

General Fund Revenue Account Budgets 2012-13

Guidance notes for completing form RA: REVENUE ACCOUNT BUDGETS

*These notes should be read in conjunction with RA General Guidance 2012-13
and CIPFA's Service Reporting Code of Practice (SeRCOP) 2012-13.*

SPECIFIC LINE GUIDANCE FOR COMPLETING FORM RA 2012-13 GENERAL FUND REVENUE ACCOUNT BUDGETS

These notes should be read in conjunction with RA General Guidance 2012-13 and CIPFA's Service Reporting Code of Practice (SeRCOP) 2012-13.

These notes list what to include within each line. Exclusions are in italics. All lower-case wording in bold on the form equates to SeRCOP service divisions.

Section 1 – EDUCATION SERVICES

Treatment of Dedicated Schools Grant (DSG) and Academies Recoupment

Exclude any income and expenditure relating to Academies:

- Only include 'Dedicated Schools Grant' figures net of financing for Academies on the SG form.
- If a maintained school is to become an Academy in 2012-13 all related financing and expenditure should be included on the revenue budget to cover the period up until the point it becomes an Academy.

Lines 110 to 150 Schools

Include expenditure supported by the Dedicated Schools Grant and Pupil Premium Grant, gross of grant income – *record actual grant income on **SG lines 102 and 103** respectively.*

First and middle schools should be classified as either primary or secondary on the basis of the relevant deeming order.

Line 110 Early Years

- **Delegated nursery school budgets**
- **Grants devolved to nursery schools** – gross expenditure
- **LA / corporate expenditure attributable to early years provisions**
- **Children's centre**
- **Private, Voluntary and independent providers**

Line 120 Primary schools – including nursery classes in primary schools.

- **Delegated primary school budgets**
- **Grants devolved to primary schools** – gross expenditure
- **LA / corporate expenditure attributable to primary schools**

Line 130 Secondary schools

Include special education units attached to secondary schools.

Record expenditure gross of income from the YPLA grant for sixth forms, which should be recorded only on **SG line 716**.

- **Delegated secondary school budgets**
- **Grants devolved to secondary schools – gross expenditure**
- **LA / corporate expenditure attributable to secondary schools**

Line 140 Special schools

- **Delegated special school budgets**
- **Grants devolved to special schools – gross expenditure**
- **LA / corporate expenditure attributable to special schools**

Record special education units attached to primary/secondary schools on **lines 120/130**

Line 150 Services to young people and other community learners

- **Adult and community learning**

*Record expenditure gross of income from the SFA grant for Adult Education, which should be recorded only on **SG line 715**.*

- Adult education, which includes:
 - Vocational training;
 - Non-statutory careers services;
 - Adult education advisors;
 - Lifelong learning programme.
- Community education, which includes:
 - Hire of schools premises for community groups;
 - Contributions by LEA to leisure centres;
 - Contributions to the Duke of Edinburgh Award.
- Family learning
- Other community services (*but not the youth services*)

- **Other services to young people**

- Include positive activities for young people
- Youth work which include:
 - Youth centres (residential and non-residential);
 - Development work and workers;
 - Advisors and youth leaders;
 - Youth employment projects undertaken by the LEA.
- Connexions
- Student Support, which includes:
 - Discretionary awards – which includes any residual mandatory awards made under the Education Act to higher education students. Any grant income should be reported in ‘other grants outside AEF’ (SG line 798)
 - Administration of both mandatory and discretionary awards;
 - student support under new arrangements, including assessment of entitlement of loans
- Young people’s learning and development

Line 160 Other strategic functions

- **Special Education**

- Education Psychology Services
- Special Education Needs (SEN) administration
- Assessment and Co-ordination
- Therapies and other health-related services
- Parent partnership
- Guidance and information and monitoring of SEN provision

- **Learner support**

- Include excluded pupils
- Pupil support
- Home to school and post-16 provision transport - *For school crossing patrols and other safe routes, see **line 254**.*
- Education welfare service and school improvement

- **Access**

- Asset Management
- Supply of school places
- Music Services
- Visual and performing arts (other than music)
- Outdoor education including environmental and field studies (not including sports)

- **Local authority education functions**

- Statutory/regulatory duties
- Premature retirement costs/redundancy costs
- Existing early retirement costs
- Residual pension liability
- Joint use arrangements
- Insurance and monitoring national curriculum assessment

Section 2 – HIGHWAYS AND TRANSPORT SERVICES

Line 210 Transport planning, policy and strategy

Highways maintenance planning, policy and strategy:

- o Formulating highways and roads plans and policy;
- o Research to inform policy making, eg: traffic and accident surveys;
- o Assessing the impacts of developments on highways and roads;
- o Highways and roads issues relating to planning applications;
- o Formal adoption of highways and roads;
- o Monitoring street works;
- o Traffic regulation orders; temporary notices including road closures;
- o Maintenance of a road network plan and publishing network information;
- o Enforcing of and making maps of public rights of way, street naming.

Public and other transport planning, policy and strategy:

- o Formulating transport plans and policy, including associated research;
- o Contributing to the regional transport strategy.

Line 220 Capital charges relating to construction projects

- **Capital charges relating to construction projects - principal roads**
- **Capital charges relating to construction projects - other local authority roads, footways and cycleways.**

*For construction of public footpaths, towpaths and bridleways, see **line 503**.*

- **Capital charges relating to construction projects - bridges**

Column 2 should include all capital charges associated with the **depreciation and impairment loss on the roads network**, made in accordance with CIPFA's capital accounting guidance on infrastructure assets. These charges cannot be easily allocated to other lines, so such artificial allocations should not be attempted.

Groups 230 & 247 Highways and roads – maintenance

Structural, environmental, safety and routine maintenance of public roads covers:

- (a) Principal roads (local authority administered "A" roads), including special roads (local authority administered "M" roads);
- (b) Other local authority roads, including minor roads, footways and cycleways.

*Record motorways and trunk roads costs recoverable from central government on **line 748**.*

*Record maintenance of public footpaths, towpaths and bridleways on **line 503**.*

Exclude private streets and roads not chargeable to the highways account (eg: housing estate roads charged to the HRA; work for statutory undertakers that is not part of highway schemes).

For agency arrangements between shire district councils and county councils, see paragraph **4.3.2 of RA General Guidance**. Depots, vehicles, plant and equipment used on non-maintenance road projects should be treated similarly to agency arrangements, recording (a) gross costs, less gross income, less income from recharges, on **lines 230 to 249**; and (b) recording amounts charged out on lines appropriate for the service provided. If not used for road projects (eg: refuse disposal), charge other appropriate service lines.

Line 230 Highways and roads – structural maintenance

- **Structural maintenance – roads**

- Reconstruction;
- Overlay;
- Resurfacing and surface dressing (incl: integral patching & minor repairs);
- Remedial earthworks;
- Drainage structures;
- Repair of fencing, walls and barriers;
- Cost of third party liability claims related to structural defects on roads, footpaths etc.

- **Structural maintenance – bridges**

All structural maintenance and strengthening of bridges and structures charged to the revenue account, including bridges, tunnels, culverts over 2 metres in span, pedestrian subways, noise barriers on bridges, and assessment work resulting from DfT departmental standards.

Line 247 Environmental, safety and routine maintenance

- **Environmental maintenance**

Include the following services, but only to the extent that they are necessary for preservation of the carriageway and for traffic safety, including sight lines:

- Tree and verge maintenance, including cutting and clearing;
- Carriageway sweeping, litter removal, abandoned vehicles, other hazards.

*Record routine street sweeping/cleaning for environmental purposes on **line 570**.*

- **Safety maintenance**

- Maintenance and replacement of existing road markings and studs;
- Cleaning, repair, replacement and energy costs of:
 - Traffic signals, signal gantries, signs;
 - Crossings;
 - Illuminated bollards;
 - Communications equipment for principal motorways.

- **Routine maintenance**

- Ad-hoc unplanned patching and minor repairs;
- Drainage cleaning;
- Cleaning of fencing, walls, barriers, etc (*record their repairs on **line 230***);
- Culverts and subways cleaning;
- Routine inspections.

Line 248 Winter service

- Keeping roads free from snow and ice, including salting, urea treatment, snowploughing; snow fencing, and standby arrangements;
- Weather forecasting costs;
- Maintenance and energy for under-road heating;
- Maintenance and operation of ice detecting equipment.

Line 249 Street lighting (including energy costs)

- Maintenance, inspection and energy costs of street lighting equipment;
- Extra seasonal lighting, eg: Christmas lights;
- Lighting pedestrian subways and highway tunnels.

Group 250 Traffic management and road safety

Line 251 Congestion charging

Expenditure, less income, in respect of congestion charging zones, including the cost of surveys for proposed congestion charging schemes.

*Record toll charges which are not in a congestion charging zone on **line 280**.*

Line 254 Road safety education and safe routes (including school crossing patrols)

• **Road safety education**

- Publicity, training and other initiatives to improve road safety;
- Contributions to the Royal Society for the Prevention of Accidents;
- Cycling and motorcycle proficiency;
- Schools liaison;
- Road safety literature;
- Rehabilitation courses for motor offenders.

- Safe route schemes (to school, to work, etc);
- School crossing patrols.

Line 258 Other traffic management

• **Other traffic management**

- Planning and scheme design (eg: urban safety management schemes, home zones, new pedestrian crossings and traffic calming measures);
- Street naming;
- Traffic monitoring, including CCTV cameras;
- Area traffic control centres;
- Administration and enforcement of lorry ban schemes;
- Research undertaken to inform policy making such as traffic surveys, accident data collection and accident investigations;
- Traffic regulation orders.

*Only include specific traffic management schemes and their associated capital charges here; traffic management aspects of larger construction or structural maintenance projects should be included within these projects on **lines 220/230**.*

Line 260 **Parking services**

- **On-street parking**

- Parking meters, less income from fees and fines;
- Residents' and business parking permit schemes;
- Traffic wardens employed on parking duties, ie not on policing duties.

- **Off-street parking**

The operation and maintenance of all car parks, including car parks supporting park and ride schemes, decriminalised parking regimes, facilities for lorries, car parks authorised by statutes other than the Highways Act (in National Parks, comprehensive development areas, etc).

- Staffing costs;
- Barrier and security equipment;
- Enforcement of excess charges etc.

Group 270 **Public transport**

All costs incurred in support of the public transport network, either directly or by subsidies to operators or individuals, including administration, monitoring, tendering for and awarding contracts, overseeing public transport service subsidies.

Line 271 **Statutory concessionary fares**

Costs (including administration) of providing the statutory National Concessionary Travel Scheme for older people and eligible disabled people.

