



Department for  
Communities and  
Local Government

# Local Authority Revenue Expenditure and Financing: 2012-13 Final Outturn, England (revised)

The figures in this release have superseded those published on 28<sup>th</sup> November 2013.

- Total revenue expenditure by local authorities in England was £94.1 billion in 2012-13, a decrease of 5.2% from £99.3 billion in 2011-12. The majority of the decrease was due to a decrease in education expenditure, from £40.2 billion in 2011-12 to £37.1 billion in 2012-13.
- Education expenditure for 2012-13 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.
- 28.4% of revenue expenditure in 2012-13 was funded through council tax, 29.5% through formula grant and 44.7% through specific grants inside Aggregate External Finance and Local Services Support Grant. These percentages were 26.6%, 29.7% and 46.1% respectively in 2011-12.
- Local Authorities net current expenditure for education services was £37.1 billion in 2012-13. Social care services were £21.1 billion, mandatory housing benefits were £20.7 billion, and police services were £11.3 billion.
- In 2012-13 local authorities added £2.6 billion to their reserves, the same amount as in 2011-12. The 2012-13 figure includes Greater London Authority, who added £0.9 billion to their reserves.



Local Government Finance  
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# Introduction

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 uses please see “uses made of the data” section.

This release provides final outturn estimates of local authority revenue expenditure and financing for the financial year April 2012 to March 2013. These estimates are on a non-International Accounting Standard 19 (IAS19) and PFI “Off Balance Sheet” basis except where stated otherwise.

## Changes to the revenue data in 2012-13

The following change to local government expenditure and financing in 2012-13 has had a significant impact on the figures in this release:

- **Education Services**; expenditure on education services in 2012-13 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. As a result of this discontinuity, total net current expenditure is not comparable between 2011-12 and 2012-13.

## Changes to the original 2012-13 data

The following minor revisions have been made to the 2012-13 figures that update those published on 28<sup>th</sup> November 2013:

- **‘Specific and special revenue grants inside AEF’** and **‘specific and special revenue grants outside AEF’**; income for some mandatory housing benefits grants were wrongly recorded as grants inside AEF in the original statistical release, and have been correctly shown as grants received outside AEF in this revised statistical release. This has resulted in an amended **Revenue Expenditure** figure. (revised 16 December 2013)
- **‘Discretionary concessionary fares’** and **‘support to operators – bus services’**; within RO2, figures for some figures for ‘support to operators – bus services’ were wrongly allocated to the ‘discretionary concessionary fares’ line, and have been corrected. This has not affected ‘total highways and transport services’ within RO2. (revised on both 16 December 2013 and 18 February 2014)
- Two local authorities submitted revised forms, which amended the figures across all services and to some non-service expenditure figures. As a result, the SAR figures have been re-grossed to England level. (revised 18 February 2014)

# 1. Revenue Expenditure by Service

Revenue expenditure in 2012-13 is summarised in **Table 1** and **Chart A** (see page 7). **Table 1** also shows revenue expenditure in 2011-12 and the percentage change to 2012-13. Service expenditure is based on information from the RS forms, which can be found in **Annex A1**. The service breakdowns have been created from this detailed information, according to **Annex B** 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 totals £94.1 billion in 2012-13, compared with £99.3 billion in 2011-12, a decrease of 5.2%.
- 33.2% of total net current expenditure in 2012-13 is on education, 18.9% on social care, 18.5% on mandatory housing benefits and 10.1% on police.

## **Public Services - Net Current Expenditure**

- Net current expenditure on education services reduced from £40.2 billion in 2011-12 to £37.1 billion in 2012-13, a decrease of 7.7%. This is affected by a number of secondary schools moving to academy status, where academies are directly funded by central government and are independent of local government control.
- Total net current expenditure excluding education services decreased from £75.0 billion in 2011-12 to £74.8 billion, a decrease of just 0.3%.
- There was a decrease in net current expenditure across most public services, between 2011-12 and 2012-13. The biggest decreases were in Highways and Transport services, which decreased from £5.4 billion in 2011-12 to £4.8 billion in 2012-13, and Police services, which decreased from £11.7 billion to £11.3 billion.
- There were increases in Children and Families Social Care services, from £6.4 billion to £6.6 billion, and Central Services, from £3.3 billion to £3.4 billion.

## **Mandatory Housing Benefits**

- Mandatory Housing Benefits increased from £19.8 billion in 2011-12 to £20.7 billion in 2012-13, an increase of 5.0%.
- Rent allowances (within mandatory housing benefits), which are paid to tenants of private landlords and registered social landlords, increased from £15.2 billion in 2011-12 to £15.9 billion in 2012-13, an increase of 4.9%.

### **Other Financing Items**

- Capital financing amounted to £4.3 billion in 2012-13, a decrease from £4.6 billion in 2011-12.
- Capital expenditure charged to the revenue account (CERA) amounted to £1.3 billion in 2012-13, a decrease from £2.9 billion in 2011-12. The difference is due to GLA, who decreased CERA from £2.0 billion in 2011-12 to £163 million in 2012-13. Excluding GLA, CERA has increased from £1.0 billion in 2011-13 to £1.1 billion in 2012-13.
- Interest receipts were £815 million in 2012-13, compared with £860 million in 2011-12.

**Table 1: Revenue expenditure by service 2011-12 and 2012-13 <sup>(1)</sup> (revised)**

	£ million		
	Net current expenditure 2011-12 (R)	Net current expenditure 2012-13 (R)	% Change
Education <sup>(1)</sup>	40,219	37,134	-7.7
Highways and transport	5,381	4,823	-10.4
Social care	21,160	21,136	-0.1
of which:			
Children's Social Care	6,423	6,612	3.0
Adult Social Care	14,738	14,524	-1.4
Housing (excluding Housing Revenue Account)	2,103	1,997	-5.0
Cultural, environmental and planning	9,742	9,407	-3.4
of which:			
Cultural	3,022	2,940	-2.7
Environmental	5,068	5,036	-0.6
Planning and development	1,652	1,430	-13.4
Police	11,650	11,337	-2.7
Fire and rescue	2,118	2,119	0.1
Central services	3,342	3,412	2.1
Mandatory Housing Benefits	19,766	20,747	5.0
of which:			
Rent Allowances	15,163	15,901	4.9
Rent Rebates to Non-HRA Tenants	497	559	12.4
Rent Rebates to HRA Tenants	4,105	4,288	4.4
Other Services	-267	-193	-27.8
Appropriations to (+) / from (-) accumulated absences accounts	6	22	267.8
<b>Total net current expenditure <sup>(1)</sup></b>	<b>115,219</b>	<b>111,941</b>	<b>-2.8</b>
<u>plus non-current expenditure</u>			
Capital financing <sup>(2)</sup>	4,639	4,348	
Capital expenditure charged to Revenue Account	2,915	1,307	
Council tax benefit	4,164	4,152	
Discretionary Non-Domestic Rate relief	30	30	
Bad debt provision	108	122	
Flood defence payments to Environment Agency	31	32	
Private Finance Initiative (PFI) schemes - difference from service charge	5	51	
Appropriations to(+)/ from(-) financial instruments adjustment account <sup>(3)</sup>	-217	7	
Appropriations to(+)/ from(-) unequal pay back pay account <sup>(4)</sup>	-15	16	
less interest receipts	860	815	
less specific grants outside AEF <sup>(5)</sup>	26,542	26,829	
less Business Rates Supplement	230	235	
less Community Infrastructure Levy	0	6	
less Carbon Reduction Commitment	-31	-27	
<b>Revenue expenditure</b>	<b>99,278</b>	<b>94,148</b>	<b>-5.2</b>

(1) Education expenditure for 2012-13 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) Includes provision for repayment of principal, leasing payments, external interest payments and HRA item 8 interest payments and receipts

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

(4) 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.

