

General Fund Revenue Account Outturn 2011-12

Guidance notes for completing form RO2: HIGHWAYS AND TRANSPORT SERVICES

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

SPECIFIC LINE GUIDANCE FOR COMPLETING FORM RO2: HIGHWAYS AND TRANSPORT SERVICES FOR 2011-12

These notes should be read in conjunction with RO general guidance 2011-12 and CIPFA's Service Reporting Code of Practice (SeRCOP) 2011-12, noting the RO2 is exclusive of all general and specific grants – see RS & RG guidance.

These notes list what to include within each line. *Exclusions are in italics.*
All lines in bold equate to SeRCOP service divisions or subdivisions.

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

Group 10 **Transport planning, policy and strategy**

Line 11 **Highways maintenance planning, policy and strategy**

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

Line 12 **Public and other transport planning, policy and strategy**

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

Line 20 **Capital charges relating to construction projects**

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

*For construction of public footpaths, towpaths and bridleways, see **RO5 line 130**.*

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

Column 8 should include all capital charges associated with the **depreciation and impairment loss on the roads network**, made in accordance with CIPFA's capital accounting guidance on infrastructure assets. These charges cannot be easily allocated to other lines, so such artificial allocations should not be attempted.

Also refer to general notes under **Groups 30 to 40**.

Groups 30 to 40 Highways and roads – maintenance

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

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

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

*Record maintenance of public footpaths, towpaths and bridleways on **RO5 line 130**.*

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

For agency arrangements between shire district councils and county councils, see paragraph **4.3.2 of RO general guidance**.

Depots, vehicles, plant and equipment used on non-maintenance road projects should be treated similarly to agency arrangements, recording (a) gross costs and gross income and (b) income from recharges, on **lines 31 to 49**; and (c) recording amounts charged out in column 2 of lines appropriate for the service provided. If not used for road projects (eg: refuse disposal), charge appropriate service lines on other **RO** forms.

> Note that figures for joint arrangements within **lines 31, 32, 41 and 44** should also be recorded in the additional information section, **lines 101 to 104**.

Group 30 Highways and roads – structural maintenance

Line 31 Structural maintenance – principal roads

- o Reconstruction;
- o Overlay;
- o Resurfacing / surface dressing (including integral patching & minor repairs);
- o Remedial earthworks;
- o Drainage structures;
- o Repair of fencing, walls and barriers;
- o Cost of third party liability claims related to structural defects on roads, footpaths etc.
 - > also record third party liability claims in the additional information section, **line 130**.

Line 32 Structural maintenance – other local authority roads

- o same breakdown as **line 31**.

Line 33 Structural maintenance – bridges

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

Group 40 Highways and roads – other maintenance

Line 41 Environmental, safety and routine maintenance – principal roads

- **Environmental maintenance – principal roads**

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

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

*Record routine street sweeping/cleaning for environmental purposes on **RO5 line 270**.*

- **Safety maintenance – principal roads**

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

- **Routine maintenance – principal roads**

- Ad-hoc unplanned patching and minor repairs;
 > also record ad-hoc unplanned patching in memorandum box C, **line 141**.
- Drainage cleaning;
- Cleaning of fencing, walls, barriers, etc (*record their repairs on **lines 31/32***);
- Culverts and subways cleaning;
- Routine inspections.

Line 44 Environmental, safety and routine maintenance – other LA roads

- **Environmental maintenance – other local authority roads**

- same breakdown as **line 41**.

- **Safety maintenance – other local authority roads**

- same breakdown as **line 41**.

- **Routine repairs – other local authority roads**

- same breakdown as **line 41**.
 > also record ad-hoc unplanned patching in the additional information section, **line 144**.

Line 48 Winter service

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

Line 49 Street lighting (including energy costs)

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

Group 50 Traffic management and road safety

Line 51 Congestion charging

Gross expenditure and gross income in respect of congestion charging zones, including the cost of surveys for proposed congestion charging schemes.

*Record toll charges which are not part of a congestion charging zone on **line 80**.*

Line 54 Road safety education and safe routes (including school crossing patrols)

- **Road safety education**
 - Publicity, training and other initiatives to improve road safety;
 - Contributions to the Royal Society for the Prevention of Accidents;
 - Cycling and motorcycle proficiency;
 - Schools liaison;
 - Road safety literature;
 - Rehabilitation courses for motor offenders.
- **Safe routes (including school crossing patrols)**
 - Safe route schemes (to school, to work, etc);
 - School crossing patrols.