*Record home/school transport on **lines 110/120/130/140** as appropriate;*

*Record home/college transport on **line 150**.*

Line 272 **Discretionary concessionary fares**

Costs (including administration) of all discretionary elements of any local concessionary travel schemes. This includes concessions during peak hours; for non-educational travel for young people; for companion travel; for disabilities not covered by the English National Concessionary Travel Scheme and on transport other than registered buses

Line 275 Support to Operators

Bus services

- Payments to bus operators;
- Payments to park and ride operators;
- Levy payments to Passenger Transport Executives (PTE);
- Transport for London expenditure on local bus services;
- Payments to voluntary groups providing quasi public transport, eg: dial-a-ride.

Rail services

- Payments to train operators;
- Expenditure on London Underground and Tyne & Wear Metro services.

Other public transport services

- ITA payments to PTEs in respect of ferries.

Line 276 Public transport co-ordination

- Provision of general information to the travelling public;
- Revenue costs of investing in the public transport infrastructure, eg: bus stations and bus shelters;
- Costs of liaison with transport providers and the travelling public.

Line 280 Airports, harbours and toll facilities

• Airports – directly or partly owned

Including shares of airport companies' receipts; and any revenue support given.

*Record dividend income from public airport companies on **line 786**.*

• Harbours, ports and docks – directly owned

*Record fishery harbours on **line 550**.*

• Piers and jetties – directly owned

• Toll roads and tunnels – directly owned

Section 3 – SOCIAL CARE

CHILDREN'S SOCIAL CARE

Line 311 Service strategy – Children

- **Children's and young people's plan - which includes:**
 - Costs of developing, conducting and analysing the results of a needs assessment against the five Every Child Matters outcomes.
 - Consulting the full range of partners, including schools, as required
 - Production, publication and distribution of the Children's and Young People's Plan (CYPP) and all work associated with annual reviews
- **Partnership costs - which includes:**
 - Multi-agency working
 - Contributions from the local authority to partnership manager and other costs

Do not include pooled budget contributions for specific front-line services

- **Central commissioning functions - which includes:**
 - Understanding and assessing needs such as collection and analysis of relevant data, participation with stakeholders (particularly children, young people and families) and development of needs assessments (including joint strategic needs assessments)
 - Service planning and design, including engagement with providers and market development activity
 - Procure and contracting of services
 - Reviewing and monitoring of services in order to support better commissioning going forwards

Line 312 Commissioning and social work

Include:

- Cost of direct social work costs and the commissioning costs for children's service here
- Processes for assessing need, determining and defining the service to be provided and reviewing the quality of that care of service
- Field social work costs (including hospital workers)
- Children's and adolescents' mental health services
- Occupation therapy services to children
- Relevant support staff costs
- Costs of attending, administering and facilitating the work of the local safeguarding children board
- Child protection social work costs

Exclude social work costs in support of foster carers and adoptive families and with asylum seekers' children

Line 321 **Children looked after**

Include the costs of looking after children for continuous periods of more than 24 hours.

- **Residential care**
- **Short breaks (respite) for children looked after**
- **Advocacy services for children looked after**
- **Children placed with family and friends** – include costs on the authority's children placed with family and friends functions under the Children Act 1989
- **Education for children looked after** – include costs on the services provided to promote the education of children looked after by the authority (e.g. looked after children education service teams and training for designated teachers). *Exclude any funding delegated to schools for looked after children.*
- **Leaving care support services** – include the authority's leaving care support services functions under the Children (Leaving Care) Act 2000.
- **Secure accommodation (welfare)**
- **Fostering services**
- **Other children looked after services**

Line 322 **Family support services**

- **Short break (respite) for disabled children**
- **Substance misuse service** – include the cost of implementing local young people's substance misuse strategies, the cost of specialist substance misuse treatment services and placements for under 18s, and targeted prevention initiatives.
- **Contributions to health care of individual children** – include the cost of healthcare where there is a need to support a child. This includes non-statutory innovative initiatives or pilot programmes, e.g. family nurse partnerships.
- **Teenage Pregnancy Services** – include the cost of implementing and co-ordinating local teenage pregnancy strategies to reduce under-18 conceptions.
- **Direct payments**
- **Home care**
- **Equipment and adaptations**
- **Other family support services**

Line 323 **Youth justice**

- **Secure accommodation (youth justice)**
- **Youth offender teams**
- **Other youth justice services**

Line 324 Children and young people's safety

This should include any spend associated with:

- **Child death review processes**
- **Preventative services** – include costs of preventative services for children aged 5 – 13 years
- **LA Functions in relation to child protection** – Planned expenditure on carrying out the authority's functions under the Children Act 1989 and under section 175 of the Education Act 2002 and other functions relating to child protection.
- **Local safeguarding children board** – include costs of the authority's local safeguarding children board functions under the Children Act 2004 and the Local Safeguarding Children Boards Regulations 2006.

Line 325 Asylum seekers

Include services to unaccompanied children and families:

- Assessment and care management
- Unaccompanied children: cost of finding accommodation, ensuring education including costs of peripatetic support workers and grants to voluntary organisations that support unaccompanied children.
(Note this excludes unaccompanied asylum seeking children who meet the definition of Children Looked After (Line 321))
- Families: Accommodation advice and assistance for families including costs of peripatetic support workers and grants to voluntary organisations that support asylum-seeking families.

Line 328 Other children's and families' services

Include children's and families' services not covered above. Specifically include the following:

- **Adoption services**
- **Special guardianship support**
- **Other children's and families' services** – including grants to voluntary organisations that cannot be specifically placed under another children's heading, counselling services, services to children under 18 where their need for support arises primarily from their having contracted HIV/AIDS

ADULT SOCIAL CARE

Line 330 Social Care Strategy – Adults

The SeRCOP has narrowly defined this area to include the only the following elements of expenditure. This should ensure that amounts recorded by each authority are comparable:

- Strategic management
 - Includes the director of social services and his or her personal administrative support.

- Costs of other staff time involved in strategic planning and partnership arrangements ***should not*** be included. Similarly, other operational input by the relevant director and his or her personal staff should also be excluded.
- Complaints procedures
 - Include the relevant costs of the complaints procedure required by the NHS & Community Care Act 1990.

Line 340 Older people (aged 65 or over) including older mentally ill

Includes social care for all older people, even where the reason for care is a mental health, physical, sensory, learning, or other need or disability.

- **Assessment and care management**
- **Nursing care placements**
- **Residential care placements**
- **Supported and other accommodation**
- **Direct payments**
- **Home care**
- **Day care / day services**
- **Equipment and adaptations**
- **Meals**
- **Other services to older people including older mentally ill**

Group 350 Adults aged under 65

Line 351 Adults aged under 65 with a physical disability or sensory impairment

- **Assessment and care management**
- **Nursing care placements**
- **Residential care placements**
- **Supported and other accommodation**
- **Direct payments**
- **Home care**
- **Day care / day services** (Include: supported employment)
- **Equipment and adaptations**
- **Meals** *(include in line340 where cost to groups other than older people is insignificant)*
- **Other services to adults with a physical disability or sensory impairment**

Line 352 Adults aged under 65 with learning disabilities

- **Assessment and care management**
- **Nursing care placements**
- **Residential care placements**
- **Supported and other accommodation**
- **Direct payments**
- **Home care**
- **Day care / day services** (Include: supported employment)
- **Equipment and adaptations**
- **Meals** *(include in line 340 where cost to groups other than older people is insignificant)*
- **Other services to adults with learning disabilities**

Line 353 Adults aged under 65 with mental health needs

- **Assessment and care management**
- **Nursing care placements**
- **Residential care placements**
- **Supported and other accommodation**
- **Direct payments**
- **Home care**
- **Day care / day services** (Include: supported employment)
- **Equipment and adaptations**
- **Meals** *(include in line 340 where cost to groups other than older people is insignificant)*
- **Other services to adults with mental health needs**

Line 375 Other adult social care - Asylum Seekers – Lone Adults

In order to continue to identify costs associated with asylum seekers, all services to lone adults should be included here and not in Line 379 Other Adult Services.

Show residual costs remaining after the transfer of responsibility for adult asylum seekers to the National Asylum Support Service (NASS). For example include the support of former interim provisions cases while NASS considers their application for transfer to NASS support. Also include the costs of dealing with and supporting those asylum seekers classed as NRPF (No Recourse to Public Funds).

Line 379 Other adult social care - other

- **Assessment and care management**
- **HIV and AIDS**
- **Substance abuse (addictions)**
- **Other adult services**

Any costs relating to lone adult asylum seekers should be shown in Line 375.

Section 4 – HOUSING SERVICES (GRFA only)

Line 409 Housing strategy, advice, advances, enabling, renewals and licensing

- **Housing strategy**

- Review of housing needs, eg housing investment programme (HIP), housing conditions survey;
- Preparation of strategic plans;
- Government initiative bids, e.g. Housing Market Renewal;
- Preparing joint ventures;
- Liaison with external bodies;
- Costs incurred as a consequence of a LSVT (large scale voluntary transfer), *except the costs of the statutory duty to consult.*

*A share of housing strategy costs should also be charged to the **HRA**.*

*Record environmental health housing standards on **line 528***

- **Housing advice**

Advisory service provided to people housed privately (non-HRA).

Exclude any advice covering homelessness which should be shown in Line 440

- **Housing advances**

- Advances under the Housing & Small Dwellings Acquisitions Acts, etc;
- Administration of advances to individuals to purchase their property;
- Amortised deferred charges – record under capital charges (column 2).

- **Enabling**

Costs associated with the enabling function of the authority including Registered Social Landlords:

- Day-to-day liaison costs;
- Nomination fees paid, except where related to homelessness;
- Waiting list management.

- **Private sector housing renewal**
 - **Administration of financial support for repairs and improvements, including:**
 - Home improvement grants;
 - Home insulation grants;
 - Housing renovation grants incl. home repair and minor works assistance;
 - Houses in multiple occupancy (HMO) grant;
 - Grants Agency arrangements;
 - Issuing deferred action notices.
 - **Renewal activity**
 - Renewal areas;
 - Housing action areas
 - General improvement areas;
 - Group repair schemes
 - Compulsory purchase orders.
- **Management orders**
- **Prohibition orders and improvement notices**
- **Empty homes and dwellings**
- **Slum clearance**
 - Including the cost of demolition orders and compulsory purchase activities.
- **Other neighbourhood regeneration**
 - Include any other costs associated with neighbourhood regeneration and other initiatives not accounted for under slum clearance.
- **Home improvement agencies – revenue costs**
- **Licensing of private sector landlords**
 - Licensing of houses in multiple occupation (HMOs);
 - Selective licensing of other private rented properties.

Line 440 Homelessness

Include associated costs such as the provision of furniture, property maintenance, rent guarantees, nomination fees, and payment of housing benefits to homeless people.

