



Statistical Release

27 November 2012

LOCAL AUTHORITY REVENUE EXPENDITURE AND FINANCING

ENGLAND 2011-12 FINAL OUTTURN

- Total revenue expenditure by local authorities in England was £99.3 billion in 2011-12, a decrease from £104.3 billion in 2010-11.
- 26.6% of revenue expenditure in 2011-12 was funded through council tax, 29.7% through formula grant and 46.1% through specific grants inside Aggregate External Finance and Local Services Support Grant.
- In 2011-12 local authorities added £2.6 billion to their reserves. This includes figures for Greater London Authority, who added £0.6 billion to their reserves. Excluding GLA, authorities added £2.0 billion to their reserves.
- Local Authorities net current expenditure for education services was £40.2 billion in 2011-12.
- Education expenditure for 2011-12 is not comparable to previous years due to a number of schools changing their status to become academies, which are centrally funded rather than funded by local authorities. There has also been a transfer of responsibilities between NHS and local government relating to adults with learning difficulties in long stay NHS institutions. As a result of this discontinuity between the two financial years (2010-11 & 2011-12), it is difficult to compare total net current expenditure.

This release provides final outturn estimates of local authority revenue expenditure and financing for the financial year April 2011 to March 2012. These estimates are on a non-International Accounting Standard 19 (IAS19) and PFI "Off Balance Sheet" basis except where stated otherwise.

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 Department for 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 2011-12 final outturn

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Revenue expenditure by service

1. Revenue expenditure in 2011-12 is summarised in **Table 1**, including a comparison with the 2010-11 figures. Net current expenditure by service is shown in **Chart A**. 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 Revenue Expenditure

- Total revenue expenditure by local authorities in England was £99.3 billion in 2011-12 compared with £104.3 billion in 2010-11, a decrease of 4.8%. This is largely owing to a reduction in education expenditure from £45.3 billion in 2010-11 to £40.2 billion in 2011-12. This has been impacted on by a number of schools moving to academy status, where academies are directly funded by central government and are independent of local government control.
- There has been a transfer of responsibilities between NHS and local government relating to adults with learning difficulties in long stay NHS institutions. This was first announced on 1st April 2009, where Primary Care Trusts (PCT's) and Local Authorities (LA's) negotiated funding locally. However, the first time it impacted local authority accounts was from 1st April 2011, when the transfer of funding was made directly from Department of Health to LA's. In 2011-12, local authorities received a new non-ring fenced 'Learning Disabilities and Health Reform' grant, amounting to £1.2 billion, to finance this responsibility. Due to this discontinuity between the two years (2010-11 & 2011-12), it is difficult to compare total net current expenditure.
- 34.9% of total net current expenditure in 2011-12 is on education, 18.4% on social care, 17.2% on housing benefits, and 10.1% on police.
- There has been an overall decrease in net current expenditure across all services, between 2010-11 and 2011-12, with the exception of Adult Social Care services, which increased from £14.4 billion to £14.7 billion, an increase of 2.3%.
- Planning and Development Services have seen the highest decrease in net current expenditure of 24.8%, followed by Non-HRA Housing Services, which have decreased by 15.3% in 2011-12.

Mandatory Housing Benefits

- Mandatory Housing Benefits has increased from £18.6 billion to £19.8 billion, an increase of 6.6%.

Council Tax

- Non-current expenditure in 2011-12 includes the payment of council tax benefit of £4.2 billion, but this is netted off by income from specific grants outside Aggregate External Finance (AEF).

Table 1: Revenue expenditure by service 2010-11 and 2011-12 ^(1,2)

	£ million		
	Net current expenditure 2010-11 (R)	Net current expenditure 2011-12 (R)	% Change
Education ⁽¹⁾	45,283	40,219	-11.2
Highways and transport	5,669	5,380	-5.1
Social care	21,062	21,160	0.5
of which:			
Children's Social Care	6,654	6,423	-3.5
Adult Social Care ⁽²⁾	14,408	14,738	2.3
Housing (excluding Housing Revenue Account)	2,482	2,103	-15.3
Cultural, environmental and planning	10,676	9,741	-8.8
of which:			
Cultural	3,278	3,021	-7.8
Environmental	5,201	5,068	-2.6
Planning and development	2,197	1,652	-24.8
Police	11,948	11,650	-2.5
Fire and rescue	2,165	2,118	-2.2
Central services	3,608	3,344	-7.3
Mandatory Housing Benefits	18,550	19,766	6.6
of which:			
Rent Allowances	14,127	15,163	7.3
Rent Rebates to Non-HRA Tenants	470	497	5.8
Rent Rebates to HRA Tenants	3,953	4,105	3.9
Other Services	-267	-267	-0.1
Appropriations to (+) / from (-) accumulated absences accounts	64	6	-90.8
Total net current expenditure ^(1,2)	121,240	115,220	-5.0
<u>plus non-current expenditure</u>			
Capital financing ⁽³⁾	4,135	4,639	
Capital expenditure charged to Revenue Account	2,598	2,915	
Council tax benefit	4,144	4,162	
Discretionary Non-Domestic Rate relief	29	30	
Bad debt provision	102	108	
Flood defence payments to Environment Agency	30	31	
Private Finance Initiative (PFI) schemes - difference from service charge	38	5	
Appropriations to(+)/ from(-) financial instruments adjustment account ⁽⁴⁾	15	-217	
Appropriations to(+)/ from(-) unequal pay back pay account ⁽⁵⁾	0	-15	
less interest receipts	663	860	
less specific grants outside AEF ⁽⁶⁾	27,191	26,541	
less Business Rates Supplement	222	230	
less Community Infrastructure Levy	-	0	
less Carbon Reduction Commitment	-	-31	
Revenue expenditure	104,256	99,278	-4.8

(1) Education expenditure for 2011-12 is not comparable to previous years due to a number of schools changing their status to become academies, which are centrally funded rather than funded by local authorities

(2) Total net current expenditure for 2011-12 is not comparable to previous years due to a change in responsibility between NHS and local government for adults with learning disabilities, where from 1st April 2011 the transfer of funding was made directly from Department of Health to LAs, where they now receive a new non-ring fenced grant which amounts to £1.2 billion in 2011-12

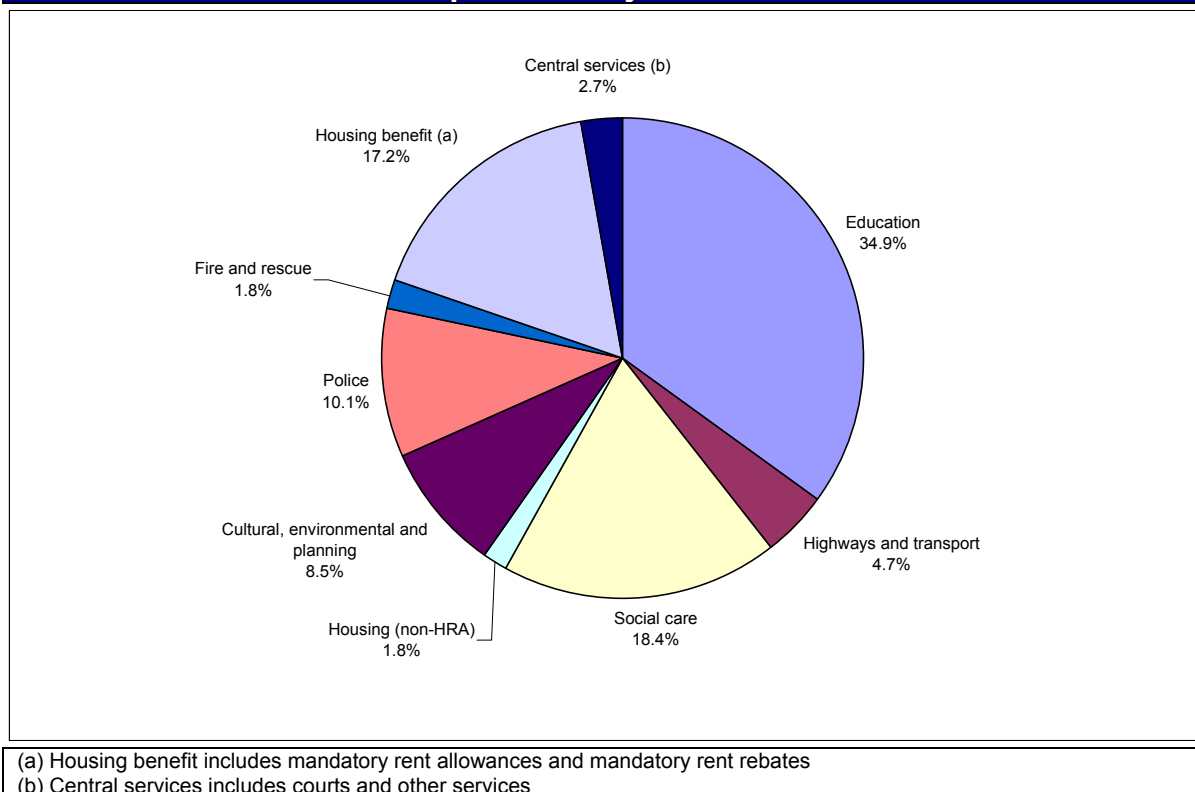
(3) Includes provision for repayment of principal, leasing payments, external interest payments and HRA item 8 interest payments and receipts

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

(5) 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.

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

Chart A: Total net current expenditure by service 2011-12



Revenue expenditure and financing

2. **Table 2** shows how revenue expenditure was financed in 2011-12 compared to 2010-11. A more detailed breakdown of this information can be found in **Annex A**.

Central Government Grants

- Specific grants inside AEF decreased from £45.8 billion in 2010-11 to £45.6 billion in 2011-12, a decrease of 0.5%.
- Formula Grant increased from £29.0 billion in 2010-11 to £29.4 billion in 2011-12, an increase of 1.5%.

Table 2: Revenue expenditure and financing 2010-11 and 2011-12

	£ million	
	Net current expenditure 2010-11 (R)	Net current expenditure 2011-12 (R)
Revenue expenditure	104,256	99,278
financed by:		
Reserves and Other	-1,172	-2,428
Transfers and Adjustments ⁽¹⁾	23	0
Appropriations to(+) / from (-) revenue reserves (including school reserves)	-1,261	-2,553
Other items	65	126
Total Government Funding	79,173	75,254
Specific grants inside AEF ⁽²⁾	45,750	45,502
Area Based Grant (ABG)	4,363	–
Local Services Support Grant (LSSG)	–	253
Formula grant	29,012	29,436
of which:		
Revenue Support Grant	3,122	5,873
Redistributed non-domestic rates	21,517	19,017
Police grant	4,374	4,546
General Greater London Authority (GLA) grant	48	63
Council tax requirement	26,254	26,451

(1) Inter-authority transfers in respect of reorganisation

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

Expenditure from 2007-08 to 2011-12

1. **Table 3** gives a summary of net current expenditure by service between 2007-08 and 2011-12. It should be noted that year on year comparisons may not be valid due to local government changes in function and responsibility.

