



Department for
Communities and
Local Government

Local Government Quarterly Revenue Expenditure Data 2012-13

Guidance notes for completing the form QRO

These notes should be read in conjunction with RO General Guidance 2011/12 and CIPFA's SERCOP 2012/13.

Notes for the completion of the QRO form for Quarter 3

This form has been designed to collect quarterly accrued revenue expenditure data for the third quarter of the 2012-13 financial year. **Figures should show expenditure accrued in quarter 3 only; Q3 figures MUST NOT be cumulative figures covering quarters 1 and 2.**

The data being collected are for the period of October to December 2012. The QRO form is designed to collect Net Current Expenditure. The only income which should therefore be reported on the form is that of income reported against the "sales fees and charges" and "other income" columns on the RO form. Income from revenue grants reported in the RG section of the RO form must not be reported on the QRO form and expenditure must not be reported net of this income.

Outturn and forecast figures for quarter 3 must be completed. Please complete all cells. Where a cell is not relevant to your authority, please do not leave it blank but instead record a zero value.

Figures are required in the Q1 and Q2 columns only if you wish to revise the figures which you submitted previously, or if your authority did not return a form for a previous quarter. If you do not submit a revision, we will assume that your figures for Q1 and Q2, as published in the statistical release, remain unchanged. **If you enter a zero in any cell in the revisions column, this will be taken to be your figure for that cell and will replace any figure you previously provided.** If you do not want to revise a particular number, enter the originally reported figure or leave the cell blank.

All figures on the QRO form should be shown as whole thousands.

This data should be recorded on an accrued basis.

The form has been designed broadly to reflect the data collected in the Revenue outturn forms. Therefore, these notes should be read in conjunction with the 2011/12 Revenue Outturn guidance notes.

This quarterly accrued revenue data is being collected on a basis consistent with National Accounts (Classification of Functions of Government – COFOG) hence the ten major headings.

Local Authorities will be expected to derive the data for this form in the same manner the data used to complete the Revenue Outturn forms is obtained.

This form does not require any information on capital charges.

Accuracy and revisions:

Local Authorities will be required to complete the forms on an accruals basis rounded to the nearest £'000. The returns should be completed as accurately as is reasonably possible and **as a minimum**, authorities should be content that:

- The quarterly outturn figures for each of the ten numbered categories of service expenditure and of the non-service lines are accurate to the nearest £1m. In practice, we expect that smaller authorities will be able to achieve greater levels of accuracy.
- The forecast outturn figures for the financial year represent the authority's best view at the point the return is submitted.

Authorities will not need to submit restated outturn figures as a result of small changes in accruals if the original figure remains accurate to the level outlined above.

Education and parish spending

Line 15 (education) and line 28 (parish precepts) attempt to capture the expenditure of schools and parishes, respectively. This should be reported on an accrued basis, i.e. as an estimate of expenditure in the quarter, rather than as the date at which grants or precepts were paid to schools or parishes.

Forecast Outturn:

Authorities are requested to submit the forecast outturn for line 22 (total service expenditure), line 36 (net current expenditure), lines 33, 34, 37 and 38 (trading account lines), line 39 (interest payable) and line 40 (interest receivable). **The forecast for line 36 must be the total in-year forecast for net current expenditure and NOT simply the sum of the forecasts in lines 22, 33 and 34. The forecast outturn for lines 22 and 36 must be reported exclusive of Non-pay element of schools' expenditure.**

Recharges

Where charges to Central Services have not yet been apportioned (i.e. recharged) an estimate should be made in the relevant service lines. If charges accrued in the quarter will be formally apportioned at year end please do not include them all in line 2, but estimate their apportionment between service lines.

Revenue Expenditure from Capital Sources (RECS):

This expenditure is excluded from reporting in the quarterly form.

Non-pay element of schools' expenditure:

The initial version of the QRO form did not provide a space for this figure, and authorities were required to exclude it for their reporting. This was because a number of authorities do not hold this figure, but would have to approach schools directly in order to obtain it. As no new burden may be placed on schools as a result of this collection, we are unable to require that authorities report the figure. **This remains the case.** Following feedback from authorities who do hold the figure already, we have provided a memorandum box on this form in which non-pay schools' expenditure may be recorded. This is an optional box and we do not expect authorities to approach schools to obtain additional data in order to complete it. Where an authority with education responsibilities does not complete the line, a non-pay education figure will be imputed from RA and RO returns for inclusion in the statistical release. Please see the line-by-line guidance for further detail.