- **Hostels (non-HRA)** – used mainly to house homeless people.
- **Bed and breakfast accommodation**
 - Privately owned or managed hotels or guest houses with shared facilities.
- **Other nightly paid, privately managed accommodation**
- **Private managed accommodation leased by the authority**
- **Private managed accommodation leased by RSLs**
- **Directly with a private sector landlord**
- **Accommodation within the authority's own stock (non-HRA)**
- **Accommodation within RSL stock**

- **Other temporary accommodation**

Include any other expenditure on housing for homeless people including payments to/for:

- Caravans;
- Demountables;
- Portacabins;
- Transportables;
- Supported lodgings placements.

- **Prevention**

- **Homelessness administration**

Administration of the homelessness function, including applications for help and allocation of accommodation.

- **Support**

Group 450 Housing benefits payments

Line 456 Rent allowances and rent rebates – discretionary payments

- **Rent allowances – discretionary payments**

Discretionary rent allowances paid to the tenants of private landlords and registered social landlords.

*Record mandatory payments of rent allowances on **line 711**.*

- **Non-HRA rent rebates – discretionary payments**

Discretionary rent rebates paid to council tenants living in non-HRA dwellings.

*Record mandatory payments of non-HRA rent rebates on **line 712**.*

*Record housing benefit paid to the homeless on **line 440**.*

- **Rent rebates to HRA tenants – discretionary payments**

Discretionary enhancements to statutory rent rebates, eg: for war widows.

*Record mandatory payments of rent rebates to HRA tenants on **line 713**.*

- **Discretionary housing payments.**

- **Subsidy limitation transfers from HRA**

*Record such transfers between the HRA and GFRA on **line 714**.*

Line 457 Housing benefits administration

Administration costs of assessing and paying housing benefits (rent allowances and rent rebates), regardless of whether benefits were accounted within the HRA or GFRA.

*Authorities administering housing benefit and council tax benefit together, should allocate an appropriate estimate of gross expenditure (inclusive of Fraud Incentive Scheme costs) to both this line, and to **line 625**.*

*Record income from the housing benefit administration grant on **SG line 405**.*

- **Contribution to the HRA re items shared by the whole community**

*Record such contributions and other GFRA/HRA transfers on **line 718**.*

Line 460 Other council property

Council property held under powers other than s74 of the Local Government & Housing Act 1989, and used for non-HRA housing purposes.

- **Travellers' sites** – accommodation and associated costs.
- **Non-HRA council property.**

Line 475 Housing welfare: Supporting People

Housing welfare services provided under the Supporting People programme.

Refer to **SeRCOP**, and to **Department for Communities and Local Government guidance: Supporting People: Identifying Support Service Cost and the Amount of Pooled Rent Income Financing Support Services**.

- Supporting people welfare services to vulnerable service users include:
 - Preventative housing-related support;
 - Tenancy or housing-related support to tenants or householders;
 - The housing-related support services element of services funded by certain legacy funding streams.
- Supporting people services are provided for the following purposes:
 - Developing a person's capacity to live independently in the community, or sustaining their capacity to do so;
 - Expanding tenure choices for persons who might remain in institutional care, or become homeless in breach of their terms of tenancy, if support were not provided;
 - Providing immediate refuge in the case of domestic violence.
- **Strategy**
- **Administration**
- **Commissioning payments to providers**

Exclude supporting people expenditure attributable to the HRA.

*Record any non-housing ancillary supporting people expenditure on appropriate Social Care **lines 311 to 379**.*

Line 478 **Other welfare services**

- **Other welfare services**

Essential Care Services (ECS) provided by wardens in sheltered housing, and other situations where Best Value is achieved if welfare services are provided by housing staff, including:

- Assistance with mobility;
- Assistance at meal times;
- Assistance with personal appearance and hygiene;
- Administration of medication;
- Nursing care.

*Any non-ECS Social Care should be recorded on **lines 330 to 379**.*

Section 5 – CULTURAL, ENVIRONMENTAL, REGULATORY AND PLANNING

Section 5a – CULTURAL AND RELATED SERVICES

Line 500 Archives

- **Archives**

Archive services provided under the Local Government (Records) Act, including contributions made to authorities with archive powers.

*Record archive services not provided under the LG (Records) Act on **line 505**.*

Line 501 Culture and heritage (excluding Archives)

Income earned from visitors to the authority's historic buildings, museums, galleries, arts events, etc should be netted off against expenditure.

- **Arts development and support**

- Direct expenditure on the arts, including photography, purchases of works of art, and temporary exhibitions;
- Grants or other contributions to individuals or voluntary organisations for the development and support of the arts;
- Arts and crafts fairs and other events;
- The costs of artists in residence.

- **Heritage**

- Repair and maintenance of the authority's historic buildings and ancient monuments, including recovery of expenses;
- Costs of compulsory purchase orders, less income from sales of properties so acquired;
- Initiatives or services designed to develop or maintain an awareness of local history, including grants to certain voluntary groups;
- Special events to celebrate historical events.

*Record conservation and listed buildings development control under town and country planning legislation; and planning policy on **line 591**.*

- **Museums and galleries**

- All museums and galleries provided by the authority, with permanent collections open to the public;
- Museum services;
- Grants to independent museums.

- **Theatres and public entertainment**

- Theatres;
- Concert and dance halls;
- Other entertainment premises, including arts centres and community centres for the arts (*see **line 502** for community centres for recreation*);
- Holding dances and festivals;
- Maintaining a band or orchestra;
- Arranging and promoting events, eg: concerts, opera, pantomimes, etc;
- Providing refreshments at events;
- Making grants to others who provide entertainment such as dance, drama and music (including both amateur and professional societies).

Line 502 **Recreation and sport**

- **Community centres and public halls**

Expenditure on premises provided for residents of an area to use for recreation, normally in return for a hire charge.

*Include public halls that offer services such as wedding receptions, local drama group plays and badminton, etc. Exclude premises for hire which are integral with libraries which should be included in **Line 505**.*

*Record community centres used mainly for arts purposes on **line 501**.*

Exclude community centres for Housing Revenue Account council housing tenants.

- **Foreshore**

Expenditure on the foreshore (land between the high water limit and the coastline proper) and associated promenade and piers.

*Exclude toilets (record on **line 527**), street cleansing (record on **line 570**), and other expenditure covered more specifically elsewhere.*

- **Sports development and community recreation**

- Sports development staff and outreach teams, including coaching, training and sports sessions; associated travel costs;
- Holiday play schemes for children;
- Planning, marketing and staging of sports events;
- Purchase and maintenance of sports and recreational equipment;
- Grants and rate relief to voluntary or other groups, including sports people and committees; school, community and volunteer initiatives.

- **Indoor sports and recreation facilities**

- Sports halls, physical recreation and leisure centres;
- Indoor swimming pools; saunas;
- Any attached slipper baths, laundry services, hydrotherapy pools, etc.

- **Outdoor sports and recreation facilities**

- Playing fields, sports grounds and play areas;
- Football pitches;
- Pitch and putt courses;
- Running tracks;
- Artificial skiing;
- Outdoor swimming pools, lidos and water recreation facilities.

*Record facilities within the boundaries of larger community parks on **line 503**.*

- **Golf courses**

Record gross expenditure, less income from golf players, refreshments, etc.

Line 503 **Open spaces**

- **Community parks and open spaces**

All public open spaces within the boundaries of a city, town or village, including play areas, nature corners and sports facilities that are an integral part of the park (*otherwise, record on **line 502***).

*Record open spaces solely for educational purposes on lines **110 to 150**.*

- **Countryside recreation and management**

Facilities in country areas that are aimed at visitors but provide recreation facilities for residents as well, including:

- National parks and other country parks;
- Camping / caravan parks (*record travellers'/gypsies' sites on **line 460***)
- Picnic areas; Nature reserves; Canal work;
- Footpaths, bridleways and towpaths (including maintaining a map of, and enforcing, public rights of way). (*if part of a highway, include on appropriate **lines 220 to 248***).
- **Allotments**
Expenditure on allotments and rents collected from tenants.

Line 504 **Tourism**

- **Tourism policy, marketing and development**
 - Developing policies to promote tourism in the area;
 - Developing and managing public/private tourism partnership;
 - Promoting and advertising the area to potential visitors;
 - Managing conference facilities and conference promotion;
 - Contributions to regional tourist boards, area tourism boards partnerships and destination management organisations;
 - Grants and loans given to support organisations offering attractions or other tourist-related facilities;
 - Tourist conference facilities;
 - Tourist research.
- **Visitor information**
Tourist maps and guides, what's on leaflets, etc.
- **Visitor centres**
Tourist information offices, bureaux and dedicated tourism staff for the provision of information to visitors.

Line 505 **Library services**

- **Library buildings**
 - Premises, staff and other costs associated with the provision of permanent libraries.
 - Fees for overdue books, etc.
 - Reference materials for student research.
 - Archives and records not kept under the Local Government (Records) Act 1962 (*record archive services provided under the LG (Records) Act on **Line 501***).
 - Community services and income earned, including:
 - Room hire for local clubs and meetings, drop-in centres
 - Exhibitions, bring and buy fetes, etc.
- **Mobile and household library services**
 - Libraries operating from vans, buses, trailers or any other mobile base;
 - Services to house-bound library users;
 - Fees for overdue books, etc.

Section 5b – ENVIRONMENTAL AND REGULATORY SERVICES

Line 510 Cemetery, cremation and mortuary services

- **Cemeteries**
- **Crematoria**
- **Mortuaries** – including post-mortem services.
- **Closed churchyards** – maintained by the local authority.

Regulatory services

Line 519 Trading standards

- **Consumer pricing**
- **Fair trading**
- **Food standards**
- **Product safety**
- **Metrology.**

Line 520 Water safety

All activities aiming to reduce the incidence of water-based poisoning as required by the Water Industry Act 1991.

- Monitoring drinking water, including bacteriological analysis.

Line 521 Food safety

All activities aiming to reduce the incidence of food poisoning, including administration, research and report writing.

- Regular hygiene inspections of food premises;
- Routine inspection and testing of food samples;
- Food hygiene courses for people handling food at work, in local communities and ethnic minorities, including training to implement Hazard Analysis Critical Control Points (HACCP);
- Food safety advice on planning applications related to food premises;
- Production of advisory literature and training materials for food handlers
- The cost of licensing butchers' shops and other premises identified under the Pennington report on food hygiene;
- The operation of a 'good hygiene' certificate scheme;
- Investigations into food poisoning outbreaks and food-borne illness.

*Record any licence fee income on **line 529**.*

*Record work under the Food and Drugs Acts on **line 519**.*

Line 522 Environmental protection

Work to reduce:

- Noise and nuisance - Noise pollution;
- Air pollution;
- Pollution prevention and control;
- Contaminated land;
- Anti-fly-tipping work (*record the removal of fly-tipped waste on **line 581***);
- Environment crime – which includes littering, dog fouling, fly-tipping, enforcement of trade waste contract and graffiti.

Line 523 Housing standards

Work to ensure that residents of private sector accommodation live in safe and sanitary conditions, including:

- Inspections in response to complaints from residents;
- Checks on the quality of houses of multiple occupation;
- Checks on conditions at travellers' sites;
- Inspections of hotels, guest and boarding houses.
- Licensing of houses of multiple occupation; and
- Validation certification.