	£ million				
	2007-08	2008-09	2009-10 ⁽²⁾	2010-11 (R)	2011-12 (R)
Education ⁽³⁾	40,204	42,379	44,471	45,283	40,219
Highways and transport	5,631	5,786	6,541	5,669	5,380
Social care	18,559	19,629	20,963	21,062	21,160
of which:					
Children's Social Care	...	...	...	...	6,423
Adult Social Care ⁽⁴⁾	14,738
Housing (excluding Housing Revenue Account) ⁽⁵⁾	15,835	16,973	20,022	21,032	21,868
Cultural, environmental and planning	10,091	10,531	11,083	10,676	9,741
Police	11,152	11,639	12,022	11,948	11,650
Fire and rescue	2,119	2,162	2,177	2,165	2,118
Central services ⁽⁶⁾	3,507	3,912	3,771	3,608	3,344
Other services ⁽⁷⁾	19	47	9	-267	-267
Reversal of revenue expenditure funded from capital by statute (RECS)	...	...	-1,883	...	...
Appropriations to (+) / from (-) accumulated absences accounts	...	...	...	64	6
Total Net current expenditure	107,119	113,058	119,176	121,240	115,220

(1) Net current Expenditure for 2007-08 to 2009-10 is on a non-FRS17 and PFI "off-balance sheet" basis. For 2010-11 and 2011-12, 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) Education expenditure for 2011-12 is not comparable to previous years due to a number of schools changing their status to become academies, which are centrally funded rather than funded by local authorities.

(4) Total net current expenditure for 2011-12 is not comparable to previous years due to a change in responsibility between NHS and local government for adults with learning disabilities, where from 1st April 2011 the transfer of funding was made directly from Department for Health to LA's, where they now receive a new non-ring fenced grant which amounts to £1.2 billion in 2011-12.

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

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

(7) 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 2011-12, Dedicated Schools Grant (DSG), which is ring-fenced, accounted for 71.6% of the income received by local authorities through specific grants inside AEF.
- In 2011-12, DSG accounted for 43.3% 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 2010-11, DSG accounted for 38.4% of the income received from central government grants.

Table 4: Top five incomes from specific grants 2011-12

		£ million
Grants inside Aggregate External Finance	Line Reference	
Dedicated Schools Grant (DSG)	RG line 102	32,589
GLA Transport Grant	RG line 221	3,261
Early Intervention Grant	RG line 158	2,213
Learning Disability and Health Reform Grant	RG line 312	1,205
The Private Finance Initiative (PFI)	RG line 545	889
Grants outside Aggregate External Finance		
Mandatory Rent Allowances: subsidy	RG line 745	14,650
Council Tax Benefit: subsidy	RG line 741	4,261
Rent Rebates Granted to HRA Tenants: subsidy	RG line 747	3,667
Sixth Form Funding from Young People's Learning Agency (YPLA)	RG line 716	1,485
Mandatory Rent Rebates outside HRA: subsidy	RG line 746	1,235

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 2011-12.
5. **Table 6** shows the funding of revenue expenditure in terms of government grants, redistributed non-domestic rates and council taxes from 2007-08 onwards. Figures for 2007-08 to 2009-10 are produced on a non-FRS17 and figures for 2010-11 and 2011-12 are produced on a non-IAS19 basis. This is because local authorities set their council tax with regard to their expenditure on an IAS19 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 2011-12. The indexes are calculated from financial figures on a non-FRS17/non-IAS19 accounting basis, for year-on-year comparisons.

- In 2011-12, 56.6% of revenue expenditure was funded by government grants (including Revenue Support Grant, specific grants inside Aggregate External Finance and police grant), 26.6% by council tax and 19.2% 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 12.4%.
 - GLA has the highest percentage of revenue expenditure which is being financed by central government grants, at 83.6%. The second highest class of authority being Outer London Boroughs, at 58.9%.
- Over the last decade (from 2000-01 to 2011-12) in real terms;
 - Revenue expenditure has risen by 33.5%
 - Government grants awarded to local authorities has risen by 34.3%
 - Council Tax has risen by 43.4%Council Tax has increased in the same pattern as revenue expenditure and government grants.
- In real terms, non-school reserves have increased by 90.1% from 1st April 2000 to 1st April 2011.

Table 5: Financing of revenue expenditure in 2011-12 by local authority classification

Financing components of Revenue Expenditure ^(a)							£ million
Local Authority Class	Revenue Expenditure	Government Grants ^(b)		Redistributed Non-Domestic Rates ^(c)		Council Tax ^(d)	
		Total	% of Revenue Expenditure	Total	% of Revenue Expenditure	Total	% of Revenue Expenditure
Greater London Authority	7,530	6,295	83.6%	878	11.7%	935	12.4%
Shire Counties	26,630	15,043	56.5%	3,473	13.0%	8,642	32.5%
Shire Districts	2,999	610	20.3%	962	32.1%	1,549	51.6%
Inner London Boroughs	5,700	3,221	56.5%	1,736	30.5%	942	16.5%
Outer London Boroughs	8,235	4,847	58.9%	1,528	18.6%	2,077	25.2%
Unitary Authorities ^(e)	18,241	9,922	54.4%	3,513	19.3%	5,037	27.6%
Metropolitan Districts	19,646	11,226	57.1%	4,511	23.0%	4,165	21.2%
Police Authorities	8,591	4,543	52.9%	1,846	21.5%	2,352	27.4%
Fire Authorities	1,484	246	16.6%	568	38.3%	754	50.8%
Other Authorities ^(f)	221	284	128.9%	0	0.0%	0	0.0%
ENGLAND	99,278	56,237	56.6%	19,017	19.2%	26,451	26.6%

(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.

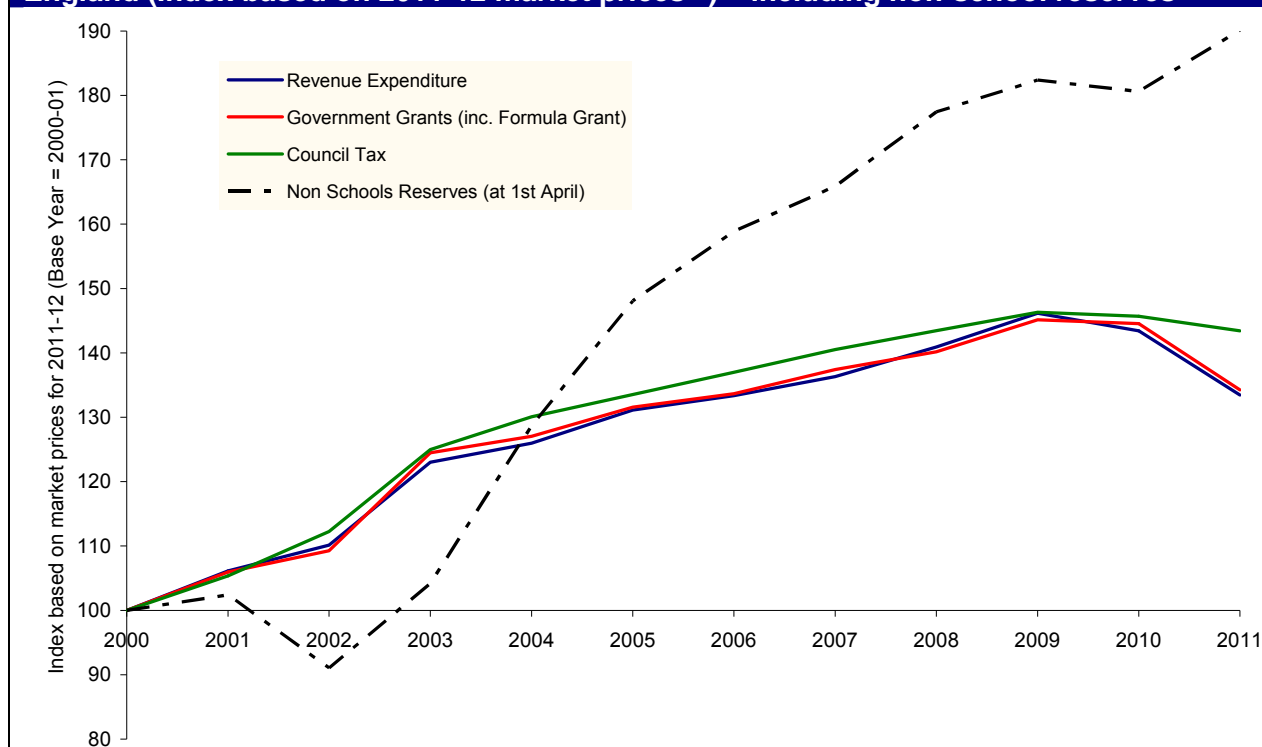
Table 6: Financing of revenue expenditure since 2007-08 ^(a)

	Revenue expenditure (£ million)	Government grants (£ million)	% of total	Redistributed non-domestic rates (£ million)	% of total	Council tax (£ million)	% of total
Outturn							
2007-08 ^(a)	92,384	51,656	55.9	18,506	20.0	23,608	25.6
2008-09 ^(a)	98,107	53,007	54.0	20,506	22.2	24,759	25.2
2009-10 ^(a)	103,276	57,755	55.9	19,515	18.9	25,633	24.8
2010-11 ^(b)	104,256	57,657	55.3	21,517	20.6	26,254	25.2
2011-12 (R) ^(b)	99,278	56,237	56.6	19,017	19.2	26,451	26.6
Budget							
2012-13 ^(b)	98,416	48,421	49.2	23,129	23.5	26,715	27.1

(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 2011-12 market prices ^(a)) – including non-school reserves ^(b)



(a) Real term figures based on market prices for 2011-12 using HM Treasury GDP Deflator (updated: Sept 2012)

(b) Non-School reserve levels taken as at 1st April for each year

Revenue Expenditure, since 2007-08, in cash and real terms

7. **Table 7** shows revenue expenditure per capita, in both cash and real terms, across the financial years 2007-08 to 2011-12. Year-on-Year comparisons may not be valid owing to changes in local authority responsibilities.

Cash Terms

- In Cash Terms; revenue expenditure per capita has decreased from £1,996 in 2010-11 to £1,869 in 2011-12, a decrease of 7.0 per cent.
- Since 2007-08, revenue expenditure per capita has increased by 3.4 per cent, from £1,808 to £1,869.

Real Terms

- In Real Terms; revenue expenditure per capita has decreased from £2,043 in 2010-11 to £1,869 in 2011-12, a decrease of 8.7 per cent.
- Since 2007-08, revenue expenditure per capita has decreased by 5.8 per cent, from £1,984 to £1,869.

Table 7: Revenue expenditure per capita ⁽¹⁾ from 2007-08

Year	£ per capita	
	Cash Terms	Real Terms ⁽²⁾
2007-08	1,808	1,984
2008-09	1,906	2,037
2009-10	1,993	2,099
2010-11	1,996	2,043
2011-12	1,869	1,869

(1) Figures per capita calculated using ONS mid-year population estimates for respective years.
(2) Real Term figures based on market prices for 2011-12 using HM Treasury GDP Deflator
(updated: Sept 2012)

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 £16.4 billion at 31 March 2012 compared with £14.3 billion at 1 April 2011, an increase of 15.3%.
- Schools' reserves stood at £2.4 billion at 31 March 2012 compared with £2.0 billion at 1 April 2011, an increase of 18.0%.
- 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.

