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Dear Sir/Madam

ANNUAL REVENUE OUTTURN RETURNS 2011-12

1. Copies of this year's **RO suite of forms** relating to your authority's revenue expenditure and financing for 2011-12, together with guidance notes, are attached with this letter (see **Annex A** for advice on which forms you are required to complete). This letter and these attachments have also been copied to our usual form contacts that complete the RO for your authority.
2. **The information specified on the RO suite of forms must be submitted to the Secretary of State under section 168 of the Local Government Act 1972.**
3. The deadline for returning these forms is **13 July 2012**.
4. It is imperative that all local authorities **strictly** adhere to this deadline as these forms provide essential data for a number of different purposes. A central and immediate purpose is to provide Department for Communities and Local Government, HM Treasury and the National Accounts with the most up to date information available on local authority revenue spending. In addition the returns are important sources of information for taking policy decisions, answering Parliamentary Questions and other requests for information by Ministers, local authorities and their associations, and the general public.
5. Authorities are asked to provide their **best estimates** by the deadline. Any amendments to forms may be made at a later stage.
6. **There are two major and some minor changes to the structure of the forms from last year**, which have been noted in a changes document which is attached with this letter. These changes were discussed and agreed at a meeting of the Central and Local Government Information Partnership/Finance (CLIP/F).
7. One of the major changes to this year's RO suite of forms is 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

8. The second change relates to the information collected on an IAS19 and PFI On-Balance Sheet basis, as previously collected on the RS lines 961 to 989. These lines have been deleted as they are not required. However, only the "Total service expenditure on non-IAS19 and PFI "On Balance Sheet" basis" will be collected on a new RS line 979.
9. Local Authorities have been required to account for their PFI schemes on the IFRS basis as from 2009-10. Under the IFRS the PFI schemes are brought 'on balance sheet'. For national accounts purposes, however, PFI schemes should be accounted for 'on balance sheet' basis only where economic ownership of the asset rests with the authority. Therefore when completing the RO forms, local authorities should record PFI schemes on an 'off balance sheet' basis. In line 979 an additional figure for total service expenditure is required, on a non-IAS19 basis in respect of retirement benefits, but on an IFRS basis in respect of PFI schemes.
10. In addition, authorities should check that they have only included in line 776 (Leasing Payments), on the RS form, the items required by the guidance notes. Charges against operating leases should be included under the relevant service heading and not under line 776. Please refer to RS guidance notes for further information.
11. For detailed instructions on completion of all the forms, please refer to the attached general guidance and relevant forms' guidance notes. The completed forms (and any queries) should be e-mailed to: lqf1.revenue@communities.gsi.gov.uk. Queries concerning the **RO suite of forms** may also be raised by calling 0303 44 42123 and 0303 44 41354. Please note that we no longer require signed paper copies of these forms.
12. Thank you for your continued co-operation.

Yours faithfully

Mike Young & Steven Melbourne

**Joint Team Leaders, Data & Dissemination Team
Local Government Finance – Data Collection Analysis and Accountancy**

LIST OF REVENUE OUTTURN SUITE FORMS 2011-12

RS	Revenue Summary
RSX	Revenue Service Expenditure Summary
RO1	Education Services
RO2	Highways and Transport Services
RO3	Social Care
RO4	Housing Services (excluding HRA)
RO5	Cultural, Environmental, Regulatory and Planning Services
RO6	Protective, Central and Other Services
TSR	Trading Account Services Return
RG	Revenue Grants
SAR *	Subjective Analysis Return

FORMS TO BE COMPLETED BY EACH CLASS OF AUTHORITY

Shire Counties	All forms
Shire Districts	All forms (except RO1)
Isles of Scilly	All forms
Unitary Authorities	All forms
Metropolitan Districts	All forms
London Boroughs (incl City)	All forms
Greater London Authority	RO2, RO4, RO5, RO6, RS, RSX, TSR, RG
Police Authorities	RO4, RO5, RO6, RS, RSX, TSR and RG
Fire Authorities	RO4, RO5, RO6, RS, RSX, TSR and RG
Waste Authorities	RO4, RO5, RO6, RS, RSX, TSR and RG
Transport Authorities	RO2, RO4, RO5, RO6, RS, RSX, TSR and RG
Parks Authorities	RO2, RO4, RO5, RO6, RS, RSX, TSR and RG

* The SAR form will, as before, be provided for completion by a sample of authorities.