Line 524 Health and safety

Inspections, investigations and enforcement of health and safety at types of commercial premises specified in Enforcing Authority Regulations, including:

- Shops;
- Offices;
- Warehouses;
- Public laundries and launderettes;
- Public baths (other than swimming pools).

Line 525 Port health

- Checks on the fitness of food and animals in transit at ports and airports;
- The issuing of de-ratting certificates, less income from these;
- Port health levies.

Line 526 Pest control

- Urban and domestic rodent control;
- Other pest control, including wasps.

Line 527 Public conveniences

The running, cleaning and maintenance of public toilets. Where the authority acts as an agent of a water company, refer to **RA General Guidance 4.3.2**.

Line 528 Animal and public health; infectious disease control

- o Animal welfare
- o Dog control, including the cost of dog wardens;
- o Cesspool emptying;
- o Contributions to rural sewage schemes;
- o Temporary caravan sites;
- o Checking conditions at travellers' sites;
- o Health education activities, eg: leaflets, exhibitions, etc.
- o Infectious diseases – under the Public Health (Control of Diseases) Act;

Line 529 Licensing - Alcohol and entertainment licensing; taxi licensing

Gross expenditure, less gross income, relating to the issue of licences where there is no direct link between the payment, and the acquisition by the payer of specific goods and services, including:

- o Public entertainment, eg: music, dancing, theatres, cinemas;
- o Amusements, eg: bingo;
- o Late licences, eg: night clubs;
- o Street trading and shops;
- o Hackney carriages, minicabs and other private hire vehicles;
- o Skips and scaffolding;
- o Hoardings;
- o Felling;
- o Animals.
- o New responsibilities under the Licensing Act 2003 and Gambling Act 2005.
Income from licence fees should be accounted for here.

*Record firearms, liquor & explosives licences issued by the police on **line 601**.*

*Record petroleum & explosives licences issued by fire authorities on **line 602**.*

*Record the registration of births, deaths, and marriages on **line 675**.*

*Record licensing of private sector landlords on **line 409**.*

Group 530 Community safety

Line 531 Community safety (Crime reduction)

Record community safety (Crime reduction) expenditure here that cannot be clearly or properly allocated to any other specific service.

Exclude crime reduction appropriate to the HRA (Housing revenue account).

- o Fees paid to police forces to secure extra police for a particular area;
- o Providing crime prevention advice.

*Record levies paid by police authorities to the National Criminal Intelligence Service (NCIS) and the National Crime Squad (NCS) on **line 728**.*

Line 532 Community safety (Safety services)

Include Community Safety (Safety Services) expenditure that cannot be clearly or properly allocated to a specific service. Examples of types of expenditure to include here are:

- Lighting in non-highways and non-HRA areas;
- Provision of safety railings;
- Providing home safety advice;
- Community or neighbourhood wardens.

Line 533 Community safety (CCTV)

Exclude CCTV that can be set against specific services, e.g.: CCTV in car parks would be recorded on **line 260**; security items for schools would be recorded on **lines 110 to 150**.

- CCTV cameras;

Group 540 Flood defence, land drainage and coast protection

Line 541 Defences against flooding

- Revenue expenditure and capital charges on the construction, alteration, improvement, repair, maintenance, demolition and removal of defences;
- Maintenance and testing of flood warning systems;
- Provision of advice and information to the public on flooding.

*Record Environment Agency flood defence levy on **line 759**.*

Line 543 Land drainage and related work

Drainage works undertaken by local councils acting as drainage boards; or special levies paid to Internal Drainage Boards (IDBs) or to the Environment Agency acting as an IDB, for:

- Drainage works, including land drainage;
- Routine maintenance of watercourses including removal of obstructions.

Line 547 Coast protection

Protection of coastal areas against erosion and sea encroachment including:

- Revenue expenditure and capital charges on construction, alteration, improvement, repair, maintenance, demolition and removal works;
- The sowing or planting of vegetation for this purpose.

For county council contributions to district councils in respect of coast protection expenditure, refer to **RA General Guidance 4.3.2**.

Line 550 Agricultural and fisheries services

The support of agriculture, including:

- The provision and maintenance of farms and smallholdings;
- Costs of rent collection, less rent income, from farms and smallholdings;
- Fishery harbours and fisheries at ports.

*Record animal welfare, pest and dog control on **line 528**.*

Line 570 **Street cleansing** (not chargeable to Highways)

- Street cleaning, sweeping and removal of litter and refuse from land, litter bins, etc in public areas (including shopping centres and towpaths) that are required to comply with the Environmental Protection Act;
- Collection of illegally fly-tipped rubbish;
- Removal of dead animals;
- Removal of abandoned vehicles which do not constitute a traffic hazard;
- Cleansing of foreshores;
- Graffiti removal.

*Record any clearance to keep carriageways free of litter or hazards for road safety purposes, under Highways environmental maintenance on **line 247**.*

Group 580 **Waste management**

Waste collection and disposal activities undertaken in respect of responsibilities under the Environmental Protection Act (EPA). *Record waste control and planning on **line 591**.*

Line 581 **Waste collection**

- **Household waste collection**

Collection of waste from private dwellings and community skips, including garden waste, bulky items, and clinical or hazardous waste. Under Environmental Protection Act, the following types of premises are classed as households:

- Residential care home premises
- Nursing care home premises
- School or other educational establishments.

- **Waste strategy:**

Include the cost of preparing, monitoring and reviewing the Joint Waste Strategy.

*Do not include the expenditure on the treatment of recycling, re-usable or compostable waste in either of these services – these are to be included under **line 584**.*

Line 582 Waste disposal

Costs of waste disposal, including landfill, incineration, centralised composting, new technologies, salvaging and processing of recycled waste. *Exclude expenditure on the treatment of recyclable waste or compostable waste – these are to be included under Recycling **line 584**.*

- **Disposal of waste**
 - Costs of waste disposal;
 - Transport of waste to disposal sites;
 - Treatment and disposal of controlled waste collected by Waste Collection Authorities, including expenditure on the Landfill Tax.
- **Transfer stations**
 - Include the costs of operating transfer stations, including transport to disposal sites.
- **Civic amenity sites**
 - Include the costs of operating civic amenity sites (household recycling centres) including transport costs.
- **Waste strategy**
 - Include the cost of preparing, monitoring and reviewing the Joint Waste Strategy.
- **Closed landfill sites**
 - Include cost of restoration and monitoring.
- **Trading of landfill allowances**
 - Include the costs and income.

*Do not include the expenditure on the treatment of recycling, re-usable or compostable waste in either of these services – these are to be included under **line 584**.*

Line 583 Trade waste

- **Collection**
 - Include the costs of collecting refuse from commercial properties. Income earned from this activity should also be included.
- **Disposal**
 - Expenditure on the disposal of commercial and industrial waste;
 - Include payments to Waste Disposal Authorities (WDA) for the disposal of trade waste;
 - Income from Waste Collection Authorities in respect of commercial and industrial waste collected by them and disposed of by the WDA.

Line 584 Recycling

- **Collection**
 - Include all of the costs of collecting items separately (eg doorstep collections or banks), for recycling. **Exclude** the costs of processing recycled waste except for those which are borne solely by the waste

collection authority (WCA) and cannot be attributed to the waste disposal authority (WDA).

- **Disposal/recovery**

- Include the costs of processing recyclable or compostable waste and the costs of material sorting (material recovery facilities – MRFs). Include the costs of re-processing, where recyclables are used as secondary raw materials, and composting/organic reprocessing such as windrow composting, in-vessel composting or anaerobic digestion. Include the cost of new recycling technologies. Include the payment of reuse and recycling credits and income from disposal credits or the sale of recyclables. Costs shown here may be direct costs or payments to contractors.

Line 585 Waste minimisation

Include the costs of initiatives and actions to encourage the minimisation of waste through the reuse, exchange and shared use of goods. Include the costs of initiatives and actions to prevent/reduce waste through consumer purchasing.

Exclude costs of recycling (*line 584 above*).

Exclude any process that takes raw waste and following treatment reduces its volume, minimising the quantity of waste going to landfill. These costs are to be included under Waste Disposal (*line 582 above*).

Line 586 Climate change costs

A division of service for costs associated with the Climate Change Act 2008.

Waste Disposal Authorities in London, Greater Manchester and Merseyside (ie: those established under the Waste Regulation and Disposal order) should complete line 582; and they should also report income received from the Waste Disposal Authority levy on line 724.

London Boroughs which carry out their own waste disposal should complete **line 582**; but they should not complete line 724.

Metropolitan Districts in Greater Manchester and Merseyside should not complete line 582; but they should record payment of the Waste Disposal Authority levy on **line 724**.

Other authorities who operate joint arrangements should complete **line 582** in accordance with RA General Guidance 4.3.1, but they should not complete line 724.

Section 5c – PLANNING AND DEVELOPMENT SERVICES

Line 591 Building control

The authority's role in the monitoring and enforcement of building regulations.

- **Building regulations**
- **Enforcement** – of building regulations.
- **Other building control work**
 - Pre-submission advice and administration of legislation relating to dangerous structures; access for disabled people; street naming and numbering.
 - Structural design;
 - Fire safety and energy auditing;
 - Planning condition checks and enforcement.

Line 592 Development control

The authority's role in development control under town and country planning legislation.

- **Advice**
- **Dealing with applications**
 - Advertisements;
 - Applications made under the town and country planning legislation, as specified in SeRCOP;
 - Appeals;
 - Environmental assessments;
 - Conservation and listed buildings, including:
 - Applications made under town and country planning legislation;
 - Buildings preservation orders;
 - Urgent works and repairs notices, and spot listings;
 - Listed building and conservation appeals;
 - Tree and forestry regulations.
- **Enforcement**
- **Regulation of other special topics** – including minerals and waste control.

Line 593 **Planning policy**

- **Conservation and listed buildings planning policy**
 - The determination of policy or guidelines for conservation (outside the development plan process);
 - The designation of conservation areas and the preparation and implementation of any schemes for their enhancement, including conservation area appraisals;
 - Building risk assessment and general advice on historic buildings and conservation areas.
- **Regional and sub-regional planning** – incl. development and town centre plans.
- Responses to consultations
- Involvement in planning policy matters from other authorities and bodies.
- Preparation or contribution to the preparation of Sub-regional planning policy.

- **Local development framework** – including minerals and waste plans.
- **Supplementary planning guidance**
- **Planning projects and implementation**
- **Trees and forestry policy**
- **Other special planning topics**
- **Sustainable development strategies**

Line 594 **Environmental initiatives**

Initiatives for the protection or improvement of the natural environment.

- **Environmental education**
- **Grants** – related to environmental initiatives
- **Individual environmental projects**

*For travellers' sites - see **line 460** re accommodation **line 523**.*

Line 595 **Economic development**

Understanding, promoting and supporting the economic well-being of the area.