Reserve Levels

- In 2011-12 local authorities increased their reserves by £2.6 billion; of which £0.6 billion relates to Greater London Authority.
- In 2011-12, 79.7% of local authorities in England increased their reserve levels, 19.6% decreased their reserve levels, and 0.7% made no change.
- 25.9% of local authorities in England increased their schools reserve levels in 2011-12, and 77.5% of local authorities increased their non-schools reserve levels.

Table 8: Level of revenue reserves in 2011-12

£ million				
	Non-schools reserves			
	Schools reserves	Other earmarked	Unallocated	Non-schools Total
At 1 April				
2007	1,760	8,122	3,205	11,326
2008	2,009	9,014	3,373	12,386
2009	1,866	9,488	3,497	12,986
2010	1,834	9,759	3,469	13,228
2011	2,044	10,407	3,844	14,251
At 31 March				
2012	2,412	12,368	4,068	16,436

Comparison with Quarterly Revenue Outturn

10. Local Authorities in England submit budget data to the Department before the start of each financial year on the Revenue Account (RA) form, and on the Revenue Outturn (RO) form after the end of the year. From 2011-12, authorities also submitted outturn figures on a quarterly basis for the first three quarters of the financial year, on the Quarterly Revenue Outturn (QRO) form. Comparisons are made between the outturn figures submitted by authorities on their RO returns, and their quarterly figures submitted on their QRO returns, with the difference between the two sets of figures used to imply a fourth quarterly figure for the QRO returns.

Table 9: Comparison of service expenditure and net current expenditure in 2011-12

	Net Current Expenditure (£000)				
	Outturn ^(a)	Q1 Outturn ^(b)	Q2 Outturn ^(b)	Q3 Outturn ^(b)	Implied Q4 Outturn
Total Service Expenditure	95,435	24,003	23,960	23,781	23,691
Net Current Expenditure	115,220	28,836	28,831	28,652	28,901

(a) Outturn data from the Revenue Outturn (RO) returns
(b) Outturn data from the Quarterly Revenue Outturn (QRO) returns

11. Figures in **Table 9** show that for the first three quarters of the year, the QRO represented 75.2% of total service expenditure figures on the RO returns, and 74.9% of the total net current expenditure figures.

Local Government Pay

12. **Table 10** shows levels of local government pay since 2008-09 for each of the main pay negotiating groups, based on data collected and validated from the Subjective Analysis Return (SAR) which is completed by a sample of authorities in England. Detailed information on the SAR return can be found in the **Survey Design and Methodology for Grossing SAR 2011-12** data section.

Table 10: Local government pay by pay negotiating group, 2008-09 to 2011-12				
At 1 April	2008-09	2009-10	2010-11	£ million 2011-12
Teachers	16,909	17,291	16,949	15,003
Police and Police Support Staff	7,637	7,795	7,786	7,532
Firefighters	1,123	1,142	1,135	1,130
Other Local Government Staff	23,887	24,783	24,657	22,490
Total Pay ^(a)	49,556	51,012	50,526	46,154
Total non-pay for all groups ^(b)	11,673	12,004	12,209	11,397
Total employee expenditure ^(c)	62,912	65,519	65,485	60,150
(a) includes overtime, bonuses, golden handshakes, etc.				
(b) includes employers' National Insurance, pensions contributions and location allowances.				
(c) Includes pay, non-pay and other pay related costs such as recruitment, retention and training, which are not included elsewhere above.				

- Employee expenditure decreased from £65,485 million in 2010-11 to £60,150 million in 2011-12, a decrease of 8.1 per cent. The majority of this expenditure was on pay (77 per cent), which totalled £46,154 million in 2011-12.

Detailed outturn information

13. 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

14. The annexes contain:

	Form	Annex
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
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 £511.6 million in 2010-11 to £565.4 in 2011-12, which is a 10.5% increase.
- Net Income on Congestion Charging has decreased from £190.3 million to £152.2 million, which is a 20.0% decrease. The majority of this change is in Greater London Authority.
- Spending on Community Safety (which includes Crime Reduction, Safety Services and CCTV) has decreased from £462.9 million in 2010-11 to £370.6 million in 2011-12. This is a reduction of 19.9%.

Annex A1: Revenue Outturn Summary (RS) 2011-12

			£ thousand
	Net current expenditure	Capital Charges	Net total cost (excluding specific grants)
190 Education services	40,219,115	4,761,151	44,980,264
290 Highways and transport services	5,380,058	2,731,338	8,111,397
390 Children's Social Care	6,422,715	138,589	6,561,304
399 Adult Social Care	14,737,687	387,787	15,125,474
490 Housing services (GFRA only)	2,102,023	377,324	2,479,349
509 Cultural and related services	3,021,144	1,096,570	4,117,714
590 Environmental and regulatory services	5,068,135	400,980	5,469,113
599 Planning and development services	1,651,561	509,292	2,160,852
601 Police services	11,650,159	556,477	12,206,636
602 Fire and rescue services	2,117,606	182,193	2,299,799
690 Central services	2,953,108	897,367	3,850,472
698 Other services	112,112	6,000	118,112
699 TOTAL SERVICE EXPENDITURE (TOTAL OF LINES 190 TO 698)	95,435,420	12,045,067	107,480,486
711 Housing benefits: rent allowances - mandatory payments	15,163,334		
712 Housing benefits: non-HRA rent rebates - mandatory payments	497,234		
713 Housing benefits: rent rebates to HRA tenants - mandatory payments	4,105,167		
714 Housing benefits: subsidy limitation transfers from HRA	-7,398		
718 Contribution to the HRA re items shared by the whole community	8,043		
721 Parish precepts	367,364		
722 Integrated Transport Authority levy	0		
724 Waste Disposal Authority levy	0		
727 London Pensions Fund Authority levy	23,266		
728 Other levies	27,131		
731 External Trading Accounts net surplus(-)/ deficit(+)	-165,119		
732 Internal Trading Accounts net surplus(-)/ deficit(+)	17,671		
741 Capital charges accounted for in External Trading Accounts	-150,473		
742 Capital charges accounted for in Internal Trading Accounts	-93,342		
748 Adjustments to net current expenditure	-14,606		
749 NET CURRENT EXPENDITURE (TOTAL OF LINES 699 TO 748)	115,213,694		
754 Local tax collection: Council tax benefit paid to the Collection Fund	4,162,428		
757 Local tax collection: Non-domestic rate relief - discretionary payments	29,552		
759 Levy: Environment Agency flood defence	31,138		
765 Capital expenditure charged to the GF Revenue Account (CERA)	2,915,079		
771 Provision for bad debts	107,848		
773 Provision for repayment of principal	1,981,557		
776 Leasing payments	48,018		
781 Interest payable and similar charges	3,407,802		
783 Interest: HRA item 8 payments and receipts	-798,412		
785 SUB-TOTAL (total of lines 749 to 783)	127,098,701		
786 Interest and investment income (-): external receipts and dividends	-860,159		
788 Private Finance Initiative (PFI) schemes - difference from service charge	5,027		
789 Appropriations to(+)/ from(-) financial instruments adjustment account	-217,230		
790 Appropriations to(+)/ from(-) unequal pay back pay account	-15,201		
791 Specific and special revenue grants outside AEF	-26,541,320		
792 Appropriations to(+)/ from (-) Accumulated Absences Account	5,887		
793 Business Rates Supplement	-229,672		
794 Community Infrastructure Levy	454		
795 Carbon Reduction Commitment transactions (expenditure) (+)	32,156		
796 Carbon Reduction Commitment transactions (income) (-)	-1,071		
800 REVENUE EXPENDITURE (TOTAL OF LINES 785 TO 796)	99,277,572		

continued

Annex A1: Revenue Outturn Summary (RS) 2011-12 (continued)

£ thousand

	Net current expenditure		
803 Local Services Support Grant (LSSG)	-252,673		
804 Specific and special revenue grants inside AEF	-45,501,513		
805 NET REVENUE EXPENDITURE (TOTAL OF LINES 800 TO 804)	53,523,385		
806 Inter-authority transfers in respect of reorganisation	-334		
811 Appropriations to(+)/ from(-) schools' reserves	367,955		
815 Appropriations to(+)/ from(-) other earmarked financial reserves	1,960,919		
816 Appropriations to(+)/ from(-) unallocated financial reserves	224,385		
830 THE BUDGET REQUIREMENT (TOTAL OF LINES 805 TO 816)	56,076,311		
851 Revenue Support Grant	-5,872,949		
856 Police grant	-4,546,391		
858 General GLA grant	-63,419		
870 Redistributed non-domestic rates	-19,016,702		
880 Other items	-125,585		
890 COUNCIL TAX REQUIREMENT (TOTAL OF LINES 830 TO 880)	26,451,267		
Financial reserves levels at start and end of 2011-12	At 1 April 2011	At 31 March 2012	
911 Schools reserves level	2,044,409	2,412,364	
915 Other earmarked financial reserves level	10,407,250	12,368,169	
916 Unallocated financial reserves level	3,843,786	4,068,171	
920 Prior Year Adjustments	18,495		
Capital charges	2011-12		
931 Depreciation	5,584,282		
933 Loss on impairment of assets	4,317,746		
935 Credit for amortisation of capital grants and other capital contributions	-1,189,466		
936 Revenue Expenditure funded from Capital by Statute	3,332,506		
939 Total capital charges (TOTAL OF LINES 931 TO 936)	12,045,068		
Equal pay costs			
941 One off equal pay costs - falling on the schools budget	10,532		
942 One off equal pay costs - chargeable to any other revenue account	106,423		
Icelandic bank impairment			
951 Interest payable and similar charges ^(a)	-17,719		
952 Interest and investment income (-): external receipts and dividends ^(b)	-136,110		
979 Total service expenditure on non-IAS19 and PFI "On Balance Sheet" basis	93,774,187		

(a) Change to the impairment charge calculated in previous years

(b) Interest credited in respect of impaired Icelandic investments

Annex A2: Revenue Outturn Service Expenditure Summary (RSX) 2011-12

	£ thousand								
	Employees (1)	Running expenses (2)	Total expenditure (3) = (1) + (2)	Sales, fees & charges (4)	Other income ^(a) (5)	Total income (6) = (4) + (5)	Net current expenditure (7) = (3) - (6)	Capital charges (8)	Net total cost (excluding specific grants) (9) = (7) + (8)
190 Education services	28,951,698	15,808,778	44,760,473	1,840,782	2,700,575	4,541,360	40,219,115	4,761,151	44,980,264
290 Highways and transport services	1,263,916	6,854,182	8,118,097	1,984,309	753,730	2,738,039	5,380,058	2,731,338	8,111,397
390 Children Social Care	2,631,089	4,349,804	6,980,894	115,397	442,782	558,179	6,422,715	138,589	6,561,304
399 Adult Social Care	3,936,427	15,596,186	19,532,613	2,570,298	2,224,627	4,794,927	14,737,687	387,787	15,125,474
490 Housing services (GFRA only)	706,161	2,629,636	3,335,797	515,084	718,690	1,233,775	2,102,023	377,324	2,479,349
509 Cultural and related services	1,646,043	2,777,457	4,423,501	888,908	513,452	1,402,359	3,021,144	1,096,570	4,117,714
590 Environmental and regulatory services	1,615,911	5,105,092	6,721,003	1,012,804	640,066	1,652,869	5,068,135	400,980	5,469,112
599 Planning and development services	1,075,398	1,637,976	2,713,376	613,184	448,633	1,061,816	1,651,561	509,292	2,160,852
601 Police services	10,576,910	2,151,205	12,728,115	445,556	632,400	1,077,956	11,650,159	556,477	12,206,636
602 Fire and rescue services	1,683,155	513,293	2,196,448	24,923	53,919	78,842	2,117,606	182,193	2,299,799
690 Central services	5,966,997	6,709,585	12,676,584	986,595	8,736,881	9,723,476	2,953,108	897,367	3,850,472
698 Other services	141,060	299,457	440,516	75,767	252,638	328,405	112,112	6,000	118,112
699 Total service expenditure (total of lines 190 to 698)	60,194,770	64,432,650	124,627,419	11,073,609	18,118,393	29,192,000	95,435,420	12,045,067	107,480,486

(a) Other income includes: income received to finance a function/project jointly or severally undertaken with other bodies. Contributions from other local authorities, value of costs recharged to outside bodies including other committees and costs recharged to internal users.

