

NOTES TO THE ANNUAL ACCOUNTS

STATEMENT 8

6. NOTE TO THE EXPENDITURE AND FUNDING ANALYSIS

Adjustments from General Fund to arrive at the Comprehensive Income and Expenditure Statement amounts

Adjustments between Funding and Accounting Basis 2022/23

	Adjustments for Capital Purposes (Note 6.1) £'000	Net change for the Pensions Adjustments (Note 6.2) £'000	Other Differences (Note 6.3) £'000	Total Adjustments £'000
Schools, Education Support	79,148	8,884	5,032	93,064
Planning, Economic Development and Regeneration	563	1,303	1,576	3,442
Operational Services	11,633	7,269	2,957	21,859
Housing, Customer and Building Services	(60)	4,742	5,854	10,536
Corporate Services	4,745	1,764	(17,533)	(11,024)
Social Policy – non-IJB, Children's Services	109	8,478	4,447	13,034
Chief Executive, Finance and Property	10,590	2,362	(2,011)	10,941
Other Services	(1,631)	(1,703)	(8,837)	(12,171)
Net Cost of General Fund Services	105,097	33,099	(8,515)	129,681
Housing Revenue Account	39,697	-	(14,025)	25,672
Net Cost of Services	144,794	33,099	(22,540)	155,353
Other income and expenditure from the Expenditure and Funding Analysis	(46,165)	4,334	37,711	(4,120)
Difference between General Fund deficit and Comprehensive Income and Expenditure Statement deficit on the Provision of Services	98,629	37,433	15,171	151,233

Adjustments between Funding and Accounting Basis 2023/24

Schools, Education Support	1,487	(322)	5,150	6,315
Planning, Economic Development and Regeneration	(285)	(40)	1,759	1,434
Operational Services	9,663	(259)	3,316	12,720
Housing, Customer and Building Services	(3)	(165)	5,881	5,713
Corporate Services	6,798	(59)	(18,227)	(11,488)
Social Policy – non-IJB, Children's Services	(297)	(302)	6,854	6,255
Chief Executive, Finance and Property	76,987	(84)	(4,291)	72,612
Other Services	(197)	(1,679)	(11,289)	(13,165)
Net Cost of General Fund Services	94,153	(2,910)	(10,847)	80,396
Housing Revenue Account	30,443	-	(16,874)	13,569
Net Cost of Services	124,596	(2,910)	(27,721)	93,965
Other income and expenditure from the Expenditure and Funding Analysis	(55,188)	(104)	19,500	(35,792)
Difference between General Fund deficit and Comprehensive Income and Expenditure Statement deficit on the Provision of Services	69,408	(3,014)	(8,221)	58,173

6.1. Adjustments for Capital Purposes

This column adds in depreciation and impairment and revaluation gains and losses in the services line, and for:

- **Other operating expenditure** – adjusts for capital disposals with a transfer of income on disposal of assets and the amounts written off for those assets.
- **Financing and investment income and expenditure** – the statutory charges for capital financing i.e. Minimum Revenue Provision and other revenue contributions are deducted from other income and expenditure as these are not chargeable under generally accepted accounting practices.
- **Taxation and non-specific grant income and expenditure** – capital grants are adjusted for income not chargeable under generally accepted accounting practices. Revenue grants are adjusted from those receivable in the year to those receivable without conditions or for which conditions were satisfied throughout the year. The Taxation and Non Specific Grant Income and Expenditure line is credited with capital grants receivable in the year without conditions or for which conditions were satisfied in the year.

6.2. Net Change for the Pensions Adjustments

Net change for the removal of pension contributions and the addition of IAS 19 Employee Benefits pension related expenditure and income:

- For **services** this represents the removal of the employer pension contributions made by the council as allowed by statute and the replacement with current service costs and past service costs.
- For **Financing and investment income and expenditure** – the net interest on the defined benefit liability is charged to the CIES.