- **Market undertakings** – facilities for market traders & collection of their rents.
- **Training and employment**
- **Government initiatives**
- **Promotion and marketing of the area**

Line 596 **Community development**

Initiatives to build community, rather than physical structures. Include community strategy formulation, community development initiatives and projects, social inclusion, promoting e-functionality, neighbourhood resources.

Line 597 **Economic research**

Economic research includes the following:

- Need surveys
- Collation of information on economic analysis, including census data
- Specific investigations into areas where new policy is being developed

Line 598 **Business Support**

Business Support includes the following:

- **Premises development**
 - Building and letting of subsidised units for start-up businesses etc;
 - Maintenance and repairs of public furniture in pedestrianised areas where this is not the function of the Highways service (see **line 247**);
 - Conference centres;
 - Shopping centres;
 - Other non-service based premises held for future development. **Exclude** surplus properties awaiting disposal or being held as investment properties;
 - Implementation of development on particular sites in pursuit of a proposal in the development plan, or a departure from it.
- **Grants/loans and guarantees** – the handling of financial incentives to persuade firms to set up or expand business in the local area. This includes giving grants, making loans and providing guarantees.
- **Support and business enterprise** – including:
 - Grants to voluntary organisations that provide support and advise
 - Careers advice to adults
 - In-house costs of advisory services provided

Section 6 – PROTECTIVE, CENTRAL AND OTHER SERVICES

Section 6a – POLICE SERVICES

Line 601 Police Services

- **Local policing**
 - Neighbourhood policing
 - Incident (response) management
 - Local investigation
 - Community liaison
 - Local command team and support overheads.
- **Dealing with the public**
 - Local call centres/front desk
 - Central communications unit
 - Contact management units.
- **Criminal justice arrangements**
 - Custody/prisoner handling
 - Criminal justice arrangements
 - Police National Computer (PNC)
 - Civil disclosure/Criminal Records Bureau (CRB)
 - Coroner assistance
 - Fixed penalty scheme (central ticket office)
 - Property officer/stores.
- **Road policing**
 - Traffic units
 - Traffic wardens/police community support officer traffic
 - Vehicle recovery
 - Casualty reduction partnership.
- **Specialist operations**
 - Central operations command team and support overheads
 - Air operations
 - Mounted police
 - Underwater/search/marine support
 - Dogs section
 - Level 1 advanced public order
 - Airport and ports policing unit
 - Firearms unit
 - Civil contingencies.
- **Intelligence**
 - Central intelligence command team and support overheads
 - Intelligence/threat assessments
 - Covert policing.
- **Specialist investigation**
 - Crime support command team and support overheads
 - Major investigation unit

- Economic crime (including regional asset recovery team)
- Specialist investigation
- Serious and organised crime unit
- Public protection.
- **Investigative support**
 - Scenes of crime officers
 - External forensic costs
 - Fingerprint/DNA bureau
 - Photographic image recovery
 - Other forensic services.
- **National policing**
 - Secondments (out of force)
 - Counter-terrorism/Special Branch
 - ACPO projects/initiatives
 - Hosting national services
 - Other national policing requirements.

Police pension top-up grant should not be included in the **SG** form. The payment by Secretary of State should be shown as income and the transfer into the Police Pension Fund should be shown as expenditure on this line. Where the payment goes the other way the flows are in reverse i.e. the payment to the Secretary of State is expenditure and the transfer from the Police Pension Fund is income. ***The net effect on this line would be nil.***

*Record police authorities' corporate and democratic core costs on **line 610**.*

*Record police authorities' non-distributed costs on **lines 681 to 684**.*

*Record levy payments to the Serious Organised Crime Agency (SOCA) and National Policing Improvement Agency (NPIA) on **line 728**.*

*Record police general grant on **line 856**; and specific police grants on appropriate **SG** lines.*

Section 6b – FIRE & RESCUE SERVICES

Line 602 Fire & Rescue Services.

These services relate to the regular Fire & Rescue Service. *Exclude integrated ambulance services.*

Where an authority provides fire cover for another authority, refer to **General Guidance 4.3.2**.

- **Community safety**
 - **Statutory inspection, certification and enforcement**
 - **Prevention and education**
- **Fire fighting and rescue operations**
 - **Operational responses**
 - **Communications and mobilising**
 - **Securing water supplies**
- **Fire service emergency planning and civil defence**

Production, maintenance and testing of integrated emergency plans to cope with major incidents (natural disasters, industrial accidents, serious transportation crashes, oil or chemical pollution).

This includes:

- Fire and Rescue Services emergency planning staff and their training
- Premises and other assets used by emergency planning staff
- The costs of any exercises to test plans
- Emergency planning literature and publicity.

*Record all other emergency planning under the Civil Contingencies Act 2004 on **line 650**.*

*Record fire authorities' corporate and democratic core costs on **line 610**.*

*Record fire authorities' non-distributed costs on **lines 681 to 684**.*

Section 6c – CENTRAL SERVICES

Line 604 **Coroners' court services**

Coroners' court services provided by County Councils, Unitary Authorities, Metropolitan District Councils, London Boroughs, the Corporation of London.

- o The Coroner and his/her deputies;
- o The Coroner's Office expenses;
- o Premises costs;
- o Inquests;
- o Juries where required;
- o Post-mortems.

*Record mortuary costs on **line 510**, but note that the mortuary service may recharge the Coroner's court for its services, which would then be recorded here.*

Line 605 **Other court services**

- o Maintenance of, less rent income from, Judges' residences;
- o Maintenance by the Corporation of London of the Mayor's and City Crown Court and the Central Criminal Court; certain Central Criminal Court employees,
- o Other court-related expenditure, including any residual expenditure related to **Magistrates' Courts** (taken over by UCAP from 1 April 2005).

Line 610 **Corporate and democratic core**

- **Democratic representation and management (DRM)**
 - o All councillors'/members' allowances and expenses, including telephone calls, postage, equipment costs, hospitality, accommodation, training, conference fees etc incurred when undertaking activities on behalf of the authority, as local representatives or to represent local interests;
 - o Costs associated with local government reorganisation;
 - o Officer time spent on appropriate advice and support activities;
 - o Subscriptions to local authority associations and provincial councils.

- **Corporate management**

- The functions of the individual designated to be the head of the paid service (eg: the chief executive), except those concerned with the direct management of services or provision of advice and support to members;
- Maintaining statutory registers, eg: of politically sensitive posts, unused land, payments to members and members' interests;
- Providing information required by members of the public in the exercise of statutory rights (other than about specific services);
- Completing / submitting / publishing all service staffing returns, accounts, annual and public performance reports, Best Value performance plans;
- Estimating, negotiating, accounting for and allocating corporate level resources, eg: capital finance, supported borrowing, precepts, block grants and taxes;
- The costs of statutory external audit; and external inspections;
- The costs of treasury management;
- Bank charges, other than those which relate to accounts operated on a decentralised basis;
- The costs associated with supporting a local strategic partnership.

CENTRAL SERVICES TO THE PUBLIC

Group 620 Local tax collection

Line 623 Council tax discounts locally funded

Locally funded council tax discounts made under s13A of the Local Government Finance Act 1992, which was inserted by s76 of the Local Government Act 2003. These are not a charge on the Collection Fund.

Line 625 Council tax benefits administration

The gross administration costs of council tax benefit ("CT rebates").

*Record income from the council tax benefit administration grant on **SG line 405**.*

*Authorities administering housing benefit and council tax benefit together, should allocate an appropriate estimate of gross expenditure (inclusive of Fraud Incentive Scheme costs) to both this line, and to **line 457**.*

- **Council tax benefits**

*Record payments of council tax benefits to the Collection Fund on **line 754**.*

*Record income from the council tax benefit grant on **SG line 741**.*

Line 628 Local tax collection: other

- **Council tax collection**

The gross administration costs of collecting council tax. Also include any costs relating to the collection of past domestic rates and community charge.

- **Council tax discounts for prompt payment**

Discounts given by authorities for prompt payment of council tax, which are not a charge on the Collection Fund.

- **Non-domestic rates (NDR) collection**

The administration costs of collecting NDR, net of the allowance from the Collection Fund ("NNDR pool").

Do not record losses on rate collection, eg: from bankruptcies, absconders.

*Record payments of discretionary NDR relief on **line 757**.*

- **Business improvement district (BID) ballots**

The administration costs of BID ballots, net of any reimbursements expected from the BID Revenue Account.

Line 650 Emergency planning

The provision of integrated emergency planning under the Civil Contingencies Act 2004.

- Civil emergency and disaster planning and support;
- Maintenance of emergency networks;
- Conducting of exercises.

*Record expenditure on the production, maintenance and testing of integrated emergency plans by the Fire & Rescue Service on **line 602**.*

Line 675 **Central services to the public: other**

- **Registration of births, deaths and marriages**
Expenditure on the registration of births, deaths and marriages; less income from fees paid by the Registrar General and by members of the public for registrations, certificates and copies.
- **Elections**
- **Registration of electors**
Costs of maintaining the register of electors.
- **Conducting elections**
Costs of conducting local, parish, national and European elections.
- **Local land charges**
 - Maintenance of the register of local land charges;
 - Dealing with requests for certificates of search and other enquiries;
 - Income from search charges etc.
- **General grants, bequests and donations**
 - Grants which are not related to any specific functions of the authority and which are given under powers that are not service-specific, eg: grants to support Citizens' Advice Bureaux.
 - Miscellaneous non-government grants, bequests and donations received by the authority, where no specific service is intended.

Group 680 **Non-distributed costs**

Costs and overheads specifically excluded from management and support services, which should not be charged, allocated or apportioned to any other service divisions.

Line 681 **Retirement benefits**

Column 1 figure should include elements of retirement benefits that are not allocated to services. In pre IAS 19 / FRS 17 editions of BVACOP/SeRCOP the following elements of retirement benefits were treated as unapportionable central overheads:

- the whole amount of any past service contribution to meet a pension fund deficit, however arising
- the amount of any reduction in contribution to apply a pension fund surplus
- charges (however calculated) for added years and early retirement.

Line 682 Costs of unused shares of IT facilities and other assets

The costs of unused shares of IT (information technology) facilities;
The costs of shares of other long-term unused but unrealisable assets.

Line 683 Non-distributed costs – depreciation / impairment of surplus costs etc

The total of the following three items should be recorded here:

- Impairment losses relating to assets under construction;
- Impairment losses on non-current assets held for sale and other surplus assets held for disposal (other than investment properties);
- Depreciation on surplus assets held for disposal but not classified as held for sale.

Section 6d – OTHER SERVICES

Line 698 OTHER SERVICES

SeRCOP Section 3: Service Expenditure Analysis provides an extensive list of services. Every SeRCOP service division and sub-division has been covered on the **RA** form and detailed throughout these Guidance Notes. The intention of SeRCOP is that all services should be included and all items should be attributed to specific services, in accordance with CIPFA guidelines.