For the purpose of this collection “schools” are any entities providing an education service which hold a delegated budget.

Validation

This form contains in-form validation. The checks carried out as you fill in your data are the same as those that the Department performs when we receive your form. If a validation check (red box) appears when you enter a number, please double check the figure you have entered. If you are confident that the figure is correct, please click on the red box. This is a hyperlink which will show you a box where you can give a reason for the validation error. #N/A errors will appear if you have not selected your authority name on the Title sheet of the form. Variation errors may appear against total lines when you select your authority. You only need to explain these if they remain when you have filled in all your data. The validation checks are as follows:

Variation:

The figure you have entered in the Q3 column differs from the comparable figure on your RA form by more than £1m, and is outside of the range of 10% to 35% of your RA figure. This may be due to uneven spending patterns. If you are aware that this applies to the line in question, please make a note to this effect in the box. If you do not know of a reason why significantly more or less than one quarter of your expenditure on this line would in the quarter, please double check the figure.

Negative:

The figure you have entered differs from the comparable RA figure by more than £1m and we would not normally expect a negative figure in this box. Please provide a reason for the figure being negative. **Remember that all figures must be reported exclusive of revenue grants.**

Line 36 forecast check:

The forecast in line 36 should be a forecast of total net current expenditure (the total of lines 22 to 35) for the year, not a sum of the forecasts in lines 22, 33 and 34. If you enter a figure which fails this check, a warning will appear below line 36. Exceptions to this are Fire, Police and Parks authorities, for whom the opposite is true, and authorities who do not pay housing benefits or have any expenditure in lines 28 to 32, and line 35, who may ignore the warning.

Please take the time to explain any figures which trigger the validation checks but which you believe to be correct, as this will reduce the likelihood of you receiving further queries from us when we receive your form.

SPECIFIC LINE GUIDANCE FOR COMPLETING FORM QRO

These notes should be read in conjunction with RO general guidance 2011-12 and CIPFA's SERCOP 2012/13. Please note that this return should exclude all general and specific grants

General Public Services

Line 1 : Sum of the following:-

RO5 - Line 111 Archives

RO5 - Line 210 Cemetery, cremation and mortuary services

RO5 - Line 226 Pest Control

Line 2

RO6 Line 490 **TOTAL CENTRAL SERVICES**

The sum of groups 410 to 480 (including any balance remaining in line 489) less Lines 450, 475, 476, 481, 482, 483 and 484.

Include contributions made to authorities with archive powers in column 2.
Record archive services not provided under the LG (Records) Act on **line 15**

Defence

Line 3

RO6 Line 450 Emergency planning

Public Order and Safety

Line 4: Sum of the following

RO5 – Line 231 Crime reduction

RO5 – Line 232 Safety Services

RO5 – Line 233 CCTV

Line 5: Sum of the following:

RO6 Line 100 POLICE SERVICES

RO6 Line 290 TOTAL FIRE AND RESCUE SERVICES

RO6 Line 475 Coroners' court services

RO6 Line 476 Other court services

Economic Affairs

Line 6:

RO2 Line 90 Total Highways, Roads and Transport Services
Less lines 49 and 51

Line 7:

RO2 Line 51 Congestion charging

Line 8: Sum of the following

RO5 Line 140 Tourism

RO5 Line 219 Trading Standards

RO5 Line 220 Water Safety

RO5 Line 221 Food Safety

RO5 Line 224 Health and safety

RO5 Line 225 Port Health

RO5 Line 229	Licensing - Alcohol and entertainment licensing: taxi licensing
RO5 Line 241	Defences against Flooding
RO5 Line 243	Land drainage and related work
RO5 Line 247	Coast Protection
RO5 Line 250	Agricultural and fisheries services
RO5 Line 350	Economic Development
RO5 Line 351	Economic Research
RO5 Line 352	Business Support

Environmental Protection

Line 9: Sum of the following

RO5 Line 222	Environmental Protection
RO5 Line 227	Public conveniences
RO5 Line 228	Animal and public health; infectious disease control
RO5 Line 270	Street cleansing (not chargeable to Highways)
RO5 Line 281	Waste collection
RO5 Line 282	Waste disposal
RO5 Line 283	Trade waste
RO5 Line 284	Recycling
RO5 Line 285	Waste minimisation
RO5 Line 286	Climate change costs
RO5 Line 340	Environmental initiatives

Housing and Community Amenities

Line 10:

RO2 Line 49	Street lighting (including energy costs)
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Line 11: Sum of the following

RO4 Line 10 Housing strategy, advice and enabling

RO4 Line 20 Housing advances

RO4 Line 31 Administration of financial support for repairs and improvements

RO4 Line 38 Other private sector housing renewal

RO4 Line 60 Other council property (Non-HRA)

Line 12: Sum of the following

RO5 Line 223 Private rented housing standards

RO5 Line 310 Building Control

RO5 Line 320 Development control

RO5 Line 335 Conservation and listed buildings planning policy

RO5 Line 338 Other planning policy

RO5 Line 360 Community development

Health

Line 13:

Not required to be completed.

