

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

## **Guidance notes for completing form RO5: CULTURAL, ENVIRONMENTAL, REGULATORY AND PLANNING 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 RO5: CULTURAL, ENVIRONMENTAL, REGULATORY & PLANNING 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 RO5 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 – CULTURAL AND RELATED SERVICES

### **Group 110** **Culture and heritage**

Income earned from visitors to the authority's historic buildings, museums, galleries, arts events, etc should be recorded in column 4, not netted off against expenditure.

#### **Line 111** **Archives**

Archive services provided under the Local Government (Records) Act.  
Include contributions made to authorities with archive powers in column 2.  
*Record archive services not provided under the LG (Records) Act on **line 150**.*

#### **Line 112** **Arts development and support**

- o Direct expenditure on the arts, including photography, purchases of works of art, and temporary exhibitions;  
*(record purchases for museums and galleries on **line 114**)*
- o Grants or other contributions to individuals or voluntary organisations for the development and support of the arts;
- o The costs of artists in residence.

#### **Line 113** **Heritage**

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

*Record conservation and listed buildings development control under town and country planning legislation on **line 320** and planning policy on **line 335**.*

**Line 114      Museums and galleries**

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

**Line 115      Theatres and public entertainment**

- o Theatres;
- o Concert and dance halls;
- o Other entertainment premises, including arts centres and community centres for the arts (*see line 121 for community centres and public halls for recreation*);
- o Holding dances;
- o Maintaining a band or orchestra;
- o Arts and crafts fairs, festivals and other events;
- o Arranging and promoting events, eg: concerts, opera, pantomimes, etc;
- o Providing refreshments at events;
- o Making grants to others who provide entertainment such as dance, drama and music (including both amateur and professional societies).

**Group 120      Recreation and sport**

**Line 121      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 (record in column 4).  
*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 150**.*

*Record community centres and public halls used mainly for arts purposes on **line 115**.*

*Exclude community centres and public halls for Housing Revenue Account council housing tenants.*

**Line 122      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 227**), street cleansing (record on **line 270**), and other expenditure covered more specifically elsewhere.*

**Line 123      Sports development and community recreation**

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

**Line 128 Sports and recreation facilities, including golf courses**

• **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 130**.*

• **Golf courses**

Include gross expenditure and income from golf players, refreshments, etc.

**Line 130 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 128***).

*Record open spaces solely for educational purposes on the appropriate line of **RO1**.*

• **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 **RO4 line 60***)
- 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, record within **RO2 groups 20/30/40***).

• **Allotments**

Expenditure on allotments and rents collected from tenants.

**Line 140**      **Tourism**

- **Tourism policy, marketing and development**
  - Drawing up policies and strategies to develop and promote tourism in the area;
  - Promoting and advertising the area to potential visitors;
  - Developing and managing public/private tourism partnership;
  - Contributions to regional tourist boards, area tourism partnership and destination management organisations;
  - Grants and loans given to support organisations offering attractions or other tourist-related facilities;
  - Tourist conference facilities;
  - Undertaking qualitative and quantitative 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 150**      **Library services**

- **Library buildings**
  - Premises, staff and other costs associated with the provision of permanent libraries.
  - Fees for overdue books, etc – record as gross income in column 4.
  - 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 111***).
  - 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 – record as gross income in column 4.

**Line 190**      **Total cultural and related services**

The sum of groups 110 to 150 is transferred automatically to **RS line 509**.

## Section 2 – ENVIRONMENTAL AND REGULATORY SERVICES

### Line 210 Cemetery, cremation and mortuary services

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

### Regulatory services

#### **Line 219 Trading standards**

- **Consumer pricing**

Includes inspection, advice and enforcement activity to ensure prices are accurately displayed where required and that consumers are not misled as to the price of goods, services or accommodation.

- **Fair trading**

Includes activity under a wide range of legislation aimed at protecting Consumers and legitimate businesses and preventing unfair commercial practices. Activities include;

- Investigation and enforcement based on complaints or intelligence
- Good trader schemes and controls on door-to door selling activity
- Provision of legal advice to businesses and to individual members of the public.