In exceptional circumstances where authorities cannot identify appropriate services to allocate or apportion items (including unallocated contingencies), such items should be included here, and **a brief breakdown of items and amounts should be entered on the separate Memo page of the form.**

Exclusions

*Abandoned vehicles - record on **lines 247 or 570**, as appropriate.*

*Animal welfare - record on **line 528**.*

*CCTV cameras - record on **lines 258, 533**, or appropriate service lines.*

*Christmas lighting - record on **line 249**.*

*Community or neighbourhood wardens - record on **line 532**.*

*Crime reduction and prevention advice - record on **line 531**.*

*Dog control - record on **line 528**.*

*External inspections - record on **line 610**.*

*Grants to voluntary organisations – record service specific grants on appropriate service lines; if not service specific - record on **line 675**.*

*Gypsy/travellers' sites - see **line 460** re accommodation, or **line 528** re regulatory services.*

*Information provision - record on **line 610** if general, or apportion to all appropriate services.*

*Licensing - record on **line 529**.*

*Lighting of non-highways and non-HRA areas - record on **line 532**.*

*Local government reorganisation costs – record on **line 610**; record transfers of funds between reorganised authorities on **line 801**.*

Neighbourhood Renewal – apportion to all appropriate service lines.

New Deals for Communities – apportion to all appropriate service lines.

*Registers of unused land - record on **line 610**.*

*Shopping centres and commercial units - record on **line 598**.*

*Single Regeneration Budget - record on **line 595**.*

*Statutory External Audit - record on **line 610**.*

*Supporting People - record on **line 475** and appropriate Children and Adult Social Care **lines 311 to 390**.*

*Youth Offender Teams - record on **line 323**.*

MANAGEMENT AND SUPPORT SERVICES

*Central management, administrative and support services expenditure must either be allocated directly, or apportioned and recharged to all appropriate service lines above, in accordance with **SeRCOP Section 2, No. 2.15**.*

*This includes the following costs (except where more specifically defined under **line 610**):*

- *E-Government;*
- *Financial services;*
- *Human resources, management and training;*
- *Internal Audit;*
- *Information Technology and communications equipment / maintenance;*
- *Legal services;*
- *Office accommodation and storage;*
- *Press costs;*
- *Procurement services;*
- *Property construction and estate management;*
- *Public relations;*
- *Staff transport and catering services.*

Line 699 TOTAL SERVICE EXPENDITURE

This automatic calculation equals the **sum of lines 190, 290, 329, 390, 490, 509, 590, 599, 601, 602, 690 and 698**. It comprises all direct revenue payments and income from services for which the authority alone is responsible, as opposed to transfers to and from, or expenditure on behalf of, other accounts, funds, authorities or miscellaneous bodies.

Section 7 – OTHER OPERATING INCOME AND EXPENDITURE

Group 710 Housing benefits and transfers between HRA and GFRA

Note that SeRCOP treats the following lines as Service Expenditure.

*Record all discretionary payments of rent allowances and rebates on **line 456**.*

*Record all housing benefits administration costs on **line 457**.*

Line 711 Rent allowances – mandatory payments

Mandatory rent allowances paid to the tenants of private landlords and registered social landlords.

*Record income from mandatory rent allowances subsidy on **SG line 745**.*

Line 712 Non-HRA rent rebates – mandatory payments

Mandatory rent rebates paid to local authority tenants living in non-HRA dwellings.

*Record income from mandatory non-HRA rent rebates subsidy on **SG line 746**.*

Line 713 Rent rebates to HRA tenants – mandatory payments

Mandatory rent rebates paid to local authority tenants living in HRA dwellings.

*Record income from mandatory HRA rent rebates subsidy on **SG line 747**.*

Line 714 Subsidy limitation transfers from HRA

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

Line 718 Contribution to the HRA re items shared by the whole community

Contributions made to the HRA where amenities in the HRA benefit the wider community, which may include:

- Play and other recreational areas;
- Grassed areas;
- Gardens;
- Community centres;
- Play schemes.

Also include any other GFRA contributions to/from the HRA.

*Record HRA interest receipts and payments on **lines 783**.*

*Exclude prior year adjustments from transfers between HRA & GFRA: record these on **line 920***

Group 720 Precepts and levies

Line 721 Parish precepts

These should be recorded by Billing Authorities only, and comprise the aggregate amounts of any precepts from local precepting authorities, issued to or anticipated by the Billing Authority, which were taken into account in calculating its Council Tax Requirement. Include amounts under the Local Government Finance (Miscellaneous Provisions) (England) Order 1993 and amounts under the Local Government Finance

(New Parishes) Regulation 1998 and 2008. **This line must agree with CTR1 line 3, column 2.**

Line 722 Integrated Transport Authority (ITA) levy

Metropolitan districts should record levy payments to (+) ITAs; ITAs should record such levies received as income (-).

Line 724 Waste Disposal Authority (WDA) levy

Authorities in London, Greater Manchester and Merseyside should record levy payments to (+) WDAs in respect of waste disposal functions in those areas established under the Waste Regulation and Disposal (Authorities) Order; WDAs should record such levies received as income (-).

*Record payments to / receipts by Waste Disposal Authorities (WDA) for the disposal of trade waste on **line 583***

Line 727 London Pensions Fund Authority (LPFA) levy

London boroughs and the Corporation of London should record levy paid in respect of compensation payment liabilities inherited following the abolition of the Greater London Council (GLC) and the Inner London Education Authority (ILEA). The LPFA is a body corporate, accountable to the Mayor of London, to maintain the superannuation fund which was originally the responsibility of the GLC.

Line 728 Other levies

- Levies paid by police authorities to the National Criminal Intelligence Service (NCIS) and the National Crime Squad (NCS);
- National Parks and Broads Authority levies;
- Garden levies;
- Levies made by Residuary Bodies.

*Record Port Health levies on **line 525**;*

*Record Internal Drainage Board levies on **line 543**;*

*Record Environment Agency flood defence levy on **line 759**.*

Group 730 Trading account surpluses and deficits

Refer to **SeRCOP** for the full definition of the different types of trading operations to include. Authorities should include surpluses and deficits (net of capital charges) from their own trading accounts, plus those arising from joint undertakings for which the authority is the account holder.

*Any surplus/deficit on a trading account in respect of a joint undertaking for which the authority is not the account holder, should be recorded only on adjustments **line 748**.*

Completely exclude public corporations funded mainly by sales outside the local authority.

*Record CERA (capital expenditure charged to revenue account) only on **line 765**; and record interest receipts only on **line 786** (thus exclude interest and CERA from net surpluses/deficits).*

Also see related guidance regarding the recording of capital charges on **lines 741 to 742**; and appropriations to/from reserves of net surpluses/deficits on **lines 811 to 816**.

Line 731 External Trading Accounts net surplus/deficit

Record the overall net surplus to (-) or net deficit from (+) the GFRA, arising from external trading accounts including undertakings with the public or other third parties; and External Trading Organisations which have won contracts from other public bodies.

Line 732 Internal Trading Accounts net surplus/deficit

Record the overall net surplus to (-) or net deficit from (+) the GFRA, arising from internal trading accounts including Direct Labour Organisations (DLOs) and Direct Service Organisations (DSOs); Compulsory Competitive Tendering (CCT) arrangements; work carried out by Internal Trading Organisations arising from Voluntary Competitive Tendering (VCT) exercises; and support services provided in a free or limited internal market.

Line 741 Capital charges accounted for in External Trading Accounts

Record as income (negative) the total capital charges (depreciation, loss on impairment of assets and credits for capital grants) that were netted off the External Trading Services net surplus/deficit in **line 731**. This negative entry effectively removes the capital charges element from External Trading Accounts.

Line 742 Capital charges accounted for in Internal Trading Accounts

Record as income (negative) the total capital charges (depreciation, loss on impairment of assets and credits for capital grants) that were netted off the Internal Trading Services net surplus/deficit in **line 732**. This negative entry effectively removes the capital charges element from Internal Trading Accounts.

Line 748 Adjustments to net current expenditure

- o Agency arrangements for government departments and health authorities or trusts, as defined in **RA General Guidance 4.1 and 4.2.1**;
- o Town Development – transactions between authorities under the Housing, Rent and Subsidies Act; transitional town redevelopment subsidy and other overspill;
- o Any surplus or deficit on a Trading Account in respect of a joint undertaking for which the authority is not the account holder;
- o Irrecoverable input VAT on revenue services: record only that included within the budget; exclude irrecoverable VAT directly attributable to the supply of VAT-exempt revenue services – include this on relevant service lines above;

Record prior year adjustments on **line 920**.

Line 749 NET CURRENT EXPENDITURE

This automatic calculation is the **sum of lines 699 to 748**. It comprises Total Service Expenditure plus other items of current expenditure and income within the GFRA.

Line 754 Local tax collection: Council tax benefit paid to the Collection Fund

Payments of discretionary council tax benefits to the Collection Fund.

Record income from the council tax benefit grant on **SG line 741**.

Record council tax benefits administration costs on **line 625**.

Line 757 **Local tax collection: Non-domestic rate relief discretionary payments**

Payments of discretionary non-domestic rate (NDR) relief in excess of that borne by the NDR pool.

*Record non-domestic rates collection costs on **line 628**.*

Line 759 **Levy: Environment Agency flood defence**

Levies demanded by the Environment Agency (EA) as successor to the National Rivers Authority, in accordance with the National Rivers Authority (Levies) Regulations.

*Record levy payments to the EA acting as an Internal Drainage Board on **line 543**.*

Group 760 **Capital charges and expenditure**

Line 765 **Capital expenditure charged to the GF Revenue Account (CERA)**

Capital expenditure met from the GFRA, including Trading Accounts; or from revenue reserves (for which there should be a corresponding entry in **lines 811, 815 or 816**). Record expenditure only in respect of the year in which it was incurred, *not when it is put into reserves in anticipation of future years' capital expenditure (that should be recorded as an appropriation to reserves on **lines 811, 815 or 816**)*.

Line 771 **Provision for bad debts**

Provision made for bad debts charged to the GFRA.

Line 773 **Provision for repayment of principal**

This provision should take into account regulations allowing authorities to provide for an exceptional calculation of the Minimum Revenue Provision, due to the reduction in outstanding debt resulting from the commutation of specific grants on loan charges from 1 October 1992. Include both voluntary and statutory amounts. Include:

- Amounts from revenue accounts and trading accounts set aside as provision to meet credit liabilities;
- Provision to meet credit liabilities in respect of leases which are not excluded credit arrangements;
- Provision for the repayment of principal made to meet liabilities in respect of credit arrangements other than excluded credit arrangements.
- Provision relating to external borrowing for Housing Act advances;
- Provision for deferred purchase schemes entered into between 7 July 1988 and 31 March 1990, which qualify as transitional credit arrangements and are exempt under Regulation 8 of the Local Government (Prescribed Expenditure) (Consolidation and Amendment) Regulations 1987;

*Record amounts set aside as credit cover for credit liabilities on **line 765**.*

*Exclude any element that relates to a Private Finance Initiative (PFI) scheme – see **line 788***

Line 776 **Leasing payments**

Only GFRA and Trading Accounts leasing payments for which provision has not been made or included elsewhere on the form, and which are in respect of (a) excluded credit arrangements and (b) finance leases entered into before 1 April 1990.