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

## 2. Revenue Expenditure and Financing

**Table 2** shows how revenue expenditure was financed in 2011-12 and 2012-13. A more detailed breakdown of this information can be found in **Annex A1**. **Chart B** illustrates how revenue expenditure was financed in 2012-13.

### Central Government Grants

- Specific grants inside Aggregate External Finance decreased from £45.5 billion in 2011-12 to £41.8 billion in 2012-13. This was mainly due to Dedicated Schools Grant (which decreased from £32.6 billion in 2011-12 to £30.1 billion in 2012-13, as local authorities received less funding due to more schools converting into academies).
- Formula grant (Revenue Support Grant, Redistributed Non-Domestic Rates and Police grant) totalled £27.8 billion in 2012-13, a decrease from £29.4 billion in 2011-12.
- Within formula grant, redistributed non-domestic rates amounted to £23.1 billion in 2012-13, an increase from £19.0 billion in 2011-12. Each year's amount of redistributed non-domestic rates is affected by deficits or surpluses carried forward from previous years. It is not just the amount of rates expected to be collected within the year.
- The funding of central government grants amounted to £69.9 billion in 2012-13, a decrease from £75.3 billion in 2011-12. This comprised of specific grants inside AEF, Local Services Support Grant, Formula Grant and General GLA Grant.
- Specific grants outside Aggregate External Finance increased from £26.5 billion in 2011-12 to £26.8 billion in 2012-13.

### Reserve Levels

- In 2012-13 local authorities increased their reserves by £2.6 billion, of which £0.9 billion was due to Greater London Authority. In 2011-12 local authorities also increased their reserves by £2.6 billion, of which £0.6 billion was due to Greater London Authority.

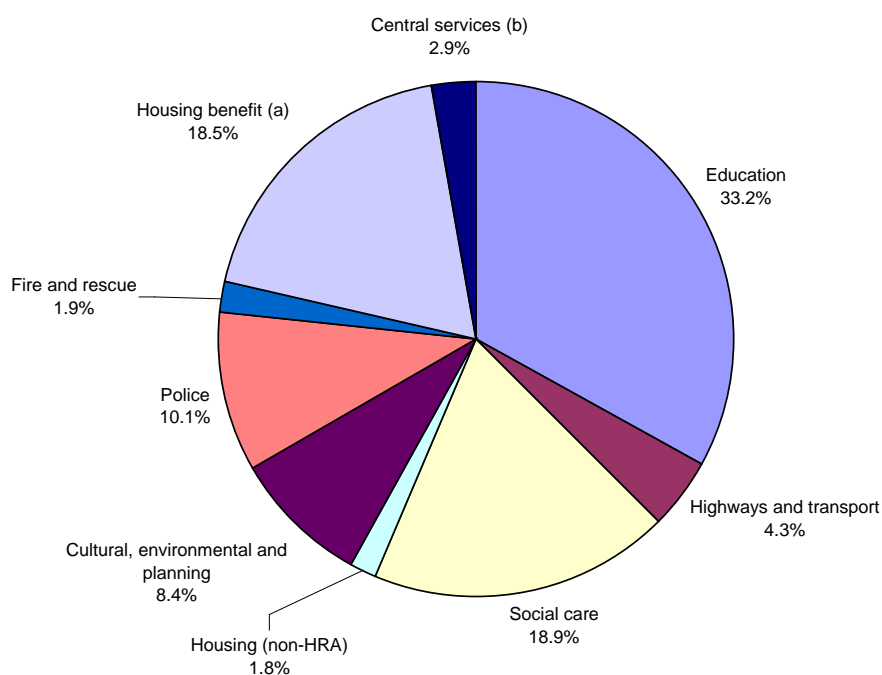
**Table 2: Revenue expenditure and financing 2011-12 and 2012-13 (revised)**

	£ million	
	Net current expenditure 2011-12 (R)	Net current expenditure 2012-13 (R)
<b>Revenue expenditure</b>	<b>99,278</b>	<b>94,148</b>
financed by:		
<b>Reserves and Other</b>	<b>-2,427</b>	<b>-2,461</b>
Transfers and Adjustments <sup>(1)</sup>	0	0
Appropriations to(+) / from (-) revenue reserves (including school reserves)	-2,553	-2,592
Other items	126	131
<b>Total Government Funding</b>	<b>75,254</b>	<b>69,895</b>
Specific grants inside AEF <sup>(2)</sup>	45,502	41,820
Local Services Support Grant (LSSG)	253	223
Formula grant	29,436	27,802
of which:		
Revenue Support Grant	5,873	448
Redistributed non-domestic rates	19,017	23,129
Police grant	4,546	4,224
General Greater London Authority (GLA) grant	63	50
<b>Council tax requirement</b>	<b>26,451</b>	<b>26,715</b>

(1) Inter-authority transfers in respect of reorganisation

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

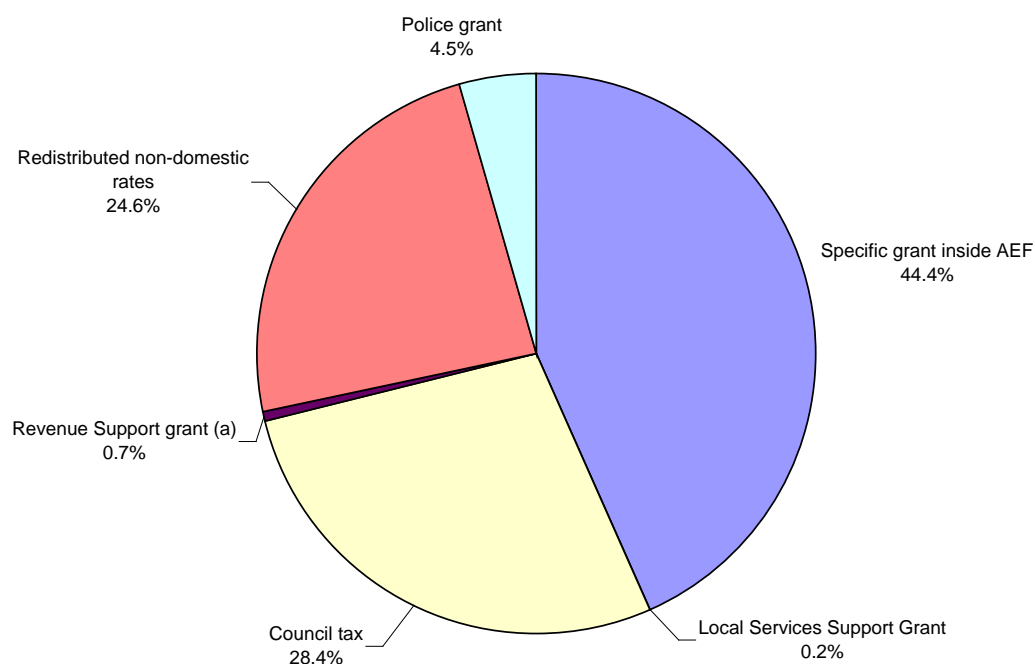
**Chart A: Total net current expenditure by service 2012-13**



(a) Housing benefit includes mandatory rent allowances and rent rebates

(b) Central services include courts and other services relating to administration costs for council tax and non-domestic rates collection

**Chart B: Financing of revenue expenditure 2012-13 (revised)**



(a) Revenue Support Grant includes General GLA grant and 'Other items' (relating to amounts in respect of collection fund surpluses / deficits and community charge items for 2011-12, transferable from / to collection fund in 2012-13)

(b) The sum of the percentages in the chart are greater than 100% because the figures do not include appropriations to / from financial reserves, of which, authorities added £2.6 billion to their reserves in 2012-13 (which would be -2.8% in the chart above).



