021-22. This method applied to the deflator data as published in September 2022 gives a credible value of +2.91% for 2019-20 to 2020-21 and 2020-21 to 2021-22.

Definitions

The most relevant terms for this release are explained below.

Aggregate External Finance – This 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.

Central Government Grants – The biggest source of funding that local authorities receive is from central government. This is made up from ‘specific’ grants and a general grant (also called the Revenue Support Grant). Central government grant money pays for capital projects, such as roads or school buildings, as well as revenue spending, such as the cost of maintaining council housing and running services, including employee wages.

Central Services – There are services organised on a corporate basis that support the delivery of services to the public. Central services include building costs, administration and IT.

Council Tax Requirement – The amount of revenue a local authority needs to raise through council tax, (its council tax requirement) is calculated by deducting from its planned spending, any funding from reserves, income it expects to raise, and funding it will receive from the Government.

Current Expenditure – This 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**. 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 a specific grant rather than funding previously included in formula grants.

Funding through the Settlement Grant – This is the main channel of government funding. This includes: **Retained income from the Rate Retention Scheme, 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.

Greater London Authority (GLA) Group – This includes the GLA (the Mayor of London and London Assembly) and its five constituent functional bodies; the Mayor's Office for Policing and Crime (MOPAC), the London Fire Commissioner (LFC), Transport for London (TFL), the London Legacy Development Corporation (LLDC) which administers Queen Elizabeth Olympic Park and the Old Oak and Park Royal Development Corporation (OPDC). Transactions in their General Fund Revenue Account are reported by the GLA and the five functional bodies as a group.

Housing Revenue Account – The HRA is a local authority statutory account, it contains all the spending and income related to the housing stock owned by the council.

Mandatory Housing Benefit – This is financial help given to the local authority or private tenants whose income falls below the prescribed amounts as required by law. This usually consists of mandatory Rent Allowances and mandatory Rent Rebates, to HRA and non-HRA tenants.

Net Current Expenditure – see **Current Expenditure**

Reserves – These are sums set aside to finance future spending for purposes falling outside the definition of a provision. Reserves set aside for stated purposes are known as earmarked reserves.

Non-ringfenced revenue reserves comprise of unallocated reserves and other earmarked reserves. Local authorities often earmark reserves to meet known financial commitments and to mitigate known risks. As reserves of this type cannot be used without putting wider service delivery at risk, most local authorities will have significantly lower usable revenue

reserves than their non-ringfenced revenue reserves balance would imply. It is not possible to identify usable revenue reserves in the current release.

Retained income from the Rate Retention Scheme – Since 2017-18 some local authorities have been able to retain 100% of their business rates revenue as part of their Devolution deal. In 2017-18, the local share for London boroughs was also increased to 67% to reflect additional functions given to the GLA. In 2018-19 and 2019-20, some local authorities participated in pilots to retain an increased share of revenue for that year only. For 2018-19, this was 100% and in 2019-20, this was 75% retention. These business rates pilots have now ended.

Revenue Expenditure – Revenue expenditure involves accounting for other current expenditure in addition to service expenditure and non-current expenditure. Other current expenditure includes housing benefits paid to residents, any money passed down to parish councils through local precepts and any additional levies and adjustments charged during the year. It 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 Support Grant – A general grant now distributed as part of Funding through the Settlement Grant.

Specific Grants inside AEF – These are revenue grants which are paid to local authorities by individual government departments, for which the local authority has sole responsibility for decisions on how the grant is allocated. The main purpose for the provision of these grants is to deliver core local authority services.

Specific Grants outside AEF – These are revenue grants, which are paid to local authorities by individual government departments. However, the local authority usually only acts as the 'middle person', as the grants are passed over to a third party who administers the service. The local authority does not normally have any control over the service for which the grant was intended for. This responsibility rests solely with the third party that receives the grant.

Revisions policy

This policy has been developed in accordance with the UK Statistics Authority's Code of Practice for Statistics and the Department for Levelling Up, Housing and Communities Revisions Policy and can be found at [Statistical notice: DLUHC revisions policy](#).

It covers two types of revisions that the policy covers, as follows:

Non-Scheduled Revisions

Where a substantial error has occurred as a result of the compilation, imputation or dissemination process, the statistical release, live tables and other accompanying releases will be updated with a correction notice as soon as is practical.

Scheduled Revisions

Local Authority Revenue Expenditure and Financing are published first as 'Provisional Outturn' and later as 'Final Outturn'. Where local authorities do not provide data in time, further updates are published.

Revisions in this release

There are no revisions in this release.

Other information

Uses of the data

Data in this Statistical Release are essential for providing the Secretary of State for Levelling Up, Housing and Communities, Ministers, HM Treasury and the Office for National Statistics with the most up to date and comprehensive information available on local authority revenue spending for decision making. They are used by the Office for National Statistics in compiling Public Sector Finances and National Accounts, which are used to set fiscal and monetary policy.

