

# ***Statistical Release***

**04 April 2012**

## **LOCAL AUTHORITY REVENUE EXPENDITURE AND FINANCING**

### **ENGLAND 2010-11 FINAL OUTTURN (REVISED)**

- Total net current expenditure by local authorities in England was estimated to be £121.3 billion in 2010-11 compared with £119.2 billion in 2009-10, an increase of 1.8%.
- In real terms (using 2010-11 market prices), net current expenditure has decreased from £122.5 billion in 2009-10 to £121.3 billion in 2010-11. This is a decrease of 0.9%.
- 37.4% of net current expenditure in 2010-11 was on education, 17.4% on social care, 15.3% on housing benefits and 9.9% on police.
- 55.3% of revenue expenditure (on a non-International Accounting Standard 19 basis) in 2010-11 was funded by government grants, 25.2% by council tax and 20.6% by redistributed non-domestic rates.

This release provides revised final outturn estimates of local authority revenue expenditure and financing for the financial year April 2010 to March 2011. The statistical release contains local authority corrections received in response to further quality assurance of data, in particular that related to retirement benefits. These estimates are on a non-International Accounting Standard 19 (IAS19) and PFI "Off Balance Sheet" basis except where stated otherwise.

Headline figures for previous year (2009-10) were published on a non-FRS17 and PFI "off-Balance" sheet basis.

This information is derived from Department for Communities and Local Government Revenue Summary (RS) Outturn returns submitted by local authorities in England. This release is based on returns from all 444 local authorities in England that complete the return.

The release has been compiled by the Local Government Finance - Data Collection Analysis and Accountancy division of Communities and Local Government. For additional uses please see "uses made of the data" section.

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## Local authority revenue expenditure and financing England 2010-11 final outturn

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### **Net current expenditure by service**

1. Net current expenditure in 2010-11 is summarised in **Table 1** and **Chart A**. **Table 1** also shows net current expenditure in 2009-10 and the percentage change to 2010-11. Service expenditure is based on information from the RS forms, which can be found in **Annex A**. The service breakdowns have been created from this detailed information, according to **Annex C** of this release. It should be noted that year on year comparisons may not be valid due to local government changes in function and responsibility.

- Total net current expenditure by local authorities in England was estimated to be £121.3 billion in 2010-11 compared with £119.2 billion in 2009-10, an increase of 1.8%.
- In real terms (using 2010-11 market prices), net current expenditure has decreased from £122.5 billion in 2009-10 to £121.3 billion in 2010-11. This is a decrease of 0.9%.
- Of the core public services, Highways and Transport net current expenditure has seen the highest decrease in net current expenditure of 13.3%. This is partly owing to the movement of Revenue Expenditure funded from Capital by Statute (RECS) from net current expenditure (in 2009-10) to capital charges (in 2010-11).
- Mandatory housing benefits had the largest percentage increase of 7.2%; from £17.3 billion in 2009-10 to £18.6 billion in 2010-11.
- 37.4% of net current expenditure in 2010-11 was on education, 17.4% on social care, 15.3% on housing benefits and 9.9% on police.

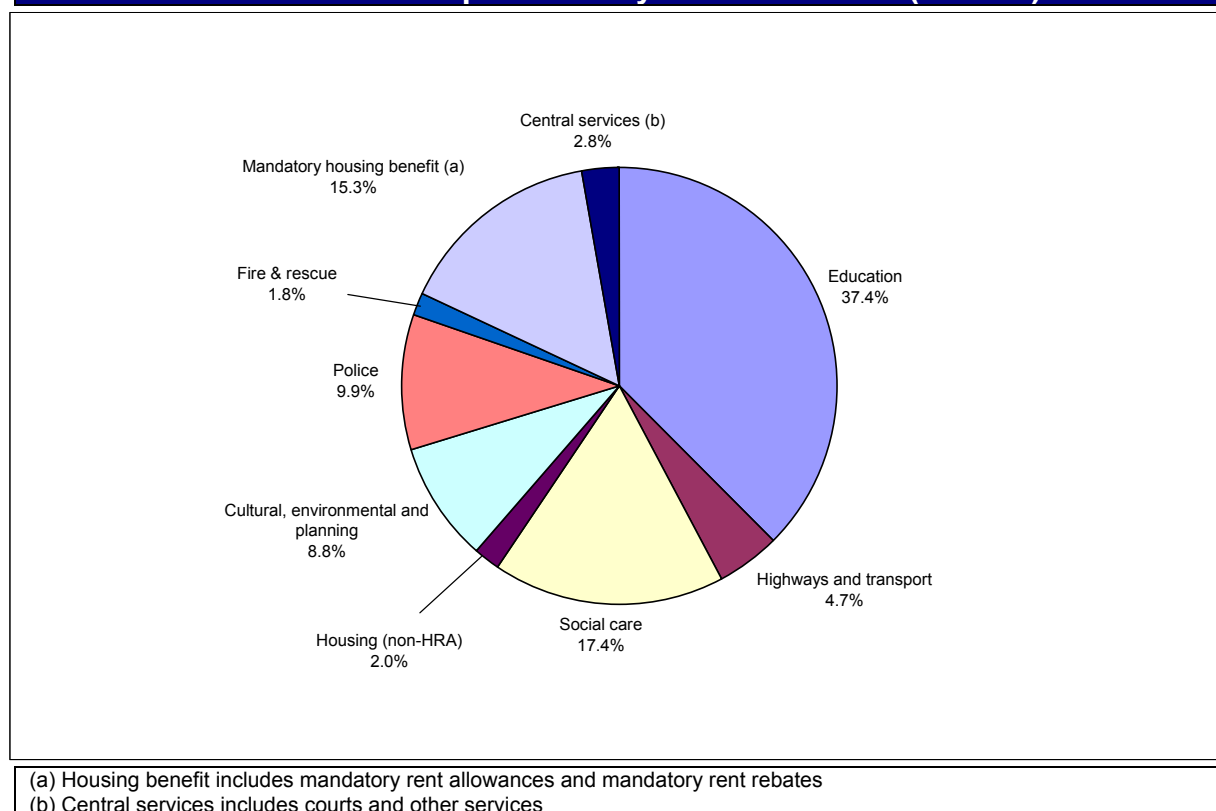
**Table 1: Net current expenditure by service 2009-10 and 2010-11 <sup>(1)</sup>**

	£ million		
	Net current expenditure 2009-10 <sup>(b)</sup>	Net current expenditure 2010-11 (R)	% Change
<b>Education</b>	<b>44,471</b>	<b>45,362</b>	<b>2.0</b>
<b>Highways and transport</b>	<b>6,541</b>	<b>5,669</b>	<b>-13.3</b>
<b>Social care</b>	<b>20,963</b>	<b>21,062</b>	<b>0.5</b>
<i>of which:</i>			
<i>Children's Social Care</i>	6,396	6,654	4.0
<i>Adult Social Care</i>	14,567	14,408	-1.1
<b>Housing (excluding Housing Revenue Account)</b>	<b>2,715</b>	<b>2,482</b>	<b>-8.6</b>
<b>Cultural, environmental and planning</b>	<b>11,083</b>	<b>10,675</b>	<b>-3.7</b>
<i>of which:</i>			
<i>Cultural</i>	3,465	3,278	-5.4
<i>Environmental</i>	5,308	5,201	-2.0
<i>Planning and development</i>	2,310	2,197	-4.9
<b>Police</b>	<b>12,022</b>	<b>11,948</b>	<b>-0.6</b>
<b>Fire and rescue</b>	<b>2,177</b>	<b>2,165</b>	<b>-0.6</b>
<b>Central services</b>	<b>3,771</b>	<b>3,608</b>	<b>-4.3</b>
<b>Other services <sup>(2)</sup></b>	<b>9</b>	<b>-267</b>	
<b>Mandatory Housing Benefits</b>	<b>17,308</b>	<b>18,550</b>	<b>7.2</b>
<i>of which:</i>			
<i>Rent allowances</i>	12,807	14,127	10.3
<i>Rent rebates to non-HRA tenants</i>	582	470	-19.2
<i>Rent rebates to HRA tenants</i>	3,919	3,953	0.9
Appropriations to (+) / from (-) accumulated absences accounts	–	64	
Reversal of revenue expenditure funded from capital by statute (RECS)	-1,883	–	
<b>Total net current expenditure</b>	<b>119,176</b>	<b>121,319</b>	<b>1.8</b>

(1) Net current expenditure estimates for 2009-10 are not fully comparable to 2010-11 figures owing to revenue expenditure funded from capital by statute (RECS) distributed across all services. Furthermore 2010-11 net current expenditure figures include liabilities for short term accumulated compensated absences (e.g. untaken annual leave entitlement), distributed across all the services, which makes comparisons against previous years not fully comparable. However total net current expenditure has been adjusted for both 2009-10 and 2010-11 so that they can be compared.

(2) The 2009-10 & 2010-11 'other services' line now includes capital charges for internal and external trading services, therefore total net current expenditure has been adjusted, for both years, to account for this.

**Chart A: Total net current expenditure by service 2010-11 (revised)**



## **Revenue expenditure and financing**

2. **Table 2** shows the link between the definitions of net current and revenue expenditure and how revenue expenditure was financed in 2010-11 compared to 2009-10. A more detailed breakdown of this information can be found in **Annex A**.

- Revenue expenditure on a non-IAS19 basis was £104.3 billion in 2010-11, compared with £103.3 billion in 2009-10, an increase of 1.0%.
- Non-current expenditure in 2010-11 includes the payment of council tax benefit of £4.1 billion, but this is netted off by income from specific grants outside Aggregate External Finance (AEF).
- Specific grants outside AEF increased from £25.0 billion in 2009-10 to £27.2 billion in 2010-11, an increase of 9.0%.
- Interest Receipts have fallen from £780 million in 2009-10 to £663 million in 2010-11, a decrease of 15.0%.

**Table 2: Revenue expenditure and financing 2009-10 and 2010-11**

	£ million	
	2009-10	2010-11 (R)
<b>Total net current expenditure</b>	<b>119,176</b>	<b>121,319</b>
plus non-current expenditure		
Capital financing <sup>(1)</sup>	3,710	4,135
Capital expenditure charged to Revenue Account	1,964	2,598
Council tax benefit	3,953	4,144
Discretionary Non-Domestic Rate relief	30	29
Bad debt provision	76	102
Flood defence payments to Environment Agency	30	30
Private Finance Initiative (PFI) schemes - difference from service charge	18	38
Appropriations to(+) / from(-) financial instruments adjustment account <sup>(2)</sup>	32	15
Appropriations to(+) / from(-) unequal pay back pay account <sup>(3)</sup>	24	0
less interest receipts	780	663
less specific grants outside AEF <sup>(4)</sup>	24,958	27,191
less Business Rates Supplement	...	222
<b>Revenue expenditure (Non-FRS17)</b>	<b>103,276</b>	<b>104,334</b>
financed by:		
Specific grants inside AEF <sup>(4)</sup>	45,639	45,828
Area Based Grant (ABG)	3,314	4,363
Transfers and adjustments <sup>(5)</sup>	-1	23
Appropriations to (-) / from (+) revenue reserves	308	-1,261
Formula grant	28,269	29,012
of which:		
Revenue Support Grant	4,501	3,122
Redistributed non-domestic rates	19,515	21,517
Police grant	4,253	4,374
General Greater London Authority (GLA) grant	48	48
Other items	65	65
<b>Council tax requirement</b>	<b>25,633</b>	<b>26,254</b>

(1) Includes provision for repayment of principal, leasing payments, external interest payments and HRA item 8 interest payments and receipts

(2) Adjustments permitted by regulation to the revenue account charges for financial instruments.

(3) The deferral of revenue account charges for unequal pay back pay as permitted by regulation and the reversal of the deferral in the year that payment of the back pay is due.

(4) Aggregate External Finance; see Background Notes for definition

(5) Inter-authority transfers in respect of reorganisation



## Expenditure from 2006-07 to 2010-11

1. **Table 3** gives a summary of net current expenditure by service between 2006-07 and 2010-11. It should be noted that year on year comparisons may not be valid due to local government changes in function and responsibility.

**Table 3: Net current expenditure <sup>(1)</sup> by service 2006-07 to 2010-11**

	£ million				
	2006-07	2007-08	2008-09	2009-10 <sup>(2)</sup>	2010-11 (R)
Education	37,843	40,204	42,379	44,471	45,362
Highways and transport	5,288	5,631	5,786	6,541	5,669
Social care	17,941	18,559	19,629	20,963	21,062
Housing (excluding Housing Revenue Account) <sup>(3)</sup>	14,942	15,835	16,973	20,022	21,032
Cultural, environmental and planning	9,514	10,091	10,531	11,083	10,675
Police	10,685	11,152	11,639	12,022	11,948
Fire and rescue	2,027	2,119	2,162	2,177	2,165
Central services <sup>(4)</sup>	3,513	3,507	3,912	3,771	3,608
Other services <sup>(5)</sup>	-24	19	47	9	-267
Reversal of revenue expenditure funded from capital by statute (RECS)	...	...	...	-1,883	...
Appropriations to (+) / from (-) accumulated absences accounts	...	...	...	...	64
<b>Total Net current expenditure</b>	<b>101,730</b>	<b>107,119</b>	<b>113,058</b>	<b>119,176</b>	<b>121,319</b>

(1) Net current Expenditure for 2006-07 to 2009-10 is on a non-FRS17 and PFI "off-balance sheet" basis. For 2010-11, net current expenditure is on a non-IAS19 and PFI "off-balance sheet" basis.

(2) The 2009-10 net current expenditure figures across all services include an additional element of spending: RECS, which for other years is included only in capital charges and therefore excluded from net current expenditure. However, for 2009-10 the total amount of RECS has been reserved out; therefore the total net current expenditure figure is comparable with other financial years.

(3) Includes mandatory rent allowances and mandatory rent rebates to non-HRA tenants and mandatory rent rebates to HRA tenants

(4) Central services includes court services expenditure, which was previously included as a separate service prior to 2009-10

(5) Other services includes other levies, internal and external trading services gross surplus/deficit and adjustments to net current expenditure

### Income from specific grants

3. **Table 4** shows the top five incomes from the specific grants inside and outside Aggregate External Finance. Details on all income from specific grants can be found in **Annex A3**.

- In 2010-11, Dedicated Schools Grant (DSG), which is ring-fenced, was estimated to account for 66.4% of the income received by local authorities through specific grants inside AEF.
- In 2010-11, DSG was estimated to account for 38.4% of the total income received by local authorities through central government grants (which include redistributed non-domestic rates, although not including specific grants outside AEF). In 2009-10, DSG accounted for 38.4% of the income received by central government grants.

**Table 4: Top five incomes from specific grants 2010-11 (revised)**

		£ million
<b>Grants inside Aggregate External Finance</b>	<b>Line Reference</b>	
Dedicated Schools Grant (DSG)	RG line 102	30,442
Standards Fund (excluding elements now in ABG)	RG line 145	3,835
GLA Transport Grant	RG line 221	2,954
Sure Start, Early Years and Childcare Grant	RG line 150	1,801
School Standards Grant (including Personalisation)	RG line 141	1,548
<b>Grants outside Aggregate External Finance</b>		
Mandatory Rent Allowances: subsidy	RG line 745	14,147
Council Tax Benefit: subsidy	RG line 741	4,184
Rent Rebates Granted to HRA Tenants: subsidy	RG line 747	3,938
Sixth forms funding from Young People's Learning Agency (YPLA)	RG line 716	2,048
Further Education funding from Young People's Learning Agency (YPLA) - 16-18 funding	RG line 712	950

## Financing of revenue expenditure

4. **Table 5** shows the financing of revenue expenditure by its various components, which include government grants, redistributed non-domestic rates and council tax requirement across different local authority classifications, for 2010-11.
5. **Table 6** shows the funding of revenue expenditure in terms of government grants, redistributed non-domestic rates and council taxes from 2006-07 onwards. Figures for 2006-07 to 2009-10 are produced on a non-FRS17 and 2010-11 figures are produced on a non-IAS19 basis. This is because local authorities set their council tax with regard to their expenditure on a non-FRS17 basis. A fuller definition of FRS17 & IAS19 can be found in the **Terminology used in this release** section.
6. **Chart B** shows the real changes in Government Grants, Council Tax, Revenue Expenditure and non-school reserves (unallocated & other earmarked financial reserves as at the start of the year, 1 April) from 2000-01 to 2010-11. The indexes are calculated from financial figures on a non-FRS17/non-IAS19 accounting basis, for year-on-year comparisons.