**Table 3** gives a summary of net current expenditure by service between 2008-09 and 2012-13. It should be noted that year on year comparisons may not be valid due to local government changes in function and responsibility.

<b>Table 3: Net current expenditure <sup>(1)</sup> by service 2008-09 to 2012-13 (revised)</b>					
	<b>£ million</b>				
	<b>2008-09</b>	<b>2009-10 <sup>(2)</sup></b>	<b>2010-11</b>	<b>2011-12 (R)</b>	<b>2012-13 (R)</b>
Education <sup>(3)</sup>	42,379	44,471	45,283	40,219	37,134
Highways and transport	5,786	6,541	5,669	5,381	4,823
Social care	19,629	20,963	21,062	21,160	21,136
of which:					
<i>Children's Social Care</i>	...	6,396	6,654	6,423	6,612
<i>Adult Social Care <sup>(4)</sup></i>	...	14,567	14,408	14,738	14,524
Housing (excluding Housing Revenue Account) <sup>(5)</sup>	16,973	20,022	21,032	21,868	22,744
Cultural, environmental and planning	10,531	11,083	10,676	9,742	9,407
Police	11,639	12,022	11,948	11,650	11,337
Fire and rescue	2,162	2,177	2,165	2,118	2,119
Central services <sup>(6)</sup>	3,912	3,771	3,608	3,342	3,412
Other services <sup>(7)</sup>	47	9	-267	-267	-193
Reversal of revenue expenditure funded from capital by statute (RECS)	...	-1,883	...	...	...
Appropriations to (+) / from (-) accumulated absences accounts	...	...	64	6	22
<b>Total Net current expenditure</b>	<b>113,058</b>	<b>119,176</b>	<b>121,240</b>	<b>115,219</b>	<b>111,941</b>

(1) Net current Expenditure for 2008-09 and 2009-10 is on a non-FRS17 and PFI "off-balance sheet" basis. For 2010-11 to 2012-13, 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 and 2012-13 are 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. 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

## Service Net Current Expenditure

- Income from sales, fees and charges on Parking Services (off-street and on-street parking) has risen from £1,295 million in 2011-12 to £1,307 million in 2012-13, an increase of 1%.
- Net current expenditure on highways and transport services decreased by 10.4%, from £5,381 million in 2011-12 to £4,823 million in 2012-13. The majority of this decrease was due to a decrease in running expenses on support to operators (bus services, rail services and other), which decreased from £1,868 million in 2011-12 to £1,507 million in 2012-13, a decrease of 19%.
- Within highways and transport services, there was also a decrease in total gross expenditure on structural maintenance (both principal roads and other LA roads), which decreased from £606 million in 2011-12 to £464 million in 2012-13, a decrease of 23%.
- Net current expenditure on housing services decreased by 5.0%, from £2,103 million in 2011-12 to £1,997 million in 2012-13. Nearly all this difference was reflected in a decrease in total gross expenditure on supporting people, which decreased from £1,035 million in 2011-12 to £913 million in 2012-13.

- Net current expenditure on planning and development services decreased by 13.4%, from £1,652 million in 2011-12 to £1,430 million in 2012-13. The majority of this decrease was due to a decrease in total gross expenditure on economic development, which decreased from £896 million in 2011-12 to £703 million in 2012-13, a decrease of 22%.

**Table 4** shows the funding of revenue expenditure in terms of government grants, redistributed non-domestic rates, and council taxes from 2008-09 onwards. Figures for 2008-09 to 2009-10 are produced on a non-FRS17 accountancy basis, and figures for 2010-11 onwards are produced on a non-IAS19 basis. A fuller definition of IAS19 can be found in the **Definitions** section.

- In 2012-13, 49.7% of revenue expenditure on a non-IAS19 basis was funded by government grants (including Revenue Support Grant, specific grants inside Aggregate External Finance, Local Services Support Grant, and Police grant), 28.4% by council tax and 24.6% by redistributed non-domestic rates.

<b>Table 4: Financing of revenue expenditure since 2008-09 <sup>(a)</sup> (revised)</b>							
	<b>Revenue expenditure (£ million)</b>	<b>Government grants (£ million)</b>	<b>% of total</b>	<b>Redistributed non-domestic rates (£ million)</b>	<b>% of total</b>	<b>Council tax (£ million)</b>	<b>% of total</b>
<b>Outturn</b>							
2008-09 <sup>(a)</sup>	98,107	53,007	54.0	20,506	22.2	24,759	25.2
2009-10 <sup>(a)</sup>	103,276	57,755	55.9	19,515	18.9	25,633	24.8
2010-11 <sup>(b)</sup>	104,256	57,657	55.3	21,517	20.6	26,254	25.2
2011-12 (R) <sup>(b)</sup>	99,278	56,237	56.6	19,017	19.2	26,451	26.6
2012-13 (R) <sup>(b)</sup>	94,148	46,765	49.7	23,129	24.6	26,715	28.4
(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							

### 3. Income from Specific Grants

**Table 5** shows the top five incomes from specific grants inside and outside Aggregate External Finance. Details on all income from specific grants can be found in **Annex A3**.

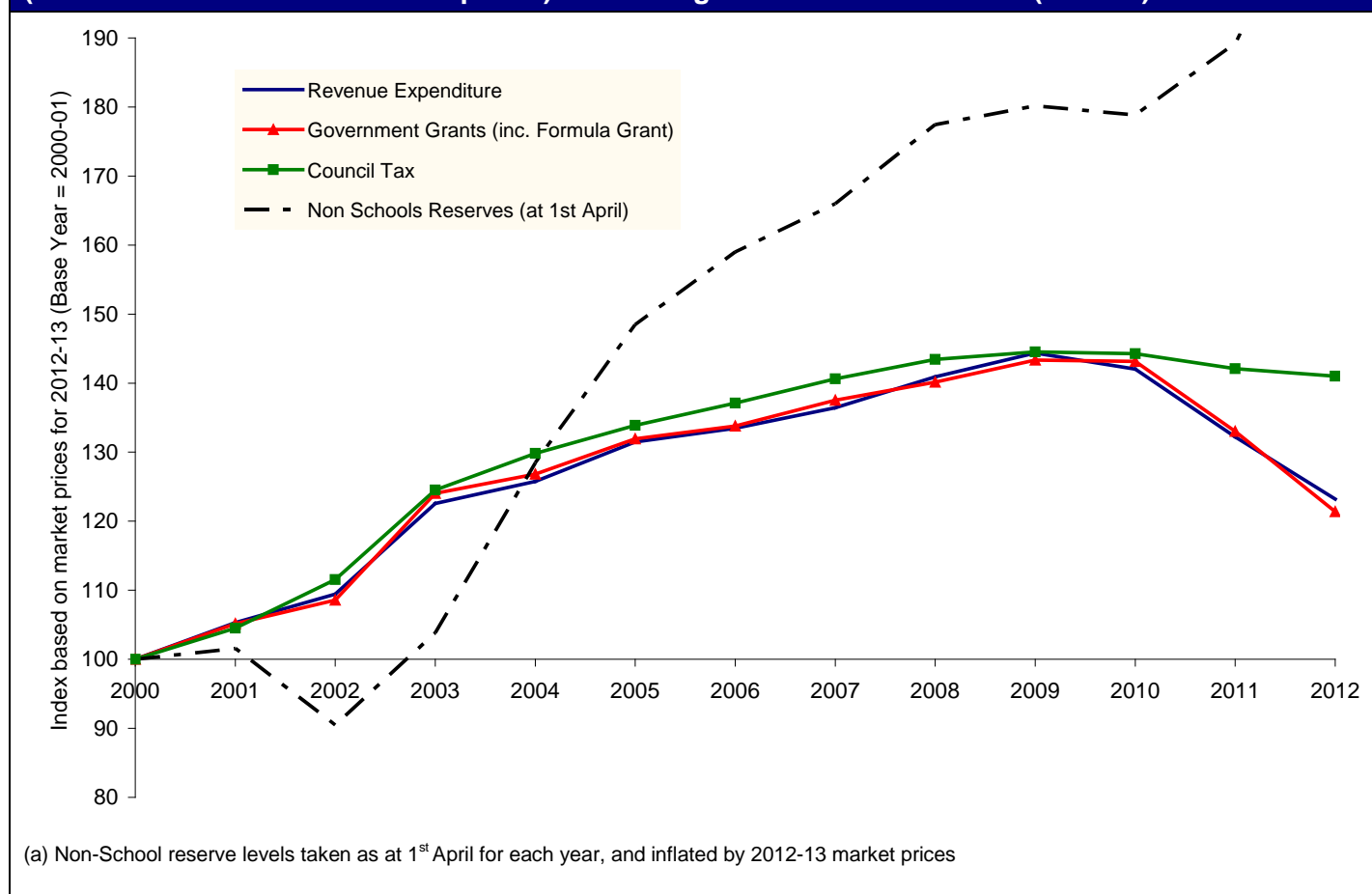
- In 2012-13, Dedicated Schools Grant (DSG), which is ring-fenced, amounted to £30.1 billion. This was a decrease from £32.6 billion in 2011-12, due in part to more schools converting to an academy status, which are funded directly by central government rather than via local authorities.
- DSG accounted for 72.0% of the income received by local authorities through specific grants inside Aggregate External Finance in 2012-13, and 43.1% of the total income received by local authorities through central government grants (which includes redistributed non-domestic rates, although does not include specific grants outside AEF). These percentages were 71.6% and 43.3% respectively in 2011-12.