Data collected are an important source for the department to create evidence-based policy, make financial decisions and answer parliamentary questions. They are used by local authorities and their associations, regional bodies, other government departments, academics, research organisations, members of the business community and the general public.

The release allows for trends in funding for different local authority services and types to be identified over a period of years when compared with previous releases. Local authorities can also compare their own spending with the aggregated figures presented here or with the equivalent data for individual local authorities. However, caution should be taken in comparing figures across years prior to 2013-14 due to changes in responsibilities. There were a number of changes to local government expenditure and financing in 2014-15 which have an impact on the figures in this release:

Education Services; expenditure on education services from 2014-15 onwards is not comparable to previous years due to a number of schools changing their status to become academies, which are centrally funded rather than funded by local authorities. As a result of this discontinuity, total net current expenditure is not comparable from 2013-14 and the years beyond.

Children's Social Care; local authority expenditure on 'services to young people' moved from education services to children's social care services in 2014-15, therefore total net

current expenditure on children's social care is not comparable between 2013-14 and the years beyond.

Public Health Grant; the Health and Social Care Act 2012 transferred substantial duties to local authorities from 2013-14 to protect and improve the public's health and reduce health inequalities. Local Authorities were given a ring-fenced grant to improve outcomes for the health and wellbeing of their local populations through Public Health England.

Business Rates Retention; from April 2013 local authorities, except police authorities, retained a share of their business rates and keep the growth of that share, this impacted the amount of business rates authorities retained in 2013-14. In addition to this in 2018-19 some authorities piloted 100% business rates retention, and in 2019-20 some piloted 100%. More information on Business Rates pilots can be found here: [Final local government finance settlement 2019 to 2020: written statement](#)

Police Grant; police authorities, which are not part of the rates retention scheme, started receiving all of their funding through a police grant in 2013-14.

Notes

This statistical Release and previous publications can be accessed from: [Local authority revenue expenditure and financing](#).

Timings of future releases can be found at: [Statistics at DLUHC](#) and at: [Research and statistics](#).

The CIPFA Finance and General Statistics publication also contains detailed information on local government finance.

Devolved administration statistics

Scotland, Wales and Northern Ireland have different local government structures and funding to those in England. Their finance statistics are therefore also different and cannot be meaningfully compared with the statistics for England. However, information on local government funding within the devolved administrations is available – some of the most useful sources are listed below.

Scotland:

- [The Scottish Local Government Finance Statistics](#)
- [Local Government Finance: Facts and Figures 2013-14 to 2020-21](#)
- [Local Government 2021-22 Provisional Outturn and 2022-23 Budget Estimates](#)

Wales:

- [Local Government Finance](#)
- [Revenue Budgets and Financing](#)
- [Central Funding Settlement](#)

Northern Ireland:

- [The Northern Ireland Audit Office](#)
- [Overview of Local Authorities](#)

User engagement

Users are encouraged to provide feedback on how these statistics are used and how well they meet user needs. Comments on any issues relating to this statistical release are welcomed and encouraged. Responses should be addressed to the contact given in the first page of the release.

The Department's engagement strategy to meet the needs of statistics users is published here: <https://www.gov.uk/government/publications/engagement-strategy-to-meet-the-needs-of-statistics-users>

DLUHC engages with the CLIP Finance (CLIP-F) group, which is a consultative group made up of other government departments, local authorities and stakeholders to consider the collection, presentation and analysis of data on local government finance. To ensure users are made aware of significant changes and adjustments to Local Government Finance forms, papers are tabled, discussed and published.

Comments and feedback from end users for further improvement or about your experiences with this product will be welcomed. Please be in touch via:

lgf1.revenue@levellingup.gov.uk

Annex – accounting adjustments to financing items (in Statistics Release Tables 3,4 & 5)

Introduction

Due to the unusual timing of payment of some grants in March 2020 and to accountancy requirements relating to other funding which arose due to the COVID-19 pandemic, adjustments of some aggregates (total grants and reserves figures) are necessary to make figures comparable with other years. The adjustments in each case are described below.

A. Payments of grants in March 2020

In late March 2020, there were two exceptional grant payments to local authorities:

i) the first tranche of COVID-19 emergency funding grant was paid to councils. While this totalled £1.6 billion, £1.375 billion was included in local authorities RO2019-20 returns, with others treating it as 'receipts in advance' and thus out of scope of the RO19-20 return.

ii) £1.8 billion of regular business rate relief compensatory grants, which otherwise i) would have been paid during 2020-21, and ii) would not have appeared separately in Revenue outturn returns, since these forms have only a final figure of 'income retained from the business rate retention scheme'. Local authorities were more evenly divided on whether this was included or excluded: a total of £873 million was included in RO 2019-20 returns.

