

CHANGES TO THE REVENUE ACCOUNT (RA) SUITE OF FORMS 2012-13

Following consultation within the Central and Local Government Information Partnership Finance (CLIP-F) Group, there are some changes in the RA suite of forms from 2012-13, as detailed below:

General

- The deadline for return of the RA suite of forms is **27 April 2012**.
- The information on the RA forms should continue to be reported on a Non-International Accounting Standard 19 (IAS19) basis (aside from the reporting of accumulated absences). The information collected on an IAS19 basis as on **RA 2011-12 lines 961 to 989, column 2** is **NOT** required, and therefore, these lines have been deleted. Similarly, information on "Net current expenditure on non-IAS19 and PFI On-Balance Sheet" for these lines is also not required, instead only the "Total service expenditure on non-IAS19 and PFI "On Balance Sheet" basis" will be collected on a new line 979.
- As included in the RA 2011-12 forms, there is an additional 'RA validations' worksheet showing year on year changes (comparing 2011-12 RA figures with the 2012-13 RA figures for specific service lines). The spreadsheet will automatically highlight service lines exhibiting a significant change in their figure in comparison to previous years. On completing the RA 2012-13 form, authorities are requested to check the 'RA validations' worksheet either to amend their cell entries to validate the form or provide explanations for large changes highlighted in this sheet. The 'Memo' worksheet can also be used to provide any further explanations for errors which aren't highlighted in the 'RA validations' worksheet.
- There are also additional validation checks on the RA lines 851 to 870 against the settlement figures as published on the DCLG web site. Please ensure your figures agree with the settlement figures.
- **Termination of BID data collection** - The BID form was completed by billing authorities only in respect of transactions relating to any BID Revenue Account(s) that it had in operation for the relevant financial year. Other authorities were instructed to leave the form blank. The collection of the BID data was primarily for use by internal partners in DCLG. After consultation with the CLIP(F) local government and central government liaison group and internal policy colleagues it has been decided to remove the BID form from the RA (Budget) forms.
- As a result of council housing finance reform from April 2012, the information on Housing Revenue Account (HRA) income and expenditure is included in the Revenue Account (RA) Budget forms. The planned format keeps the HRA income

and expenditure separate from the current revenue expenditure and financing. The income and expenditure based on the SeRCOP definitions is split by one column 'Net total cost'.

Revenue Account (RA) section

Deleted lines

- Line 830 THE BUDGET REQUIREMENT
- Line 961 Education services
- Line 962 Highways, roads and transport services
- Line 963 Social care
- Line 964 Housing services (GFRA only)
- Line 965 Cultural and related services
- Line 966 Environmental services
- Line 967 Planning and development services
- Line 971 Police services
- Line 972 Fire and rescue services
- Line 975 Central services (excluding Non-distributed costs - retirement benefits)
- Line 976 Non-distributed costs - retirement benefits
- Line 978 Other services
- Line 981 External Trading Accounts net surplus/deficit
- Line 982 Internal Trading Accounts net surplus/deficit
- Line 983 Provision for repayment of principal
- Line 984 Interest: external payments
- Line 985 Private Finance Initiative (PFI) schemes - difference from service charge
- Line 986 Pensions interest cost and expected return on pensions assets
- Line 987 Appropriations to/from pensions reserve
- Line 989 TOTAL (Total of lines 961 to 987)

Lines moved

- Line 795 “Carbon Reduction Commitment transactions (expenditure) (+)” and line 796 “Carbon Reduction Commitment transactions (income) (-)” have been moved from Lines 684 and 685 respectively.

Changes to existing lines (including changes to line numbers)

- Line 150 has been renamed to “Services to young people and other community learners” and changes to the guidance notes
- Line 160 has been renamed to “Other strategic functions” and changes to the guidance notes
- Line 271 has been renamed to “Public transport: statutory concessionary fares” and changes to the guidance notes
- Line 311 has been renamed to “Children's social care: Service strategy” and changes to the guidance notes
- Line 324 has been renamed to “Children's social care: Children's and young people's safety” and changes to the guidance notes
- Line 325 has been renamed to “Children's social care: Asylum seekers” and changes to the guidance notes
- Line 390 has been renamed to “TOTAL ADULT SOCIAL CARE (total of lines 330 to 379)”
- Line 522 has been renamed to “Regulatory services: Environmental protection; noise and nuisance” guidance notes have changed
- Line 523 has been renamed to “Regulatory services: Housing standards” guidance notes have changed
- Line 794 - new line number for “Community Infrastructure levy”
- Line 800 - new line number for “REVENUE EXPENDITURE (total of lines 785 to 796)”
- Line 803 - new line number for “Local Services Support Grant”
- Line 804 - new line number for “Specific and special grants inside AEF [SG line 699 as income]”
- Line 805 - new line number for “NET REVENUE EXPENDITURE (total of lines 800 to 804)”
- Line 806 - new line number for “Inter-authority transfers in respect of reorganisation”