<b>Table 5: Top five incomes from specific grants 2012-13 (revised)</b>		
		<b>£ million</b>
<b>Grants inside Aggregate External Finance</b>		
Dedicated Schools Grant (DSG)	Line Reference <sup>1</sup> RG line 102	30,106
Early Intervention Grant	RG line 158	2,317
GLA Transport Grant	RG line 221	2,123
Learning Disability and Health Reform Grant	RG line 312	1,280
The Private Finance Initiative (PFI)	RG line 545	986
<b>Grants outside Aggregate External Finance</b>		
Mandatory Rent Allowances: subsidy	RG line 745	15,769
Council Tax Benefit : subsidy	RG line 741	4,167
Rent Rebates Granted to HRA Tenants: subsidy	RG line 747	3,813
Mandatory Rent Rebates outside HRA: subsidy	RG line 746	1,214
Sixth Form Funding from Young People's Learning Agency (YPLA)	RG line 716	1,041
(1) From the Revenue Outturn 'Specific and Special Revenue Grants' (RG) form		

**Chart C** shows the real changes in Government Grants, Council Tax, Revenue Expenditure and non-school reserves (unallocated & other earmarked financial reserves as at 1<sup>st</sup> April each year) from 2000-01 to 2012-13. The indexes are calculated from financial figures on a non-FRS17/non-IAS19 accounting basis, for year-on-year comparisons.

- In real terms from 2000-01 to 2012-13, revenue expenditure has risen by 23.2%, government grants awarded to local authorities have risen by 21.4%, and council tax has risen by 41.0%. In real terms, non-school reserves have increased by 118.1% from 1<sup>st</sup> April 2000 to 1<sup>st</sup> April 2012.
- From 2010-11 to 2012-13, non-schools reserves have increased in real terms by 21.9%, whereas council tax has decreased by 2.3%, revenue expenditure has decreased by 13.3%, and government grants have decreased in real terms by 15.2%.

**Chart C: Changes in revenue expenditure and its financing attributes since 2000-01 for England (Index based on 2012-13 market prices) – including non-school reserves <sup>(a)</sup> (revised)**



**Table 6** shows revenue expenditure per capita, both in cash and real terms, across the financial years 2008-09 to 2012-13. Year on year comparisons may not be valid due to changes in local authority responsibilities.

### Cash Terms

- In Cash Terms; revenue expenditure per capita has decreased from £1,869 in 2011-12 to £1,760 in 2012-13, a decrease of 5.9 per cent.
- Since 2008-09, revenue expenditure per capita has decreased by 7.7 per cent, from £1,906 to £1,760.

### Real Terms

- In Real Terms; revenue expenditure per capita has decreased from £1,902 in 2011-12 to £1,760 in 2012-13, a decrease of 7.5 per cent.
- Since 2008-09, revenue expenditure per capita has decreased by 15.9 per cent, from £2,093 to £1,760.

<b>Table 6: Revenue expenditure per capita <sup>(1)</sup> from 2008-09 (revised)</b>		
<b>Year</b>	<b>£ per capita</b>	
	<b>Cash Terms</b>	<b>Real Terms <sup>(2)</sup></b>
2008-09	1,906	2,093
2009-10	1,993	2,129
2010-11	1,996	2,078
2011-12	1,869	1,902
2012-13	1,760	1,760
(1) Figures per capita calculated using ONS mid-year population estimates for respective years.		
(2) Real Term figures based on market prices for 2012-13 using HM Treasury GDP Deflator		
(updated: Sept 2013)		

## 4. Revenue Reserves

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.

**Table 7** shows the level of local authority revenue reserves at the beginning of each of the last five financial years. Housing revenue account (HRA) reserves are not included in this table because they are not part of the general fund revenue account.

### Reserve Levels

- In 2012-13 local authorities increased their reserves by £2.6 billion, of which £0.9 billion was due to Greater London Authority. In 2011-12 local authorities also increased their reserves by £2.6 billion, of which £0.6 billion was due to Greater London Authority.
- In 2012-13, 74% of local authorities in England increased their reserve levels, and 26% decreased their reserve levels.
- 14.9% of local authorities in England increased their schools reserve levels in 2012-13, and 74.8% of local authorities increased their non-schools reserve levels.

<b>Table 7: Level of revenue reserves since 2008-09</b>				
	£ million			
	Non-schools reserves			
	Schools reserves	Other earmarked	Unallocated	Non-schools Total
<b>At 1 April</b>				
2008	2,009	9,014	3,373	<b>12,386</b>
2009	1,866	9,488	3,497	<b>12,986</b>
2010	1,834	9,759	3,469	<b>13,228</b>
2011	2,047	10,451	3,862	<b>14,313</b>
2012	2,413	12,534	4,255	<b>16,790</b>
<b>At 31 March</b>				
2013	2,372	14,886	4,537	<b>19,423</b>

## 5. Comparison with Quarterly Revenue Outturn

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 8: Comparison of service expenditure and net current expenditure in 2012-13 (revised)**

	Net Current Expenditure (£000)				Implied Q4 Outturn
	Outturn <sup>(a)</sup>	Q1 Outturn <sup>(b)</sup>	Q2 Outturn <sup>(b)</sup>	Q3 Outturn <sup>(b)</sup>	
Total Service Expenditure	91,072	22,381	23,170	22,930	22,591
Net Current Expenditure	111,941	27,445	28,343	27,992	28,161

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

The figures in **Table 8** show that the implied fourth quarterly figure of 2012-13 represented 24.8% of total service expenditure figures on the RO returns, and 25.2% of the total net current expenditure figures.



## 6. Local Government Pay

**Table 9** 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 2012-13 data** section.

- Employee expenditure decreased from £60,150 million in 2011-12 to £56,099 million in 2012-13, a decrease of 6.7 per cent. The majority of this expenditure was on pay (77 per cent), which totalled £43,271 million in 2012-13.