The following adjustments to aggregates in tables 3,4&5, netting off the £1.375 billion and £873 million that was included, were necessary to make the figures comparable to other years:

	Revenue Outturn 2019-20	Revenue Outturn 2019-20	Revenue Outturn 2019-20	Revenue Outturn 2020-21	Revenue Outturn 2020-21	Revenue Outturn 2020-21
Aggregates adjusted in Statistics release tables 3,4,5	1 April 2019	During 2019-20	31 March 2020	1 April 2020	During 2020-21	31 March 2021
Government grants adjusted & Appropriations to(/from) reserves						
i) first tranche of COVID-19 emergency funding grant	n/a	net off £1.375bn	n/a	n/a	Add £1.375bn. i.e. as if received in 2020-21	n/a
ii) early payment of regular business rate relief compensatory grants	n/a	net off £873m	n/a	n/a	No further adjustments required - feeds through to business rates systems to reported retained income	n/a
Reserves levels	-	n/a	net off £1.375bn and £873m	net off £1.375bn and £873m	n/a	No further adjustment required

B. COVID-19 business rates relief grants paid in 2020-21

Normally business rate reliefs are known ahead of the National Non-Domestic Rates forecast early each calendar year for the financial year ahead and included in the NNDR1 forms submitted by billing authorities. Data in the NNDR1 sets the amount of retained business rate income that will be due from the billing authorities' collection funds to the billing authorities themselves, precepting authorities and the central share owned to government. The NNDR1 also includes the amount of compensatory grants due to local authorities in respect of the known business rates reliefs. However, at the time that the NNDR1 2020-21 was collected, the additional business rates relief grants arising as a result of COVID were not known. Following the announcement of the COVID-

19 business rates reliefs in Spring 2020, an additional NNDR1 collection was run to provide estimates of these reliefs and the compensatory grants due to local authorities as a result. The relief grant payments were made to billing authorities during 2020-21, however the income due to authorities from the collection funds had already been set for 2020-21. Authorities would receive the income as set for 2020-21, but the following year would share the deficit on the collection fund as a result of the reduced business rates collection from businesses in 2020-21 due to the COVID-19 reliefs. In 2020-21, therefore, these grants passed into Revenue Account reserves until the following year when authorities would use the grant to cover their share of the collection fund deficit. The appropriate accruals treatment is to account for the share due to each authority (billing authority and major precepting authorities); this is markedly less than the total paid, because of the retained business rates system's central share.

More details on the approach are available at www.gov.uk/government/publications/general-fund-revenue-account-outturn/changes-to-the-revenue-outturn-forms#d-covid-19-business-rate-relief-grants-after-nndr1-process

The appropriate adjustments in the Revenue Account to counter these timing effects are:

- i) adjust the grants aggregate as if these had not been paid during 2020-21. Instead, show them as if having been received during 2021-22, but not in the grants aggregate but in with Retained Business Rates income
- ii) correspondingly, adjust reserves as if these: a) had not added to reserves during 2020-21, and b) had not caused a higher balance at 31/3/2020 and 1/4/2021, and c) had not come out of reserves during 2021-22.

NB The total of this 2020-21 COVID-19 business rates relief grants reported was different in RO20-21 (when received, £7.4bn) and when used in RO21-22 (£6.9bn). This simply reflects differing accountancy treatments in the data of some authorities. The adjusted measures are nevertheless comparable because the figures for each year are adjusted by the amount that was included in that year.

Aggregates adjusted in Statistics release tables 3,4,5	Revenue Outturn 2020-21	Revenue Outturn 2020-21	Revenue Outturn 2020-21	Revenue Outturn 2021-22	Revenue Outturn 2021-22	Revenue Outturn 2021-22
	01-Apr-20	During 2020-21	31 March 2021	1 April 2021	During 2021-22	31 March 2022
Government grants adjusted	n/a	net off £7.4bn	n/a	n/a	-	n/a
Retained business rates income	n/a	-	n/a	n/a	add on £6.9bn	n/a
Appropriations to/from reserves	n/a	net off £7.4bn appropriation to	n/a	n/a	net off £6.9bn appropriation from	n/a
Reserves levels	-	n/a	net off £7.4bn	net off £6.9bn	n/a	No further adjustment required

C. COVID-19 business rates relief grants paid in 2021-22

Adjustment are required for COVID-19 business rates relief grants as reported (including CARF) - as reported in Revenue Outturn returns - on the same basis as for those paid in 2020-21, just all one year later.

Aggregates adjusted in Statistics release tables 3,4,5	Revenue Outturn 2021-22	Revenue Outturn 2021-22	Revenue Outturn 2021-22	Revenue Outturn 2022-23	Revenue Outturn 2022-23	Revenue Outturn 2022-23
	1 April 2021	During 2020-21	31 March 2021	1 April 2021	During 2020-21	31 March 2021
Government grants adjusted	n/a	net off £4.55bn	n/a	Adjustments of the RO2022-23 data will be needed		
Retained business rates income	n/a	-	n/a	following the pattern above.		
Appropriations to/from reserves	n/a	net off £4.55bn appropriation to	n/a			
Reserves levels	-	n/a	net off £4.55bn			