- In 2010-11, 55.3% of revenue expenditure on a non-IAS19 basis was funded by government grants (including Revenue Support Grant, specific grants inside Aggregate External Finance and police grant), 25.2% by council tax and 20.6% by redistributed non-domestic rates.
- If excluding "Other Authorities";
  - Greater London Authority (GLA), proportionally, requires the lowest amount of council tax to finance their revenue expenditure, at 12.7%.
  - GLA has the highest percentage of revenue expenditure which is being financed by central government grants, at 71.2%. The second highest class of authorities being shire counties, at 58.3%.
- Over the last decade (from 2000-01 to 2010-11) in real terms;
  - Revenue expenditure has risen by 42.9%
  - Government grants awarded to local authorities has risen by 44.1%
  - Council Tax has risen by 45.1%Council Tax has increased in the same pattern as revenue expenditure and government grants.
- In real terms, non-school reserves have increased by 79.9% from 1<sup>st</sup> April 2000 to 1<sup>st</sup> April 2010.

**Table 5: Financing of revenue expenditure in 2010-11 by local authority classification**

Local Authority Class	Financing components of Revenue Expenditure <sup>(a)</sup>						£ million
	Government Grants <sup>(b)</sup>		Redistributed Non-Domestic Rates <sup>(c)</sup>		Council Tax <sup>(d)</sup>		
	Revenue Expenditure	Total	% of Revenue Expenditure	Total	% of Revenue Expenditure	Total	% of Revenue Expenditure
	(R)						
Greater London Authority	7,277	5,179	71.2%	1,024	14.1%	923	12.7%
Shire Counties	27,902	16,278	58.3%	3,487	12.5%	8,586	30.8%
Shire Districts	3,444	551	16.0%	1,445	41.9%	1,535	44.6%
Inner London Boroughs	6,093	3,274	53.7%	1,949	32.0%	923	15.2%
Outer London Boroughs	8,847	5,151	58.2%	1,706	19.3%	2,057	23.3%
Unitary Authorities <sup>(e)</sup>	19,378	10,698	55.2%	3,878	20.0%	5,000	25.8%
Metropolitan Districts	20,665	11,692	56.6%	5,062	24.5%	4,144	20.1%
Police Authorities	8,867	4,384	49.4%	2,270	25.6%	2,337	26.4%
Fire Authorities	1,517	141	9.3%	696	45.9%	749	49.4%
Other Authorities <sup>(f)</sup>	343	388	113.0%	0	0.0%	0	0.0%
<b>ENGLAND</b>	<b>104,334</b>	<b>57,736</b>	<b>55.3%</b>	<b>21,517</b>	<b>20.6%</b>	<b>26,254</b>	<b>25.2%</b>

(a) Other items and use of reserves have not been included, although they part finance revenue expenditure. Therefore percentages would not add to 100% because of these missing elements

(b) Central Government Grants includes Local Services Support Grant, Specific Grants inside Aggregate External Finance, Revenue Support Grant, Police Grant and General GLA Grant

(c) Re-distributed non-domestic rates; business rates tax which has been paid into the non-domestic rating pool, and redistributed between local authorities on the basis of population, as part of the formula grant

(d) Council Tax Requirement is the amount local authorities expect to collect from all domestic properties within their boundary, including parish and town councils.

(e) Unitary Authorities includes Isle of Scilly.

(f) Other authorities comprise of Waste Disposal Authorities (WDA), Integrated Transport Authorities (ITA) and National Park Authorities. For WDA and ITA, the core financing of their service expenditure comes from Waste Disposal and Integrated Transport levies respectively, funded by their constituent authorities, which is already included in revenue expenditure.

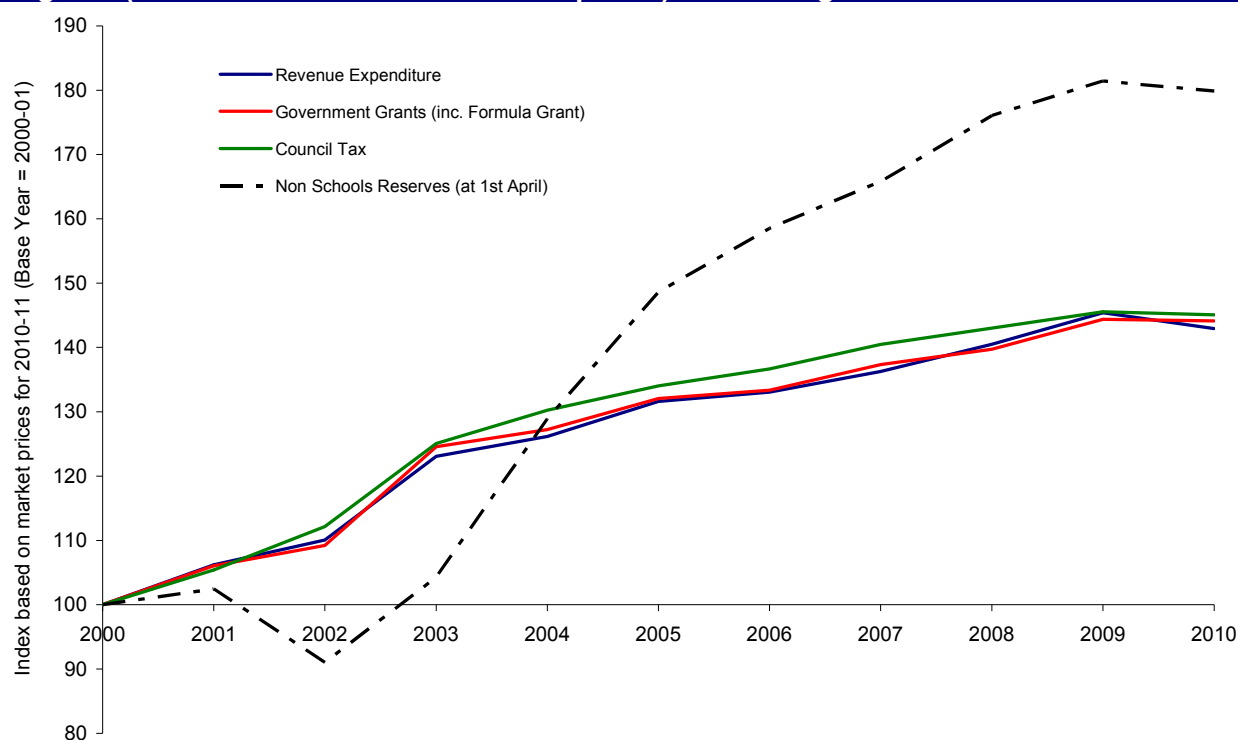
**Table 6: Financing of revenue expenditure since 2006-07 <sup>(a)</sup>**

	Revenue expenditure (£ million) (R)	Government grants (£ million)	% of total	Redistributed non-domestic rates (£ million)	% of total	Council tax (£ million)	% of total
<b>Outturn</b>							
2006-07 <sup>(a)</sup>	88,172	49,093	56.0	17,506	20.0	22,453	25.0
2007-08 <sup>(a)</sup>	92,384	51,656	55.9	18,506	20.0	23,608	25.6
2008-09 (R) <sup>(a)</sup>	98,107	53,007	54.0	20,506	20.9	24,759	25.2
2009-10 (R) <sup>(a)</sup>	103,276	57,707	55.9	19,515	18.9	25,633	24.8
2010-11 <sup>(b)</sup>	104,334	57,736	55.3	21,517	20.6	26,254	25.2
<b>Budget</b>							
2011-12 <sup>(b)</sup>	101,885	55,320	54.3	19,017	18.7	26,451	26.0

(a) Produced on a Non-Financial Reporting Standard 17 basis. Sum of government grants, redistributed non-domestic rates and council tax does not normally exactly equal revenue expenditure because of the use of reserves and other adjustments

(b) Produced on a Non-International Accounting Standard 19 basis. Sum of government grants, redistributed non-domestic rates and council tax does not normally exactly equal revenue expenditure because of the use of reserves and other adjustments

**Chart B: Changes in revenue expenditure and its financing attributes since 2000-01 for England (Index based on 2010-11 market prices) – including non-school reserves <sup>(a)</sup>**



(a) Non-School reserve levels taken as at 1<sup>st</sup> April for each year, and inflated by 2010-11 market prices

## **Revenue Expenditure by region, since 2006-07, in cash and real terms**

7. **Table 7** shows revenue expenditure per capita, in both cash and real terms, across the financial years 2006-07 to 2010-11. Year-on-Year comparisons may not be valid owing to changes in local authority responsibilities.

### **One year change from 2009-10 to 2010-11:**

- In Cash Terms; some regions of England experienced an increase in revenue spending per capita, whereas others experienced a decrease. The North West Region of England experienced the largest increase in revenue spending per capita, of 1.7%. South West Region of England experienced the largest decrease, of 0.8%.
- In Real Terms; all regions of England experienced a decrease in revenue spending per capita. The North West Region of England experienced the smallest decrease of 1.0%. The South West Region of England experienced the largest decrease, of 3.5%, in revenue spending per capita.

### **Five year change from 2006-07 to 2010-11:**

- In Cash Terms; all regions of England experienced an increase in revenue spending per capita. The North East Region of England experienced the largest increase in spending per capita, of 17.4%. Both, Yorkshire & the Humber and East of England Regions experienced the smallest increase, of 13.5%.
- In Real Terms; all regions of England experienced an increase in revenue spending per capita. The North East Region of England experienced the largest increase, of 6.6%. Both Yorkshire & the Humber and East of England Regions experienced the smallest increase, of 3.1%.

**Table 7: Revenue expenditure per capita <sup>(1)</sup> by region, since 2006-07**

REGION	£ per capita (CASH TERMS)					% change from 2009-10 to 2010-11	% change from 2006-07 to 2010-11
	2006-07	2007-08	2008-09	2009-10	2010-11 (R)		
North East	1,788	1,880	2,029	2,084	2,099	0.7	17.4
North West	1,802	1,858	1,972	2,037	2,072	1.7	15.0
Yorkshire & the Humber	1,677	1,752	1,836	1,909	1,903	-0.3	13.5
East Midlands	1,536	1,596	1,694	1,772	1,768	-0.2	15.1
West Midlands	1,702	1,787	1,874	1,941	1,964	1.2	15.4
East of England	1,516	1,571	1,670	1,727	1,721	-0.3	13.5
London	2,441	2,540	2,625	2,849	2,839	-0.3	16.3
South East	1,485	1,546	1,638	1,688	1,692	0.2	13.9
South West	1,501	1,565	1,675	1,738	1,724	-0.8	14.8
<b>ALL</b>	<b>1,737</b>	<b>1,808</b>	<b>1,906</b>	<b>1,993</b>	<b>1,997</b>	<b>0.2</b>	<b>15.0</b>
REGION	£ per capita (REAL TERMS <sup>(2)</sup> )					% change from 2009-10 to 2010-11	% change from 2006-07 to 2010-11
	2006-07	2007-08	2008-09	2009-10	2010-11 (R)		
North East	1,969	2,024	2,120	2,142	2,099	-2.0	6.6
North West	1,985	2,001	2,061	2,092	2,072	-1.0	4.4
Yorkshire & the Humber	1,847	1,886	1,919	1,961	1,903	-3.0	3.1
East Midlands	1,691	1,718	1,771	1,821	1,768	-2.9	4.5
West Midlands	1,875	1,924	1,959	1,994	1,964	-1.5	4.7
East of England	1,670	1,691	1,746	1,774	1,721	-3.0	3.1
London	2,688	2,734	2,743	2,927	2,839	-3.0	5.6
South East	1,635	1,665	1,713	1,735	1,692	-2.5	3.4
South West	1,653	1,685	1,750	1,785	1,724	-3.5	4.3
<b>ALL</b>	<b>1,913</b>	<b>1,946</b>	<b>1,992</b>	<b>2,048</b>	<b>1,997</b>	<b>-2.5</b>	<b>4.4</b>
(1) Figures per capita calculated using ONS mid-year population estimates for respective years.							
(2) Real Term figures based on market prices for 2010-11 using ONS GDP Deflator (updated: 25 October 2011)							

## Revenue reserves

8. Revenue reserves are an accumulated surplus income, which can be used to finance future expenditure and to provide working balances. The transfer of money into reserves increases the budget requirement for the year.
9. **Table 8** shows the level of local authority revenue reserves at the beginning of each of the last five financial years. Pension reserves are not included in this table because they do not represent resources available to spend.

- The total level of non-schools revenue reserves stood at £14.3 billion at 31 March 2011 compared with £13.2 billion at 1 April 2010, an increase of 7.8%.
- Schools' reserves stood at £2.1 billion at 31 March 2011 compared with £1.8 billion at 1 April 2010, an increase of 12.2%.
- Between 2009-10 and 2010-11 the introduction of the new International Financial Reporting Standard (IFRS) accounting code resulted in a restatement of other earmarked financial reserve levels. Previous years reserve level figures (both outturn and budget figures) have not been adjusted to remove this effect. The main change relates to grant income, which, where no outstanding conditions existed, had to be recognised immediately in the General Fund Revenue Account. This has meant that balances previously held as receipts in advance are switched to reserves.

**Table 8: Level of revenue reserves**

£ million				
Non-schools reserves				
	Schools reserves	Other earmarked	Unallocated	Non-schools Total
At 1 April				
2006	1,596	7,644	2,939	10,583
2007	1,760	8,122	3,205	11,327
2008	2,009	9,014	3,373	12,386
2009	1,866	9,488	3,497	12,986
2010 (R)	1,834	9,759	3,469	13,228
At 31 March				
2011 (R)	2,057	10,503	3,762	14,265



## **Detailed outturn information**

10. The following annexes show all England detailed outturn information in the same way as it is returned to Department for Communities and Local Government. It forms the basis of the tables in this release

11. The annexes contain:

	<b>Form</b>	<b>Annex</b>
Revenue Service Expenditure Summary	RS	A1
Revenue Outturn Summary	RSX	A2
Income from specific grants	RG	A3
Education services	RO1	A4
Highways and Transport services	RO2	A5
Social Care	RO3	A6
Housing services	RO4	A7
Cultural, Environmental, Regulatory and Planning services	RO5	A8
Protective, Central and Other services	RO6	A9
Trading Services Revenue Account	TSR	A10
Subjective Analysis	SAR	A11
Business Improvement District Outturn (BID)	BIDO	A12
Derivation of service lines used in Table 1		B
Derivation of service lines used in Table 2		C
Distribution of local authorities by region and classification		D
Total number of authorities completing the SAR form and total in England		E

### **Service Net Current Expenditure**

- Net Income on Parking Services (off-street and on-street parking) has risen from £489.4 million in 2009-10 to £511.6 in 2010-11, which is a 4.5% increase.
- Net Income on Congestion Charging has increased from £153.0 million to £190.3 million, which is a 24.4% increase.
- Spending on Community Safety (which includes Crime Reduction, Safety Services and CCTV) has decreased from £504.1 million in 2009-10 to £463.0 million in 2010-11. This is a reduction of 8.2%.