Record the following types of leasing payments on appropriate service lines above :-

Operating leases of vehicles, plant and machinery;

Other exclusions as defined in Capital Finance Regulations;

Leases requiring nil credit cover (eg: leases of property) for under three years, or for under six years in the case of short term leasing for the homeless;

*Record revenue amounts set aside as credit cover for leases on **line 765**.*

Group 780 Interest and investment income

Line 781 Interest: external payments

The treatment in the accounts, in terms of amounts relating to particular years, should follow the appropriate CIPFA guidance.

- Interest payable by the authority on all external borrowings, including external interest payments in respect of the HRA and Trading Accounts;
- Local authority superannuation funds and trust funds;
- Interest on all deferred purchase schemes entered into before 7/07/1988;
- Interest on deferred purchase schemes entered into between 8/07/1988 and 31/03/1990 falling within Regulation 8 of the Local Government (Prescribed Expenditure) (Consolidation and Amendment), which are not transitional credit arrangements;
- Interest paid by the LA on external borrowing re Housing Act Advances;
- Gains (discounts) or losses (premiums) arising on the repurchase or early settlement of debt: treat as expenditure or a negative offset.
- impairment losses arising on financial instruments.

*Exclude any element that relates to a Private Finance Initiative (PFI) scheme – see **line 788***

Line 783 Interest: HRA item 8 payments and receipts

Calculate interest in accordance with the formula in the ***HRA General Determination of the Item 8 Credit and Item 8 Debit***. Enter a net figure, being total interest receipts credited to the HRA under Item 8 Part I, less charges made to the HRA under Item 8 Part II. Where receipts credited to the HRA are higher than charges made to the HRA, record as expenditure (+), otherwise record as income (-).

Line 785 Sub-total – this automatic calculation is the **sum of lines 749 to 783**.

Line 786 Interest and investment income: external receipts and dividends

All external interest receipts and dividends, including those on Housing Act Advances from mortgagors.

Exclude interest receipts from internal lending, which should not be recorded on the RA form.

Line 788 Private Finance Initiative (PFI) schemes - difference from service charge

It is expected that most authorities will be following the DCLG MRP guidance and making an MRP charge equal to the element of the service charge that goes to reduce the balance sheet liability for the project. Where exceptionally this is not so authorities should ensure that the entry for the project in the service expenditure equals the service charge, and enter the difference between the service charge and the total charge to the revenue account for the scheme on this line.

Line 789 Appropriations to / from financial instruments adjustment account

Regulations 30B to 30F of the Local Authorities (Capital Finance and Accounting) (England) Regulations 2003 (SI 2003 No 3146, as amended by SI 2007 No 573 and SI 2008 No 414) allow authorities to offset some of the financial consequences of the new accounting treatment for financial instruments. Where authorities take advantage of

these regulations the Accounting Code requires the entries in the Comprehensive Income and Expenditure Account to comply with the relevant Financial Reporting Standards, and the adjustments permitted by the regulations to be implemented by appropriations to or from the financial instruments adjustment account in the Movement in Reserves Statement. The appropriations should be entered in this line.

Line 790 Appropriations to / from unequal pay back pay account

Regulation 30A of the Local Authorities (Capital Finance and Accounting) (England) Regulations 2003 (SI 2003 No 3146, as amended by SI 2007 No 573 and SI 2010 No 454) allows authorities to defer the impact on the revenue account of certain provisions made for unequal pay back pay. The Accounting Code provides for this deferral to be achieved by appropriations to and from an unequal pay back pay account. The appropriations should be entered in this line.

Line 791 Specific and special grants outside AEF

This line is completed automatically from **SG line 799**.

Line 792 Appropriations to(+) / from(-) Accumulated Absences Account

Short-term accumulated compensated absences refers to benefits that employees receive as part of their contract of employment, entitlement to which is built up as they provide services to the council. The most significant benefit covered by this heading is holiday pay, where employees build up an entitlement to paid holidays as they work. Under the Code, the cost of providing holidays and similar benefits is required to be recognised when employees render services that increase their entitlement to future compensated absences.

The Accumulated Absences Account absorbs the differences that would otherwise arise on the General Fund Balance from accruing for compensated absences earned but not taken in the year, e.g. annual leave entitlement carried forward at 31 March. Regulation 30H of the Local Authorities (Capital Finance and Accounting) (England) Regulations 2003 (SI 2003 No 3146, as amended by SI 2010 No 454) requires that the impact on the General Fund Balance is neutralised in this way .

The appropriations to/from the account should be entered in this line.

Line 793 Business Rates Supplement

Record any income (-) which relates to Business Rates Supplement applied to specific projects expected to promote economic development. This includes income from levying a local supplement on the business rate and using the proceeds for investment in the local area.

Accounting for Business Rates Supplement should follow the principal and agent relationship as in the case of Council Tax.

The amount recorded on this line should only be the element of income that relates to your authority. For example, if you are a billing authority, regardless of the total amount collected the income recorded should be the amount that relates to your authority only. If you are precepting authority, then the income collected by your respective billing authority on behalf of your authority should be reported on your form.

Line 794 **Community Infrastructure levy**

Record any income (-) which relates to Community Infrastructure Levy (CIL) to be spent on infrastructure to support development in the area. The Community Infrastructure Levy is a new levy that local authorities can choose to charge on new developments in their area. The money can be used to support development by funding infrastructure that the local authority, community and neighbourhoods want.

Accounting for CIL should follow the principal and agent relationship as in the case of Council Tax.

Line 795 **Carbon Reduction Commitment (CRC) transactions (expenditure)**

See LAAP Bulletin para 10. In view of uncertainty any amount in respect of CRC in the 2012-13 budget should be entered in this line.

Line 796 **Carbon Reduction Commitment (CRC) transactions (Income)**

See LAAP Bulletin para 10. In view of uncertainty any amount in respect of CRC in the 2012-13 budget should be entered in this line.

Line 800 **REVENUE EXPENDITURE**

This automatic calculation is the **sum of lines 785 to 796**.

Line 803 **Local Services Support Grant (LSSG)**

An unringfenced grant paid under Section 31 of the Local Government Act 2003 to support local government functions. The grants listed below should **not** be reported in **lines 791 or 804**, or anywhere on the SG form. The compounded income from these grants in respect of your authority should be reported on this line.

- | | |
|--|-------|
| • Extended Rights to Free Travel | DfE |
| • Inshore Fisheries Conservation Authorities | DEFRA |
| • Lead Local Flood Authorities | DEFRA |
| • Preventing Homelessness | DCLG |
| • Transition Grant | DCLG |
| • Community Safety Grant | HO |

Line 804 **Specific and special grants inside AEF**

This line is completed automatically from **SG line 699**.

Line 805 **NET REVENUE EXPENDITURE**

This automatic calculation is the **sum of lines 800 to 804**.

Section 8 – THE COUNCIL TAX REQUIREMENTS

Line 806 **Inter-authority transfers in respect of reorganisation**

Transfer of funds between authorities in respect of boundary changes and other forms of reorganisation. *Record local government reorganisation costs on **line 610**.*

Group 810 **Appropriations to / from financial reserves**

Line 811 **Appropriations to / from schools' reserves**

Line 815 **Appropriations to / from other earmarked financial reserves**

Line 816 **Appropriations to / from unallocated financial reserves**

Record additions to reserves as expenditure (+) from the GFRA;
record withdrawals from reserves as income (-) to the GFRA.

Trading account balances are counted as appropriations to reserves (for surpluses) or from reserves (for deficits), thus opposite entries amounting to the same surpluses/deficits recorded above on **lines 731 and 732**, must be included within **lines 811 to 816** (broken down as appropriate), that is:

a negative (surplus) entry above should be added to the reserves figure;

a positive (deficit) entry above should be subtracted from the reserves figure.

Record as a withdrawal: the amount spent in cases where internal reserves are spent on capital items, without the use of a credit approval (also record on **line 765**).

*Money set aside for provisions should be recorded on the appropriate RA service line when it is set aside. Prior year adjustments to reserves should be recorded on **line 920**.*

Line 851 **Revenue Support Grant**

Revenue Support Grant, and any additional grant (in accordance with s85 of the Local Government Finance Act 1988), payable to the GFRA.

This figure should agree with the Local Government Finance Settlement 2012-13 “**Headline Allocation**” figures published on the DCLG web site at:

<http://www.local.communities.gov.uk/finance/1213/grant.htm#contact>

Headline Allocation (Excel spreadsheet):

<http://www.local.communities.gov.uk/finance/1213/head.xls>

Line 856 **Police Grant**

Grant allocated under Principal Formula (defined under s46 of the Police Act 1996).

*Other police specific grants should be recorded on form **SG**.*

This figure should agree with the Local Government Finance Settlement 2012-13 “**Headline Allocation**” figures published on the DCLG web site at:

<http://www.local.communities.gov.uk/finance/1213/grant.htm#contact>

Headline Allocation (Excel spreadsheet):

<http://www.local.communities.gov.uk/finance/1213/head.xls>

Line 858 General GLA (Greater London Authority) Grant

General grant for the GLA payable to their GFRA (for completion by GLA only).

This figure should agree with the Local Government Finance Settlement 2012-13 “**Key Table 2: Specific and Special Grant**” figures published on the DCLG web site at:

http://www.local.communities.gov.uk/finance/1213/kt2_1213.xls

Line 870 Redistributed non-domestic rates

Record redistributed non-domestic rates payable to the GFRA.

For the City of London only: also include the amount in respect of locally retained non-domestic rates (the “offset”).

This figure should agree with the Local Government Finance Settlement 2012-13 “**Headline Allocation**” figures published on the DCLG web site at:

<http://www.local.communities.gov.uk/finance/1213/grant.htm#contact>

Headline Allocation (Excel spreadsheet):

<http://www.local.communities.gov.uk/finance/1213/head.xls>

Line 880 Other Items

- Amounts in respect of Collection Fund surpluses / deficits for 2011-12, transferable from / to the Collection Fund in 2012-13;
- Amounts in respect of Community charge items for 2011-12, transferable from / to the Collection Fund in 2012-13;

This figure should agree with the Council Tax Requirement data given on the CTR forms:

- **CTR1 lines 21+22** for billing authorities;
- **CTR2 line 7** for precepting authorities;
- **CTR3 line 9** (column 3) for the Greater London Authority.