**Table 9: Local government pay by pay negotiating group, 2008-09 to 2012-13 (revised)**

At 1 April	2008-09	2009-10	2010-11	2011-12	£ million 2012-13
Teachers <sup>(a)</sup>	16,909	17,291	16,949	15,003	13,246
Police and Police Support Staff	7,637	7,795	7,786	7,532	7,309
Firefighters	1,123	1,142	1,135	1,130	1,077
Other Local Government Staff	23,887	24,783	24,657	22,490	21,640
<b>Total Pay <sup>(b)</sup></b>	<b>49,556</b>	<b>51,012</b>	<b>50,526</b>	<b>46,154</b>	<b>43,271</b>
Total non-pay for all groups <sup>(c)</sup>	11,673	12,004	12,209	11,397	10,657
<b>Total employee expenditure <sup>(d)</sup></b>	<b>62,912</b>	<b>65,519</b>	<b>65,485</b>	<b>60,150</b>	<b>56,099</b>
(a) teachers pay for 2011-12 and 2012-13 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.					
(b) includes overtime, bonuses, etc.					
(c) includes employers' National Insurance, pensions contributions and location allowances.					
(d) Includes pay, non-pay and other pay related costs such as recruitment, retention and training, which are not included elsewhere above.					

## Detailed outturn information

The following annexes show all England detailed 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. The annexes contain:

	<b>Form</b>	<b>Annex</b>
Revenue Service Expenditure Summary	RS	A1
Revenue Outturn Summary	RSX	A2
Income from Specific Grants	RG	A3
Education Services	RO1	A4
Highways and Transport Services	RO2	A5
Social Care	RO3	A6
Housing Services	RO4	A7
Cultural, Environmental, Regulatory and Planning Services	RO5	A8
Protective, Central and Other Services	RO6	A9
Trading Services Revenue Account	TSR	A10
Subjective Analysis Return	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 classification		D
Total number of authorities completing the SAR form and total in England		E

# Annex A1: Revenue Outturn Summary (RS) 2012-13 (revised)

	£ thousand		
	Net current expenditure	Capital Items	Net total cost (excluding specific grants)
190 Education services	37,133,633	4,557,663	41,691,294
290 Highways and transport services	4,823,256	2,716,139	7,539,395
390 Children's Social Care	6,612,300	117,710	6,730,010
399 Adult Social Care	14,524,067	266,354	14,790,422
490 Housing services (GFRA only)	1,996,285	987,491	2,983,774
509 Cultural and related services	2,940,218	947,429	3,887,648
590 Environmental and regulatory services	5,036,249	447,004	5,483,253
599 Planning and development services	1,430,341	1,963,127	3,393,467
601 Police services	11,337,454	573,421	11,910,876
602 Fire and rescue services	2,118,667	174,556	2,293,223
690 Central services	3,002,354	742,570	3,744,924
698 Other services	117,521	64,783	182,303
<b>699 TOTAL SERVICE EXPENDITURE (TOTAL OF LINES 190 TO 698)</b>	<b>91,072,348</b>	<b>13,558,245</b>	<b>104,630,590</b>
711 Housing benefits: rent allowances - mandatory payments	15,900,577		
712 Housing benefits: non-HRA rent rebates - mandatory payments	558,795		
713 Housing benefits: rent rebates to HRA tenants - mandatory payments	4,287,675		
714 Housing benefits: subsidy limitation transfers from HRA	-8,339		
718 Contribution to the HRA re items shared by the whole community	9,137		
721 Parish precepts	384,416		
722 Integrated Transport Authority levy	0		
724 Waste Disposal Authority levy	0		
727 London Pensions Fund Authority levy	25,297		
728 Other levies	24,041		
731 External Trading Accounts net surplus(-)/ deficit(+)	-204,775		
732 Internal Trading Accounts net surplus(-)/ deficit(+)	24,856		
741 Capital charges accounted for in External Trading Accounts	-96,744		
742 Capital charges accounted for in Internal Trading Accounts	-94,871		
747 Appropriations to(+) / from (-) Accumulated Absences Account	21,652		
748 Adjustments to net current expenditure	37,424		
<b>749 NET CURRENT EXPENDITURE (TOTAL OF LINES 699 TO 748)</b>	<b>111,941,485</b>		
754 Local tax collection: Council tax benefit paid to the Collection Fund	4,151,944		
757 Local tax collection: Non-domestic rate relief - discretionary payments	30,407		
759 Levy: Environment Agency flood defence	32,452		
765 Capital expenditure charged to the GF Revenue Account (CERA)	1,307,199		
771 Provision for bad debts	121,743		
773 Provision for repayment of principal	2,100,603		
776 Leasing payments	62,879		
781 Interest payable and similar charges	2,735,970		
783 Interest: HRA item 8 payments and receipts	-551,202		
<b>785 SUB-TOTAL (total of lines 749 to 783)</b>	<b>121,933,480</b>		
786 Interest and investment income (-): external receipts and dividends	-815,071		
788 Private Finance Initiative (PFI) schemes - difference from service charge	50,867		
789 Appropriations to(+)/ from(-) financial instruments adjustment account	6,816		
790 Appropriations to(+)/ from(-) unequal pay back pay account	15,553		
791 Specific and special revenue grants outside AEF	-26,829,318		
793 Business Rates Supplement	-235,455		
794 Community Infrastructure Levy	-6,135		
795 Carbon Reduction Commitment transactions (expenditure) (+)	29,679		
796 Carbon Reduction Commitment transactions (income) (-)	-2,578		
<b>800 REVENUE EXPENDITURE (TOTAL OF LINES 785 TO 796)</b>	<b>94,147,843</b>		

continued

# Annex A1: Revenue Outturn Summary (RS) 2012-13 (continued) (revised)

£ thousand

	Net current expenditure		
803 Local Services Support Grant (LSSG)	-223,073		
804 Specific and special revenue grants inside AEF	-41,819,662		
<b>805 NET REVENUE EXPENDITURE (TOTAL OF LINES 800 TO 804)</b>	<b>52,105,109</b>		
806 Inter-authority transfers in respect of reorganisation	-133		
811 Appropriations to(+)/ from(-) schools' reserves	-40,866		
815 Appropriations to(+)/ from(-) other earmarked financial reserves	2,351,421		
816 Appropriations to(+)/ from(-) unallocated financial reserves	281,653		
851 Revenue Support Grant	-448,158		
856 Police grant	-4,224,449		
858 General GLA grant	-49,895		
870 Redistributed non-domestic rates	-23,129,273		
880 Other items	-130,810		
<b>890 COUNCIL TAX REQUIREMENT (TOTAL OF LINES 805 TO 880)</b>	<b>26,714,599</b>		
<b>Financial reserves levels at start and end of 2012-13</b>	<b>At 1 April 2012</b>	<b>At 31 March 2013</b>	
911 Schools reserves level	2,413,033	2,372,167	
915 Other earmarked financial reserves level	12,534,218	14,885,639	
916 Unallocated financial reserves level	4,255,304	4,536,957	
920 Prior Year Adjustments	4,404		
<b>Capital items</b>	<b>2012-13</b>		
931 Depreciation	5,855,784		
933 Loss on impairment of assets	3,530,974		
934 Revaluations taken to surplus or deficit on the provision of services	1,525,631		
935 Credit for amortisation of capital grants and other capital contributions	-1,216,889		
936 Revenue Expenditure funded from Capital by Statute	3,862,744		
<b>939 Total capital charges (TOTAL OF LINES 931 TO 936)</b>	<b>13,558,246</b>		
<b>Equal pay costs</b>			
941 One off equal pay costs - falling on the schools budget	7,599		
942 One off equal pay costs - chargeable to any other revenue account	36,855		
<b>Icelandic bank impairment</b>			
951 Interest payable and similar charges <sup>(a)</sup>	-914		
952 Interest and investment income (-): external receipts and dividends <sup>(b)</sup>	-11,537		
979 Total service expenditure on non-IAS19 and PFI "On Balance Sheet" basis	88,439,960		
<b>Housing Revenue Account (HRA) - 2012-13</b>			
980 Total Housing Revenue Account (HRA) income	8,164,839		
981 Total Housing Revenue Account (HRA) expenditure	7,853,540		
982 Surplus or deficit for the year on HRA services (line 980 minus 981)	311,299		
	<b>At 1 April 2012</b>	<b>At 31 March 2013</b>	
983 Total Housing Revenue Account (HRA) reserves	1,388,932	1,700,230	
(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) 2012-13 (revised)