## Annex A1: Revenue Outturn Summary (RS) 2010-11 (revised)

		£ thousand		
		Net current expenditure	Capital Charges	Net total cost (excluding specific grants)
190	Education services	45,362,032	5,227,838	50,589,870
290	Highways and transport services	5,668,890	2,974,370	8,643,262
390	Social care	21,061,657	494,970	21,556,627
490	Housing services (GFRA only)	2,483,809	491,419	2,975,229
509	Cultural and related services	3,277,549	1,011,947	4,289,495
590	Environmental and regulatory services	5,201,096	413,663	5,614,762
599	Planning and development services	2,196,839	484,374	2,681,211
601	Police services	11,948,042	579,325	12,527,367
602	Fire and rescue services	2,164,656	167,722	2,332,378
690	Central services	3,225,977	674,751	3,900,727
698	Other services	117,554	172,154	289,708
<b>699</b>	<b>Total service expenditure (total of lines 190 to 698)</b>	<b>102,708,103</b>	<b>12,692,534</b>	<b>115,400,636</b>
701	Education: student support - mandatory awards	88		
711	Housing benefits: rent allowances - mandatory payments	14,127,187		
712	Housing benefits: non-HRA rent rebates - mandatory payments	470,155		
713	Housing benefits: rent rebates to HRA tenants - mandatory payments	3,952,689		
714	Housing benefits: subsidy limitation transfers from HRA	-10,195		
718	Contribution to the HRA re items shared by the whole community	8,562		
721	Parish precepts	356,750		
722	Integrated Transport Authority levy	0		
724	Waste Disposal Authority levy	0		
727	London Pensions Fund Authority levy	25,497		
728	Other levies	28,375		
731	External Trading Accounts net surplus(-)/ deficit(+)	-126,914		
732	Internal Trading Accounts net surplus(-)/ deficit(+)	87,058		
741	Capital charges accounted for in External Trading Accounts	-165,742		
742	Capital charges accounted for in Internal Trading Accounts	-128,976		
748	Adjustments to net current expenditure	-78,023		
<b>749</b>	<b>NET CURRENT EXPENDITURE (TOTAL OF LINES 699 TO 748)</b>	<b>121,254,614</b>		
754	Local tax collection: Council tax benefit paid to the Collection Fund	4,144,266		
757	Local tax collection: Non-domestic rate relief - discretionary payments	28,702		
759	Levy: Environment Agency flood defence	30,354		
765	Capital expenditure charged to the GF Revenue Account (CERA)	2,597,953		
771	Provision for bad debts	102,183		
773	Provision for repayment of principal	1,841,337		
776	Leasing payments	38,299		
781	Interest payable and similar charges	3,059,593	-15,570	
783	Interest: HRA item 8 payments and receipts	-803,870		
<b>785</b>	<b>SUB-TOTAL (total of lines 749 to 783)</b>	<b>132,293,426</b>		
786	Interest and investment income (-): external receipts and dividends	-662,595		
788	Private Finance Initiative (PFI) schemes - difference from service charge	38,327		
789	Appropriations to(+)/ from(-) financial instruments adjustment account	15,185		
790	Appropriations to(+)/ from(-) unequal pay back pay account	-199		
791	Specific and special revenue grants outside AEF	-27,191,495		
792	Appropriations to(+)/ from (-) Accumulated Absences Account	64,055		
793	Business Rates Supplement	-222,380		
<b>795</b>	<b>REVENUE EXPENDITURE (TOTAL OF LINES 785 TO 793)</b>	<b>104,334,323</b>		

*continued*

(a) A large portion of the CERA figures is contributed by Greater London Authority (GLA) group (amounting to 1,964 million), which includes the TfL component of the GLA Group in respect of their contributions towards the cost of the tube upgrade and crossrail.

## Annex A1: Revenue Outturn Summary (RS) 2010-11 (continued)

		£ thousand	
		Net current expenditure	
797	Specific and special revenue grants inside AEF	-45,828,386	
798	Area Based Grant (ABG)	-4,363,416	
<b>799</b>	<b>NET REVENUE EXPENDITURE (TOTAL OF LINES 795 TO 798)</b>	<b>54,142,525</b>	
801	Inter-authority transfers in respect of reorganisation	-23,359	
811	Appropriations to(+)/ from(-) schools' reserves	223,650	
815	Appropriations to(+)/ from(-) other earmarked financial reserves	744,736	
816	Appropriations to(+)/ from(-) unallocated financial reserves	292,247	
<b>830</b>	<b>THE BUDGET REQUIREMENT (TOTAL OF LINES 799 TO 816)</b>	<b>55,379,795</b>	
851	Revenue Support Grant	-3,122,132	
856	Police grant	-4,373,502	
858	General GLA grant	-48,136	
870	Redistributed non-domestic rates	-21,516,501	
880	Other items	-65,367	
<b>890</b>	<b>COUNCIL TAX REQUIREMENT (TOTAL OF LINES 830 TO 880)</b>	<b>26,254,157</b>	
<b>Financial reserves levels at start and end of 2010-11</b>		<b>At 1 April 2010</b>	<b>At 31 March 2011</b>
911	Schools reserves level	1,833,738	2,057,388
915	Other earmarked financial reserves level	9,758,516	10,503,252
916	Unallocated financial reserves level	3,469,484	3,761,732
920	Prior Year Adjustments	21,396	0
<b>Capital charges</b>			
931	Depreciation	5,255,957	
933	Loss on impairment of assets	4,499,736	
935	Credit for amortisation of capital grants and other capital contributions	-509,781	
936	Revenue Expenditure funded from Capital by Statute	3,446,621	
<b>939</b>	<b>Total capital charges (TOTAL OF LINES 931 TO 936)</b>	<b>12,692,534</b>	
<b>Equal pay costs</b>			
941	One off equal pay costs - falling on the schools budget	25,824	
942	One off equal pay costs - chargeable to any other revenue account	33,240	
<b>Icelandic bank impairment</b>			
951	Interest payable and similar charges <sup>(b)</sup>	-3,594	
952	Interest and investment income (-): external receipts and dividends <sup>(c)</sup>	-19,859	
953	Appropriations to(+)/ from(-) financial instruments adjustment account <sup>(d)</sup>	65,346	
954	Reversal of Revenue expenditure funded from capital by statute (RECS) <sup>(e)</sup>	-15,570	
			<i>continued</i>
(a) Change to the impairment charge calculated in 2009-10			
(b) Interest credited in respect of impaired Icelandic investments (from April 2010 to March 2011)			
(c) The reversal of any impairment charge and the reversal of any interest credited in reliance on regulation 30G (see terminology) of the 2003 Regulations (impairment of certain investments). Any voluntary write back of the credit permitted by the regulation is also included. This debit with equal the total of credits made in previous years.			
(d) Any impairment charge capitalised under the authority of a direction under section 16(2)(b) of the Local Government Act 2003			

## Annex A1: Revenue Outturn Summary (RS) 2010-11 (continued)

£ thousand			
Net current expenditure without taking IAS19 into account			
	Net current expenditure on a non-IAS and PFI "off-balance sheet" basis	Net current expenditure on a IAS and PFI "off-balance sheet" basis	Net current expenditure on a non-IAS and PFI "on-balance sheet" basis
961 Education services	45,362,032	44,826,715	45,114,623
962 Highways and transport services	5,668,890	5,587,771	5,597,826
963 Social care	21,061,657	20,988,046	21,056,266
964 Housing services (GFRA only)	2,483,809	2,502,967	2,484,125
965 Cultural and related services	3,277,550	3,240,302	3,247,965
966 Environmental and regulatory services	5,201,097	5,151,202	5,136,097
967 Planning and development services	2,196,839	2,219,833	2,217,243
971 Police services	11,948,042	11,136,720	12,028,241
972 Fire and rescue services	2,164,656	1,895,535	2,151,840
975 Central services (excluding Non-distributed costs: retirement benefits )	2,711,094	886,926	2,717,730
976 Non-distributed costs: retirement benefits	514,884	-10,976,467	409,398
978 Other services	117,554	41,627	117,554
981 External Trading Accounts net surplus(-)/ deficit(+)	-126,914	-111,543	-129,298
982 Internal Trading Accounts net surplus(-)/ deficit(+)	87,058	93,225	87,059
983 Provision for repayment of principal	1,841,337	1,827,956	1,946,027
984 Interest payable and similar charges	3,059,593	3,037,957	3,424,807
985 Private Finance Initiative (PFI) schemes - difference from service charge	38,327	113,425	-
986 Pensions interest cost and expected return on pensions assets	-	5,089,412	-
987 Appropriations to(+)/ from(-) pensions reserve	-	10,055,893	-
<b>989 TOTAL (TOTAL OF LINES 961 TO 987)</b>	<b>107,607,502</b>	<b>107,607,502</b>	<b>107,607,502</b>

## Annex A2: Revenue Outturn Service Expenditure Summary (RSX) 2010-11 (revised)

	£ thousand								
	Employees	Running expenses	Total expenditure	Sales, fees & charges	Other income	Total income	Net current expenditure	Capital Charges	Net Total Cost (excluding specific grants)
	(1)	(2)	(3) = (1) + (2)	(4)	(5)	(6) = (4) + (5)	(7) = (3) - (6)	(8)	(9) = (7) + (8)
190 Education services	32,418,301	18,482,994	<b>50,901,294</b>	2,126,292	3,412,970	<b>5,539,262</b>	<b>45,362,032</b>	5,227,839	<b>50,589,870</b>
290 Highways and transport services	1,328,551	7,186,119	<b>8,514,669</b>	2,063,207	782,569	<b>2,845,778</b>	<b>5,668,890</b>	2,974,370	<b>8,643,262</b>
390 Social care	7,186,544	19,805,398	<b>26,991,942</b>	2,717,978	3,212,308	<b>5,930,285</b>	<b>21,061,657</b>	494,970	<b>21,556,627</b>
490 Housing services (GFRA only)	785,807	2,681,362	<b>3,467,170</b>	554,733	428,624	<b>983,358</b>	<b>2,483,809</b>	491,419	<b>2,975,229</b>
509 Cultural and related services	1,825,710	2,892,490	<b>4,718,199</b>	914,892	525,756	<b>1,440,650</b>	<b>3,277,549</b>	1,011,947	<b>4,289,495</b>
590 Environmental and regulatory services	1,759,741	5,134,788	<b>6,894,530</b>	954,409	739,023	<b>1,693,432</b>	<b>5,201,096</b>	413,663	<b>5,614,762</b>
599 Planning and development services	1,270,615	2,119,283	<b>3,389,901</b>	671,818	521,247	<b>1,193,060</b>	<b>2,196,839</b>	484,374	<b>2,681,211</b>
601 Police services	10,763,248	2,176,408	<b>12,939,656</b>	446,526	545,088	<b>991,613</b>	<b>11,948,042</b>	579,325	<b>12,527,367</b>
602 Fire and rescue services	1,741,838	508,529	<b>2,250,367</b>	34,560	51,151	<b>85,711</b>	<b>2,164,656</b>	167,722	<b>2,332,378</b>
690 Central services	6,278,023	7,149,873	<b>13,427,896</b>	1,125,305	9,076,612	<b>10,201,918</b>	<b>3,225,977</b>	674,751	<b>3,900,727</b>
698 Other services	175,965	365,037	<b>541,002</b>	84,757	338,691	<b>423,449</b>	<b>117,555</b>	172,154	<b>289,709</b>
<b>699 TOTAL SERVICE EXPENDITURE (total of lines 190 to 698) <sup>(a)</sup></b>	<b>65,534,342</b>	<b>68,502,284</b>	<b>134,036,625</b>	<b>11,694,479</b>	<b>19,634,042</b>	<b>31,328,520</b>	<b>102,708,104</b>	<b>12,692,535</b>	<b>115,400,637</b>
(a) Does not include levies and transfers; please see Annexes A2 and B for this information									

**Annex A3: Income from specific grants (RG) 2010-11 (revised)****£ thousand****Grants within Aggregate External Finance (AEF)**

102	Dedicated Schools Grant (DSG)	30,442,214
104	London Pay Addition	22,107
109	ContactPoint	11,237
141	School Standards Grant (including Personalisation)	1,547,917
145	Standards Fund (excluding elements now in ABG)	3,835,453
150	Sure Start, Early Years and Childcare Grant	1,801,281
152	Play (Pathfinders & Playbuilders)	6,144
153	Consortia Support Grant	9,928
154	Diploma Specific Formula Grant	46,183
155	Think Family Grant	69,845
157	Targeted Mental Health in Schools	22,537
195	Youth Opportunity	33,515
212	Kerbcraft Road Safety	79
215	Road Safety Partnerships	6,314
216	Road Maintenance: Potholes Grant	48,419
217	Congestion Performance Fund	1,506
218	Transport Innovation Fund	240
220	Concessionary Fares	188,896
221	GLA Transport Grant	2,954,434
231	Metropolitan Railway Passenger Services (include NEXUS Tyne and Wear Metro)	178,434
232	Mersey Travel	86,498
251	Rural Bus Challenge and Kickstart	621
252	Walking to School	459
253	Cycling	6,964
254	Smart Ticketing Grant	31,968
257	Travel Plan Bursaries	148
260	Urban congestion	1,012
261	Urban Bus Challenge and Kickstart	330
311	AIDS Support	24,670
320	Social Care Reform	209,749
324	Learning Disability Campus Closure Programme	49,455
326	Stroke Strategy	16,412
405	Housing Benefit and Council Tax Benefit Administration	483,593
481	Workstep	10,662
484	Right to Control Trailblazers	2,003
511	Homelessness	71,802
512	Housing Management	3,417
513	Housing Market Renewal Grant	17,362
514	The Growth Fund	15,531
522	Local Area Agreements (LAA) Pump Priming Grant	9,007
523	Other Local Area Agreements (LAA) Revenue Grants	56,135
524	Migration Impacts Fund	9,765
525	Renewing Neighbourhoods	603
537	New Dimension Grants	20,601
542	Fire Control	10,792

*continued*

# Annex A3: Income from specific grants (RG) 2010-11 (continued)

	£ thousand
545 The Private Finance Initiative (PFI)	826,703
571 Animal Movement Licences	3,051
575 Coastal Change Pathfinder	3,413
581 National Parks & Broads	52,813
592 Waste Regional Improvement and Efficiency	2,554
593 Waste LA Financial Incentives	3,559
611 Asylum Seekers	144,496
614 Alcohol Arrest Referral Pilots	2,322
615 Multi Agency Risk Assessment Conferences	6
616 Guns, Gangs & Knives	621
617 Drug Action Teams	77,043
618 Crime and Disorder Reduction Partnerships	2,822
621 Basic Command Units (BCU) Fund	29,063
625 Community Support Officers	135,258
631 Counter Terrorism	470,652
635 Crime Fighting Fund	265,073
643 Neighbourhood Policing Fund	186,616
647 Probation Loan Charges	748
648 Reform Deal	0
650 Additional Rule 2 Grant	85,489
667 Generations Together	1,077
669 LFEPA Civil Contingencies	606
<b>698 Other grants within AEF <sup>(a)</sup></b>	<b>1,168,150</b>
<b>699 TOTAL GRANTS INSIDE AEF (Total of Lines 102 to 698)</b>	<b>45,828,386</b>
<b>Grants outside Aggregate External Finance (AEF)</b>	
708 Further Education funding from Skills Funding Agency (SFA) - 19+ funding	138,271
711 Education Maintenance Allowance	598
712 Further Education funding from Young People's Learning Agency (YPLA) - 16-18 funding	949,636
713 Higher Education Funding Council (HEFC) Payments	37,497
715 Adult and Community Learning from Skills Funding Agency	339,349
716 Sixth forms funding from Young People's Learning Agency (YPLA)	2,047,839
718 Mandatory Student Awards	87
741 Council Tax Benefit: subsidy	4,184,402
745 Mandatory Rent Allowances: subsidy	14,146,865
746 Mandatory Rent Rebates outside HRA: subsidy	448,267
747 Rent Rebates Granted to HRA Tenants: subsidy	3,937,959
750 Beacon	875
751 Capacity Building	28,387
752 Housing Acts/ Urban Developments - contributions towards cost of loan charges	1,844
753 New Deal for Communities (NDC)	22,709
754 LG Efficiency Challenge Fund	8
755 Efficiency Improvements in Local Government	531
759 Invest to Save	168
766 Tackling Extremism	849
773 Rural Community Action Network (RCAN)	146
782 Tackling Violent Crime Programme	567
783 Crime Reduction Grants	6,381
788 Youth Offending Teams Grant	67,480
791 European Community grants	56,125
<b>798 Other grants outside AEF <sup>(a)</sup></b>	<b>774,653</b>
<b>799 TOTAL GRANTS OUTSIDE AEF (total of lines 708 to 798)</b>	<b>27,191,495</b>
<b>800 TOTAL SPECIFIC AND SPECIAL REVENUE GRANTS (total of lines 699 + 799)</b>	<b>73,019,880</b>

(a) This category may include amounts which should have been allocated to one of the main grants in the preceding rows