Annex A3: Income from specific grants (RG) 2011-12

£ thousand

Grants within Aggregate External Finance (AEF)

102	Dedicated Schools Grant (DSG)	32,589,438
103	Pupil Premium Grant	534,631
158	Early Intervention Grant	2,212,557
221	GLA Transport Grant	3,260,786
231	Metropolitan Railway Passenger Services	100,153
232	Mersey Travel	92,322
235	Local Sustainable Transport Fund	24,538
312	Learning Disability and Health Reform Grant	1,204,834
405	Housing and Council Tax Benefit Administration Study	497,118
481	Work Choice	4,944
484	Right to Control Trailblazers	1,470
514	Housing Growth & Housing Market Renewal Transitional Fund	4,754
540	New Homes Bonus	196,907
543	Fire Revenue Grant	43,019
545	The Private Finance Initiative (PFI)	889,094
550	Council Tax Freeze Grant	613,626
573	Commons Pioneer Authorities	0
581	National Parks & Broads	55,558
611	Asylum Seekers	111,011
626	Olympic Safety and Security	42,026
631	Counter Terrorism	449,921
643	Neighbourhood Policing Fund	276,112
645	Royal Parks Policing Grant	0
647	Probation Loan Charges	907
698	Other grants within AEF ^(a)	2,295,789
699	TOTAL GRANTS INSIDE AEF (Total of Lines 102 to 698)	45,501,513

Grants outside Aggregate External Finance (AEF)

708	Further Education funding from Skills Funding Agency	112,763
713	Higher Education Funding Council (HEFCE) Payments	23,196
715	Adult and Community Learning from Skills Funding Agency	268,837
716	Sixth Form Funding from Young People's Learning Agency (YPLA)	1,484,942
741	Council Tax Benefit: subsidy	4,261,090
744	Discretionary Housing Payments (DHPs)	137,908
745	Mandatory Rent Allowances: subsidy	14,650,411
746	Mandatory Rent Rebates outside HRA: subsidy	1,235,119
747	Rent Rebates Granted to HRA Tenants: subsidy	3,666,704
752	Housing Acts Urban Developments - contributions towards cost of loan charges	8,407
773	Rural Community Action Network (RCAN)	1,279
791	European Community Grants	43,630
798	Other grants outside AEF ^(a)	647,038
799	TOTAL GRANTS OUTSIDE AEF (total of lines 708 to 798)	26,541,320
800	TOTAL SPECIFIC AND SPECIAL REVENUE GRANTS (total of lines 699 + 799)	72,042,834

(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) 2011-12

	£ 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)
Schools									
10 Early Years	893,534	1,840,001	2,733,534	115,628	143,238	258,865	2,474,668	167,033	2,641,702
20 Primary schools	14,019,966	5,108,323	19,128,289	701,791	948,028	1,649,820	17,478,470	2,074,001	19,552,471
30 Secondary schools	10,154,112	4,770,347	14,924,458	588,244	811,712	1,399,957	13,524,502	1,791,096	15,315,597
40 Special schools	1,678,669	1,131,530	2,810,199	105,700	211,179	316,879	2,493,320	252,627	2,745,947
Services to Young People									
51 Adult and Community Learning	308,236	289,947	598,185	80,817	67,873	148,690	449,495	41,534	491,030
52 Other services to young people	483,331	531,156	1,014,487	37,094	84,273	121,369	893,118	81,820	974,939
Other School-related Education Functions									
61 Special Education	275,066	423,183	698,249	25,354	75,243	100,597	597,652	11,659	609,311
62 Learner Support	419,567	938,201	1,357,768	64,696	96,249	160,945	1,196,823	28,583	1,225,407
63 Access	176,499	219,486	395,984	58,443	81,574	140,016	255,970	162,938	418,908
64 Local authority education functions	542,716	556,603	1,099,319	63,015	181,206	244,223	855,095	149,856	1,004,952
90 TOTAL EDUCATION SERVICES	28,951,698	15,808,778	44,760,473	1,840,782	2,700,575	4,541,360	40,219,115	4,761,150	44,980,265

Annex A5: Revenue Outturn Highways and Transport services (RO2) 2011-12

	£ 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)
Transport planning, policy and strategy									
11 Highways maintenance planning, policy and strategy	141,131	143,239	284,371	69,695	74,616	144,312	140,059	49,992	190,051
12 Public and other transport planning, policy and strategy	86,329	250,586	336,915	11,888	28,564	40,452	296,463	27,203	323,666
20 Capital charges relating to construction projects	0	0	0	0	0	0	0	1,437,942	1,437,942
Highways and roads - maintenance									
31 Structural maintenance - principal roads	77,108	176,681	253,789	9,155	53,292	62,448	191,341	113,819	305,160
32 Structural maintenance - other LA roads	61,443	291,263	352,706	22,487	50,213	72,700	280,006	162,402	442,408
33 Structural maintenance - bridges	13,396	48,789	62,184	4,254	6,817	11,071	51,114	24,460	75,574
41 Environmental, safety and routine maintenance - principal roads	149,976	279,841	429,817	19,658	45,446	65,106	364,711	147,674	512,385
44 Environmental, safety and routine maintenance - other LA roads	107,802	611,087	718,889	54,345	87,993	142,339	576,549	100,220	676,769
48 Winter service	16,439	159,000	175,438	2,566	5,951	8,517	166,921	11,511	178,432
49 Street lighting (including energy costs)	36,773	522,256	559,029	15,131	35,124	50,254	508,775	53,762	562,537
Traffic management and road safety									
51 Congestion charging	10,675	101,638	112,313	264,548	0	264,548	-152,235	0	-152,235
54 Road safety education and safe routes (including school crossing patrols)	65,773	85,037	150,809	30,456	21,527	51,983	98,826	6,289	105,115
58 Other traffic management	76,654	134,860	211,513	57,519	44,448	101,966	109,547	68,278	177,825
Parking services									
61 On-street parking	108,609	348,876	457,485	714,499	39,093	753,592	-296,108	17,430	-278,678
62 Off-street parking	71,819	277,449	349,269	580,176	38,356	618,533	-269,264	136,498	-132,766
Public transport									
71 Concessionary fares	9,053	1,175,131	1,184,183	27,249	47,530	74,779	1,109,404	5,535	1,114,939
72 Support to operators - bus services	19,464	979,752	999,216	40,768	101,340	142,108	857,108	26,825	883,934
73 Support to operators - rail services	989	689,332	690,321	297	748	1,045	689,276	3,041	692,317
74 Support to operators - other	5,264	199,132	204,397	6,343	355	6,699	197,698	11,368	209,066
76 Public transport co-ordination	193,721	357,578	551,299	19,238	69,010	88,248	463,051	316,490	779,541
80 Airports, harbours and toll facilities	11,498	22,656	34,154	34,037	3,303	37,340	-3,186	10,600	7,414
90 TOTAL HIGHWAYS AND TRANSPORT SERVICES	1,263,916	6,854,182	8,118,097	1,984,309	753,729	2,738,039	5,380,058	2,731,338	8,111,397

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)
ADDITIONAL INFORMATION									
Joint arrangements included within maintenance (col. 5)									
101 Structural maintenance - principal roads: joint arrangements in line 31					0				
102 Structural maintenance - other LA roads: joint arrangements in line 32					70				
103 Environmental/safety/routine maintenance principal roads: joint arrangements in line 41					489				
104 Environmental/safety/routine maintenance other LA roads: joint arrangements in line 44					1,412				
Third party liability claims included within maintenance									
130 Structural maintenance (all local roads): third party liability claims in lines 31+32	338	4,189	4,527	0	0	0	4,527	0	4,527
Unplanned patching included within maintenance (col. 2)									
141 Environmental/safety/routine maintenance principal roads: unplanned patching in line 41		1,683							
144 Environmental/safety/routine maintenance other LA roads: unplanned patching in line 44		24,933							
On-street parking: breakdown of sales, fees and charges (col. 4)									
161 On-street parking: Penalty Charge Notice income included in line 61				340,430					
162 On street parking: other sales, fees and charges in line 61				374,069					
Public transport: support to operators (GLA only)									
172 Payment to operators in respect of depreciation which is included in line 72 - bus services	0	27,424	27,424	0	0	0	27,424	0	27,424
173 Payment to operators in respect of depreciation which is included in line 73 - rail services	0	214,623	214,623	0	0	0	214,623	0	214,623
174 Payment to operators in respect of depreciation which is included in line 74 - other	0	40,474	40,474	0	0	0	40,474	0	40,474

Annex A6: Revenue Outturn Social Care (RO3) 2011-12

	£ 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)
Children's social care									
11 Children's social care - Service Strategy	840,031	546,307	1,386,336	9,870	86,535	96,403	1,289,932	24,730	1,314,662
21 Children's social care - Children Looked After	627,538	2,302,605	2,930,143	22,073	84,797	106,870	2,823,274	31,089	2,854,362
22 Children's social care - Family Support Services	357,329	544,424	901,752	11,154	88,890	100,044	801,708	19,250	820,957
23 Children's social care - Youth Justice	221,263	120,463	341,726	31,908	92,698	124,606	217,121	6,650	223,772
24 Children's social care - Children And Young People's Safety	244,405	159,004	403,409	7,561	24,618	32,179	371,229	3,134	374,363
25 Children's social care - Asylum Seekers	20,785	88,523	109,308	3,919	5,860	9,780	99,529	1,433	100,962
28 Children's social care - Other children's and families services	319,742	588,477	908,219	28,912	59,386	88,297	819,924	52,304	872,227
29 TOTAL CHILDREN SOCIAL CARE	2,631,089	4,349,804	6,980,893	115,397	442,782	558,179	6,422,715	138,589	6,561,304
30 Social care strategy - Adults	51,333	59,745	111,079	7,691	54,597	62,288	48,791	4,339	53,129
40 Older people (aged 65 or over) including older mentally ill	2,071,374	7,733,261	9,804,635	2,059,815	915,741	2,975,555	6,829,081	211,066	7,040,145
51 Adults aged under 65 with physical disability or sensory impairment	295,614	1,440,015	1,735,629	121,514	142,192	263,707	1,471,921	26,647	1,498,567
52 Adults aged under 65 with learning disabilities	1,027,126	4,814,817	5,841,942	289,301	620,363	909,663	4,932,279	99,753	5,032,035
53 Adults aged under 65 with mental health needs	367,401	1,016,673	1,384,073	69,924	206,524	276,447	1,107,625	26,603	1,134,228
75 Other adult Social care - asylum seekers - lone adults	5,603	26,085	31,688	4,340	4,480	8,820	22,868	29	22,897
79 Other adult social care - other	117,977	505,593	623,567	17,714	280,731	298,445	325,123	19,354	344,476
80 TOTAL ADULT SOCIAL CARE	3,936,427	15,596,188	19,532,613	2,570,297	2,224,627	4,794,927	14,737,687	387,787	15,125,474
90 TOTAL SOCIAL CARE	6,567,517	19,945,991	26,513,508	2,685,695	2,667,409	5,353,106	21,160,403	526,377	21,686,778
98 Supporting people ancillary expenditure included within children social care	248	15,901	16,149	97	1,128	1,225	14,924	6	14,930
99 Supporting people ancillary expenditure included within adult social care	7,806	127,739	135,545	6,652	6,082	12,734	122,811	237	123,048