Line 890 COUNCIL TAX REQUIREMENT

This automatic calculation is the **sum of lines 805 to 880**.

This figure should agree with the Council Tax Requirement data given on the CTR forms:

- **CTR1 line 1** for billing authorities;
- **CTR2 line 1** for precepting authorities;
- **CTR3 line 1** (column 3) for the Greater London Authority.

This figure should be **zero** for the following authorities:-

Parks and Broads Authorities;
Integrated Transport Authorities;
Waste Disposal Authorities.

FINANCIAL RESERVES

Lines 911 to 916 General Fund Revenue Reserves at start and end of financial year

All revenue reserves of the authority, including former special and capital funds; earmarked reserves; reserves Trading Accounts. Record any surplus as (+) and any deficit as (-). Reserves levels at start of year should reflect the position:

- o before any appropriations to / from other authorities;
- o before any transfers to / from other authorities (other than transfers which are a result of a reorganisation of authorities, as a consequence of the Local Government Act 1992);
- o before any transfers to schools opting out.

Exclude: pension fund reserves; HRA balances; provisions; amounts set aside to meet credit liabilities; unused capital receipts; Collection Fund balances (of billing authorities).

Levels at end of year are calculated by adding the appropriations in the year to the start of year levels.

Line 911 Schools' Financial Reserves at 1 April 2012 and 31 March 2013

Record those balances which a scheme, made under s.48 of the School Standards and Framework Act 1998, provides must be carried forward to be used for the purpose of schools. These amounts represent the amount of unspent schools' budgets. Levels at 31 March 2013 are calculated by adding the appropriations in the year to the start of year levels.

Line 915 Other Earmarked Financial Reserves at 1 April 2012 and 31 March 2013

Record only amounts contributed from the GFRA. Levels at 31 March 2013 are calculated by adding the appropriations in the year to the start of year levels.

Exclude any unapplied capital receipts which may also be held in these funds, as well as amounts earmarked for future council tax reduction or budget support.

Line 916 Unallocated Financial Reserves at 1 April 2012 and 31 March 2013

- o those revenue reserves which have not been earmarked;
- o the working balances of the authority which are used to cover cash flow, and are available for emergencies only;
- o amounts 'earmarked' for future council tax reduction or budget support.

Levels at 31 March 2013 are calculated by adding the appropriations in the year to the start of year levels.

Line 920 Prior Year Adjustments

This line is only for prior year adjustments, *and must be distinguished from adjustments line 748.*

CAPITAL CHARGES

Include capital charges on the GFRA, *but not on internal and external Trading Services.*

Line 931 Depreciation

The measure of the cost or revalued amount of the benefits of fixed assets consumed during the year of account.

Line 933 Loss on Impairment of assets

Downward shifts in the value of assets due to permanent consumption of economic benefits (e.g. major structural damage or technological obsolescence)

Line 935 Credit for capital grants

Include any grant or contribution towards capital expenditure recognised as income in the Comprehensive Income and Expenditure Statement. In the authority's statement of accounts these are amounts that will be transferred to the Capital Adjustment Account in the Movement in Reserves Statement.

Line 936 Revenue Expenditure funded from Capital by Statute

Expenditure which is classified as total amount of RECS included in the capital charges column for each of the services lines and Trading Accounts.

Line 939 TOTAL CAPITAL CHARGES

This automatic calculation equals the **sum of lines 931 to 936**.

This figure must equal total Capital Charges on **line 699** (column 2).

Line 951 Payment to operators in respect of depreciation which is included in line 275

(For **GLA** only) That part of the subsidy paid to TfL subsidiaries which covers the depreciation costs of those bodies and which is included in line 275 "Public transport: support to operators".

Line 960 Please confirm the form is completed on non-IAS19 and PFI "Off-Balance Sheet" basis

The whole RA suite of forms should be completed on a non-International Accounting Standard 19 (non-IAS19) and PFI on an "off balance sheet" basis (except where specified).

Please select "**YES**" or "**NO**" from the drop down menu by clicking on the cell. Select "**YES**" to 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

For National Accounts purposes PFI schemes should be accounted for 'On Balance Sheet' basis only where **economic ownership** of the asset rests with the Authority.

When completing the RA form, therefore, **local authorities should continue to record PFI schemes on an 'Off Balance Sheet' basis** unless they have such economic ownership. These authorities' figure on this line should therefore be different from the total services expenditure on line 699 on a **non-International Accounting Standard 19 (non-IAS19) and PFI on an "On Balance Sheet"** basis.

Those local authorities who do **NOT** have such economic ownership should have the same figure as on line 699 on a **non-International Accounting Standard 19 (non-IAS19) and PFI on an "On Balance Sheet"** basis.

[For more details, please refer to the General guidance notes.]

HOUSING REVENUE ACCOUNT (HRA)

Principles

1. The figures are to be completed on a non IAS 19 basis in respect of retirement benefits. Short term accumulating compensated absences should be reflected in the same way as in the RA form with the reversal in line 4008, and generally paragraph 2.11 of the general guidance notes is applicable, except there is no memorandum box for alternative treatments.

2. If the authority maintains a Housing Repairs Account (HRepA), transactions in it are to be treated as if they had been consolidated with the HRA. This means

- any transfers between the two accounts are to be excluded from the figures
- any expenditure from HRepA is to be included in Repairs and Maintenance
- any income credited to HRepA is to be included in the appropriate HRA line
- the balance on the HRepA is to be included in line 4046

Line 4001 Dwelling rents (gross)

- **Dwelling Rents (Gross)**
 - General needs housing
 - Sheltered accommodation
 - Temporary accommodation
 - Social Homebuy.

Line 4002 Non-dwelling rents (gross)

- **Non-dwelling Rents (Gross)**
 - Garages
 - Shops
 - Land
 - Other (eg pubs, telephone masts, wayleaves).

Line 4003 Tenants' leaseholders' and other charges for services and facilities

- **Tenants' Charges for Services and Facilities**
 - Service charges (Note 1)
 - Heating and utility charges
 - Charges to tenants for Supporting People services
 - Charges for other welfare services (Note 2) (excluding essential care)
 - Other charges to tenants (Note 3).
- **Leaseholders' Charges for Services and Facilities**
- **Other Charges for Services and Facilities**
 - Community centres
 - Public houses.

Line 4004 Contributions towards expenditure (other than government grants and assistance)

- **Contributions Towards Expenditure**
 - From social services authorities
 - In respect of transferred dwellings
 - Rechargeable repairs
 - Grants for Supporting People initiative
 - Compensation payments from contractors and settlement of insurance claims
 - Financial assistance from the Government for repair of HRA property damaged as a result of an emergency or disaster.
- **Reimbursement of Costs**
 - Court costs, insurance and other income.

Line 4005 Government grants and assistance (including downward adjustments)

Grants and other assistance receivable from central government, including any adjustments relating to HRA Subsidy.

Line 4006 Interest on investments credited direct to the HRA

- **HRA Investment Income (Calculated in accordance with the item 8 determination)**
 - Mortgage interest on HRA properties sold under RTB
 - Interest on capital cash balances
 - Interest on revenue cash balances.

Line 4007 Transfers from GF or MRR and other transfers permitted or required by legislation

Transfers permitted or required by legislation, including Schedule 4 to the Local Government and Housing Act 1989 and determinations and directions made under it.

Line 4008 HRA - Appropriation to/from Accumulated Absences Account

Short-term accumulated compensated absences refers to benefits that employees receive as part of their contract of employment, entitlement to which is built up as they provide services to the council. The most significant benefit covered by this heading is holiday pay, where employees build up an entitlement to paid holidays as they work. Under the Code, the cost of providing holidays and similar benefits is required to be recognised when employees render services that increase their entitlement to future compensated absences.

The Accumulated Absences Account absorbs the differences that would otherwise arise from accruing for compensated absences earned but not taken in the year, e.g. annual leave entitlement carried forward at 31 March. Regulation 30H of the Local Authorities (Capital Finance and Accounting) (England) Regulations 2003 (SI 2003 No 3146, as amended by SI 2010 No 454) requires that the impact revenue account to be neutralised in this way .

The appropriations to/from the account should be entered in this line.

Line 4015 TOTAL HOUSING REVENUE ACCOUNT (HRA) INCOME

This automatic calculation equals the **sum of lines 4001 to 4008.**

Line 4021 Repairs and maintenance

- **Repairs and Maintenance**
 - Responsive
 - Planned
 - Associated costs.

Line 4022 Supervision and management (including CDC)

- **Supervision and Management**
 - Policy and management
 - Managing tenancies
 - Right-to-buy administration
 - Rent collection, recovery and accounting.
- **HRA services' share of Corporate and Democratic Core**

Line 4023 Special services

- **Special Services**
 - Communal heating
 - Communal lighting
 - Lifts
 - Laundry services
 - Caretaking
 - Concierge schemes
 - Cleaning
 - Ground maintenance
 - Welfare services (excluding essential care)
 - Other special services (eg CCTV).

Line 4024 Rents, rates, taxes and other charges

- **Rents, Rates, Taxes and Other Charges**
 - Lease rentals on property
 - Properties where LA landlord is responsible for the council tax
 - Rates and water charges payable in non-dwellings
 - Insurance costs paid by the landlord.

Line 4025 Interest payable and similar charges including amortisation of premiums and discounts, where charged direct to the HRA

- **HRA share of interest payable and similar charges including amortisation of premiums and discounts**

Line 4026 **Charges to the HRA for debt repayment or non-interest charges in respect of credit arrangements (including on balance sheet PFI schemes)**

Include any debt repayment associated with the Housing Revenue Account (HRA). PFI schemes should be treated in the same way as on the General Fund Revenue Account part of the form (See RA General Guidance 2.15).

Line 4027 **HRA - Capital expenditure charged to the HRA (CERA)**

Capital expenditure met from the HRA or from reserves. Record expenditure only in respect of the year in which it was incurred, not when it is put into reserves in anticipation of future years' capital expenditure.

Line 4028 **Debt management costs**

- Debt Management Costs

Line 4029 **Transfers to GF or MRR and other transfers permitted or required by legislation**

Transfers permitted or required by legislation, including Schedule 4 to the Local Government and Housing Act 1989 and determinations and directions made under it.

Line 4030 **HRA - Provision for bad debts (+/-)**

Provision made for bad debts charged to the HRA.

Line 4035 **TOTAL HOUSING REVENUE ACCOUNT (HRA) EXPENDITURE**

This automatic calculation equals the **sum of lines 4021 to 4030**.

Line 4040 **SURPLUS OR DEFICIT FOR THE YEAR ON HRA SERVICES**

This automatic calculation equals **lines 4015 minus 4035**.

Line 4046 **Housing Revenue Account (HRA) Reserves**

Include earmarked reserves and any balances on the HRA and the Housing Repairs Account. *Exclude: balance on the Major Repairs Reserve.*