# Annex A4: Revenue Outturn Education services (RO1) 2010-11 (revised)

									£ thousand
	Employees	Running expenses	Total expenditure	Sales, fees & charges	Other income	Total income	Net current expenditure	Capital charges	Net total cost (excluding specific grants)
	(1)	(2)	(3) = (1) + (2)	(4)	(5)	(6) = (4) + (5)	(7) = (3) - (6)	(8)	(9) = (7) + (8)
<b>Schools</b>									
10 Nursery schools	276,280	234,874	511,154	55,795	49,528	105,324	405,829	58,398	464,227
20 Primary schools	14,570,007	5,686,506	20,256,513	790,329	1,188,612	1,978,939	18,277,575	2,218,554	20,496,130
30 Secondary schools	13,520,751	6,526,579	20,047,330	806,622	1,284,742	2,091,365	17,955,965	2,252,952	20,208,917
40 Special schools	1,777,374	1,442,372	3,219,747	110,501	256,670	367,171	2,852,575	218,933	3,071,509
<b>Non-school funding</b>									
51 Strategic management of non-school services	467,471	843,551	1,311,024	85,309	227,399	312,709	998,314	116,740	1,115,055
52 Pre-school education	583,913	1,664,666	2,248,579	67,111	93,210	160,320	2,088,259	83,853	2,172,112
53 Youth education services	488,820	646,095	1,134,913	39,057	102,298	141,354	993,559	56,007	1,049,565
54 Adult and community learning	343,747	420,691	764,439	80,705	68,026	148,730	615,709	21,816	637,524
55 Student support	22,000	27,098	49,099	1,334	2,209	3,544	45,555	390	45,945
58 Other non-school education funding	367,939	990,558	1,358,498	89,529	140,277	229,807	1,128,691	200,196	1,328,887
<b>90 TOTAL EDUCATION SERVICES</b>	<b>32,418,301</b>	<b>18,482,993</b>	<b>50,901,295</b>	<b>2,126,291</b>	<b>3,412,970</b>	<b>5,539,263</b>	<b>45,362,031</b>	<b>5,227,839</b>	<b>50,589,870</b>

## Annex A5: Revenue Outturn Highways and Transport services (RO2) 2010-11 (revised)

	£ thousand								
	Employees (1)	Running expenses (2)	Total expenditure (3) = (1) + (2)	Sales, fees & charges (4)	Other income (5)	Total income (6) = (4) + (5)	Net current expenditure (7) = (3) - (6)	Capital charges (8)	Net total cost (excluding specific grants) (9) = (7) + (8)
<b>Transport planning, policy and strategy</b>									
11 Highways maintenance planning, policy and strategy	155,832	159,973	315,806	72,916	75,847	148,763	167,041	78,266	245,308
12 Public and other transport planning, policy and strategy	67,048	83,046	150,094	13,652	24,990	38,642	111,452	39,764	151,216
20 Capital charges relating to construction projects	0	0	0	0	0	0	0	553,531	553,531
<b>Highways and roads - maintenance</b>									
31 Structural maintenance - principal roads	23,022	129,923	152,945	12,239	29,147	41,386	111,557	160,043	271,600
32 Structural maintenance - other LA roads	67,731	301,598	369,331	29,805	60,152	89,958	279,372	113,805	393,177
33 Structural maintenance - bridges	17,787	54,158	71,945	8,089	8,286	16,375	55,570	86,148	141,718
41 Environmental, safety and routine maintenance - principal roads	59,390	329,542	388,932	25,641	23,994	49,636	339,296	40,472	379,767
44 Environmental, safety and routine maintenance - other LA roads	139,637	636,677	776,314	73,964	81,707	155,670	620,644	117,119	737,763
48 Winter service	21,779	194,947	216,725	3,827	8,613	12,440	204,285	11,710	215,995
49 Street lighting (including energy costs)	37,916	491,110	529,026	13,737	24,979	38,716	490,310	46,383	536,694
<b>Traffic management and road safety</b>									
51 Congestion charging	11,250	120,937	132,187	322,518	0	322,518	-190,331	0	-190,331
54 Road safety education and safe routes (including school crossing patrols)	70,662	95,646	166,307	26,606	19,965	46,572	119,735	7,739	127,474
58 Other traffic management	234,345	208,715	443,061	58,985	64,070	123,054	320,007	75,057	395,062
<b>Parking services</b>									
61 On-street parking	112,033	345,463	457,495	661,832	34,631	696,463	-238,968	20,445	-218,521
62 Off-street parking	72,672	281,297	353,967	586,482	40,141	626,625	-272,658	133,178	-139,480
<b>Public transport</b>									
71 Concessionary fares	7,952	1,256,627	1,264,576	40,219	152,535	192,754	1,071,824	471	1,072,296
72 Support to operators - bus services	21,076	1,039,509	1,060,585	39,298	87,246	126,544	934,041	11,187	945,228
73 Support to operators - rail services	1,340	821,608	822,948	383	10,924	11,307	811,641	17,519	829,160
74 Support to operators - other	8,626	165,017	173,643	4,937	4,986	9,923	163,720	7,307	171,027
76 Public transport co-ordination	188,580	452,321	640,901	39,345	26,763	66,108	574,793	1,394,769	1,969,562
80 Airports, harbours and toll facilities	9,879	18,004	27,883	28,730	3,591	32,321	-4,438	59,455	55,017
<b>90 TOTAL HIGHWAYS AND TRANSPORT SERVICES</b>	<b>1,328,551</b>	<b>7,186,119</b>	<b>8,514,668</b>	<b>2,063,207</b>	<b>782,569</b>	<b>2,845,777</b>	<b>5,668,890</b>	<b>2,974,369</b>	<b>8,643,262</b>

## Annex A5: Revenue Outturn Highways and Transport services (RO2) 2010-11 (continued)

	£ thousand								
	Employees (1)	Running expenses (2)	Total expenditure (3) = (1) + (2)	Sales, fees & charges (4)	Other income (5)	Total income (6) = (4) + (5)	Net current expenditure (7) = (3) - (6)	Capital charges (8)	Net total cost (excluding specific grants) (9) = (7) + (8)
<b>ADDITIONAL INFORMATION</b>									
<b>Joint arrangements included within maintenance (col. 5)</b>									
101 Structural maintenance - principal roads: joint arrangements in line 31					1,618				
102 Structural maintenance - other LA roads: joint arrangements in line 32					3,717				
103 Environmental/safety/routine maintenance principal roads: joint arrangements in line 41					966				
104 Environmental/safety/routine maintenance other LA roads: joint arrangements in line 44					2,401				
<b>Third party liability claims included within maintenance</b>									
130 Structural maintenance (all local roads): third party liability claims in lines 31+32	315	7,621	7,936	22	170	192	7,744	0	7,744
<b>Unplanned patching included within maintenance (col. 2)</b>									
141 Environmental/safety/routine maintenance principal roads: unplanned patching in line 41		4,172							
144 Environmental/safety/routine maintenance other LA roads: unplanned patching in line 44		20,998							
<b>On-street parking: breakdown of sales, fees and charges (col. 4)</b>									
161 On-street parking: Penalty Charge Notice income included in line 61				315,991					
162 On street parking: other sales, fees and charges in line 61				345,841					

## Annex A6: Revenue Outturn Social Care (RO3) 2010-11 (revised)

	£ thousand								
	Employees (1)	Running expenses (2)	Total expenditure (3) = (1) + (2)	Sales, fees & charges (4)	Other income (5)	Total income (6) = (4) + (5)	Net current expenditure (7) = (3) - (6)	Capital charges (8)	Net total cost (excluding specific grants) (9) = (7) + (8)
11 Social care strategy - children	95,144	75,809	170,954	1,863	12,435	14,298	156,655	2,872	159,527
25 Children's and families' services - asylum seekers	30,433	114,618	145,050	4,106	7,860	11,966	133,084	459	133,543
29 Children's and families' services - other	2,650,551	4,321,108	6,971,660	126,018	481,502	607,519	6,364,140	122,325	6,486,466
30 Social care strategy - adults	54,021	50,713	104,733	20,817	14,885	35,702	69,032	5,673	74,705
40 Older people (aged 65 or over) including older mentally ill	2,343,773	7,636,980	9,980,754	2,033,354	610,950	2,644,309	7,336,448	163,459	7,499,908
51 Adults aged under 65 with physical disability or sensory impairment	357,389	1,442,696	1,800,083	109,803	138,042	247,842	1,552,241	24,680	1,576,921
52 Adults aged under 65 with learning disabilities	1,090,843	4,614,564	5,705,409	304,476	1,526,222	1,830,699	3,874,710	137,832	4,012,542
53 Adults aged under 65 with mental health needs	397,411	1,022,780	1,420,188	69,855	211,262	281,113	1,139,075	25,424	1,164,499
75 Other adult Social care - asylum seekers - lone adults	8,157	43,026	51,182	14,013	6,755	20,769	30,414	238	30,652
79 Other adult social care - other	158,823	483,104	641,926	33,677	202,394	236,071	405,856	12,008	417,862
<b>90 TOTAL SOCIAL CARE</b>	<b>7,186,543</b>	<b>19,805,399</b>	<b>26,991,942</b>	<b>2,717,978</b>	<b>3,212,308</b>	<b>5,930,285</b>	<b>21,061,656</b>	<b>494,970</b>	<b>21,556,627</b>
99 Supporting people ancillary expenditure included within above total	15,973	185,591	201,563	263	11,177	11,440	190,123	79	190,202

## Annex A7: Revenue Outturn Housing services (RO4) 2010-11 (revised)

	£ thousand								
	Employees (1)	Running expenses (2)	Total expenditure (3) = (1) + (2)	Sales, fees & charges (4)	Other income (5)	Total income (6) = (4) + (5)	Net current expenditure (7) = (3) - (6)	Capital charges (8)	Net total cost (excluding specific grants) (9) = (7) + (8)
10 Housing strategy, advice and enabling	128,866	142,689	271,555	15,873	81,342	97,216	174,340	84,043	258,383
20 Housing advances	1,647	4,041	5,688	1,236	1,247	2,482	3,205	3,338	6,543
<b>Private sector housing renewal</b>									
31 Administration of financial support for repairs and improvements	51,398	57,651	109,048	13,401	44,883	58,283	50,765	147,593	198,357
38 Other private sector housing renewal	66,753	58,195	124,948	12,981	29,940	42,922	82,028	188,773	270,801
<b>Homelessness</b>									
39 Other nightly paid, privately managed accommodation	2,826	21,481	24,307	20,252	2,921	23,173	1,134	-98	1,036
40 Private managed accommodation leased by the authority	3,289	169,735	173,025	157,366	12,009	169,375	3,650	-65	3,585
41 Hostels (non-HRA support)	11,687	27,007	38,694	19,374	10,011	29,385	9,309	5,220	14,529
42 Bed/breakfast accommodation	5,079	94,919	99,997	53,071	20,208	73,278	26,719	1,383	28,102
43 Private managed accommodation leased by RSLs	1,002	50,891	51,893	33,776	2,165	35,941	15,952	29	15,981
44 Directly with a private sector landlord	1,252	47,568	48,820	31,375	18,826	50,201	-1,381	19	-1,362
45 Accommodation within the authority's own stock (non-HRA)	1,703	10,059	11,762	9,535	1,441	10,976	785	7,725	8,510
46 Other temporary accommodation	9,484	79,623	89,107	47,360	14,176	61,536	27,570	1,170	28,740
47 <b>Homelessness:</b> Administration	99,646	129,195	228,844	21,825	21,345	43,171	185,671	6,943	192,613
48 Accommodation within RSL stock	4,982	21,276	26,257	15,519	937	16,456	9,801	226	10,027
49 <b>Homelessness:</b> Prevention	23,093	26,282	49,375	2,630	6,794	9,424	39,951	436	40,388
50 <b>Homelessness:</b> Support	14,148	18,632	32,780	242	8,424	8,666	24,114	245	24,360
<b>Housing benefits</b>									
51 Rent allowances - discretionary payments	2,007	20,961	22,967	3,583	5,955	9,538	13,429	52	13,481
52 Non-HRA rent rebates - discretionary payments	98	2,309	2,407	481	812	1,293	1,114	3	1,117
53 Rent rebates to HRA tenants - discretionary payments	169	4,810	4,979	436	7,237	7,673	-2,694	4	-2,690
57 Housing benefits administration	262,268	342,640	604,906	25,158	65,009	90,167	514,739	7,233	521,974
60 <b>Other council property</b> (Non-HRA)	17,652	39,381	57,032	41,338	12,160	53,498	3,535	22,620	26,155
<b>Housing welfare</b>									
75 <b>Supporting People</b>	57,253	1,284,539	1,341,793	14,987	45,883	60,871	1,280,924	5,219	1,286,143
78 <b>Other welfare services</b>	19,505	27,475	46,981	12,934	14,898	27,832	19,149	9,308	28,457
<b>90 TOTAL HOUSING SERVICES (GFRA only)</b>	<b>785,806</b>	<b>2,681,361</b>	<b>3,467,169</b>	<b>554,733</b>	<b>428,624</b>	<b>983,358</b>	<b>2,483,809</b>	<b>491,419</b>	<b>2,975,229</b>

## Annex A8: Revenue Outturn Cultural, Environmental, Regulatory and Planning services (RO5) 2010-11 (revised)

	£ thousand								
	Employees (1)	Running expenses (2)	Total expenditure (3) = (1) + (2)	Sales, fees & charges (4)	Other income (5)	Total income (6) = (4) + (5)	Net current expenditure (7) = (3) - (6)	Capital charges (8)	Net total cost (excluding specific grants) (9) = (7) + (8)
<b>CULTURAL AND RELATED SERVICES</b>									
<b>Culture and heritage</b>									
111 Archives	34,648	25,749	60,397	5,813	6,697	12,510	47,887	6,862	54,749
112 Arts development and support	36,558	118,430	154,986	11,590	22,388	33,979	121,007	11,258	132,265
113 Heritage	28,705	42,436	71,141	21,013	11,281	32,294	38,847	18,548	57,395
114 Museums and galleries	112,039	173,457	285,494	33,405	34,793	68,197	217,297	56,392	273,689
115 Theatres and public entertainment	90,565	259,792	350,357	153,988	26,591	180,578	169,779	98,037	267,816
<b>Recreation and sport</b>									
121 Community centres and public halls	31,120	65,193	96,311	20,035	13,996	34,032	62,279	55,379	117,658
122 Foreshore	7,207	17,935	25,142	14,827	3,002	17,829	7,313	5,223	12,536
123 Sports development and community recreation	132,515	246,241	378,756	51,629	80,700	132,329	246,426	69,900	316,326
128 Sports and recreation facilities, including golf courses	357,101	617,504	974,606	367,593	96,607	464,200	510,403	388,460	898,864
130 Open spaces	390,651	716,757	1,107,407	137,851	153,993	291,842	815,562	160,211	975,773
140 Tourism	54,645	122,744	177,386	35,830	17,533	53,362	124,023	15,504	139,529
150 Library service	549,955	486,260	1,036,217	61,319	58,179	119,497	916,719	126,175	1,042,893
<b>190 TOTAL CULTURAL AND RELATED SERVICES</b>	<b>1,825,710</b>	<b>2,892,491</b>	<b>4,718,200</b>	<b>914,892</b>	<b>525,757</b>	<b>1,440,650</b>	<b>3,277,547</b>	<b>1,011,948</b>	<b>4,289,495</b>
<b>ENVIRONMENTAL AND REGULATORY SERVICES</b>									
210 Cemetery, cremation and mortuary services	72,673	145,105	217,777	212,489	16,383	228,872	-11,095	32,294	21,198
<b>Regulatory services</b>									
219 Trading standards	129,850	71,340	201,189	11,383	17,964	29,346	171,843	1,767	173,610
220 Water safety	1,200	1,854	3,054	369	97	466	2,588	80	2,668
221 Food safety	77,628	47,907	125,534	5,582	5,138	10,719	114,814	819	115,632
222 Environmental protection	97,088	78,777	175,865	11,623	16,375	27,996	147,867	5,529	153,396
223 Private rented housing standards	26,633	14,922	41,554	5,016	7,111	12,127	29,427	7,087	36,514
224 Health and safety	30,327	25,939	56,264	2,192	10,493	12,685	43,578	1,241	44,819
225 Port health	8,893	7,839	16,732	10,508	2,720	13,228	3,504	77	3,581
226 Pest control	24,911	24,323	49,233	14,431	3,253	17,684	31,549	647	32,195
227 Public conveniences	13,954	68,051	82,003	2,224	1,316	3,540	78,462	23,623	102,085
228 Animal and public health; infectious disease control	98,025	97,104	195,129	19,656	29,904	49,559	145,568	7,947	153,516
229 Licensing - Alcohol and entertainment licensing; taxi licensing	84,112	94,831	178,944	121,439	40,334	161,773	17,172	2,474	19,646