- **Food labelling**

Includes inspection, advice to businesses, sampling and other activities aimed at ensuring that food sold is correctly labelled and meets compositional standards where applicable.

- **Product safety**

Includes inspection, advice to businesses, sampling and other activities aimed at ensuring that products placed on the market are safe.

- **Weights and measures**

Includes inspection and enforcement activity aimed at ensuring that weighing and measuring equipment used for trade is accurate and that goods sold by quantity are correct.

## **Line 220      Water safety**

Includes all activity that aims to reduce the incidence of water-based poisoning as required by the Water Industry Act 1991. Likely activity to be accounted for here includes monitoring drinking water.

## **Line 221      Food safety**

All activities aiming to reduce the incidence of food and water based 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 229**.*

*Record work under the Food and Drugs Acts on **line 260**.*

## **Line 222      Environmental protection**

Include work performed to reduce:

- **Noise pollution:** including noisy party patrols, investigating complaints and where necessary the costs of seizing noisy equipment. Any action under the Noise and Statutory Nuisance Act 1993 or the Noise Act 1996 is included here.
- **Air pollution:** including responsibilities under the Environment Protection Act 1990, the Clean Air Act 1993 and Part IV of the Environment Act 1995. Include work on the air quality management plan here.

Also include:

- Light pollution powers under the Clean Neighbourhoods and Environment Act 2005.
- **Pollution prevention and control:** includes permitting business under the Environmental Permitting (England and Wales) Regulation 2007.
- **Contaminated land:** the Environment Act 1995 requires local authorities to have a formal strategy to identify and deal with contaminated land. Include the costs of preparing and implementing this strategy including the costs of:
  - Identifying contaminated land
  - Assessing the degree of contamination
  - Maintaining a register of contaminated land
  - Monitoring levels of contamination
  - Assessing the health risks associated with contaminated land.

- **Anti-fly-tipping work:** include publicity costs, telephone hotlines and the costs of court actions. **Note:** *exclude the removal of fly-tipped waste. It is included in Waste Collection, below.*
- **Environmental crime:** includes littering, dog fouling, fly-tipping, enforcement of trade waste contract and graffiti.

#### **Line 223      Private rented housing standards**

Include all costs associated with work to ensure that the residents of private sector accommodation live in safe and sanitary conditions. Likely activities to include here are:

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

#### **Line 224      Health and safety**

Include expenditure on health and safety at work inspections, investigations of notified incidents and enforcement work. The work will mostly be undertaken under the Health and Safety at Work Act 1974. The precise areas covered are detailed in the Enforcing Authority Regulations (SI 746/1977) and include shops, offices, some warehouses and some other commercial premises, eg launderettes.

#### **Line 225      Port health**

Checks on the fitness of food and animals in transit at ports and airports. The issuing of de-ratting certificates. Include income from the certificates.

#### **Line 226      Pest control**

Include the costs of rodent and other pest control activity including mice, wasps, etc.

#### **Line 227      Public conveniences**

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

#### **Line 228      Animal and public health; infectious disease control**

This category includes expenditure on a number of small activities as follows. Local records are likely to identify each service separately:

- Animal welfare
- Dog control
- Cesspool emptying
- Contributions to sewerage schemes
- Temporary caravan sites
- Checking conditions at travellers' sites
- Health education activity, eg leaflets, exhibitions, etc.



### **Infectious disease**

This category includes expenditure on the control of infectious diseases under the Public Health (Control of Diseases) Act 1984 and associated 1988 regulations, except for port health provisions that are included in the 'Port health' **line 225**.