	£ thousand								
	Employees (1)	Running expenses (2)	Total expenditure (3) = (1) + (2)	Sales, fees & charges (4)	Other income <sup>(a)</sup> (5)	Total income (6) = (4) + (5)	Net current expenditure (7) = (3) - (6)	Capital items (8)	Net total cost (excluding specific grants) (9) = (7) + (8)
190 Education services	25,951,163	15,644,373	41,595,537	1,712,565	2,749,339	4,461,904	37,133,633	4,557,663	41,691,294
290 Highways and transport services	1,224,881	6,353,971	7,578,851	2,011,255	744,339	2,755,593	4,823,256	2,716,139	7,539,395
390 Children Social Care	2,639,477	4,507,134	7,146,611	119,136	415,174	534,310	6,612,300	117,710	6,730,010
399 Adult Social Care	3,664,271	15,928,663	19,592,935	2,627,920	2,440,948	5,068,867	14,524,067	266,354	14,790,422
490 Housing services (GFRA only)	672,875	2,279,953	2,952,828	600,352	356,192	956,543	1,996,285	987,491	2,983,774
509 Cultural and related services	1,527,499	2,711,067	4,238,565	872,208	426,140	1,298,349	2,940,218	947,429	3,887,648
590 Environmental and regulatory services	1,592,887	5,151,096	6,743,985	1,049,986	657,748	1,707,732	5,036,249	447,004	5,483,253
599 Planning and development services	1,015,865	1,389,121	2,404,986	626,626	348,016	974,643	1,430,341	1,963,127	3,393,467
601 Police services	10,120,124	2,186,377	12,306,501	445,786	523,261	969,047	11,337,454	573,421	11,910,876
602 Fire and rescue services	1,659,023	542,498	2,201,521	29,302	53,552	82,854	2,118,667	174,556	2,293,223
690 Central services	5,909,786	6,856,696	12,766,483	1,169,278	8,594,854	9,764,132	3,002,354	742,570	3,744,924
698 Other services	158,338	343,887	502,225	51,491	333,215	384,707	117,519	64,783	182,301
<b>699 Total service expenditure (total of lines 190 to 698)</b>	<b>56,136,187</b>	<b>63,894,836</b>	<b>120,031,022</b>	<b>11,315,899</b>	<b>17,642,778</b>	<b>28,958,679</b>	<b>91,072,346</b>	<b>13,558,245</b>	<b>104,630,588</b>

(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) 2012-13 (revised)

	£ thousand
<b>Grants within Aggregate External Finance (AEF)</b>	
102 Dedicated Schools Grant (DSG)	30,106,433
103 Pupil Premium Grant	945,399
158 Early Intervention Grant	2,317,104
221 GLA Transport Grant	2,122,728
231 Metropolitan Railway Passenger Services	59,741
232 Mersey Travel	113,935
235 Local Sustainable Transport Fund	93,695
312 Learning Disability and Health Reform Grant	1,279,534
405 Housing and Council Tax Benefit Administration Subsidy	429,653
484 Right to Control Trailblazers	6,432
514 Housing Growth & Housing Market Renewal Transitional Fund	1,362
520 Neighbourhood Planning Front Runners	1,469
524 Greater London Authority Settlement	0
525 Preventing Repossessions Fund	1,563
526 Court Desk Revenue Grant	62
540 New Homes Bonus	394,676
541 Housing Mobility Demonstration pilot	1,211
543 Fire Revenue Grant	38,175
545 The Private Finance Initiative (PFI)	985,786
550 Council Tax Freeze Grant	571,521
552 Weekly Collection Support Scheme	14,309
553 Gurkha Support Fund	692
573 Commons Pioneer Authorities	0
574 Household Reward and Recognition Fund	659
575 SuDS Maintenance Costs	0
576 Isles of Scilly Waste	327
581 National Parks & Broads	52,536
611 Asylum Seekers	92,411
626 Olympic Safety and Security	122,174
631 Counter Terrorism	454,930
643 Neighbourhood Policing Fund	275,246
644 Ending Gang and Youth Violence	7,254
645 Royal Parks Policing Grant	7,051
647 Probation Loan Charges	1,217
<b>698 Other grants within AEF <sup>(a)</sup></b>	<b>1,320,376</b>
<b>699 TOTAL GRANTS INSIDE AEF (Total of Lines 102 to 698)</b>	<b>41,819,662</b>
<b>Grants outside Aggregate External Finance (AEF)</b>	
708 Further Education funding from Skills Funding Agency	125,283
713 Higher Education Funding Council (HEFCE) Payments	20,143
715 Adult and Community Learning from Skills Funding Agency	237,026
716 Sixth Form Funding from Young People's Learning Agency (YPLA)	1,041,348
741 Council Tax Benefit : subsidy	4,166,860
744 Discretionary Housing Payments (DHPs)	41,747
745 Mandatory Rent Allowances: subsidy	15,769,272
746 Mandatory Rent Rebates outside HRA: subsidy	1,213,609
747 Rent Rebates Granted to HRA Tenants: subsidy	3,812,700
752 Housing Acts Urban Developments - contributions towards cost of loan charges	352
773 Rural Community Action Network (RCAN)	6,401
775 Areas of Outstanding Natural Beauty (AONB)	1,979
791 European Community Grants	38,111
<b>798 Other grants outside AEF <sup>(a)</sup></b>	<b>354,485</b>
<b>799 TOTAL GRANTS OUTSIDE AEF (total of lines 708 to 798)</b>	<b>26,829,318</b>
<b>800 TOTAL SPECIFIC AND SPECIAL REVENUE GRANTS (total of lines 699 + 799)</b>	<b>68,648,976</b>

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

# Annex A4: Revenue Outturn Education services (RO1) 2012-13 (revised)

	£ thousand								
	Employees (1)	Running expenses (2)	Total expenditure (3) = (1) + (2)	Sales, fees & charges (4)	Other income (5)	Total income (6) = (4) + (5)	Net current expenditure (7) = (3) - (6)	Capital items (8)	Net total cost (excluding specific grants) (9) = (7) + (8)
<b>Schools</b>									
10 Early Years	823,432	1,939,144	<b>2,762,576</b>	116,817	128,981	<b>245,798</b>	<b>2,516,777</b>	96,325	<b>2,613,102</b>
20 Primary schools	13,861,338	5,404,945	<b>19,266,284</b>	734,329	1,105,729	<b>1,840,056</b>	<b>17,426,227</b>	1,874,438	<b>19,300,666</b>
30 Secondary schools	7,684,238	4,198,862	<b>11,883,099</b>	434,857	679,621	<b>1,114,473</b>	<b>10,768,624</b>	1,761,432	<b>12,530,058</b>
40 Special schools	1,607,140	1,149,402	<b>2,756,544</b>	89,832	205,614	<b>295,447</b>	<b>2,461,096</b>	253,140	<b>2,714,236</b>
<b>Services to Young People</b>									
51 Adult and Community Learning	288,183	262,423	<b>550,606</b>	60,157	63,124	<b>123,281</b>	<b>427,326</b>	31,494	<b>458,820</b>
52 Other services to young people	423,024	486,753	<b>909,776</b>	32,435	91,805	<b>124,239</b>	<b>785,535</b>	90,361	<b>875,896</b>
<b>Other School-related Education Functions</b>									
61 Special Education	265,789	462,944	<b>728,732</b>	28,199	93,974	<b>122,173</b>	<b>606,558</b>	11,019	<b>617,577</b>
62 Learner Support	397,189	947,948	<b>1,345,138</b>	85,221	104,009	<b>189,230</b>	<b>1,155,906</b>	32,159	<b>1,188,064</b>
63 Access	159,631	218,333	<b>377,961</b>	65,672	84,028	<b>149,700</b>	<b>228,263</b>	187,038	<b>415,298</b>
64 Local authority education functions	441,199	573,623	<b>1,014,824</b>	65,049	192,453	<b>257,503</b>	<b>757,321</b>	220,256	<b>977,579</b>
<b>90 TOTAL EDUCATION SERVICES</b>	<b>25,951,163</b>	<b>15,644,375</b>	<b>41,595,538</b>	<b>1,712,565</b>	<b>2,749,339</b>	<b>4,461,904</b>	<b>37,133,633</b>	<b>4,557,663</b>	<b>41,691,294</b>