continued

## Annex A8: Revenue Outturn Cultural, Environmental, Regulatory and Planning services (RO5) 2010-11 (continued)

	£ thousand								
	Employees (1)	Running expenses (2)	Total expenditure (3) = (1) + (2)	Sales, fees & charges (4)	Other income (5)	Total income (6) = (4) + (5)	Net current expenditure (7) = (3) - (6)	Capital charges (8)	Net total cost (excluding specific grants) (9) = (7) + (8)
<b>ENVIRONMENTAL AND REGULATORY SERVICES (continued)</b>									
<b>Community Safety</b>									
231 Crime Reduction	116,798	227,342	344,141	12,078	81,358	93,436	250,705	12,923	263,628
232 Safety Services	106,595	108,642	215,236	11,229	41,888	53,117	162,122	3,955	166,076
233 CCTV	27,765	45,704	73,469	6,308	17,062	23,369	50,098	11,165	61,264
<b>Flood defence, land drainage and coast protection</b>									
241 Defences against flooding	5,185	17,222	22,406	1,732	2,928	4,660	17,746	5,279	23,026
243 Land drainage and related work	2,494	35,160	37,654	1,217	1,246	2,463	35,191	549	35,741
247 Coast protection	3,204	14,464	17,669	585	3,015	3,600	14,068	24,302	38,370
250 Agricultural and fisheries services	1,856	14,474	16,330	15,744	6,957	22,701	-6,371	14,121	7,750
270 Street cleansing (not chargeable to Highways)	308,535	554,929	863,465	19,759	99,179	118,938	744,528	20,307	764,836
<b>Waste management</b>									
281 Waste collection	311,290	856,854	1,168,142	94,556	116,020	210,576	957,565	89,209	1,046,776
282 Waste disposal	65,909	1,784,710	1,850,619	126,784	109,279	236,063	1,614,557	89,299	1,703,855
283 Trade waste	23,557	121,222	144,778	144,142	17,235	161,378	-16,600	7,123	-9,477
284 Recycling	110,169	645,303	755,473	102,115	87,001	189,115	566,360	36,900	603,260
285 Waste minimisation	6,003	19,460	25,463	1,091	3,179	4,269	21,195	1,226	22,421
286 Climate change costs	5,089	11,315	16,404	156	1,593	1,749	14,655	13,721	28,377
<b>290 TOTAL ENVIRONMENTAL AND REGULATORY SERVICES</b>	<b>1,759,742</b>	<b>5,134,790</b>	<b>6,894,529</b>	<b>954,409</b>	<b>739,024</b>	<b>1,693,432</b>	<b>5,201,096</b>	<b>413,662</b>	<b>5,614,761</b>
<b>PLANNING AND DEVELOPMENT SERVICES</b>									
310 Building control	127,470	97,823	225,296	124,550	19,729	144,279	81,017	1,321	82,338
320 Development control	324,952	293,664	618,616	228,213	38,491	266,703	351,913	16,582	368,496
<b>Planning policy</b>									
335 Conservation and listed buildings planning policy	25,832	18,376	44,208	3,010	3,540	6,550	37,659	4,449	42,108
338 Other planning policy	164,247	176,753	340,999	60,181	40,370	100,551	240,448	10,852	251,300
340 Environmental initiatives	67,341	77,505	144,845	14,642	29,262	43,904	100,941	20,113	121,054
350 Economic development	376,701	1,052,755	1,429,456	217,928	307,786	525,711	903,744	389,510	1,293,254
360 Community development	184,073	402,404	586,476	23,291	82,068	105,359	481,116	41,545	522,661
<b>390 TOTAL PLANNING AND DEVELOPMENT SERVICES</b>	<b>1,270,615</b>	<b>2,119,282</b>	<b>3,389,901</b>	<b>671,817</b>	<b>521,247</b>	<b>1,193,059</b>	<b>2,196,839</b>	<b>484,374</b>	<b>2,681,211</b>
<b>400 TOTAL CULTURAL, ENVIRONMENTAL, REGULATORY AND PLANNING SERVICES</b>	<b>4,856,065</b>	<b>10,146,564</b>	<b>15,002,626</b>	<b>2,541,117</b>	<b>1,786,023</b>	<b>4,327,140</b>	<b>10,675,487</b>	<b>1,909,985</b>	<b>12,585,469</b>

## Annex A9: Revenue Outturn Protective, Central and Other services (RO6) 2010-11 (revised)

	£ thousand								
	Employees (1)	Running expenses (2)	Total expenditure (3) = (1) + (2)	Sales, fees & charges (4)	Other income (5)	Total income (6) = (4) + (5)	Net current expenditure (7) = (3) - (6)	Capital charges (8)	Net total cost (excluding specific grants) (9) = (7) + (8)
<b>PROTECTIVE SERVICES</b>									
<b>100 TOTAL POLICE SERVICES</b>	<b>10,763,248</b>	<b>2,176,408</b>	<b>12,939,656</b>	<b>446,526</b>	<b>545,088</b>	<b>991,613</b>	<b>11,948,042</b>	<b>579,325</b>	<b>12,527,367</b>
<b>FIRE AND RESCUE SERVICES</b>									
210 Community fire safety	211,855	65,325	<b>277,180</b>	7,194	7,306	<b>14,500</b>	<b>262,680</b>	13,425	<b>276,105</b>
220 Fire fighting and rescue operations	1,519,835	439,367	<b>1,959,202</b>	26,570	42,551	<b>69,121</b>	<b>1,890,081</b>	149,547	<b>2,039,628</b>
230 Fire and rescue service emergency planning and civil defence	10,148	3,837	<b>13,985</b>	796	1,294	<b>2,090</b>	<b>11,895</b>	4,750	<b>16,645</b>
<b>290 TOTAL FIRE AND RESCUE SERVICES</b>	<b>1,741,838</b>	<b>508,529</b>	<b>2,250,367</b>	<b>34,560</b>	<b>51,151</b>	<b>85,711</b>	<b>2,164,656</b>	<b>167,722</b>	<b>2,332,378</b>
<b>CENTRAL SERVICES</b>									
<b>410 CORPORATE AND DEMOCRATIC CORE</b>	<b>588,453</b>	<b>1,385,843</b>	<b>1,974,296</b>	<b>60,793</b>	<b>267,441</b>	<b>328,234</b>	<b>1,646,063</b>	<b>32,840</b>	<b>1,678,904</b>
<b>CENTRAL SERVICES TO THE PUBLIC</b>									
<b>Local tax collection</b>									
421 Council tax collection	174,453	356,895	<b>531,346</b>	89,068	68,149	<b>157,218</b>	<b>374,130</b>	7,292	<b>381,422</b>
422 Council tax discounts for prompt payment	564	435	<b>999</b>	542	10	<b>552</b>	<b>447</b>	0	<b>447</b>
423 Council tax discounts locally funded	9	4,492	<b>4,501</b>	4	122	<b>126</b>	<b>4,375</b>	0	<b>4,375</b>
425 Council tax benefits administration	129,142	187,124	<b>316,266</b>	7,832	40,305	<b>48,138</b>	<b>268,128</b>	2,404	<b>270,532</b>
426 Non-domestic rates collection	30,663	68,168	<b>98,831</b>	15,645	66,361	<b>82,006</b>	<b>16,824</b>	732	<b>17,556</b>
428 BID ballots	76	91	<b>167</b>	71	28	<b>99</b>	<b>68</b>	3	<b>71</b>
430 Registration of births, deaths and marriages	81,495	41,988	<b>123,485</b>	79,998	8,298	<b>88,294</b>	<b>35,190</b>	4,542	<b>39,732</b>
<b>Elections</b>									
441 Registration of electors	32,954	45,935	<b>78,887</b>	2,812	3,916	<b>6,728</b>	<b>72,158</b>	549	<b>72,707</b>
442 Conducting elections	21,365	53,123	<b>74,487</b>	5,646	15,231	<b>20,876</b>	<b>53,611</b>	1,070	<b>54,681</b>
450 Emergency planning	35,075	30,836	<b>65,913</b>	3,824	8,027	<b>11,852</b>	<b>54,061</b>	998	<b>55,059</b>
460 Local land charges	24,957	44,001	<b>68,957</b>	69,603	6,595	<b>76,197</b>	<b>-7,244</b>	1,527	<b>-5,717</b>
470 General grants, bequests and donations	6,821	108,564	<b>115,386</b>	3,587	9,663	<b>13,250</b>	<b>102,136</b>	4,097	<b>106,233</b>
<i>continued</i>									



# Annex A9: Revenue Outturn Protective, Central and Other services (RO6) 2010-11 (continued)

	£ thousand								
	Employees (1)	Running expenses (2)	Total expenditure (3) = (1) + (2)	Sales, fees & charges (4)	Other income (5)	Total income (6) = (4) + (5)	Net current expenditure (7) = (3) - (6)	Capital charges (8)	Net total cost (excluding specific grants) (9) = (7) + (8)
<b>CENTRAL SERVICES TO THE PUBLIC (continued)</b>									
475 Coroners' court services	20,868	75,955	96,824	3,320	22,680	26,000	70,823	499	71,323
476 Other court services	3,532	5,378	8,910	315	5,474	5,789	3,121	7,248	10,369
<b>NON-DISTRIBUTED COSTS</b>									
481 Retirement benefits	532,454	79,124	611,578	16,586	80,108	96,694	514,884	18,467	533,351
482 Costs of unused shares of IT facilities and other assets	20,940	40,919	61,859	13,691	9,246	22,937	38,922	28,730	67,651
483 Depreciation / impairment of surplus assets etc	13,822	6,904	20,726	632	-3,095	-2,463	23,188	-11,256	11,933
489 MANAGEMENT AND SUPPORT SERVICES	4,560,384	4,614,101	9,174,484	751,337	8,468,055	9,219,391	-44,908	575,008	530,100
<b>490 TOTAL CENTRAL SERVICES</b>	<b>6,278,023</b>	<b>7,149,875</b>	<b>13,427,898</b>	<b>1,125,305</b>	<b>9,076,612</b>	<b>10,201,918</b>	<b>3,225,977</b>	<b>674,751</b>	<b>3,900,726</b>
<b>MANAGEMENT AND SUPPORT SERVICES</b>									
491 Recharges within central services					2,091,883				
492 Recharges to general fund revenue account (excluding central services)					4,890,230				
493 Recharges to central government					137,101				
494 Recharges to other accounts					930,840				
495 Other management and support services income (excluding recharges)					418,001				
<b>500 TOTAL OTHER SERVICES</b>	<b>175,965</b>	<b>365,037</b>	<b>541,002</b>	<b>84,757</b>	<b>338,691</b>	<b>423,449</b>	<b>117,555</b>	<b>172,154</b>	<b>289,709</b>

## Annex A10: Trading Account Services Return (TSR) 2010-11 (revised)

	£ thousand								
	Employees (1)	Running expenses (2)	Total expenditure (3) = (1) + (2)	Sales, fees & charges (4)	Other income (5)	Total income (6) = (4) + (5)	Gross surplus (-)/ deficit (+) (7) = (3) - (6)	Capital charges (8)	Net surplus (-)/ deficit (+) (9) = (7) + (8)
<b>External Trading Accounts</b>									
260 Car Parks	2,161	10,624	12,785	19,092	1,481	20,573	-7,788	3,344	-4,444
281 Airports	714	496	1,210	1,405	1,749	3,154	-1,944	212	-1,732
282 Ports	3,371	3,645	7,016	5,531	118	5,649	1,367	2,254	3,621
283 Piers	0	0	0	0	0	0	0	0	0
284 Toll bridges and roads	5,440	17,966	23,406	49,640	663	50,303	-26,897	9,987	-16,910
514 Museums	521	475	996	364	80	444	552	674	1,225
515 Theatres	5,416	14,864	20,280	15,951	1,114	17,065	3,215	468	3,683
521 Civic halls	2,746	5,373	8,119	3,556	4,069	7,624	495	1,709	2,205
525 Civic restaurants	5,185	5,933	11,118	9,109	667	9,776	1,342	25	1,367
528 Sports facilities	7,426	10,622	18,048	12,149	2,108	14,257	3,791	878	4,669
535 Crematoria	2,234	3,642	5,876	6,593	51	6,643	-767	1,073	306
550 Fishery harbours	1,272	4,032	5,304	5,380	153	5,533	-229	3,823	3,594
580 Trade waste	2,398	10,985	13,383	13,918	2,680	16,598	-3,215	230	-2,985
591 Building control	12,322	10,558	22,881	18,617	2,055	20,671	2,210	41	2,252
594 Corporation estates	2,957	32,510	35,468	58,619	29,502	88,121	-52,653	5,966	-46,687
595 Industrial estates	7,259	52,904	60,165	105,359	38,105	143,464	-83,302	55,947	-27,355
596 Investment properties	3,399	48,967	52,366	134,279	27,078	161,357	-108,991	48,105	-60,886
597 Market undertakings	17,768	49,111	66,879	62,144	20,367	82,511	-15,633	18,525	2,892
691-695 Other External Trading Accounts	69,069	403,785	472,855	380,627	96,440	477,067	-4,211	12,480	8,269
<b>698 TOTAL EXTERNAL TRADING ACCOUNTS</b>	<b>151,659</b>	<b>686,494</b>	<b>838,153</b>	<b>902,330</b>	<b>228,480</b>	<b>1,130,811</b>	<b>-292,657</b>	<b>165,742</b>	<b>-126,914</b>
<i>of which:</i>									
931 Depreciation								76,158	
933 Loss on impairment of assets								85,538	
935 Credit for amortisation of capital grants and other capital contributions								-1,507	
936 Revenue Expenditure funded from Capital by Statute (RECS)								5,553	
<b>939 Total capital charges (total of lines 931 to 936)</b>								<b>165,743</b>	

continued

## Annex A10: Trading Account Services Return (TSR) 2010-11 (continued)

	£ thousand								
	Employees (1)	Running expenses (2)	Total expenditure (3) = (1) + (2)	Sales, fees & charges (4)	Other income (5)	Total income (6) = (4) + (5)	Gross surplus (-)/ deficit (+) (7) = (3) - (6)	Capital charges (8)	Net Surplus (-)/ Deficit (+) (9) = (7) + (8)
<b>Internal Trading Accounts</b>									
716 Administrative Education support services	7,611	10,317	17,928	15,862	1,534	17,396	532	57	589
717 Specialist Education support services	22,998	8,988	31,986	18,434	13,151	31,585	401	366	767
723 Highways maintenance	196,093	296,123	492,216	176,635	323,709	500,344	-8,128	3,854	-4,274
726 On-street parking	3,422	3,563	6,985	4,435	2,727	7,162	-177	88	-89
733 Social Services: residential homes	0	1	1	3	0	3	-2	0	-2
734 Social Services: home care services	813	787	1,600	1,426	231	1,657	-57	0	-57
741 Housing management	11,218	4,239	15,457	12	15,342	15,354	103	4,101	4,204
752 Leisure management	10,576	7,510	18,086	8,627	9,402	18,029	57	143	200
757 Environmental cleaning and sweeping	18,668	11,686	30,354	7,399	23,792	31,191	-837	498	-339
810 Construction and property services	137,457	145,196	282,653	47,435	240,920	288,355	-5,701	13,620	7,919
821 Building cleaning	198,785	50,591	249,375	88,765	160,220	248,985	390	325	715
825 Building maintenance	144,189	213,137	357,326	216,766	140,824	357,589	-263	1,905	1,642
830 Grounds maintenance	78,741	101,947	180,688	37,803	122,658	160,461	20,227	4,836	25,063
841 Vehicle maintenance	55,767	142,902	198,669	71,707	139,902	211,610	-12,941	23,038	10,097
845 Vehicle management and transport	51,671	176,852	228,524	82,221	190,838	273,059	-44,536	33,240	-11,297
850 Refuse collection	27,898	30,068	57,966	18,844	44,223	63,067	-5,101	3,649	-1,452
860 Catering services	290,828	267,269	558,096	327,744	219,002	546,747	11,349	1,271	12,619
871 Office services (printing, security, etc)	31,442	67,492	98,934	44,199	58,187	102,386	-3,452	2,130	-1,322
872 Information Technology	60,910	95,164	156,074	25,499	141,940	167,439	-11,365	15,264	3,899
873 Finance services	43,106	30,246	73,352	8,982	70,129	79,111	-5,759	6,232	473
874 Legal services	48,215	27,178	75,393	16,681	61,202	77,883	-2,490	205	-2,285
875 Personnel services	35,682	24,295	59,977	5,319	42,782	48,101	11,876	1,302	13,178
891-895 Other Internal Trading Accounts	243,254	230,409	473,664	179,977	279,732	459,709	13,954	12,855	26,809
<b>898 TOTAL INTERNAL TRADING ACCOUNTS</b>	<b>1,719,343</b>	<b>1,945,959</b>	<b>3,665,305</b>	<b>1,404,774</b>	<b>2,302,447</b>	<b>3,707,222</b>	<b>-41,919</b>	<b>128,976</b>	<b>87,058</b>
<i>of which:</i>									
931 Depreciation								104,222	
933 Loss on impairment of assets								22,360	
935 Credit for amortisation of capital grants and other capital contributions								-1,961	
936 Revenue Expenditure funded from Capital by Statute (RECS)								4,355	
<b>939 Total capital charges (total of lines 931 to 936)</b>								<b>128,976</b>	
<b>899 TOTAL EXTERNAL+ INTERNAL TRADING ACCOUNTS</b>	<b>1,871,003</b>	<b>2,632,456</b>	<b>4,503,459</b>	<b>2,307,106</b>	<b>2,530,927</b>	<b>4,838,035</b>	<b>-334,576</b>	<b>294,718</b>	<b>-39,857</b>

