

# **General Fund Revenue Account Outturn 2011-12**

## **Guidance notes for completing form RO6: PROTECTIVE, CENTRAL AND OTHER SERVICES**

*These notes should be read in conjunction with RO General Guidance 2011-12  
and CIPFA's Service Reporting Code of Practice (SeRCOP) 2011-12.*

## SPECIFIC LINE GUIDANCE FOR COMPLETING FORM RO6: PROTECTIVE, CENTRAL AND OTHER SERVICES 2011-12

*These notes should be read in conjunction with RO general guidance 2011-12 and CIPFA's Service Reporting Code of Practice (SeRCOP) 2011-12, noting the RO6 is exclusive of all general and specific grants – see RS & RG guidance.*

These notes list what to include within each line. *Exclusions are in italics.*

All lines in bold equate to SeRCOP service divisions or subdivisions.

No negative entries are expected anywhere on this form, except in columns 7 & 9.

### Section 1 – PROTECTIVE SERVICES

#### Line 100     POLICE SERVICES

The RO6 does not attempt to break down Police Services into SeRCOP service divisions, but all divisions listed below should be included in line 100. Totals for net current expenditure and capital charges are transferred automatically to **RS line 601**.

*Record police general grant on **RS line 856**; and any specific police grants on appropriate **RG** lines.*

- **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 **RG** 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.***

- **Management and support services for police services**  
Management and support services would normally be spread across the service divisions above in accordance with **SeRCOP Section 3**. *Include the gross cost and its allocation/apportionment on **line 489** and in the breakdown **lines 491-495**.*  
*Record police authorities' corporate and democratic core costs on **line 410**.*

*Record police authorities' non-distributed costs on **lines 481 and 482**.*

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

## **Group 200   FIRE & RESCUE SERVICES**

These services relate to the regular Fire & Rescue Service.

Firefighter's pension costs should be included in column 1, less amounts recharged to other fire authorities, plus amounts charged by other fire authorities. Where an authority provides fire cover for another authority, refer to **RO general guidance 4.3.2**.

### **Line 210   Community safety**

- **Statutory inspection, certification and enforcement**
  - Fire safety inspections and issuing certificates;
  - Inspecting and licencing premises for petroleum or explosives storage;
  - Enforcement work associated with above licensing/inspection activities;
  - Providing fire safety advice to planning and licensing authorities;
  - Gross income earned from licence fees or for giving advice.
- **Prevention and education**
  - Carrying out fire investigations;
  - Providing free fire prevention advice under the Fire & Rescue Services Act;
  - Community fire safety officers or advisors;
  - Schools liaison;
  - Liaison & co-operation with the National Community Fire Safety Centre;
  - Production and distribution of fire safety leaflets, posters, videos, etc;
  - Chip pan fire simulators and other fire safety demonstration equipment;
  - Joint fire safety initiatives with voluntary bodies such as Age Concern, Association of British Insurers, Fire Protection Association, Industrial Fire Protection Association and the British Fire & Rescue Services Association;
  - Any other fire prevention and education activity.

### **Line 220   Fire fighting and rescue operations**

- **Operational responses**

Include the costs of whole-time fire fighters and retained fire fighters; charges made to revenue in respect of capital investment in appliances.

- Attending primary, secondary, and chimney fires;
- Attending special services incidents, eg: road accidents, spills, flood pumping out, animal rescues, lift releases. Record any income gross;
- False alarms and malicious calls;

- **Communications and mobilising**

- Telephony; the handling of emergency calls and despatch of resources;
- Ongoing incident management and provision of incidents information;
- Control room operators and staff working directly in the control room;
- Secondary or standby systems;
- IT hardware and software-related costs (eg: maintenance agreements);
- Charges from operators;
- Primary and secondary station links;
- Personnel links (eg: mobile phones); radio communications; data links;
- Mobile control and incident rooms.

*The costs of the general switchboard, database management and systems support should be attributed to management and support services in the first instance.*

- **Securing water supplies**

- Ensure adequate water supplies in case of fires;
- Location of and fitting/maintaining fire hydrants in convenient places.

**Line 230**      **Fire & rescue 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).

- Fire brigade 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 450**.*

**Line 290**      **Total Fire & rescue services**

The sum of group 200 is calculated and transferred automatically to **RS line 602**.

**Management and support services for Fire & rescue services**

*These services must either be allocated directly, or apportioned and recharged to the individual service lines above, in accordance with **SeRCOP Section 3**. The gross cost and its allocation/apportionment should also be included on **line 489** and in the breakdown **lines 491-495**.*

*Record fire authorities' corporate and democratic core costs on **line 410**.*

*Record fire authorities' non-distributed costs on **lines 481 and 482**.*

## **Section 2 – CENTRAL SERVICES**

### **Line 410      CORPORATE AND DEMOCRATIC CORE**

- **Democratic representation and management**
  - 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;
  - Costs associated with local government reorganisation;
  - Costs associated with officer time spent on appropriate advice and support activities;
  - Subscriptions to local authority associations and provincial councils.
  
- **Corporate management**
  - The functions of the individual who is designated to be the head of the paid service (frequently the chief executive), except those concerned with the direct management of services or the 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 and submitting and/or publishing all service staffing returns, statements of accounts, annual reports, public performance reports and Best Value performance plans;
  - Estimating, negotiating, accounting for and allocating corporate level resources such as credit approvals and other sources of capital finance, precepts, block grants and taxes;
  - The costs of statutory external audit;
  - The costs of 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.