## **Line 229      Licensing - Alcohol and entertainment licensing; taxi licensing**

Gross expenditure and 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:

- Public entertainment, eg: music, dancing, theatres, cinemas;
- Amusements, eg: bingo;
- Late licences, eg: night clubs;
- Street trading and shops;
- Hackney carriages, minicabs and other private hire vehicles;
- Skips and scaffolding;
- Hoardings;
- Felling;
- Animals.
- 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 **RO6 line 100**.*

*Record petroleum & explosives licences issued by fire authorities on **RO6 line 210**.*

*Record the registration of births, deaths, and marriages on **RO6 line 430**.*

*Record licensing of private sector landlords on **RO4 line 38**.*

## **Group 230      Community safety**

### **Line 231      Crime reduction**

Record 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).*

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

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

### **Line 232      Safety services**

Include 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 233      CCTV**

Exclude CCTV that can be set against specific services, eg: CCTV in car parks would be recorded on **RO2 line 61 and RO2 line 62**; security items for schools would be recorded on the appropriate service line of form **RO1**; CCTV used for Traffic Management should be included in **RO2 line 58**.

- CCTV cameras;

## **Group 240      Flood defence, land drainage and coast protection**

### **Line 241      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 **RS line 759**.*

### **Line 243      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 247      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 **RO general guidance 4.3.2**.

## **Line 250**      **Agricultural and fisheries services**

The support of agriculture, including:

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

*Record animal welfare, pest and dog control on **line 228**.*

*Record inspections / enforcement relating to fertilisers, food, and animal diseases on **line 221 or 224**, where appropriate.*

## **Line 270**      **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 **RO2 lines 41 or 44**.*

## **Group 280**      **Waste management**

Waste collection and disposal activities undertaken in respect of responsibilities under the Environmental Protection Act (EPA).

*Record waste control on **line 320**; record waste planning on **line 338**.*

### **Line 281**      **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.

## **Line 282      Waste disposal**

Costs of household 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 284**.*

- **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.

## **Line 283      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 284      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 285      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 (should be entered in **line 284** 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 282** above).

**Line 286      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 282**; and they should also report income received from the Waste Disposal Authority levy on **RS line 724**.

**London Boroughs** which carry out their own waste disposal should complete **line 282**; but they should not complete RS line 724.

**Metropolitan Districts in Greater Manchester and Merseyside** should not complete line 282; but they should record payment of the Waste Disposal Authority levy on **RS line 724**.

**Other authorities who operate joint arrangements** should complete **line 282** in accordance with RO General Guidance 6.3.1, but they should not complete RS line 724.

**Line 290      Total environmental and regulatory services**

The sum of groups 210 to 286 is transferred automatically to **RS line 590**.

## Section 3 – PLANNING AND DEVELOPMENT SERVICES

### Line 310     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.

Also Include activities which earn no fees, such as register of building works which would include approved, inspectors and other works such as FENSA window fittings.

### Line 320     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 2011-12**;
  - Appeals, which include those in relation to handling planning, i.e. Advertising and listed building appeals and the collection of statistics in relation to 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.

## **Group 330   Planning policy**

### **Line 335     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.

### **Line 338     Other planning policy**

- **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**; Include the collection of statistics relating to environmental audits and the preparation and carrying out of:
  - Local Authority Agenda 21 Strategy
  - Biodiversity Action Plan
  - Environmental audits
  - State of the environment reports
  - Environmental management strategies under the label of agenda 21 activities

## **Line 340**      **Environmental initiatives**

Initiatives for the protection or improvement of the natural environment.

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

*For travellers' (gypsies etc) sites, see **line 228** re private accommodation **line 223**.*

## **Line 350**      **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 351**      **Economic research**

Economic research includes:

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

## **Line 352**      **Business support**

- **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 **RO2 Group 30**);
  - 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 area, including:
  - Giving grants
  - Making loans
  - Providing guarantees.



• **Support to business and enterprise** - Include:

- Grants to voluntary organisations that provide support and advice
- Careers advice to adults
- In-house costs of advisory services provided.

**Line 360**      **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 390**      **Total planning and development services**

The sum of groups 310 to 360 is transferred automatically to **RS line 599**.

**Line 400**      **TOTAL CULTURAL, ENVIRONMENTAL, REGULATORY AND PLANNING SERVICES**

The sum of section totals 190, 290 and 390 is calculated automatically.

**Management & support services for cultural, environmental, regulatory and planning 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 **RO6 line 489** and its memorandum box.*