# Annex A11: Subjective Analysis (SAR) 2010-11 (revised)

£ thousand

	Education services	Highways and transport services	Social Care	Housing services (excluding HRA)	Cultural and related services	Environmental and regulatory services	Planning and development services
<b>PART A - PAY ESTIMATES</b>							
1 Teacher salary	16,924,894	92	16,805	0	913	0	83
2 Employers' National Insurance contributions	1,298,763	3	1,337	0	84	0	5
3 Employers' Pension contributions	2,196,265	0	2,720	0	125	0	5
4 Location allowance	8,276	0	0	0	0	-63	0
<b>5 TOTAL TEACHERS GROUP (Total of lines 1 to 4)</b>	<b>20,428,198</b>	<b>95</b>	<b>20,862</b>	<b>0</b>	<b>1,122</b>	<b>-63</b>	<b>93</b>
6 Police & Fire salary	4	0	0	0	0	0	0
7 Employers' National Insurance contributions	0	0	0	0	0	0	0
8 Employers' Pension contributions	0	0	0	0	0	0	0
9 Location allowance	0	0	0	0	0	0	0
<b>10 TOTAL POLICE &amp; FIRE GROUP (Total of lines 6 to 9)</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
11 All Other Staff salary	9,099,774	1,050,434	5,578,407	610,177	1,444,967	1,352,639	963,894
12 Employers' National Insurance contributions	651,013	69,684	406,868	45,794	96,627	99,096	76,388
13 Employers' Pension contributions	1,275,844	148,216	828,863	92,591	201,468	198,916	150,465
14 Location allowance	9,215	1,535	15,268	1,757	7,236	3,329	3,609
<b>15 TOTAL ALL OTHER STAFF GROUP (Total of lines 11 to 14)</b>	<b>11,035,846</b>	<b>1,269,869</b>	<b>6,829,406</b>	<b>750,319</b>	<b>1,750,298</b>	<b>1,653,980</b>	<b>1,194,356</b>
16 Other Pay Related Costs	954,253	58,587	336,275	35,487	74,290	105,825	76,166
<b>17 TOTAL Part A (Total of lines 5, 10, 15, 16a &amp; 16b)</b>	<b>32,418,301</b>	<b>1,328,551</b>	<b>7,186,543</b>	<b>785,806</b>	<b>1,825,710</b>	<b>1,759,742</b>	<b>1,270,615</b>
<b>PART B - RUNNING EXPENSES</b>							
18 Repairs, Alterations and Maintenance of Buildings	985,557	122,152	82,949	23,697	169,917	60,343	42,896
19 Energy Costs - Electricity	308,606	147,280	29,943	9,979	66,937	12,055	12,433
20 Energy Costs - Gas and Other	250,504	1,703	27,382	2,122	44,085	8,182	4,552
21 Rents	150,916	34,651	86,339	238,177	32,900	17,267	30,595
22 Rates	429,171	78,565	26,326	3,633	100,672	35,938	20,170
23 Water Services	118,782	3,479	13,636	3,375	29,611	11,706	3,561
24 Fixtures & Fittings	29,618	1,808	2,867	742	3,951	2,232	1,034
25 Cleaning and Domestic Supplies	456,344	9,095	38,950	2,183	42,331	34,103	8,365
26 Grounds Maintenance Costs	121,128	37,986	8,607	2,533	142,368	50,568	4,253
27 Premises Insurance	121,133	3,731	6,250	1,359	18,903	2,792	15,874
28 Other Premises Related Expenditure	324,803	74,014	49,174	18,284	35,734	29,706	17,124
<b>29 TOTAL PREMISES EXPENSES (Total of lines 18 to 28)</b>	<b>3,296,562</b>	<b>514,464</b>	<b>372,423</b>	<b>306,084</b>	<b>687,409</b>	<b>264,892</b>	<b>160,857</b>
30 Direct Transport Costs - Vehicle Repair & Maintenance	23,168	13,312	14,775	758	17,286	78,900	825
31 Direct Transport Costs - Vehicle Running Costs	48,134	16,473	31,953	801	18,989	113,083	993
32 Contract Hire and Operating Leases	448,459	155,385	116,698	3,081	33,275	138,312	4,374
33 Car Allowances for Travelling Expenses	89,471	15,812	159,639	7,213	11,071	18,906	16,245
34 Public Transport Allowances for Travelling Expenses	146,572	56,139	33,342	1,116	3,392	1,578	3,095
35 Transport Insurance	10,030	1,730	2,799	137	1,807	6,980	160
36 Other Transport Related Expenditure	246,725	160,564	94,399	3,168	7,771	27,806	3,874
<b>37 TOTAL TRANSPORT EXPENSES (Total of lines 30 to 36)</b>	<b>1,012,559</b>	<b>419,415</b>	<b>453,605</b>	<b>16,274</b>	<b>93,591</b>	<b>385,565</b>	<b>29,566</b>

continued

# Annex A11: Subjective Analysis (SAR) 2010-11 (continued)

£ thousand

	Education services	Highways and transport services	Social Care	Housing services (excluding HRA)	Cultural and related services	Environmental and regulatory services	Planning and development services
<b>PART B - RUNNING EXPENSES (continued)</b>							
<b>Supplies &amp; Services</b>							
38 Equipment, Furniture & Materials	853,981	123,385	227,396	33,533	198,443	102,454	20,528
39 Catering	902,177	1,590	88,910	1,495	23,568	2,275	3,236
40 Clothing, Uniforms & Laundry	11,845	1,961	7,607	548	3,412	6,088	472
41 Printing, Stationery and General Office Expenses	312,489	19,289	53,764	12,216	38,801	20,431	33,831
42 Communications and Computing - Postage	34,793	4,049	9,022	6,682	7,322	3,296	4,619
43 Communications and Computing - Telephone	90,392	28,266	41,731	5,250	13,237	13,534	8,644
44 Communications and Computing - Computer Costs	354,494	90,743	50,220	18,115	30,055	17,524	22,750
45 Communications and Computing - Other	20,697	1,765	5,750	501	7,220	2,547	5,189
46 Subsistence and Conference Expenses	55,183	2,255	35,306	2,954	4,585	2,223	5,735
47 Subscriptions	99,301	4,339	13,729	15,135	18,968	7,844	121,285
48 Insurance	106,340	103,557	14,126	1,654	13,158	4,258	2,886
49 Schools' Non ICT Learning Resources	755,523	337	5,765	217	1,057	352	813
50 Schools' ICT Learning Resources	231,411	936	4,157	825	695	1,124	454
51 Exam Fees	349,123	144	2,734	121	810	179	291
52 Other Supplies and Services	3,914,208	1,167,892	1,650,291	482,296	530,858	1,036,134	538,186
53 TOTAL SUPPLIES & SERVICES EXPENDITURE (Total of lines 38 to 52)	8,091,957	1,550,508	2,210,508	581,542	892,189	1,220,263	768,919
<b>Third Party Payments</b>							
54 Joint Authorities and Other Local Authorities	517,566	554,814	981,054	83,067	148,265	218,152	74,026
55 Grants to Voluntary Bodies	505,011	27,541	708,398	161,414	112,359	49,912	263,208
56 Private Contractors and Other Agencies - Professional Services	780,008	327,111	3,008,502	188,954	84,034	323,081	131,786
57 Private Contractors and Other Agencies - Agency Staff	415,372	65,127	644,590	30,705	31,722	111,822	24,041
58 Private Contractors and Other Agencies - Other	2,431,840	1,894,710	9,420,456	908,693	229,369	1,725,397	142,193
59 Internal Trading Organisations	401,233	1,348,386	163,544	18,080	42,411	153,515	23,280
60 TOTAL THIRD PARTY PAYMENTS (Total of lines 54 to 59)	5,051,030	4,217,689	14,926,544	1,390,913	648,160	2,581,879	658,534
61 Total Transfer Payments (Discretionary)	27,098	88,253	643,935	28,080	6,907	3,592	19,587
62 Expenditure on Management and Support Services	1,003,787	395,790	1,198,384	358,468	564,235	678,599	481,819
63 TOTAL Part B (Total of lines 29, 37, 53, 60, 61 & 62)	18,482,993	7,186,119	19,805,399	2,681,361	2,892,491	5,134,790	2,119,282
<b>PART C - INCOME</b>							
64 Rental Income	163,349	20,880	38,471	379,793	101,719	46,863	311,570
65 Recharges	786,576	509,748	583,491	163,923	210,161	315,410	194,551
66 All Other Income	4,589,338	2,315,149	5,308,323	439,642	1,128,770	1,331,159	686,938
67 TOTAL Part C (Lines 64 to 66)	5,539,263	2,845,777	5,930,285	983,358	1,440,650	1,693,432	1,193,059
<b>PART D - SUMMARY</b>							
68 TOTAL PART A (= Line 17)	32,418,301	1,328,551	7,186,543	785,806	1,825,710	1,759,742	1,270,615
69 TOTAL PART B (= Line 63)	18,482,993	7,186,119	19,805,399	2,681,361	2,892,491	5,134,790	2,119,282
70 TOTAL PART C (= Line 67)	5,539,263	2,845,777	5,930,285	983,358	1,440,650	1,693,432	1,193,059
71 TOTAL SERVICE EXPENDITURE (Lines 68 + 69 - 70)	45,362,032	5,668,890	21,061,657	2,483,809	3,277,549	5,201,096	2,196,839

continued

# Annex A11: Subjective Analysis (SAR) 2010-11 (continued)

£ thousand

	Police services	Fire & rescue services	Central services	Other services	TOTAL ALL SERVICES	Management and support services (inc in Central services)
<b>PART A - PAY ESTIMATES</b>						
1 Teacher salary	0	0	6,209	0	16,948,996	1,369
2 Employers' National Insurance contributions	0	0	61	0	1,300,253	57
3 Employers' Pension contributions	0	0	84	0	2,199,199	75
4 Location allowance	0	0	0	0	8,213	0
<b>5 TOTAL TEACHERS GROUP (Total of lines 1 to 4)</b>	<b>0</b>	<b>0</b>	<b>6,354</b>	<b>0</b>	<b>20,456,661</b>	<b>1,501</b>
6 Police & Fire salary	5,476,282	1,134,659	48,871	0	6,659,816	45,990
7 Employers' National Insurance contributions	466,849	88,105	4,218	0	559,172	3,838
8 Employers' Pension contributions	1,580,688	214,684	20,668	0	1,816,040	8,306
9 Location allowance	219,216	30,574	0	0	249,790	0
<b>10 TOTAL POLICE &amp; FIRE GROUP (Total of lines 6 to 9)</b>	<b>7,743,035</b>	<b>1,468,022</b>	<b>73,757</b>	<b>0</b>	<b>9,284,818</b>	<b>58,134</b>
11 All Other Staff salary	2,309,582	159,953	4,332,616	63,654	26,966,097	3,395,785
12 Employers' National Insurance contributions	170,121	12,175	326,577	6,311	1,960,654	263,743
13 Employers' Pension contributions	335,783	29,017	711,687	10,382	3,983,232	502,746
14 Location allowance	57,437	4,882	26,909	1,053	132,230	15,587
<b>15 TOTAL ALL OTHER STAFF GROUP (Total of lines 11 to 14)</b>	<b>2,872,923</b>	<b>206,027</b>	<b>5,397,789</b>	<b>81,400</b>	<b>33,042,213</b>	<b>4,177,861</b>
16 Other Pay Related Costs	147,290	67,789	800,123	94,565	2,750,650	322,888
<b>17 TOTAL Part A (Total of lines 5, 10, 15, 16a &amp; 16b)</b>	<b>10,763,248</b>	<b>1,741,838</b>	<b>6,278,023</b>	<b>175,965</b>	<b>65,534,342</b>	<b>4,560,384</b>
<b>PART B - RUNNING EXPENSES</b>						
18 Repairs, Alterations and Maintenance of Buildings	200,836	28,663	262,189	62,595	2,041,794	233,897
19 Energy Costs - Electricity	51,490	8,221	77,060	4,053	728,057	68,404
20 Energy Costs - Gas and Other	22,628	7,171	29,353	1,743	399,425	25,521
21 Rents	91,318	6,047	172,410	10,735	871,355	147,363
22 Rates	93,901	30,906	189,474	5,097	1,013,853	161,331
23 Water Services	8,037	2,923	15,966	1,050	212,126	13,710
24 Fixtures & Fittings	952	692	3,195	2,508	49,599	2,541
25 Cleaning and Domestic Supplies	36,673	8,334	71,479	7,303	715,160	63,295
26 Grounds Maintenance Costs	2,269	1,246	20,805	3,148	394,911	17,664
27 Premises Insurance	4,064	1,315	45,274	1,760	222,455	37,627
28 Other Premises Related Expenditure	28,646	2,502	115,443	4,304	699,734	76,844
<b>29 TOTAL PREMISES EXPENSES (Total of lines 18 to 28)</b>	<b>540,814</b>	<b>98,020</b>	<b>1,002,648</b>	<b>104,296</b>	<b>7,348,469</b>	<b>848,197</b>
30 Direct Transport Costs - Vehicle Repair & Maintenance	67,783	9,703	26,402	2,501	255,413	22,033
31 Direct Transport Costs - Vehicle Running Costs	95,327	19,617	39,181	2,805	387,356	30,204
32 Contract Hire and Operating Leases	17,803	36,304	36,946	3,786	994,423	28,371
33 Car Allowances for Travelling Expenses	31,203	7,703	57,726	1,388	416,377	45,203
34 Public Transport Allowances for Travelling Expenses	18,094	2,715	8,077	184	274,304	4,781
35 Transport Insurance	21,891	4,299	11,658	183	61,674	10,039
36 Other Transport Related Expenditure	28,959	582	15,845	-661	589,032	7,915
<b>37 TOTAL TRANSPORT EXPENSES (Total of lines 30 to 36)</b>	<b>281,060</b>	<b>80,923</b>	<b>195,835</b>	<b>10,186</b>	<b>2,978,579</b>	<b>148,546</b>