Insertion of new lines

- Line 272 "Public transport: discretionary concessionary fares"
- Line 312 "Children's social care: Commissioning and social work"
- Line 321 "Children's social care: Children looked after"
- Line 322 "Children's social care: Family support services"
- Line 323 "Children's social care: Youth justice"
- Line 328 "Children's social care: Other children's and families' services"
- Line 329 "TOTAL CHILDREN'S SOCIAL CARE (total of lines 311 to 328)"
- Line 792 "Appropriations to(+) / from(-) Accumulated Absences Account"
- Line 951 "Payment to operators in respect of depreciation which is included in line 275"
- Line 960 "Please confirm the form is completed on non-IAS19 and PFI "Off-Balance Sheet" basis"
- Line 979 "Total service expenditure on non-IAS19 and PFI "On Balance Sheet" basis"
- Line 4001 "Dwelling rents (gross)"
- Line 4002 "Non-dwelling rents (gross)"
- Line 4003 "Tenants' leaseholders' and other charges for services and facilities"
- Line 4004 "Contributions towards expenditure (other than government grants and assistance)"
- Line 4005 "Government grants and assistance (including downward adjustments)"
- Line 4006 "Interest on investments credited direct to the HRA"
- Line 4007 "Transfers from GF or MRR and other transfers permitted or required by legislation"
- Line 4008 "HRA - Appropriation to/from Accumulated Absences Account"
- Line 4015 "TOTAL HOUSING REVENUE ACCOUNT (HRA) INCOME"
- Line 4021 "Repairs and maintenance"
- Line 4022 "Supervision and management (including CDC)"
- Line 4023 "Special services"
- Line 4024 "Rents, rates, taxes and other charges"
- Line 4025 "Interest payable and similar charges including amortisation of premiums and discounts, where charged direct to the HRA"
- Line 4026 "Charges to the HRA for debt repayment or non-interest charges in respect of credit arrangements (including on balance sheet PFI schemes)"
- Line 4027 "HRA - Capital expenditure charged to the GF Revenue Account (CERA)"

- Line 4028 “Debt management costs”
- Line 4029 “Transfers to GF or MRR and other transfers permitted or required by legislation”
- Line 4030 “HRA - Provision for bad debts (+/-)”
- Line 4035 “TOTAL HOUSING REVENUE ACCOUNT (HRA) EXPENDITURE”
- Line 4040 “SURPLUS OR DEFICIT FOR THE YEAR ON HRA SERVICES”
- Line 4046 “Housing Revenue Account (HRA) Reserves”

Guidance notes

- General and RA guidance notes have been updated to reflect the above changes.

Specific and special revenue grants (SG) section

Insertion of new lines (some of them may not necessarily be new grants)

- Line 520 “Neighbourhood Planning Front Runners”
- Line 524 “Greater London Authority Settlement”
- Line 525 “Preventing Repossessions Fund”
- Line 526 “Court Desk Revenue Grant”
- Line 541 “Housing Mobility Demonstration pilot grant”
- Line 552 “Weekly Collection Support Scheme”
- Line 553 “Gurkha Support Fund”
- Line 574 “Household Reward and Recognition Fund”
- Line 575 “SuDS Maintenance Costs”
- Line 576 “Isles of Scilly Waste”
- Line 744 “Discretionary Housing Payments (DHPs)”
- Line 775 “Areas of Outstanding Natural Beauty (AONB)”
- Line 644 “Ending Gang and Youth Violence”

Changes to existing lines

- Line 405 “Housing and Council Tax Benefit Administration Subsidy”

- Line 550 “Council Tax Freeze Grant (2012-13 only - see guidance)”
- Line 643 “Neighbourhood Policing Fund”
- Line 773 “Rural Community Councils / ACRE investment programme”

Deleted lines

- Line 481 “Work Choice”

Guidance notes

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