Recreation, Culture and Religion

Line 14: Sum of the following

RO5 Line 190 TOTAL CULTURAL AND RELATED SERVICES
Less Lines 111 and 140

Education

Line 15: Sum of the following

RO1 Line 51	Adult and Community Learning
RO1 Line 52	Other services to young people
RO1 Line 61	Special Education
RO1 Line 62	Learner Support
RO1 Line 63	Access
RO1 Line 64	Local authority education functions

RO1 Lines 10, 20, 30 and 40 – Only Employees data is required (i.e. column 1)

Social Protection

Line 16

RO3 Line 90 **TOTAL SOCIAL CARE**

Line 17: Sum of the following

RO4 Line 90 **TOTAL HOUSING SERVICES**
Less Lines 10, 20, 31, 38 and 60

Line 18 Non-distributed costs - retirement benefits

Refer to RO6 guidance notes in relation to Line 481.

Line 19 Non-distributed costs - costs of unused shares of IT facilities and other assets

Refer to RO6 guidance notes in relation to Line 482.

Line 20 Non-distributed costs - Revenue expenditure on surplus assets

Refer to RO6 guidance notes in relation to Line 484.

Line 21 Other Services

Refer to RO6 guidance notes in relation to Group 500.

Line 22 TOTAL SERVICE EXPENDITURE

This automatic calculation is the **sum of lines 1 to 21**. It comprises Total Service Expenditure plus other items of current expenditure and income within the GFRA.

Line 23 Housing Benefits: Rent allowances – mandatory payments

Refer to RS guidance notes in relation to Line 711. Ignore guidance on income from mandatory rent allowances.

Line 24 Housing Benefits: Non-HRA rent rebates – mandatory payments

Refer to RS guidance notes in relation to Line 712. Ignore guidance on income from mandatory non-HRA rent rebates subsidy.

Line 25 Housing Benefits: Rent rebates to HRA tenants – mandatory payments

Refer to RS guidance notes in relation to Line 713. Ignore guidance on income from mandatory HRA rent rebates subsidy

Line 26 Housing Benefits: Subsidy limitation transfers from HRA

Transfers from the HRA to the GFRA resulting from the operation of Rent Rebate Subsidy Limitation.

Line 27 Contribution to the HRA re items shared by the whole community

Refer to RS guidance notes in relation to Line 718.

Line 28 Parish precepts

Refer to RS guidance notes in relation to Line 721.

Line 29 Integrated Transport Authority (ITA) levy

Refer to RS guidance notes in relation to Line 722.

Line 30 Waste Disposal Authority (WDA) levy

Refer to RS guidance notes in relation to Line 724.

Line 31 London Pensions Fund Authority (LPFA) levy

Refer to RS guidance notes in relation to Line 727.

Line 32 Other levies

Refer to RS guidance notes in relation to Line 728.

Do not record Environment Agency flood defence levy as this will be picked up from other data.

Line 33 External Trading Accounts net surplus/deficit

Refer to RS guidance notes in relation to Line 731.

Line 34 Internal Trading Accounts net surplus/deficit

Refer to RS guidance notes in relation to Line 732.

Line 35 Adjustments to net current expenditure

Refer to RS guidance notes in relation to Line 748.

Line 36 NET CURRENT EXPENDITURE

This automatic calculation is the sum of lines 22 to 35. It comprises Total Service Expenditure plus other items of current expenditure and income within the GFRA.

Line 37 Capital charges accounted for in External Trading Accounts

Refer to RS guidance notes in relation to Line 741.

Line 38 Capital charges accounted for in Internal Trading Accounts

Refer to RS guidance notes in relation to Line 742.

Line 39 Interest payable and similar charges

Refer to RS guidance notes in relation to Line 781.

Line 40 Interest receivable

Refer to RS guidance notes in relation to Line 786

If you have any further queries that you feel have not been addressed in these notes, please email your queries to QRO@communities.gsi.gov.uk