continued

## Annex A11: Subjective Analysis (SAR) 2010-11 (continued)

						£ thousand
	Police services	Fire & rescue services	Central services	Other services	TOTAL ALL SERVICES	Management and support services (inc. in Central)
<b>PART B - RUNNING EXPENSES (continued)</b>						
<b>Supplies &amp; Services</b>						
38 Equipment, Furniture & Materials	83,016	29,229	118,670	8,229	1,798,864	94,239
39 Catering	16,974	3,000	22,940	3,344	1,069,509	15,396
40 Clothing, Uniforms & Laundry	35,361	17,093	6,778	451	91,616	5,488
41 Printing, Stationery and General Office Expenses	34,999	3,741	146,662	4,498	680,721	94,311
42 Communications and Computing - Postage	7,035	563	80,937	2,188	160,506	46,950
43 Communications and Computing - Telephone	109,588	10,635	111,802	768	433,847	95,263
44 Communications and Computing - Computer Costs	296,006	19,719	410,419	4,010	1,314,055	343,607
45 Communications and Computing - Other	63,960	4,404	55,367	1,450	168,850	47,412
46 Subsistence and Conference Expenses	22,525	3,252	49,712	202	183,932	17,489
47 Subscriptions	4,475	1,095	67,161	8,283	361,615	29,011
48 Insurance	25,390	3,304	81,225	7,843	363,741	70,902
49 Schools' Non ICT Learning Resources	-392	0	10,105	0	773,777	9,904
50 Schools' ICT Learning Resources	0	0	777	0	240,379	279
51 Exam Fees	953	0	5,882	0	360,237	1,977
52 Other Supplies and Services Expenditure	482,317	31,925	1,174,995	85,251	11,094,353	535,143
<b>53 TOTAL SUPPLIES &amp; SERVICES EXPENDITURE (Total of lines 38 to 52)</b>	<b>1,182,207</b>	<b>127,960</b>	<b>2,343,432</b>	<b>126,517</b>	<b>19,096,002</b>	<b>1,407,371</b>
<b>Third Party Payments</b>						
54 Joint Authorities and Other Local Authorities	51,168	2,013	126,431	26,113	2,782,669	47,900
55 Grants to Voluntary Bodies	5,316	986	96,830	14,183	1,945,158	31,815
56 Private Contractors and Other Agencies - Professional Services	27,912	13,485	514,199	29,781	5,428,853	402,749
57 Private Contractors and Other Agencies - Agency Staff	19,107	7,737	133,777	1,773	1,485,773	98,542
58 Private Contractors and Other Agencies - Other	63,488	230	516,077	17,963	17,350,416	344,970
59 Internal Trading Organisations	0	289	64,273	8,574	2,223,585	37,279
<b>60 TOTAL THIRD PARTY PAYMENTS (Total of lines 54 to 59)</b>	<b>166,991</b>	<b>24,740</b>	<b>1,451,587</b>	<b>98,387</b>	<b>31,216,454</b>	<b>963,255</b>
61 Total Transfer Payments (Discretionary)	0	0	64,490	-1,277	880,665	36,522
62 Expenditure on Management and Support Services	5,336	176,886	2,091,883	26,928	6,982,115	1,210,210
<b>63 TOTAL Part B (Total of lines 29, 37, 53, 60, 61 &amp; 62)</b>	<b>2,176,408</b>	<b>508,529</b>	<b>7,149,875</b>	<b>365,037</b>	<b>68,502,284</b>	<b>4,614,101</b>
<b>PART C - INCOME</b>						
64 Rental Income	15,464	4,470	127,751	47,086	1,257,416	92,876
65 Recharges	8,773	3,008	8,050,054	88,341	10,914,036	7,989,052
66 All Other Income	967,376	78,233	2,024,113	288,022	19,157,063	1,137,463
<b>67 TOTAL Part C (Lines 64 to 66)</b>	<b>991,613</b>	<b>85,711</b>	<b>10,201,918</b>	<b>423,449</b>	<b>31,328,515</b>	<b>9,219,391</b>
<b>PART D - SUMMARY</b>						
<b>68 TOTAL PART A (= Line 17)</b>	<b>10,763,248</b>	<b>1,741,838</b>	<b>6,278,023</b>	<b>175,965</b>	<b>65,534,342</b>	<b>4,560,384</b>
<b>69 TOTAL PART B (= Line 63)</b>	<b>2,176,408</b>	<b>508,529</b>	<b>7,149,875</b>	<b>365,037</b>	<b>68,502,284</b>	<b>4,614,101</b>
<b>70 TOTAL PART C (= Line 67)</b>	<b>991,613</b>	<b>85,711</b>	<b>10,201,918</b>	<b>423,449</b>	<b>31,328,515</b>	<b>9,219,391</b>
<b>71 TOTAL SERVICE EXPENDITURE (Lines 68 + 69 - 70)</b>	<b>11,948,042</b>	<b>2,164,656</b>	<b>3,225,977</b>	<b>117,554</b>	<b>102,708,101</b>	<b>-44,908</b>

## Annex A12: Business Improvement District Outturn Transactions (BID) 2010-11

	£ thousand
<b>1 BALANCE AT 1 APRIL 2010</b>	<b>-5,664</b>
<b>Expenditure for 2010-11</b>	
2 Revenue expenditure: employee costs	2,403
3 Revenue expenditure: running expenses	18,602
4 Capital expenditure	210
<b>5 TOTAL EXPENDITURE (lines 2 to 4)</b>	<b>21,214</b>
<b>Income for 2010-11</b>	
6 Income from BID levies	20,441
7 Contribution from the billing authority	434
8 Contribution from a county council	2
9 Contribution from parish councils	1
10 Other contributions	693
<b>11 TOTAL INCOME (lines 6 to 10)</b>	<b>21,571</b>
<b>12 BALANCE AT 31 March 2011 (line 1 - line 5 + line 11)</b>	<b>-5,308</b>



## Annex B: Derivation of service lines used in Table 1

	Line Reference	Levies/transfers
Education	RS line 190 RS line 701	Mandatory student awards
Highways and transport	RS line 290 RS line 722	Integrated transport authority levy
Social care	RS line 390	
Housing (excluding Housing Revenue Account)	RS line 490 RS line 714 RS line 718	Subsidy limitation transfers from HRA Contribution to HRA re items shared by whole community
Cultural	RS line 509	
Environment	RS line 590 RS line 724	Waste disposal authority levy
Planning	RS line 599	
Police	RS line 601	
Fire and rescue	RS line 602	
Central services	RS line 690 RS line 721 RS line 727	Parish precepts London Pensions Fund Authority levy
Mandatory rent allowances	RS line 711	
Mandatory rent rebates to non-HRA tenants	RS line 712	
Mandatory rent rebates to HRA tenants	RS line 713	
Other	RS line 698 RS line 728 RS line 731 RS line 732 RS line 741 RS line 742 RS line 748	Other levies External Trading Accounts net surplus/deficit Internal Trading Accounts net surplus/deficit Capital charges accounted for in External Trading Accounts Capital charges accounted for in Internal Trading Accounts Adjustments
Appropriations to (+) / from (-) Accumulated Absences Account	RS line 792	
Reversal of Revenue Expenditure funded from Capital by Statute	RS line 767 RS line 768	Only applicable for 2009-10 this line was removed in 2010-11
Total net current expenditure	RS line 749 RS line 792	

## Annex C: Derivation of service lines used in Table 2

	Line reference	Additional Information
<b>Total Net Current Expenditure</b>	RS line 749	
<b>Capital Financing</b>	RS line 773	Provision for repayment of principle
	RS line 776	Leasing payments
	RS line 781	Interest payments: external payments
	RS line 783	Interest: HRA item 8 payments and receipts
<b>Capital Expenditure charges to the Revenue Account</b>	RS Line 765	
<b>Council Tax Benefit</b>	RS Line 754	Local Tax Collection, council tax benefit paid to the collection fund
<b>Discretionary Non-Domestic Rate relief</b>	RS Line 757	Local Tax Collection, non-domestic rate relief - discretionary payments
<b>Bad debt provision</b>	RS Line 771	
<b>Flood defence payments to Environment Agency</b>	RS Line 759	Levy from Environment Agency for Flood Defence
<b>Private Finance Initiative (PFI) schemes - difference from service charge</b>	RS Line 788	
<b>Appropriations to(+)/ from(-) financial instruments adjustment account</b>	RS Line 789	
<b>Appropriations to(+)/ from(-) unequal pay back pay account (b)</b>	RS Line 790	
<b>Interest receipts</b>	RS Line 786	Interest and investments income - external receipts and dividends
<b>Specific grants outside AEF</b>	RS Line 791	
<b>Business Rates Supplement</b>	RS Line 793	
<b>Specific grants inside AEF</b>	RS Line 797	
<b>Area Based Grant (ABG)</b>	RS Line 798	
<b>Transfers and Adjustments</b>	RS Line 801	Inter-authority transfers in respect of reorganisation
<b>Appropriations from other revenue reserves</b>	RS Line 811	School Reserves
	RS Line 815	Other earmarked financial reserves
	RS Line 816	Unallocated financial reserves
<b>Budget requirement</b>	RS Line 830	
<b>Revenue Support Grant</b>	RS Line 851	
<b>Redistributed non-domestic rates</b>	RS Line 870	
<b>Police grant</b>	RS Line 856	
<b>General Greater London Authority (GLA) grant</b>	RS Line 858	
<b>Other items</b>	RS Line 880	
<b>Council tax requirement</b>	RS Line 890	

## Survey Design for collecting Revenue Outturn (RO) Estimates in 2010-11

12. During May 2011 until July 2011, all 444 local authorities in England were requested to complete the Revenue Outturn (RO) form to show all their transactions related to the general fund revenue account. This included all elements of gross and net current expenditure, capital charges, net total costs and also elements that finance net current expenditure, which include; levy payments, interest receipts, central government grants, use of reserves,, council tax and other non current expenditure items. Annex D shows the distribution of local authorities responsible for completing the RO forms by classification and region.

## Annex D: Distribution of Local Authorities by Region and Classification

Local Authority Classification											
	Greater London Authority	Shire Counties	Shire Districts	Inner London Boroughs <sup>(a)</sup>	Outer London Boroughs	Unitary Authorities <sup>(b)</sup>	Metropolitan Districts	Police Authorities	Fire Authorities	Other Authorities <sup>(c)</sup>	ALL
Region	North East	0	0	0	0	7	5	3	3	2	20
	North West	0	2	18	0	0	6	15	5	4	55
	Yorkshire & the Humber	0	1	7	0	0	5	9	4	4	34
	East Midlands	0	5	36	0	0	4	0	5	3	54
	West Midlands	0	3	19	0	0	4	7	4	4	42
	East of England	0	5	41	0	0	6	0	6	3	62
	London	1	0	0	13	20	0	0	0	0	39
	South East	0	7	55	0	0	12	0	5	5	86
	South West	0	4	25	0	0	12	0	5	4	52
ENGLAND											444

(a) Inner London Boroughs include City of London

(a) Unitary Authorities includes Isle of Scilly

(b) Other Authorities include National Park Authorities, Waste Disposal and Integrated Transport Authorities

## **Survey Design and Methodology for Grossing SAR 2010-11 data**

During May 2011 until July 2011, all 444 local authorities in England were requested to complete the Revenue Outturn form to show all expenditure and income transactions from their General Fund Revenue Account. Out of 444, 128 local authorities were selected to complete an additional Subjective Analysis Return (SAR) form which is essentially is an extension of the subjective analysis in the General Fund Revenue Account Outturn suite. In principle, therefore, its totals are designed to agree with the Net Current Expenditure on the individual Revenue Outturn forms, and the Total Service Expenditure line on the Revenue Summary form. The three main components of SAR cover:

- (a) **Pay Estimates – Direct employee expenses**; which include total salaries, employers' national insurance contributions, employer' pension contributions and local allowances
- (b) **Running Expenses**; which includes premises and transport related expenditure, supplies and services and third party payments (including agency staff costs)
- (c) **Income**; which includes recharges, rental income and other sources of income (including sales, fees and charges)

The 128 local authorities were selected to ensure all classes of authorities in England are adequately represented. Below is a table showing the five main classes (stratum) for which local authorities in England are differentiated, and the total number of the local authorities selected to complete the SAR form and total in England, for each class:

<b>Annex E: Total number of authorities completing the 2010-11 SAR form and total in England</b>		
<b>Authority Class</b>	<b>Total number of authorities completing the SAR form</b>	<b>Total number of authorities in England that complete the Revenue Outturn forms</b>
Shire Districts	28	201
Shire Counties	14	27
London Boroughs, Metropolitan Districts and Unitary Authorities & Isle of Scilly <sup>(a)</sup>	51	125
Single Purpose <sup>(b)</sup>	34	90
Greater London Authority	1	1
<b>Total no. of authorities</b>	<b>128</b>	<b>444</b>
<p>(a) Isle of Scilly is classed as being similar to a unitary authority</p> <p>(b) Single Purpose authorities include Police, Fire, Waste, Transport and National Park authorities</p>		

## **Grossing methodology for producing Subjective Analysis Returns (SAR) figures:**

The grossing process to create the England totals using SAR information from the selected sample of authorities is done in three stages, as below:

### **Stage (1):**

The first stage involves aggregating the raw SAR information for each of the five classes separately (e.g. Shire Districts, Shire Counties). The 'Total All Service' column (on the SAR form) is made of eleven core services (which include Education Services, Highways and Transport Services, Social Care, Housing Services etc.). If we consider the first component of SAR (Pay Estimates) and only consider one of the stratum (say  $k$ , where  $k = 1$  to 5):

Let  $X(i, j, k)$  denote the aggregated raw data for subjective expenditure line  $i$  (within the Pay Estimates category, where  $i = 1$  to  $n$ ) and core service  $j$  (where  $j = 1$  to 11). This total would be the aggregate of all authorities in stratum  $k$  that completed the SAR information.

Let  $T(j, k)$  denote the actual overall total figure (which would be derived from the RO forms) for core service  $j$ . This total would be the aggregate of all local authorities in Stratum  $k$ .

Let  $G(i, j, k)$  denote the grossed figure for subjective expenditure line  $i$  (within the Pay Estimates category, where  $i = 1$  to  $n$ ) and core service  $j$  (where  $j = 1$  to 11). This total would be an estimate of how much expenditure we hypothesise all local authorities would have spent for subjective expenditure line  $i$  under core service  $j$  if we had collated information from all local authorities in stratum  $k$  (contrary to a sample of authorities).

Therefore, for core service  $j$  and stratum  $k$ :

$G(i, j, k) = [T(j, k) / \sum X(i, j, k)] * X(i, j, k)$ , summing across all subjective expenditure lines  $i = 1$  to  $n$ , which fall under the 'Pay Estimates' category.

Using the above method we can generate grossed values for all subjective expenditure lines  $i$ , for all core services  $j$  and for all stratum  $k$ .

### **Stage (2):**

The next stage involves generating 'Total All Services' figures (across all eleven of the core services) for each of the subjective expenditure lines  $i$  and stratum  $k$ .

Let  $T_s(i, k)$  denote the 'Total All Services' figure for subjective expenditure line  $i$  (within the Pay Estimates category) and stratum  $k$ .

Therefore:

$T_s(i, k) = \sum G(i, j, k)$ , summing across all the core services  $j$  ( $j = 1$  to 11)

### **Stage (3):**

The last stage involves generating the 'Total All Services' figures for England level (i.e. across all of the five stratum) for each of the subjective expenditure lines  $i$ .

Let  $T_E(i)$  denote the 'Total All Service' figure at England level for subjective expenditure line  $i$  (within the Pay Estimates category).

$T_E(i) = \sum T_s(i, k)$ , summing across all the stratum  $k$  ( $k = 1$  to  $5$ ).

The overall England total figure for Pay Estimates (summing across all subjective expenditure lines  $i$ ) should equate to the figure provided on the RSX under employee costs, for Total Service Expenditure.

The same process is used to calculate expenditure estimates for the remaining two SAR components (i.e. Running Expenses & Income).

There have been several revisions to the 2009-10 local authority data as a result of 2010-11 validation work, including to SAR data. The revised 2009-10 SAR data can be found at:

<http://www.communities.gov.uk/publications/corporate/statistics/revenue200910finaloutturn>

## **Terminology used in this release**

A list of terms relating to local government finance is given in the glossary at Annex G of *Local Government Finance Statistics England* No. 21 2011. This is accessible at <http://www.communities.gov.uk/documents/statistics/pdf/1911067.pdf>. The most relevant terms for this release are explained below.

**Aggregate External Finance** - is the total amount of grant provided to finance all local government expenditure, excluding that subject to separate arrangements under statutory schemes, rent allowances and rebates and council tax benefit, which are funded by specific grants outside Aggregate External Finance.

Business Rates Supplement is income which relates 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.

**Current expenditure** - is the cost of running local authority services within the financial year. This includes the costs of staffing, heating, lighting and cleaning, together with expenditure on goods and services consumed within the year. This expenditure is offset by income from sales, fees and charges and other (non-grant) income, which gives **total net current expenditure** (line 749). Total net current expenditure also includes payments made by local authorities on behalf of central government, under statutory schemes and the payment of rent allowances and rebates. Such payments are fully funded by central government through specific grants outside **Aggregate External Finance**.