Annex A7: Revenue Outturn Housing services (RO4) 2011-12

	£ 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	126,911	138,719	265,632	17,070	70,750	87,818	177,812	94,326	272,138
20 Housing advances	1,212	2,503	3,715	687	1,371	2,058	1,657	1,930	3,587
Private sector housing renewal									
31 Administration of financial support for repairs and improvements	44,789	46,978	91,767	11,872	26,866	38,736	53,031	111,911	164,942
38 Other private sector housing renewal	49,691	43,600	93,291	9,922	19,915	29,838	63,453	103,954	167,407
Homelessness									
39 Other nightly paid, privately managed accommodation	1,998	23,782	25,780	25,227	626	25,853	-73	865	792
40 Private managed accommodation leased by the authority	3,050	146,707	149,757	115,269	39,971	155,240	-5,483	891	-4,592
41 Hostels (non-HRA support)	15,030	30,635	45,665	29,983	7,133	37,117	8,549	1,334	9,883
42 Bed/breakfast accommodation	4,910	110,898	115,808	53,169	28,182	81,351	34,456	392	34,848
43 Private managed accommodation leased by RSLs	1,156	35,194	36,350	26,126	1,889	28,015	8,335	33	8,368
44 Directly with a private sector landlord	559	62,179	62,738	55,342	8,664	64,006	-1,268	246	-1,022
45 Accommodation within the authority's own stock (non-HRA)	2,340	9,713	12,053	8,473	609	9,082	2,971	3,208	6,179
46 Other temporary accommodation	7,956	78,318	86,274	43,769	15,056	58,825	27,449	3,538	30,987
47 Homelessness: Administration	88,364	113,815	202,179	22,185	22,804	44,990	157,190	5,812	163,002
48 Accommodation within RSL stock	4,405	6,618	11,023	5,475	591	6,066	4,957	9	4,966
49 Homelessness: Prevention	24,983	37,000	61,982	2,802	8,919	11,721	50,262	662	50,924
50 Homelessness: Support	11,535	16,786	28,321	1,105	9,943	11,048	17,273	94	17,367
Housing benefits									
51 Rent allowances - discretionary payments	1,054	32,780	33,834	4,479	15,126	19,605	14,230	0	14,231
52 Non-HRA rent rebates - discretionary payments	12	3,685	3,697	995	2,143	3,138	559	26	585
53 Rent rebates to HRA tenants - discretionary payments	1,619	11,667	13,286	391	11,876	12,267	1,020	402	1,422
57 Housing benefits administration	241,153	615,704	856,857	19,243	353,737	372,980	483,877	7,872	491,749
60 Other council property (Non-HRA)	15,104	41,628	56,732	40,552	14,800	55,351	1,380	28,366	29,746
Housing welfare									
75 Supporting People	36,735	998,716	1,035,451	11,111	39,454	50,565	984,886	4,864	989,750
78 Other welfare services	21,595	22,008	43,603	9,835	18,269	28,104	15,499	6,591	22,089
90 TOTAL HOUSING SERVICES (GFRA only)	706,161	2,629,636	3,335,797	515,084	718,690	1,233,775	2,102,023	377,324	2,479,349

Annex A8: Revenue Outturn Cultural, Environmental, Regulatory and Planning services (RO5) 2011-12

	£ 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)
CULTURAL AND RELATED SERVICES									
Culture and heritage									
111 Archives	33,042	25,365	58,407	4,638	6,768	11,406	47,001	22,090	69,091
112 Arts development and support	32,857	104,630	137,486	19,187	15,133	34,322	103,165	30,886	134,052
113 Heritage	26,602	42,764	69,368	20,742	8,570	29,310	40,057	6,384	46,442
114 Museums and galleries	96,582	158,708	255,289	32,256	28,709	60,964	194,325	74,032	268,358
115 Theatres and public entertainment	82,233	244,072	326,306	145,876	21,265	167,141	159,166	66,953	226,118
Recreation and sport									
121 Community centres and public halls	31,275	70,596	101,871	22,386	12,007	34,393	67,476	43,328	110,804
122 Foreshore	6,998	18,517	25,516	13,994	5,667	19,661	5,855	7,540	13,395
123 Sports development and community recreation	112,879	236,641	349,521	41,124	85,334	126,457	223,065	34,554	257,619
128 Sports and recreation facilities, including golf courses	320,191	605,591	925,785	369,671	79,358	449,029	476,755	436,083	912,838
130 Open spaces	368,472	691,794	1,060,265	128,916	185,304	314,221	746,044	176,616	922,661
140 Tourism	45,606	98,680	144,287	33,037	20,987	54,025	90,262	53,915	144,176
150 Library service	489,304	480,097	969,401	57,077	44,350	101,428	867,973	144,190	1,012,164
190 TOTAL CULTURAL AND RELATED SERVICES	1,646,043	2,777,457	4,423,501	888,908	513,452	1,402,359	3,021,144	1,096,570	4,117,714
ENVIRONMENTAL AND REGULATORY SERVICES									
210 Cemetery, cremation and mortuary services	70,677	147,139	217,815	229,302	16,253	245,555	-27,741	33,434	5,692
Regulatory services									
219 Trading standards	111,228	66,234	177,462	14,261	12,361	26,622	150,841	3,170	154,009
220 Water safety	1,379	2,182	3,561	585	131	716	2,845	69	2,913
221 Food safety	72,322	42,414	114,736	5,814	4,453	10,266	104,469	556	105,026
222 Environmental protection	92,061	73,128	165,190	11,123	12,886	24,008	141,181	11,548	152,729
223 Private rented housing standards	23,494	13,856	37,350	5,922	3,690	9,611	27,738	10,211	37,949
224 Health and safety	28,659	18,600	47,260	1,997	5,175	7,172	40,087	676	40,763
225 Port health	8,127	7,205	15,332	10,981	2,399	13,380	1,952	139	2,091
226 Pest control	23,156	23,123	46,278	15,789	3,438	19,228	27,051	598	27,648
227 Public conveniences	11,587	67,101	78,689	2,285	1,670	3,955	74,733	20,112	94,844
228 Animal and public health; infectious disease control	86,337	76,623	162,959	19,249	23,498	42,747	120,213	8,011	128,224
229 Licensing - Alcohol and entertainment licensing; taxi licensing	81,584	94,801	176,387	128,676	37,844	166,520	9,866	2,054	11,920

continued

Annex A8: Revenue Outturn Cultural, Environmental, Regulatory and Planning services (RO5) 2011-12 (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)
ENVIRONMENTAL AND REGULATORY SERVICES (continued)									
Community Safety									
231 Crime Reduction	94,662	167,390	262,052	12,021	56,609	68,629	193,424	8,477	201,902
232 Safety Services	85,565	81,562	167,127	10,617	32,405	43,022	124,106	3,640	127,746
233 CCTV	28,784	52,080	80,864	6,936	20,809	27,746	53,118	10,255	63,373
Flood defence, land drainage and coast protection									
241 Defences against flooding	5,854	16,358	22,211	778	2,804	3,582	18,629	7,035	25,664
243 Land drainage and related work	2,801	37,116	39,917	663	2,390	3,053	36,864	2,986	39,850
247 Coast protection	3,561	14,040	17,601	1,645	2,667	4,312	13,289	23,696	36,985
250 Agricultural and fisheries services	1,670	13,425	15,095	18,017	4,485	22,502	-7,407	6,684	-723
270 Street cleansing (not chargeable to Highways)	294,490	542,412	836,903	22,299	84,028	106,326	730,576	21,257	751,832
Waste management									
281 Waste collection	287,853	816,363	1,104,215	103,547	102,556	206,103	898,112	98,612	996,723
282 Waste disposal	60,903	1,915,342	1,976,246	117,159	90,920	208,079	1,768,168	80,459	1,848,627
283 Trade waste	20,621	112,789	133,410	152,767	13,665	166,432	-33,022	2,236	-30,786
284 Recycling	107,519	674,016	781,534	118,809	99,628	218,436	563,097	42,267	605,364
285 Waste minimisation	3,713	16,287	20,000	873	1,363	2,236	17,765	927	18,692
286 Climate change costs	7,304	13,508	20,812	690	1,940	2,630	18,182	1,874	20,056
290 TOTAL ENVIRONMENTAL AND REGULATORY SERVICES	1,615,910	5,105,092	6,721,002	1,012,804	640,066	1,652,870	5,068,134	400,980	5,469,111
PLANNING AND DEVELOPMENT SERVICES									
310 Building control	120,936	95,339	216,277	116,296	19,298	135,594	80,683	7,354	88,037
320 Development control	309,704	287,463	597,168	230,335	42,874	273,209	323,957	10,664	334,621
Planning policy									
335 Conservation and listed buildings planning policy	21,023	14,942	35,965	2,477	3,156	5,633	30,332	2,412	32,744
338 Other planning policy	148,886	140,432	289,319	19,503	36,318	55,821	233,498	37,275	270,773
340 Environmental initiatives	55,333	71,849	127,184	12,254	25,854	38,108	89,076	21,360	110,436
350 Economic development	244,985	657,614	902,602	175,310	220,964	396,273	506,327	328,954	835,281
351 Economic research	5,162	11,366	16,528	7,239	3,474	10,713	5,815	3,969	9,784
352 Business support	22,891	67,631	90,522	36,566	16,055	52,621	37,901	21,420	59,321
360 Community development	146,476	291,339	437,814	13,206	80,638	93,845	343,969	75,885	419,853
390 TOTAL PLANNING AND DEVELOPMENT SERVICES	1,075,398	1,637,976	2,713,376	613,184	448,633	1,061,816	1,651,561	509,292	2,160,852
400 TOTAL CULTURAL, ENVIRONMENTAL, REGULATORY AND PLANNING SERVICES	4,337,354	9,520,526	13,857,883	2,514,896	1,602,150	4,117,045	9,740,839	2,006,842	11,747,681