**Annex A5: Revenue Outturn Highways and Transport services (RO2) 2012-13 (revised)**

	£ thousand								
	Employees (1)	Running expenses (2)	Total expenditure (3) = (1) + (2)	Sales, fees & charges (4)	Other income (5)	Total income (6) = (4) + (5)	Net current expenditure (7) = (3) - (6)	Capital items (8)	Net total cost (excluding specific grants) (9) = (7) + (8)
<b>Transport planning, policy and strategy</b>									
11 Highways maintenance planning, policy and strategy	126,991	156,658	<b>283,648</b>	74,843	71,423	<b>146,264</b>	<b>137,382</b>	55,868	<b>193,249</b>
12 Public and other transport planning, policy and strategy	184,242	105,195	<b>289,437</b>	15,713	38,171	<b>53,884</b>	<b>235,555</b>	831,110	<b>1,066,664</b>
20 Capital charges relating to construction projects	0	0	<b>0</b>	0	0	<b>0</b>	<b>0</b>	562,408	<b>562,408</b>
<b>Highways and roads - maintenance</b>									
31 Structural maintenance - principal roads	17,709	141,132	<b>158,840</b>	7,928	64,802	<b>72,728</b>	<b>86,110</b>	155,248	<b>241,358</b>
32 Structural maintenance - other LA roads	56,749	248,285	<b>305,036</b>	20,629	45,603	<b>66,232</b>	<b>238,804</b>	158,104	<b>396,906</b>
33 Structural maintenance - bridges	10,117	54,885	<b>65,001</b>	4,791	5,956	<b>10,748</b>	<b>54,253</b>	24,704	<b>78,956</b>
41 Environmental, safety and routine maintenance - principal roads	63,281	347,975	<b>411,256</b>	20,045	39,546	<b>59,589</b>	<b>351,665</b>	193,034	<b>544,699</b>
44 Environmental, safety and routine maintenance - other LA roads	107,561	579,103	<b>686,667</b>	55,804	55,255	<b>111,061</b>	<b>575,607</b>	80,647	<b>656,252</b>
48 Winter service	16,816	189,817	<b>206,632</b>	3,918	5,103	<b>9,020</b>	<b>197,613</b>	14,482	<b>212,095</b>
49 Street lighting (including energy costs)	29,628	508,267	<b>537,895</b>	12,066	28,901	<b>40,968</b>	<b>496,927</b>	45,601	<b>542,529</b>
<b>Traffic management and road safety</b>									
51 Congestion charging	9,900	118,999	<b>128,899</b>	267,480	0	<b>267,480</b>	<b>-138,581</b>	0	<b>-138,581</b>
54 Road safety education and safe routes (including school crossing patrols)	60,435	79,082	<b>139,517</b>	32,787	18,593	<b>51,380</b>	<b>88,136</b>	7,404	<b>95,540</b>
58 Other traffic management	98,304	157,707	<b>256,010</b>	56,225	51,740	<b>107,965</b>	<b>148,047</b>	57,610	<b>205,656</b>
<b>Parking services</b>									
61 On-street parking	106,102	347,497	<b>453,597</b>	721,358	49,031	<b>770,389</b>	<b>-316,792</b>	27,130	<b>-289,663</b>
62 Off-street parking	62,599	284,283	<b>346,881</b>	585,681	33,115	<b>618,797</b>	<b>-271,914</b>	104,242	<b>-167,672</b>
<b>Public transport</b>									
71 Statutory Concessionary fares	8,930	1,038,966	<b>1,047,896</b>	14,433	45,970	<b>60,402</b>	<b>987,495</b>	2,870	<b>990,363</b>
72 Discretionary Concessionary fares	887	153,414	<b>154,301</b>	3,822	11,455	<b>15,277</b>	<b>139,024</b>	281	<b>139,304</b>
73 Support to operators - bus services	18,072	934,477	<b>952,549</b>	36,171	85,213	<b>121,384</b>	<b>831,165</b>	11,463	<b>842,627</b>
74 Support to operators - rail services	821	488,125	<b>488,946</b>	303	15,103	<b>15,406</b>	<b>473,540</b>	20,996	<b>494,536</b>
75 Support to operators - other	8,376	84,582	<b>92,958</b>	9,822	11,187	<b>21,009</b>	<b>71,949</b>	8,250	<b>80,198</b>
76 Public transport co-ordination	223,817	313,206	<b>537,025</b>	29,936	65,190	<b>95,129</b>	<b>441,895</b>	332,598	<b>774,495</b>
80 Airports, harbours and toll facilities	13,549	22,317	<b>35,866</b>	37,500	2,985	<b>40,485</b>	<b>-4,619</b>	22,092	<b>17,473</b>
<b>90 TOTAL HIGHWAYS AND TRANSPORT SERVICES</b>	<b>1,224,883</b>	<b>6,353,971</b>	<b>7,578,854</b>	<b>2,011,255</b>	<b>744,342</b>	<b>2,755,594</b>	<b>4,823,256</b>	<b>2,716,139</b>	<b>7,539,393</b>

*continued*



**Annex A5: Revenue Outturn Highways and Transport services (RO2) 2012-13 (continued) (revised)**

	£ thousand								
	Employees (1)	Running expenses (2)	Total expenditure (3) = (1) + (2)	Sales, fees & charges (4)	Other income (5)	Total income (6) = (4) + (5)	Net current expenditure (7) = (3) - (6)	Capital items (8)	Net total cost (excluding specific grants) (9) = (7) + (8)
<b>ADDITIONAL INFORMATION</b>									
<b>Joint arrangements included within maintenance (col. 5)</b>									
101 Structural maintenance - principal roads: joint arrangements in line 31					65				
102 Structural maintenance - other LA roads: joint arrangements in line 32					0				
103 Environmental/safety/routine maintenance principal roads: joint arrangements in line 41					544				
104 Environmental/safety/routine maintenance other LA roads: joint arrangements in line 44					646				
<b>Third party liability claims included within maintenance</b>									
130 Structural maintenance (all local roads): third party liability claims in lines 31+32	356	8,985	9,341	294	41	335	9,006	0	9,006
<b>Unplanned patching included within maintenance (col. 2)</b>									
141 Environmental/safety/routine maintenance principal roads: unplanned patching in line 41		2,349							
144 Environmental/safety/routine maintenance other LA roads: unplanned patching in line 44		21,408							
<b>On-street parking: breakdown of sales, fees and charges (col. 4)</b>									
161 On-street parking: Penalty Charge Notice income included in line 61				352,843					
162 On street parking: other sales, fees and charges in line 61				368,515					
<b>Public transport: support to operators (GLA only)</b>									
172 Payment to operators in respect of depreciation which is included in line 72 - bus services	0	21,017	21,017	0	0	0	21,017	0	21,017
173 Payment to operators in respect of depreciation which is included in line 73 - rail services	0	219,061	219,061	0	0	0	219,061	0	219,061
174 Payment to operators in respect of depreciation which is included in line 74 - other	0	19,105	19,105	0	0	0	19,105	0	19,105