**Dedicated Schools Grant (DSG)** – there was a change in the funding of specific and formula grants in 2006-07 largely due to changes in the way that expenditure on schools is funded. From 2006-07, local authorities receive school funding through specific grant rather than funding previously included in formula grant.

**Greater London Authority (GLA) Group** – this includes GLA and its constituent bodies, Metropolitan Police Authority, London Fire and Emergency Planning Authority, Transport for London (TfL) and London Development Agency (LDA). Transactions in their General Fund Revenue Account are reported by the GLA and the four functional bodies as a group.

### **Appropriations to/from financial instruments adjustment account (line 789) Appropriations to/from unequal pay back pay account (line 790)**

These are two new lines connected with the adjustments permitted or required by our regulations. The accounts show figures fully compliant with accounting standards, but regulations made by CLG provide for adjustments to those figures to prevent excessive increases in council tax. The first line allows for adjustments connected with borrowing and investments, including the regulation on Icelandic banks investments. The second allows for the regulation that permits a charge for unequal pay back pay to be deferred until payments are due to be made (accounting requires a charge as soon as the liability is established).

### **International Accounting Standard 19 (IAS 19)**

Local authorities are required to account for Employee benefits (pensions) in accordance with IAS 19 from 2010-11. This requirement is enshrined in the Code of Practice on Local Authority Accounting in the UK, published by the Chartered Institute of Public Finance and Accountancy (CIPFA) and in CIPFA's Best Value Accounting Code of Practice (BVACOP).

Under IAS19 most of the pension schemes covering local government employees are classed as defined benefit schemes. The main implication of defined benefit status is that retirement benefits are accounted for on the basis of the retirement benefit entitlement to which employment in the year gives rise, rather than the cash amounts of employer's contribution or pension due for the year. That is, the IAS19 pension liability will include all the total pension liabilities for all employees and not when the pension is.

The major exception to defined benefit status is the teachers' pension scheme, which is administered centrally; local authorities account for this on a defined contribution basis, and the charges to service expenditure equal the employer's contribution.

The defined benefit charges are not allowed to impact on council tax payers, the charge that must ultimately be carried by taxpayers is the employer's contributions due for the year. Consequently, the effects on the revenue account are that the net current expenditure service lines are on a defined benefit basis, but the Budget Requirement is based on the cash contributions due. This neutrality is achieved by reversing out the impact of IAS19 and replacing this with the actual cash contributions.

The information excluding IAS19 that we collect on the form is critical for our key users. In particular, the Office for National Statistics use the information on a non-IAS19 basis for their key statistics on Public Sector Finances and National Accounts. The following table shows summary service expenditure on both an IAS19 and a non-IAS19 basis from the RA form.

### **PFI schemes in accordance with the International Financial Reporting Standards (IFRS)**

Under the International Financial Reporting Standards (IFRS) the PFI schemes are brought 'on balance sheet'. Local authorities have been required to account for their PFI schemes on the IFRS basis as from 2010-11.

For National Accounts purposes, however, PFI schemes should be accounted for 'on balance sheet' basis only where **economic ownership** of the asset rests with the Authority.

**Economic ownership** for national accounts purposes is determined by the same test as applies under UK accounting standards and hence that local authorities applied in preparing their 2009-10 accounts. The basis of that test was set out in Appendix E to the 2008 SORP, and depends on whether the local authority or the contractor has an asset of the property used to provide the contracted services. A party has an asset of the property where that party has access to the benefits of the property and exposure to the risks inherent in those benefits.

**Formula Grant** – the main channel of government funding. This includes **Redistributed non-domestic rates**, **Revenue Support Grant** and Police grant. The distribution is determined by the Formula spending shares formulae, also taking account of authorities' relative ability to raise council tax and the floor damping mechanism. There are no restrictions on what local government can spend it on.

**Redistributed non-domestic rates** – non-domestic rates which, having been paid into the non-domestic rating pool, are redistributed between local authorities on the basis of population, as part of **Formula Grant**.

**Revenue expenditure** (line 795) - is equal to total net current expenditure (line 749), plus capital financing costs and a few minor adjustments, but excludes expenditure financed by grants outside **Aggregate External Finance**. Revenue expenditure is



financed by grants inside Aggregate External Finance, council tax and authorities' reserves.

**Revenue Expenditure funded from Capital under Statue (RECS)** - This is expenditure that is revenue under normal accounting principles but which legislation allows to be financed as capital expenditure. Examples are grants given to local residents for capital purposes. RECS is entered in Revenue Outturn (RO) suite of forms under the relevant service line for Net Current Expenditure, and the total amount reversed out appears in Line 767 of the RS part of the RO suite of forms, which will continue to be entered in the Capital Outturn Return (COR). These entries replace the amortisation of deferred charges, which previously formed one element of capital charges.

**Revenue Support Grant** – a general grant which replaced rate support grant in 1990-91. Now it is distributed as part of **Formula Grant**.

### **Icelandic bank investments**

Where an authority holds investments in Icelandic banks that were affected by the defaults in Autumn 2008 it would normally be the case that the impairment loss would be charged in the 2008-09 accounts. In the RO suite the entries appear in the RS form. The impairment was entered in line 781 and any interest credited in respect of the investment in line 786. Where the authority has taken advantage of regulation **30G** in the Local Authorities (Capital Finance and Accounting) (England) Regulations 2003 (inserted by SI 2009 No 321) entries permitted or required by the regulations appear in line 789. These entries are shown separately in lines 951-953 of the RS form. Figures are generally calculated using CIPFA methodology published in their LAAP bulletins.

### **Regulation 30G**

Regulation 30G allows, authorities to neutralise the debits for the impairment losses required by accounting practice in the 2008-09 account. However, an authority taking advantage of that relief will be required to make a debit in the 2010-11 accounts equal to the total of all the credits made under the regulation. Thus, the benefit conferred by the regulation is temporary – it simply postpones the effect of the impairment loss.

**Specific Grants inside AEF** - These are revenue grants which are paid to local authorities by individual government departments, for which the local authority has sole responsibility for decisions on how the grant is allocated. The main purpose for the provision of these grants is to deliver core local authority services.

**Specific Grants outside AEF** - These are revenue grants, which are paid to local authorities by individual government departments. However, the local authority usually only acts as the 'middle person', as the grants are passed over to a third party which administers the service. The local authority **does not** normally have any control over the service for which the grant was intended for. This responsibility rests solely with the third party that receives the grant.

## **Data quality**

National Statistics are produced to high professional standards set out in the National Statistics Code of Practice. They undergo regular quality assurance reviews to ensure that they meet customer demands.

The information for 2010-11 in this release is derived from Revenue Outturn (RO) Returns submitted to Department for Communities and Local Government by all 444 local authorities in England. The national figures in this report are based on valid returns for all local authorities in England.

Only data for authorities that have completed a valid form is used in the computation of national figures for the statistical release. If we do not hold a complete set of capital data for authorities in England, we use the grossing methodology to compute the national figures. This method does not calculate figures for missing or invalid authorities; it only derives an England national figure based on the following properties;

- i. data currently held from validated authorities
- ii. number of missing or invalid authorities and what type of classification group they fit in (e.g. Single Purpose Authorities, Shire Districts, Shire Counties, Unitary Authorities, Metropolitan Districts, London Boroughs etc.)

As we received valid data from all authorities in England there has not been a need to use this grossing methodology.

Figures are subjected to rigorous pre-defined validation tests both within the forms themselves, while the forms are being completed by the authority and also in Communities and Local Government itself as the data are received and stored. These include:

**1) In form validation:** This refers to warnings that are built into the excel forms that are sent to authorities. Forms have been pre-programmed with sense checks to highlight figures outside a set range. If an authority inputs figures that are likely to be incorrect, the form flags up to the officer inputting the data that this value could be incorrect. In some fields the figure can still be accepted if a reason is given whereas some cells will definitely be rejected as it is deemed impossible. In the majority of cases this means that the forms are returned completed and without any validation queries.

**2) CLASS (Computerised Local Authority Statistics System) validation:** Once the figures have been received by DCLG, they get inputted onto the CLASS database, which has built in checks that return errors and warnings for unexpected figures. CLASS can then be asked to output a list of warnings and errors which a team member can look through and contact an authority about if necessary.

**3) Manual (or analytical) validation:** These are extra checks done manually by the teams to double check the figures they receive. During this process the teams also liaise with relevant policy sections and the Group Accountant to clarify and rectify any anomalies. Furthermore the data received from LAs are compared with other data sources (both internal and external).

4) **Post validation:** Figures get checked and double-checked on the statistical releases. Particular attention is paid to making sure the values have been entered correctly and the figures on the graphs and tables correlate with each other.

Please note that the figures in this release have not been adjusted to take into account changes of responsibility between 2009-10 and 2010-11.

Further scrutiny of data on retirement benefits following the last release led to queries being sent to a number of authorities. In response to these queries, eight local authorities submitted a revised set of figures for 2010-11. One other local authority submitted revised figures in response to a separate query.

As mentioned on the front cover there was a full response by local authorities to the Revenue Outturn 2010-11 form. Within these completed forms all areas of the form were completed either straight away or after validation. There was not set pattern to any initial incompleteness of the forms or specific areas within the forms. If forms were to contain missing sections that could have impacts as to ensuring financing balances with expenditure DCLG may not publish the completed sections of the form because they could not be fully validated. Fortunately, response rate and completion rate is high and often full.

Best Value Accounting Code of Practice (BVACOP) is a set of general guidance notes which are provided to local authorities, providing them with instructions on how to account on various elements of public service expenditure. The services are primarily broken down into a few main groups (e.g. Children and Family Services, Housing Services, Central services). Within each group, detailed guidance is provided on all possible elements of spending, which a LA could have responsibility over. The BVACOP is used by all LA's as a foundation for constructing their accounts in the financial year. Therefore the categorisation defined by BVACOP is used as a basis for our form design and guidance, enabling LA to report their financial data under the correct headings – improving quality of the outputs. In-depth discussions take place with several authorities, prior to them being put forward to Central and Local Government Information Partnership/Finance (CLIP/F) for agreement, as part of our ongoing review of enhanced data collection. CLIP/F is also kept informed of the full planned developments to meet the HM Treasury and ONS requirements.

For a summary of BVACOP (now called SERCOP) please see the following web link including information on legislative requirements:

<http://www.cipfastats.net/sercop/>

## **Uses made of the data**

1. The data in this Statistical Release are essential for a number of different purposes. A central and immediate purpose is to provide the Secretary of State, Ministers, HM Treasury and the Office for National Statistics with the most up to date information available on local authority revenue spending for decision making. In particular, the data are provided to the Office for National Statistics for National Accounts purposes and to HM Treasury for monitoring and forecasting the financial situation.

2. The data are also important sources for various evidence based policy and financial decisions and answering numerous parliamentary questions. In addition they are used by local authorities and their associations, regional bodies, members of the business community and the general public.
3. Various Government Departments also utilize this data, some examples include:
  - a. Food Standards Agency uses the national level data to get a view of expenditure on food safety for all LA's across England. They also make use of the local level data to match expenditure on Food Safety and Trading Standards to their own data on number and type of businesses in each local authority, numbers of interventions and enforcement actions undertaken by each LA and the average compliance rates to food hygiene law. This enables them to develop a set of performance indicators for each local authority so that they could measure variations between authorities, good practice and how different levels of expenditure impact on enforcement activity and compliance.
  - b. The Efficiency Programme Team within Department for Health uses the data to look at the operational breakdown costs for Adult Social Services in order to derive average staff costs. This allows them to develop various efficiency indicators for Adult Social Services.
  - c. The parking services data are used by the Department for Transport to monitor LA's that have taken on civil parking enforcement powers and also to brief the ministers.
4. Further uses of this data are made internally by DCLG users, such as the Value for Money (VfM) analysis – where unitised expenditure figures for each service area (e.g. education) are derived to make comparisons against local authority's performance.
5. The Audit Commission also make use of revenue expenditure data, such as in their 'Protecting the public purse' publication which reports on the current level of fraud and it's impact on the economy. It produces various strategies that could help to fight fraud against local government and taxpayers. Additional uses include the Commission's value for money (VfM) profile tool which is utilized for highlighting areas where costs and performance may not be commensurate or where costs look high. They use comparative information about costs, service outputs and outcomes and track performance over time.
6. The SAR information is also used as a key management and information tool. In particular, the analysis of employee expenses is used internally by DCLG as part of the evidence base for policy on local government pay and workforce issues. The analysis of running expenses is used by the Office of National Statistics in the estimation of Gross Domestic Product.
7. Comments and feedback from the end user for further improvement or about your experiences with this product will be welcomed. Please send all views to: [lgf1.revenue@communities.gsi.gov.uk](mailto:lgf1.revenue@communities.gsi.gov.uk)

## **Background Notes**

1. This Statistical Release can be found at the following web address:  
<http://www.communities.gov.uk/localgovernment/localregional/localgovernmentfinance/statistics/revenueexpenditure/>
2. For press enquiries about this Statistical Release, please contact the Local Government press desk on 0303 444 1201 or email [press.office@communities.gsi.gov.uk](mailto:press.office@communities.gsi.gov.uk). For other enquiries, please contact Mansukh Makwana on 0303 444 2119 or email [LGF1.REVENUE@communities.gsi.gov.uk](mailto:LGF1.REVENUE@communities.gsi.gov.uk).
3. Timings of future releases are regularly placed on the Department's website, <http://www.communities.gov.uk/corporate/researchandstatistics/statistics/publicationschedule/> and on the National Statistics website, [www.statistics.gov.uk/press\\_release/currentreleases.asp](http://www.statistics.gov.uk/press_release/currentreleases.asp)
4. Please see the web link below for access to the papers tabled to the 'Central and Local Information Partnership – Finance' (CLIP-F) group,  
<http://www.clip.local.gov.uk/lgv/core/page.do?pageId=31626>

CLIP Finance (CLIP F) is a consultative group which considers the collection, presentation and analysis of data on local government finance. It has been in existence since 2006, prior to this the group was known as Working Group on Local Government Financial Statistics (WGLGFS). The membership consists of representatives from central government departments, local government, CIPFA and the Audit Commission, and generally meets three times a year. To ensure users are made aware of significant changes and adjustments to Local Government Finance forms papers are tabled, discussed and published. Please visit the website for details of likely changes for future Revenue/Capital statistical releases.

5. The notes, which accompany each form sent to local authorities, can be found at:  
<http://www.communities.gov.uk/localgovernment/localregional/localgovernmentfinance/statistics/usefulinformation/formst timetable/revenueforms/>
6. For a fuller picture of recent trends in local government finance, readers are directed to *Local Government Finance Statistics England* No. 21 2011, which is available in hard copy from Communities and Local Government Publications, Cambertown House at [product@communities.gsi.gov.uk](mailto:product@communities.gsi.gov.uk) (Tel. 0300 123 1124) and electronically from the Communities and Local Government website:  
<http://www.communities.gov.uk/documents/statistics/pdf/1911067.pdf>
7. We consistently comply with our user engagement strategy, by publishing both the national level and local level figures on the DCLG website and ensuring our key users are made aware two weeks prior to the publication of the statistical release. The publication date is also highlighted on ONS publication hub and a web-link is added on the day of the release. In both cases we highlight all quality considerations and any revisions to historical data sets. Documentation on DCLG engagement strategy to meet the needs of statistical users can be found at:

<http://www.communities.gov.uk/publications/corporate/statistics/engagementstrategystatistics>

8. Both the Scottish Government and the Welsh Assembly Government also collect revenue outturn data. Their information can be found at the following websites:

Scotland:

<http://www.scotland.gov.uk/Topics/Statistics/Browse/Local-Government-Finance>

Wales:

<http://wales.gov.uk/topics/statistics/headlines/localgov2010/100623/?lang=en>

Northern Ireland:

[http://www.doeni.gov.uk/index/local\\_government/local\\_government\\_funding.htm](http://www.doeni.gov.uk/index/local_government/local_government_funding.htm)

[m](#)

### **Symbols and conventions**

...	=	not available
0	=	zero or negligible
—	=	not applicable
	=	discontinuity
(P)	=	provisional
(R)	=	revised since the last statistical release

### **Rounding**

Where figures have been rounded, there may be a slight discrepancy between the total and the sum of constituent items.