

## **CHANGES TO THE REVENUE OUTTURN (RO) SUITE OF FORMS 2011-12**

Following consultation within the Central and Local Government Information Partnership Finance (CLIP-F) Group, there are some changes to lines in the RO suite of forms from 2010-11, as detailed below:

### **General**

- The deadline for return of the RO suite of forms is **13 July 2012**.
- There are two major issues to this year's RO forms:
- The information on the RO suite of 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 **RS 2010-11 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 RS line 979.
- **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 RO suite of forms.
- The forms and guidance have been updated in accordance with the CIPFA's 2011-12 Service Reporting Code of Practice (SeRCOP).
- The changes are as follows:

### **Revenue Summary (RS)**

#### **Lines deleted**

- Line 701 "Education: student support - mandatory awards"
- Line 798 "Area Based Grant (ABG)"
- Line 946 "Revenue Grants which have been passed over to Private Sector Bodies"
- Line 947 "Revenue Grants which have been passed over to Public Sector Bodies (not local authorities)"
- Line 953 "Appropriations to(+)/ from(-) financial instruments adjustment account"
- Line 954 "Reversal of Revenue expenditure funded from capital by statute (RECS)"
- Line 961 "Education services"
- Line 962 "Highways and transport services"
- Line 963 "Children Social Care"
- Line 964 "Housing services (GFRA only)"

- Line 965 "Cultural and related services"
- Line 966 "Environmental and regulatory 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 payable and similar charges"
- 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)"

#### Insertion of new lines

- Line 399 "Adult Social Care"
- Line 793 "Business Rates Supplement"
- Line 794 "Community Infrastructure levy "
- Line 796 "Carbon Reduction Commitment transactions (income) (-)"
- Line 803 "Local Services Support Grant (LSSG)"
- 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"

#### Changes to existing lines (including changes to line number)

- Line 390 is renamed to "Children Social Care"
- Line 795 is renamed to "Carbon Reduction Commitment transactions (expenditure) (+)"
- Line 800 - new line number for "REVENUE EXPENDITURE (TOTAL OF LINES 785 TO 796)"
- Line 804 - new line number for "Specific and special revenue grants inside AEF"
- 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"
- Line 935 is renamed to "Credit for capital grants"

### **Service Expenditure Summary (RSX)**

#### Changes to existing lines (including changes to line number)

- Line 390 is renamed to "Children Social Care"

#### Insertion of new lines

- Line 399 "Adult Social Care"

## **Specific and Special Revenue Grants (RG)**

A majority of the grants are removed from the RG form. Some are either been coupled with other existing specific grants or have been moved into the Revenue Support Grant. The RG lines are consistent with the SG specific and special revenue grant 2011-12 budget form with the exception of a **new line 744 “Discretionary Housing Payments (DHPs)”**.

## **Education Services (RO1)**

### Changes to existing lines (including changes to line number)

- Line 10 renamed to “Early Years”
- Line 51 renamed to “Adult and Community Learning”
- Line 52 renamed to “Other services to young people”

### Insertion of new lines

- Line 61 “Special Education”
- Line 62 “Learner Support”
- Line 63 “Access”
- Line 64 “Local authority education functions”

### Lines deleted

- Line 53 “Youth education services”
- Line 54 “Adult and community learning”
- Line 55 “Student support”
- Line 58 “Other non-school education funding”

## **Highways and Transport Services (RO2)**

### Insertion of new lines

- Line 172 “Payment to operators in respect of depreciation which is included in line 72 - bus services”
- Line 173 “Payment to operators in respect of depreciation which is included in line 73 - rail services”
- Line 174 “Payment to operators in respect of depreciation which is included in line 74 – other”

## **Social Care (RO3)**

### Insertion of new lines

- Line 21 “Children's social care - Children Looked After”
- Line 22 “Children's social care - Family Support Services”
- Line 23 “Children's social care - Youth Justice”
- Line 24 “Children's social care - Children and Young People's Safety”
- Line 28 “Children's social care - Other children's and families services”
- Line 80 “TOTAL ADULT SOCIAL CARE “
- Line 98 “Supporting people ancillary expenditure included above within total children social care”

#### Changes to existing lines (including changes to line number)

- Line 29 is renamed to “TOTAL CHILDREN SOCIAL CARE “
- Line 99 is renamed to “Supporting people ancillary expenditure included above within total adult social care”

### **Cultural, Environmental, Regulatory and Planning Services (RO5)**

#### Insertion of new lines

- Line 351 “Economic research”
- Line 352 “Business support”

### **Protective, Central and Other Services (RO6)**

Line 483 “Depreciation / impairment of surplus assets etc” columns 1 to 7 shaded.

#### Insertion of new lines

- Line 484 “Revenue expenditure on surplus assets”

### **Trading Account Services Return (TSR)**

#### Changes to existing lines (including changes to line number)

- Line 860 is renamed to “Catering services (staff, welfare, education etc)”
- Line 935 is renamed to “Credit for capital grants”

### **Guidance notes for Revenue Outturn (RO) suite of forms**

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