Line 58 Other traffic management

- **Other traffic management**
 - Planning and scheme design (eg: urban safety management schemes, home zones, new pedestrian crossings and traffic calming measures);
 - Street naming;
 - Traffic monitoring, including CCTV cameras;
 - Area traffic control centres;
 - Administration and enforcement of lorry ban schemes.

*Only include specific traffic management schemes and their associated capital charges here; traffic management aspects of larger construction or structural maintenance projects should be included within the larger projects on **lines 20, 31 and 32**.*

Group 60 Parking services

Record income from parking fees, fines and other charges in column 4.

Line 61 On-street parking

- o Parking meters, including income from fees and Penalty Charge Notices;
- o Residents' and business parking permit schemes;
- o Traffic wardens employed on parking duties, ie not on policing duties.
 - > also record on-street parking fines in the additional information section, **line 161**

Line 62 Off-street parking

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

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

Group 70 Public transport

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

Line 71 Concessionary fares

Costs (including administration) of concessionary fares for people aged 60 and over, for disabled people, and for children and students.

*Record home/school transport on **RO1 lines 10/20/30/40** as appropriate;*

*Record home/college transport on **RO1 line 58**.*

Line 72 Support to Operators - Bus services

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

Line 73 Support to Operators - Rail services

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

Line 74 Support to Operators - Other public transport services

- o PTA payments to PTEs in respect of ferries.

Line 76 Public transport co-ordination

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

Line 80 Airports, harbours and toll facilities

*For trading services, refer to form **TSR (Lines 281 to 284)** and its guidance notes.*

- **Airports** – directly or partly owned

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

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

- **Harbours, ports and docks** – directly owned

*Record fishery harbours on **RO5 line 250**.*

- **Piers and jetties** – directly owned

- **Toll roads and tunnels** – directly owned

Line 90 Total Highways, Roads and Transport Services

The sum of lines 10 to 80 is transferred automatically to **RS line 290**.

Management and support services for highways and transport services

Management and administration; highways properties; professional and engineering services (ie: Professional and Technical (P&T) services covering the surveyors' and engineers' departments and technical support which has not been capitalised).

*These services must either be allocated directly, or apportioned and recharged to the individual service lines above, in accordance with **SeRCOP Section 3**. The gross cost and its allocation/apportionment should also be included on **RO6 line 489** and its memorandum box.*

*Record administrative costs recoverable from central government for works on motorways and trunk roads on **RS line 748**.*

*Exclude capitalised administrative expenditure, which should be recorded on **COR forms**.*

ADDITIONAL INFORMATION

Joint arrangements included within maintenance

- Line 101** Structural maintenance of principal roads:
joint arrangements included within **line 31**, column 5 (Other Income)
- Line 102** Structural maintenance of other local authority roads:
joint arrangements included within **line 32**, column 5 (Other Income)
- Line 103** Environmental, safety and routine maintenance of principal roads:
joint arrangements included within **line 41**, column 5 (Other Income)
- Line 103** Environmental, safety and routine maintenance of other LA roads:
joint arrangements included within **line 44**, column 5 (Other Income)

Third party liability claims included within structural maintenance

- Line 130** Structural maintenance (all roads):
third party liability claims included within **lines 31 and 32** (across all subjective columns, e.g. Employees, Running Expenses, Total Expenditure).

Unplanned patching included within maintenance

- Line 141** Environmental, safety and routine maintenance of principal roads:
unplanned patching included within **line 41**, column 2.
- Line 144** Environmental, safety and routine maintenance of other LA roads:
unplanned patching included within **line 44**, column 2.

On-street parking: breakdown of sales, fees and charges

- Line 161** On-street parking: Penalty Charge Notice income included within **line 61**, column 4.
- Line 162** On-street parking: Other sales, fees and charges within **line 61**, column 4

For GLA only

Lines 172, 173 and 174 Payment to operators in respect of depreciation which are included in lines 72, 73 and 74

That part of the subsidy paid to TfL subsidiaries which covers the depreciation costs of those bodies and which are included in support to operators lines 72, 73 and 74.