Annex A9: Revenue Outturn Protective, Central and Other services (RO6) 2011-12

	£ 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)
PROTECTIVE SERVICES									
100 TOTAL POLICE SERVICES	10,576,910	2,151,205	12,728,115	445,556	632,400	1,077,956	11,650,159	556,477	12,206,636
FIRE AND RESCUE SERVICES									
210 Community fire safety	202,789	58,144	260,933	6,430	7,673	14,103	246,830	16,463	263,293
220 Fire fighting and rescue operations	1,470,662	450,941	1,921,603	18,024	44,869	62,893	1,858,710	157,245	2,015,955
230 Fire and rescue service emergency planning and civil defence	9,704	4,208	13,912	469	1,377	1,846	12,066	8,485	20,551
290 TOTAL FIRE AND RESCUE SERVICES	1,683,155	513,293	2,196,448	24,923	53,919	78,842	2,117,606	182,193	2,299,799
CENTRAL SERVICES									
410 CORPORATE AND DEMOCRATIC CORE	522,831	1,262,964	1,785,793	46,790	256,408	303,196	1,482,600	85,233	1,567,833
CENTRAL SERVICES TO THE PUBLIC									
Local tax collection									
421 Council tax collection	157,198	318,026	475,225	84,177	88,022	172,199	303,028	4,314	307,340
422 Council tax discounts for prompt payment	1	320	321	0	200	200	121	0	121
423 Council tax discounts locally funded	62	3,561	3,623	1	104	105	3,518	1	3,519
425 Council tax benefits administration	105,153	167,657	272,810	7,339	26,472	33,811	238,999	2,503	241,502
426 Non-domestic rates collection	26,698	63,811	90,511	16,953	67,189	84,142	6,369	711	7,080
428 BID ballots	112	458	570	194	417	611	-41	3	-38
430 Registration of births, deaths and marriages	75,196	41,497	116,693	83,763	5,754	89,517	27,176	2,675	29,851
Elections									
441 Registration of electors	34,165	43,882	78,047	3,094	3,590	6,685	71,361	527	71,888
442 Conducting elections	23,934	57,881	81,815	7,878	16,628	24,508	57,310	481	57,791
450 Emergency planning	31,895	23,632	55,528	4,194	6,013	10,206	45,322	670	45,991
460 Local land charges	21,540	39,268	60,808	72,170	3,885	76,055	-15,247	1,441	-13,807
470 General grants, bequests and donations	4,719	96,400	101,119	2,748	7,172	9,920	91,199	-18,017	73,183

continued

Annex A9: Revenue Outturn Protective, Central and Other services (RO6) 2011-12 (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)
CENTRAL SERVICES TO THE PUBLIC (continued)									
475 Coroners' court services	21,083	76,074	97,157	2,847	19,916	22,763	74,394	2,585	76,979
476 Other court services	5,838	5,812	11,650	1,025	3,736	4,761	6,888	1,947	8,835
NON-DISTRIBUTED COSTS									
481 Retirement benefits	532,028	56,923	588,951	3,356	42,785	46,141	542,809	36,672	579,481
482 Costs of unused shares of IT facilities and other assets	19,749	28,444	48,193	1,221	2,662	3,883	44,310	51,143	95,453
483 Depreciation / impairment of surplus assets etc	0	0	0	0	0	0	0	115,395	115,395
484 Revenue expenditure on surplus assets	364	20,557	20,921	5,534	4,158	9,692	11,229	10,931	22,160
489 MANAGEMENT AND SUPPORT SERVICES	4,384,429	4,402,415	8,786,845	643,311	8,181,770	8,825,081	-38,235	598,151	559,915
490 TOTAL CENTRAL SERVICES	5,966,997	6,709,585	12,676,584	986,595	8,736,881	9,723,476	2,953,109	897,367	3,850,472
MANAGEMENT AND SUPPORT SERVICES									
491 Recharges within central services					2,014,083				
492 Recharges to general fund revenue account (excluding central services)					4,783,584				
493 Recharges to central government					26,319				
494 Recharges to other accounts					821,027				
495 Other management and support services income (excluding recharges)					536,757				
500 TOTAL OTHER SERVICES	141,060	299,457	440,516	75,767	252,638	328,405	112,112	6,000	118,112

Annex A10: Trading Account Services Return (TSR) 2011-12

	£ 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)
External Trading Accounts									
260 Car Parks	1,875	11,565	13,440	21,618	1,014	22,632	-9,192	5,979	-3,213
281 Airports	683	500	1,183	2,215	2,048	4,263	-3,080	438	-2,642
282 Ports	1,308	1,697	3,005	2,481	75	2,556	449	1,443	1,892
283 Piers	0	0	0	0	0	0	0	0	0
284 Toll bridges and roads	5,346	23,415	28,761	53,254	785	54,039	-25,278	11,522	-13,756
514 Museums	487	616	1,103	971	37	1,008	95	357	452
515 Theatres	6,173	16,295	22,468	17,225	2,677	19,902	2,566	662	3,228
521 Civic halls	1,837	4,860	6,697	2,861	1,912	4,773	1,923	1,572	3,495
525 Civic restaurants	3,925	4,922	8,847	5,934	1,540	7,474	1,373	2,103	3,476
528 Sports facilities	7,883	10,898	18,781	13,798	346	14,144	4,637	2,080	6,717
535 Crematoria	2,746	3,204	5,950	6,747	41	6,788	-838	115	-723
550 Fishery harbours	975	3,787	4,761	5,116	62	5,178	-417	1,310	893
580 Trade waste	2,209	12,421	14,630	14,771	1,549	16,319	-1,689	439	-1,250
591 Building control	10,213	7,822	18,035	13,164	1,035	14,198	3,837	44	3,881
594 Corporation estates	2,387	24,832	27,219	55,255	20,993	76,248	-49,029	22,322	-26,707
595 Industrial estates	6,068	46,639	52,707	105,284	28,323	133,606	-80,898	20,980	-59,918
596 Investment properties	4,244	57,948	62,193	154,187	47,891	202,078	-139,885	45,194	-94,691
597 Market undertakings	17,655	49,729	67,385	72,404	11,338	83,742	-16,357	13,862	-2,495
691-695 Other External Trading Accounts	60,941	396,987	457,928	370,804	90,931	461,735	-3,807	20,051	16,244
698 TOTAL EXTERNAL TRADING ACCOUNTS	136,956	678,137	815,093	918,088	212,597	1,130,684	-315,591	150,473	-165,119
<i>of which:</i>									
931 Depreciation								71,167	
933 Loss on impairment of assets								75,220	
935 Credit for amortisation of capital grants and other capital contributions								634	
936 Revenue Expenditure funded from Capital by Statute (RECS)								3,449	
939 Total capital charges (total of lines 931 to 936)								150,470	

continued

Annex A10: Trading Account Services Return (TSR) 2011-12 (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)
Internal Trading Accounts									
716 Administrative Education support services	11,356	19,657	31,013	24,272	8,243	32,515	-1,502	3	-1,499
717 Specialist Education support services	20,777	8,576	29,353	14,970	10,703	25,673	3,680	191	3,871
723 Highways maintenance	158,292	338,352	496,644	152,621	357,317	509,938	-13,294	5,628	-7,666
726 On-street parking	2,787	2,768	5,555	5,011	1,559	6,570	-1,015	36	-979
733 Social Services: residential homes	12,750	2,855	15,605	4,057	11,496	15,553	52	0	52
734 Social Services: home care services	5,137	1,797	6,934	1,291	6,858	8,149	-1,215	0	-1,215
741 Housing management	10,879	7,063	17,942	0	17,187	17,187	755	3,801	4,556
752 Leisure management	5,130	3,098	8,228	4,754	3,430	8,184	44	42	86
757 Environmental cleaning and sweeping	13,049	8,232	21,281	8,518	14,391	22,909	-1,628	389	-1,239
810 Construction and property services	118,893	144,342	263,235	39,711	233,562	273,273	-10,038	3,769	-6,269
821 Building cleaning	176,145	46,637	222,782	78,653	145,951	224,604	-1,822	389	-1,433
825 Building maintenance	122,308	179,037	301,345	174,095	127,920	302,015	-670	1,570	900
830 Grounds maintenance	64,960	62,943	127,903	20,145	88,341	108,485	19,418	2,337	21,755
841 Vehicle maintenance	51,786	142,532	194,319	63,895	148,041	211,936	-17,619	19,233	1,614
845 Vehicle management and transport	49,691	181,788	231,479	77,951	197,025	274,975	-43,497	27,705	-15,792
850 Refuse collection	20,290	20,890	41,180	17,699	27,831	45,530	-4,350	1,570	-2,780
860 Catering services	270,891	259,148	530,038	304,124	222,781	526,905	3,134	914	4,048
871 Office services (printing, security, etc)	16,070	35,010	51,080	5,375	47,146	52,521	-1,441	747	-694
872 Information Technology	45,707	92,148	137,855	21,744	137,537	159,281	-21,426	16,704	-4,722
873 Finance services	39,509	25,126	64,635	10,168	53,005	63,173	1,462	431	1,893
874 Legal services	46,424	29,601	76,025	16,562	59,732	76,294	-269	347	78
875 Personnel services	31,024	19,540	50,564	7,159	36,728	43,887	6,677	217	6,894
891-895 Other Internal Trading Accounts	208,774	270,862	479,636	171,353	299,391	470,744	8,892	7,319	16,211
898 TOTAL INTERNAL TRADING ACCOUNTS	1,502,627	1,902,002	3,404,630	1,224,127	2,256,175	3,480,302	-75,671	93,342	17,671
<i>of which:</i>									
931 Depreciation								81,241	
933 Loss on impairment of assets								6,543	
935 Credit for amortisation of capital grants and other capital contributions								2	
936 Revenue Expenditure funded from Capital by Statute (RECS)								5,557	
939 Total capital charges (total of lines 931 to 936)								93,343	
899 TOTAL EXTERNAL+ INTERNAL TRADING ACCOUNTS	1,639,583	2,580,139	4,219,723	2,142,216	2,468,772	4,610,985	-391,262	243,815	-147,448