## **Groups 420 to 470   CENTRAL SERVICES TO THE PUBLIC**

### **Group 420   Local tax collection**

#### **Line 421   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.

#### **Line 422   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.

#### **Line 423   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.

- **Council tax benefits**

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

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

#### **Line 425   Council tax benefits administration**

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

*Record income from the council tax benefit administration grant on **RG 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 **RO4 line 57**.*

#### **Line 426   Non-domestic rates (NDR) collection**

The gross administration costs of collecting NDR. Also record the allowance from the Collection Fund ("NNDR pool") as other income (column 5).

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

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

#### **Line 428   Business improvement district (BID) ballots**

The gross administration costs of BID ballots. Also record any reimbursements from the BID Revenue Account as other income (column 5).

**Line 430**      **Registration of births, deaths and marriages**

Record gross expenditure on the registration of births, deaths and marriages; and gross income (in column 4) from fees paid by the Registrar General and by members of the public for registrations, certificates and copies.

**Group 440**    **Elections**

**Line 441**      **Registration of electors**

Costs of maintaining the register of electors.

**Line 442**      **Conducting elections**

Costs of conducting local, parish, national and European elections.

**Line 450**      **Emergency planning**

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

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

*Record expenditure on the production, maintenance and testing of integrated emergency plans by the Fire & Rescue Service on **line 230**.*

**Line 460**      **Local land charges**

- o Maintenance of the register of local land charges;
- o Dealing with requests for certificates of search and other enquiries;
- o Gross income (in column 4) from search charges etc.

**Line 470**      **General grants, bequests and donations**

- o 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.
- o Miscellaneous non-government grants, bequests and donations received by the authority, where no specific service is intended.



#### **Line 475**      **Coroners' court services**

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

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

*Record mortuary costs on **RO5 line 210**, but note that the mortuary service may recharge the Coroner's court for its services, which would then be recorded here.*

#### **Line 476**      **Other court services**

- Maintenance of and rent income from Judges' residences;
- Maintenance by the Corporation of London of the Mayor's and City Crown Court and the Central Criminal Court;
- Other court-related expenditure that does not fit into the Coroners and Magistrates categories.

#### **Management and support services for court services**

*These services must either be allocated directly, or apportioned and recharged to the individual service lines above, in accordance with **SeRCOP Section 3**. The gross cost and its allocation/apportionment should also be included on **line 489** and in the breakdown **lines 491-495**.*

#### **Group 480**      **NON-DISTRIBUTED COSTS**

Costs and overheads **as defined in SeRCOP**, which are specifically excluded from management and support services, and should not be charged, recharged, allocated or apportioned to any other service divisions.

#### **Line 481**      **Retirement benefits**

This should include elements of retirement benefits that are not allocated to services. In **pre-IAS 19** editions of BVACOP 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 482**     Costs of unused shares of IT facilities and other assets

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

**Line 483**     Depreciation / impairment of surplus assets etc

Impairment losses relating to assets under construction, non-current assets held for sale, other surplus assets held for disposal (but which do not satisfy the criteria in the Code to be classified as held for sale) and depreciation on the latter category of assets

**Line 484**     Revenue expenditure on surplus assets

The revenue expenditure involved in holding surplus assets (eg security costs).

**Line 489**     **MANAGEMENT AND SUPPORT SERVICES**

**including breakdown: lines 491 to 495**

Central management, administrative and support services expenditure must either be allocated directly, or apportioned and recharged to all appropriate service lines on forms **RO1 to RO6**, in accordance with **SeRCOP Section 3**.

The gross cost of all management and support services (before recharging) should also be recorded on **RO6 line 489** in **columns 1 and 2** as appropriate.

Any income received in respect of management and support services should be recorded gross (also before recharging):

- o record sales, fees, rents and charges on **line 489 column 4**;
- o record other income on **line 495 column 5**.

Then record the net amounts (expenditure less income), either directly allocated or recharged to all other accounts, on **lines 491 to 494 column 5** (other income):

- o record amounts allocated or recharged to other lines within Central Services (groups 410 to 470 above) on **line 491**;
- o record amounts allocated or recharged to other GRFA services (on forms RO1 to RO5 and groups 100, 200 and 300 of RO6) on **line 492**;
- o record amounts allocated / recharged to central government on **line 493**;
- o record amounts allocated / recharged to any other accounts on **line 494**.

The above allocation and recharging should ideally reduce the balance on **line 489 column 9** (net total cost) to NIL, but may leave a small residual balance.

**Line 490**     **TOTAL CENTRAL SERVICES**

The sum of groups 410 to 480 (including any balance remaining in line 489), is calculated and transferred automatically to **RS line 690**.

## Section 3 – OTHER SERVICES

### Group 500 OTHER SERVICES

including breakdown: lines 501 to 520

The **SeRCOP Service Expenditure Analysis (Section 3)** provides an extensive list of services. Every SeRCOP service division and sub-division has now been included in the RO suite of forms and detailed throughout the RO 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 the appropriate service to allocate items, these items should be recorded on **line 500** and a description of the service given in the **Other services breakdown, lines 501 to 520** (where there are insufficient lines to list every item separately, amalgamate smaller items into single lines).

Totals for net current expenditure and capital charges in **line 500** are transferred automatically to **RS line 698**.

*Exclude public relations and press costs which should be apportioned across appropriate service lines. Record local authority reorganisation costs on **RS line 748**.*