Annex A11: Subjective Analysis (SAR) 2011-12

	£ 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
PART A - PAY ESTIMATES							
1 Teacher salary	14,943,334	283	51,695	0	5,969	0	0
2 Employers' National Insurance contributions	1,156,928	8	4,303	0	383	0	0
3 Employers' Pension contributions	1,975,049	21	7,340	0	475	0	0
4 Location allowance	7,357	0	0	0	0	0	0
5 TOTAL TEACHERS GROUP (Total of lines 1 to 4)	18,082,668	312	63,338	0	6,827	0	0
6 Police & Fire salary	0	2	5	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
10 TOTAL POLICE & FIRE GROUP (Total of lines 6 to 9)	0	2	5	0	0	0	0
11 All Other Staff salary	8,227,584	969,558	5,062,749	554,923	1,314,237	1,269,713	831,741
12 Employers' National Insurance contributions	447,678	67,362	409,623	42,297	82,971	94,579	64,793
13 Employers' Pension contributions	1,092,665	148,401	739,322	85,262	175,200	184,824	128,141
14 Location allowance	7,094	6,262	30,385	2,527	10,046	4,728	5,816
15 TOTAL ALL OTHER STAFF GROUP (Total of lines 11 to 14)	9,775,021	1,191,583	6,242,079	685,009	1,582,454	1,553,844	1,030,491
16 Other Pay Related Costs	1,094,009	72,019	262,095	21,152	56,762	62,066	44,907
17 TOTAL Part A (Total of lines 5, 10, 15, 16a & 16b)	28,951,698	1,263,916	6,567,517	706,161	1,646,043	1,615,910	1,075,398
PART B - RUNNING EXPENSES							
18 Repairs, Alterations and Maintenance of Buildings	882,542	108,792	59,655	17,627	171,499	63,539	36,317
19 Energy Costs - Electricity	279,973	160,311	24,542	6,678	64,818	11,991	13,228
20 Energy Costs - Gas and Other	221,419	2,660	26,097	1,487	44,098	10,052	5,888
21 Rents	131,583	29,410	69,813	171,385	31,814	17,095	24,209
22 Rates	435,337	75,331	22,538	2,245	108,888	35,234	23,317
23 Water Services	108,910	2,899	11,874	2,535	26,703	11,970	3,995
24 Fixtures & Fittings	24,810	744	2,185	655	5,986	2,314	581
25 Cleaning and Domestic Supplies	408,359	7,482	31,660	1,608	38,234	33,459	7,670
26 Grounds Maintenance Costs	105,550	68,679	4,158	1,140	131,391	48,550	4,087
27 Premises Insurance	94,000	3,719	4,763	1,078	18,131	2,414	3,663
28 Other Premises Related Expenditure	282,704	60,580	19,893	9,797	29,048	25,042	13,297
29 TOTAL PREMISES EXPENSES (Total of lines 18 to 28)	2,975,187	520,607	277,178	216,235	670,610	261,660	136,252
30 Direct Transport Costs - Vehicle Repair & Maintenance	40,418	14,964	14,511	244	16,425	67,768	304
31 Direct Transport Costs - Vehicle Running Costs	71,912	24,273	36,183	641	21,903	133,694	673
32 Contract Hire and Operating Leases	404,227	154,058	119,760	1,795	26,535	99,922	3,058
33 Car Allowances for Travelling Expenses	67,843	13,174	153,247	5,499	8,787	16,428	11,926
34 Public Transport Allowances for Travelling Expenses	100,343	55,895	28,328	648	2,198	2,598	2,972
35 Transport Insurance	8,977	3,835	1,907	67	2,380	13,500	349
36 Other Transport Related Expenditure	242,958	176,268	62,269	1,200	12,529	32,306	2,288
37 TOTAL TRANSPORT EXPENSES (Total of lines 30 to 36)	936,678	442,467	416,205	10,094	90,757	366,216	21,570

continued

Annex A11: Subjective Analysis (SAR) 2011-12 (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
PART B - RUNNING EXPENSES (continued)							
Supplies & Services							
38 Equipment, Furniture & Materials	821,816	109,061	194,928	24,021	179,157	99,372	15,743
39 Catering	831,108	3,413	64,523	390	22,955	728	2,753
40 Clothing, Uniforms & Laundry	8,447	2,066	7,198	246	3,650	5,749	329
41 Printing, Stationery and General Office Expenses	264,605	19,064	45,022	7,174	32,195	14,899	21,661
42 Communications and Computing - Postage	29,790	3,691	7,469	5,055	6,129	3,245	3,684
43 Communications and Computing - Telephone	88,079	28,409	34,599	3,486	13,157	12,782	6,940
44 Communications and Computing - Computer Costs	330,993	90,186	54,051	16,716	30,971	15,849	18,766
45 Communications and Computing - Other	30,546	4,539	5,495	729	14,175	3,855	4,458
46 Subsistence and Conference Expenses	32,522	1,717	13,142	652	3,923	1,860	4,106
47 Subscriptions	67,091	4,683	14,921	10,008	8,753	6,180	39,329
48 Insurance	109,936	99,935	13,717	1,826	16,049	5,529	3,633
49 Schools' Non ICT Learning Resources	631,518	5	1,430	0	556	24	29
50 Schools' ICT Learning Resources	210,487	2	414	0	81	0	0
51 Exam Fees	221,358	3	209	0	29	24	205
52 Other Supplies and Services Expenditure	3,386,171	1,361,238	1,969,531	361,480	471,124	885,881	430,672
53 TOTAL SUPPLIES & SERVICES EXPENDITURE (Total of lines 38 to 52)	7,064,467	1,728,012	2,426,649	431,783	802,904	1,055,977	552,308
Third Party Payments							
54 Joint Authorities and Other Local Authorities	358,088	498,476	814,722	37,957	75,340	328,309	37,143
55 Grants to Voluntary Bodies	481,851	100,139	713,234	743,459	150,353	53,827	192,026
56 Private Contractors and Other Agencies - Professional Services	512,393	339,039	3,718,195	141,564	127,868	537,248	110,829
57 Private Contractors and Other Agencies - Agency Staff	367,668	72,982	828,265	66,976	24,193	76,360	22,500
58 Private Contractors and Other Agencies - Other	1,750,952	1,508,113	8,770,432	580,840	247,630	1,625,531	104,535
59 Internal Trading Organisations	373,736	1,196,828	177,201	12,041	37,054	153,021	16,374
60 TOTAL THIRD PARTY PAYMENTS (Total of lines 54 to 59)	3,844,688	3,715,577	15,022,049	1,582,837	662,438	2,774,296	483,407
61 Total Transfer Payments (Discretionary)	22,019	30,845	583,978	48,132	1,953	4,610	11,225
62 Expenditure on Management and Support Services	965,739	416,674	1,219,932	340,555	548,795	642,333	433,214
63 TOTAL Part B (Total of lines 29, 37, 53, 60, 61 & 62)	15,808,778	6,854,182	19,945,991	2,629,636	2,777,457	5,105,092	1,637,976
PART C - INCOME							
64 Rental Income	144,202	18,038	40,312	282,747	96,895	19,007	212,466
65 Recharges	565,050	461,121	500,264	125,095	188,826	260,058	165,873
66 All Other Income	3,832,108	2,258,880	4,812,530	825,933	1,116,638	1,373,805	683,477
67 TOTAL Part C (Lines 64 to 66)	4,541,360	2,738,039	5,353,106	1,233,775	1,402,359	1,652,870	1,061,816
PART D - SUMMARY							
68 TOTAL PART A (= Line 17)	28,951,698	1,263,916	6,567,517	706,161	1,646,043	1,615,910	1,075,398
69 TOTAL PART B (= Line 63)	15,808,778	6,854,182	19,945,991	2,629,636	2,777,457	5,105,092	1,637,976
70 TOTAL PART C (= Line 67)	4,541,360	2,738,039	5,353,106	1,233,775	1,402,359	1,652,870	1,061,816
71 TOTAL SERVICE EXPENDITURE (Lines 68 + 69 - 70)	40,219,115	5,380,058	21,160,402	2,102,023	3,021,144	5,068,135	1,651,561

continued

Annex A11: Subjective Analysis (SAR) 2011-12 (continued)

	£ thousand					
	Police services	Fire & rescue services	Central services	Other services	TOTAL ALL SERVICES	Management and support services (inc in Central
PART A - PAY ESTIMATES						
1 Teacher salary	0	0	1,625	0	15,002,906	1,545
2 Employers' National Insurance contributions	0	0	11	0	1,161,633	11
3 Employers' Pension contributions	0	0	19	0	1,982,904	19
4 Location allowance	0	0	0	0	7,357	0
5 TOTAL TEACHERS GROUP (Total of lines 1 to 4)	0	0	1,655	0	18,154,800	1,575
6 Police & Fire salary	5,417,714	1,129,782	44,353	0	6,591,856	38,312
7 Employers' National Insurance contributions	487,437	88,242	4,724	0	580,403	3,896
8 Employers' Pension contributions	1,619,915	206,503	23,731	0	1,850,149	7,538
9 Location allowance	211,341	29,585	0	0	240,926	0
10 TOTAL POLICE & FIRE GROUP (Total of lines 6 to 9)	7,736,406	1,454,112	72,808	0	9,263,333	49,745
11 All Other Staff salary	2,114,062	121,873	4,050,668	86,610	24,603,718	3,241,892
12 Employers' National Insurance contributions	162,267	9,993	308,245	6,754	1,696,562	237,416
13 Employers' Pension contributions	374,155	23,824	774,569	13,114	3,739,477	463,573
14 Location allowance	52,583	4,821	13,323	86	137,671	4,798
15 TOTAL ALL OTHER STAFF GROUP (Total of lines 11 to 14)	2,703,067	160,511	5,146,805	106,564	30,177,428	3,947,679
16 Other Pay Related Costs	137,437	68,532	745,729	34,496	2,599,204	385,430
17 TOTAL Part A (Total of lines 5, 10, 15, 16a & 16b)	10,576,910	1,683,155	5,966,997	141,060	60,194,765	4,384,429
PART B - RUNNING EXPENSES						
18 Repairs, Alterations and Maintenance of Buildings	186,955	26,877	257,373	16,406	1,827,582	223,199
19 Energy Costs - Electricity	52,129	8,447	72,956	2,835	697,908	64,721
20 Energy Costs - Gas and Other	20,442	7,127	31,217	1,303	371,790	27,665
21 Rents	88,313	5,072	170,475	11,846	751,015	145,901
22 Rates	105,855	34,336	176,707	6,567	1,026,355	158,737
23 Water Services	8,191	3,263	12,366	835	193,541	10,397
24 Fixtures & Fittings	577	863	3,047	2,334	44,096	2,411
25 Cleaning and Domestic Supplies	35,189	8,893	59,346	3,329	635,229	52,563
26 Grounds Maintenance Costs	2,445	1,211	10,247	2,831	380,289	7,619
27 Premises Insurance	3,686	1,344	32,240	14,540	179,578	28,549
28 Other Premises Related Expenditure	32,542	3,035	83,938	6,416	566,292	47,415
29 TOTAL PREMISES EXPENSES (Total of lines 18 to 28)	536,324	100,468	909,912	69,242	6,673,675	769,177
30 Direct Transport Costs - Vehicle Repair & Maintenance	67,175	8,815	23,581	4,300	258,505	20,365
31 Direct Transport Costs - Vehicle Running Costs	108,024	21,148	31,580	4,521	454,552	24,703
32 Contract Hire and Operating Leases	16,764	32,914	31,964	7,549	898,546	25,808
33 Car Allowances for Travelling Expenses	29,217	7,612	37,137	1,543	352,413	24,333
34 Public Transport Allowances for Travelling Expenses	18,165	2,608	6,158	303	220,216	3,927
35 Transport Insurance	20,942	3,849	10,411	216	66,433	9,272
36 Other Transport Related Expenditure	31,211	1,703	13,039	764	576,535	9,317
37 TOTAL TRANSPORT EXPENSES (Total of lines 30 to 36)	291,498	78,649	153,870	19,196	2,827,200	117,725

continued

Annex A11: Subjective Analysis (SAR) 2011-12 (continued)

	£ thousand					
	Police services	Fire & rescue services	Central services	Other services	TOTAL ALL SERVICES	Management and support services (inc. in Central)
PART B - RUNNING EXPENSES (continued)						
Supplies & Services						
38 Equipment, Furniture & Materials	80,046	28,615	135,796	8,496	1,697,051	107,510
39 Catering	14,051	2,582	10,613	1,665	954,781	6,509
40 Clothing, Uniforms & Laundry	32,850	16,842	6,547	670	84,594	5,564
41 Printing, Stationery and General Office Expenses	28,622	3,528	152,153	5,112	594,035	100,595
42 Communications and Computing - Postage	7,845	433	77,637	1,608	146,586	46,260
43 Communications and Computing - Telephone	113,537	10,877	125,303	1,125	438,294	101,481
44 Communications and Computing - Computer Costs	291,457	24,697	356,681	5,435	1,235,802	297,805
45 Communications and Computing - Other	67,579	4,432	54,387	1,099	191,294	34,300
46 Subsistence and Conference Expenses	14,456	2,394	40,253	401	115,426	9,876
47 Subscriptions	2,264	1,232	53,769	1,696	209,926	26,062
48 Insurance	29,069	808	94,882	21,837	397,221	73,769
49 Schools' Non ICT Learning Resources	0	0	40	0	633,602	24
50 Schools' ICT Learning Resources	0	0	4	0	210,988	2
51 Exam Fees	520	0	72	0	222,420	66
52 Other Supplies and Services Expenditure	477,182	40,282	1,091,016	53,560	10,528,137	518,976
53 TOTAL SUPPLIES & SERVICES EXPENDITURE (Total of lines 38 to 52)	1,159,478	136,722	2,199,153	102,704	17,660,157	1,328,799
Third Party Payments						
54 Joint Authorities and Other Local Authorities	39,208	1,437	98,798	5,317	2,294,795	45,991
55 Grants to Voluntary Bodies	8,065	580	178,397	5,419	2,627,350	101,943
56 Private Contractors and Other Agencies - Professional Services	30,125	18,131	554,644	34,556	6,124,592	405,236
57 Private Contractors and Other Agencies - Agency Staff	39,244	5,213	113,030	2,260	1,618,691	90,162
58 Private Contractors and Other Agencies - Other	41,220	247	393,727	6,897	15,030,124	290,914
59 Internal Trading Organisations	1	266	62,301	12,502	2,041,325	48,388
60 TOTAL THIRD PARTY PAYMENTS (Total of lines 54 to 59)	157,863	25,874	1,400,897	66,951	29,736,877	982,634
61 Total Transfer Payments (Discretionary)	0	0	31,670	2,642	737,074	14,101
62 Expenditure on Management and Support Services	6,042	171,580	2,014,083	38,722	6,797,669	1,189,979
63 TOTAL Part B (Total of lines 29, 37, 53, 60, 61 & 62)	2,151,205	513,293	6,709,585	299,457	64,432,652	4,402,415
PART C - INCOME						
64 Rental Income	16,982	5,328	103,456	60,091	999,524	88,709
65 Recharges	10,726	1,863	7,645,013	83,108	10,006,997	7,344,279
66 All Other Income	1,050,248	71,651	1,975,007	185,206	18,185,483	1,392,093
67 TOTAL Part C (Lines 64 to 66)	1,077,956	78,842	9,723,476	328,405	29,192,004	8,825,081
PART D - SUMMARY						
68 TOTAL PART A (= Line 17)	10,576,910	1,683,155	5,966,997	141,060	60,194,765	4,384,429
69 TOTAL PART B (= Line 63)	2,151,205	513,293	6,709,585	299,457	64,432,652	4,402,415
70 TOTAL PART C (= Line 67)	1,077,956	78,842	9,723,476	328,405	29,192,004	8,825,081
71 TOTAL SERVICE EXPENDITURE (Lines 68 + 69 - 70)	11,650,159	2,117,606	2,953,108	112,112	95,435,423	-38,235

Annex B: Derivation of service lines used in Table 1

	Line Reference	Levies/transfers
Education	RS line 190	
Highways and transport	RS line 290 RS line 722	Integrated transport authority levy
Children's Social care	RS line 390	
Adult Social Care	RS line 399	
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	
Total net current expenditure	RS line 749 RS line 792	

Annex B: Derivation of service lines used in Table 1 (continued)

	Line Reference	Levies/transfers
Capital Financing	RS line 773 RS line 776 RS line 781 RS line 783	Provision for repayment of principle Leasing payments Interest payments: external payments Interest: HRA item 8 payments and receipts
Capital Expenditure charges to the Revenue Account	RS line 765	
Council Tax Benefit	RS line 754	Local Tax Collection, council tax benefit paid to the collection fund
Discretionary Non-Domestic Rate relief	RS line 757	Local Tax Collection, non-domestic rate relief - discretionary payments
Bad debt provision	RS line 771	
Flood defence payments to Environment Agency	RS line 759	Levy from Environment Agency for Flood Defence
Private Finance Initiative (PFI) schemes - difference from service charge	RS line 788	
Appropriations to(+)/ from(-) financial instruments adjustment account	RS line 789	
Appropriations to(+)/ from(-) unequal pay back pay account (b)	RS line 790	
Interest receipts	RS line 786	Interest and investments income - external receipts and dividends
Specific grants outside AEF	RS line 791	
Business Rates Supplement	RS line 793	
Community Infrastructure Levy	RS line 794	
Carbon Reduction Commitment	RS line 795 RS line 796	Carbon Reduction Commitment transactions expenditure Carbon Reduction Commitment transactions income
Revenue Expenditure	RS line 800	

Annex C: Derivation of service lines used in Table 2

	Line reference	Additional Information
Revenue Expenditure	RS line 800	
Revenue Support Grant	RS line 851	
Redistributed non-domestic rates	RS line 870	
Police grant	RS line 856	
General Greater London Authority (GLA) grant	RS line 858	
Other items	RS line 880	
Council tax requirement	RS line 890	

Survey Design for collecting Revenue Outturn (RO) Estimates in 2011-12

15. During May 2012 until July 2012, 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.

Annex D: Distribution of Local Authorities by Classification	
Local Authority Classification	
Greater London Authority	1
Shire Counties	27
Shire Districts	201
Inner London Boroughs ^(a)	13
Outer London Boroughs	20
Unitary Authorities ^(b)	56
Metropolitan Districts	36
Police Authorities	37
Fire Authorities	30
Other Authorities ^(c)	23
All	444
(a) Inner London Boroughs include City of London	
(b) Unitary Authorities include Isles of Scilly	
(c) Other Authorities include National Park Authorities, Waste Disposal Authorities and Integrated Transport Authorities	

Survey Design and Methodology for Grossing SAR 2011-12 data

During May 2012 until July 2012, 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, 127 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 127 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:

Annex E: Total number of authorities completing the 2011-12 SAR form and total in England		
Authority Class	Total number of authorities completing the SAR form	Total number of authorities in England that complete the Revenue Outturn forms
Shire Districts	28	201
Shire Counties	14	27
London Boroughs, Metropolitan Districts and Unitary Authorities & Isle of Scilly ^(a)	50	125
Single Purpose ^(b)	34	90
Greater London Authority	1	1
Total no. of authorities	127	444
<small>(a) Isle of Scilly is classed as being similar to a unitary authority</small>		
<small>(b) Single Purpose authorities include Police, Fire, Waste, Transport and National Park authorities</small>		

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 strata (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 strata) 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).

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. 22 2012. This is accessible at https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/7476/2158981.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 DCLG 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 Service Reporting Code of Practice (SERCOP).

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.

Local Services Support Grant is a new unringfenced grant paid under section 31 of the Local Government Act 2003 to support local government functions.

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 2009-10.

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 Code of Practice on Local Authority Accounting, 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 800) - 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 on the capital charges column. As capital charges do not carry through to the budget requirement line there is no need for a reversal. Total RECS are recorded on line 936 on the RS and TSR form in the Capital Charges section relating to RECS, which will continue to be entered in the Capital Estimates and Capital Outturn Return.

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 original estimate of the impairment loss would have been charged in the 2008-09 accounts. In the RO suite the entries relating to these investments appear in the RS form. In the 2011-12 returns any adjustments to the impairment would be entered in line 781 and any interest credited in respect of the investment in line 786. These entries are shown separately in lines 951 and 952 of the RS form. Figures are generally calculated following CIPFA methodology and advice published in their LAAP bulletins.

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

This Statistical Release contains National Statistics and as such has been produced to the high professional standards set out in the National Statistics Code of Practice. National Statistics products undergo regular quality assurance reviews to ensure that they meet customer demands.

The information for 2011-12 in this Statistical Release is derived from Department for Communities and Local Government Revenue Outturn (RO) forms and is based on completed returns from 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 revenue 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 by Department for Communities and Local Government 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.

Service Reporting Code of Practice (SERCOP) 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's Social Care, 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 SERCOP is used by all LA's as a foundation for constructing their accounts in the financial year. Therefore the categorisation defined by SERCOP 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 SERCOP please see the following web link including information on legislative requirements:

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

Uses made of the data

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. The budget estimates on a non-IAS19 basis are used by the Office for National Statistics in compiling the Public Sector Finances and National Accounts, which are used to set fiscal and monetary policy.

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.

Various Government Departments also utilize these 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.

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.

The Audit Commission supports auditors by supplying them with a variety of data and indicators. Auditors use this information to inform their Value for Money conclusions. The conclusions are mainly based on outturn expenditure data however the Revenue Account budget data are used by auditors to help plan their Value for Money work for the following year.

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.

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

Background Notes

1. This Statistical Release can be found at the following web address:
<https://www.gov.uk/government/organisations/department-for-communities-and-local-government/series/local-authority-revenue-expenditure-and-financing>
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. For other enquiries, please contact Allan Cox on 0303 444 1333 or email LGF1.REVENUE@communities.gsi.gov.uk.
3. Timings of future releases are regularly placed on the Department's website, <https://www.gov.uk/government/organisations/department-for-communities-and-local-government/about/statistics#forthcoming-publications> and on the National Statistics website, <http://www.statistics.gov.uk/hub/index.html>
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?pagelId=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.

DCLG have worked closely with colleagues from other government departments to identify areas of potential joined-up working, where similar data are collected on different returns, and where the burden can be reduced on local authorities. DCLG have identified overlaps on the following figures collected on the RO form:

- a. RO1 data on education services and RO3 data on children's social care and s251 data collected by Department for Education;
- b. RO3 data on adult social care and PSS-EX1 data collected by Health and Social Care Information Centre;
- c. A new RO form on public health expenditure and a new Department of Health public health return.

DCLG have worked with analysts from each of these departments to assess the accuracy of these figures at local authority level, where the definitions differ, and how feasible it would be to drop one form and collect all the data using only one collection in future.

DCLG will be reviewing the use and sampling frame associated with the 'Subjective Analysis Return'. Any changes will be discussed with the CLIP(F) consultation group with papers published on the associated website.

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/formstimetable/revenueforms/>

For a fuller picture of recent trends in local government finance, readers are directed to *Local Government Finance Statistics England* No. 21 2012, which is available in hard copy from Communities and Local Government Publications, Cambertown House at product@communities.gsi.gov.uk (Tel. 0300 123 1124) and electronically from the Communities and Local Government website:

https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/7476/2158981.pdf

6. 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: <https://www.gov.uk/government/publications/engagement-strategy-to-meet-the-needs-of-statistics-users>
7. Figures for earlier years are available from the National Archives website at the following website: <http://webarchive.nationalarchives.gov.uk/20121108165934/http://www.communities.gov.uk/corporate/researchandstatistics/statistics/subject/localgovernmentfinance>
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

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.