**Annex A6: Revenue Outturn Social Care (RO3) 2012-13 (revised)**

	£ thousand								
	Employees (1)	Running expenses (2)	Total expenditure (3) = (1) + (2)	Sales, fees & charges (4)	Other income (5)	Total income (6) = (4) + (5)	Net current expenditure (7) = (3) - (6)	Capital items (8)	Net total cost (excluding specific grants) (9) = (7) + (8)
<b>Children's social care</b>									
11 Children's social care - Service Strategy	231,215	202,631	<b>433,846</b>	7,451	28,789	<b>36,240</b>	<b>397,606</b>	8,257	<b>405,863</b>
12 Children's social care - Commissioning and Social Work	884,709	488,820	<b>1,373,530</b>	14,581	72,339	<b>86,921</b>	<b>1,286,608</b>	14,849	<b>1,301,456</b>
21 Children's social care - Children Looked After	589,751	2,486,167	<b>3,075,918</b>	25,044	91,682	<b>116,726</b>	<b>2,959,194</b>	56,604	<b>3,015,796</b>
22 Children's social care - Family Support Services	377,663	546,359	<b>924,022</b>	13,049	79,991	<b>93,041</b>	<b>830,981</b>	17,506	<b>848,489</b>
23 Children's social care - Youth Justice	200,614	118,428	<b>319,043</b>	31,627	87,840	<b>119,466</b>	<b>199,574</b>	7,470	<b>207,044</b>
24 Children's social care - Children And Young People's Safety	119,497	91,250	<b>210,746</b>	4,715	17,636	<b>22,352</b>	<b>188,392</b>	3,926	<b>192,319</b>
25 Children's social care - Asylum Seekers	17,474	79,409	<b>96,883</b>	3,563	5,156	<b>8,719</b>	<b>88,162</b>	624	<b>88,786</b>
28 Children's social care - Other children's and families services	218,557	494,070	<b>712,624</b>	19,107	31,736	<b>50,842</b>	<b>661,784</b>	8,476	<b>670,259</b>
<b>30 TOTAL CHILDREN SOCIAL CARE</b>	<b>2,639,478</b>	<b>4,507,135</b>	<b>7,146,611</b>	<b>119,136</b>	<b>415,173</b>	<b>534,310</b>	<b>6,612,299</b>	<b>117,710</b>	<b>6,730,009</b>
31 Social care strategy - Adults	52,116	61,284	<b>113,398</b>	3,346	44,768	<b>48,114</b>	<b>65,284</b>	2,088	<b>67,372</b>
35 Older people (aged 65 or over) including older mentally ill	1,932,284	7,900,398	<b>9,832,684</b>	2,127,737	1,049,015	<b>3,176,753</b>	<b>6,655,933</b>	135,128	<b>6,791,062</b>
41 Adults aged under 65 with physical disability or sensory impairment	266,963	1,479,067	<b>1,746,031</b>	128,931	151,360	<b>280,291</b>	<b>1,465,740</b>	21,763	<b>1,487,502</b>
42 Adults aged under 65 with learning disabilities	957,318	4,908,071	<b>5,865,387</b>	280,163	623,186	<b>903,350</b>	<b>4,962,040</b>	75,978	<b>5,038,018</b>
43 Adults aged under 65 with mental health needs	336,777	1,038,973	<b>1,375,749</b>	66,454	241,906	<b>308,359</b>	<b>1,067,388</b>	14,625	<b>1,082,013</b>
51 Other adult Social care - asylum seekers - lone adults	4,917	29,719	<b>34,635</b>	1,928	10,480	<b>12,408</b>	<b>22,227</b>	463	<b>22,690</b>
52 Other adult social care - other	113,896	511,154	<b>625,050</b>	19,361	320,234	<b>339,594</b>	<b>285,455</b>	16,308	<b>301,764</b>
<b>60 TOTAL ADULT SOCIAL CARE</b>	<b>3,664,272</b>	<b>15,928,663</b>	<b>19,592,935</b>	<b>2,627,920</b>	<b>2,440,948</b>	<b>5,068,867</b>	<b>14,524,068</b>	<b>266,354</b>	<b>14,790,422</b>
<b>90 TOTAL SOCIAL CARE</b>	<b>6,303,747</b>	<b>20,435,795</b>	<b>26,739,542</b>	<b>2,747,056</b>	<b>2,856,120</b>	<b>5,603,175</b>	<b>21,136,366</b>	<b>384,064</b>	<b>21,520,432</b>
98 Supporting people ancillary expenditure included within children social care	207	5,786	5,993	4	74	78	5,915	3	5,918
99 Supporting people ancillary expenditure included within adult social care	5,619	102,704	108,323	1,490	2,099	3,589	104,734	48	104,782

**Annex A7: Revenue Outturn Housing services (RO4) 2012-13 (revised)**

	£ thousand								
	Employees (1)	Running expenses (2)	Total expenditure (3) = (1) + (2)	Sales, fees & charges (4)	Other income (5)	Total income (6) = (4) + (5)	Net current expenditure (7) = (3) - (6)	Capital items (8)	Net total cost (excluding specific grants) (9) = (7) + (8)
10 Housing strategy, advice and enabling	122,185	161,613	283,795	40,994	54,471	95,464	188,331	726,435	914,766
20 Housing advances	2,093	3,814	5,908	876	1,943	2,818	3,090	1,651	4,740
<b>Private sector housing renewal</b>									
31 Administration of financial support for repairs and improvements	41,661	39,386	81,048	11,469	26,850	38,319	42,730	99,861	142,591
38 Other private sector housing renewal	44,250	40,995	85,246	10,044	20,213	30,257	54,987	82,449	137,436
<b>Homelessness</b>									
39 Other nightly paid, privately managed accommodation	710	33,253	33,963	31,298	439	31,737	2,226	0	2,226
40 Private managed accommodation leased by the authority	2,211	150,045	152,256	142,974	6,497	149,472	2,786	111	2,897
41 Hostels (non-HRA support)	14,696	23,812	38,507	27,972	5,701	33,673	4,834	6,764	11,598
42 Bed/breakfast accommodation	5,144	145,991	151,136	83,077	20,105	103,182	47,954	146	48,100
43 Private managed accommodation leased by RSLs	1,319	33,540	34,859	25,310	3,489	28,799	6,060	442	6,502
44 Directly with a private sector landlord	1,143	68,510	69,653	47,098	21,820	68,918	735	29	764
45 Accommodation within the authority's own stock (non-HRA)	1,827	9,614	11,441	6,734	1,086	7,820	3,621	949	4,570
46 Other temporary accommodation	6,702	73,234	79,936	43,340	18,393	61,733	18,203	3,789	21,992
47 <b>Homelessness: Administration</b>	89,871	116,942	206,815	23,379	20,817	44,196	162,619	6,305	168,924
48 Accommodation within RSL stock	5,697	6,325	12,022	5,657	732	6,389	5,633	449	6,082
49 <b>Homelessness: Prevention</b>	23,017	47,041	70,058	3,398	8,581	11,979	58,079	2,427	60,506
50 <b>Homelessness: Support</b>	11,220	23,384	34,604	384	5,084	5,468	29,136	215	29,351
<b>Housing benefits</b>									
51 Rent allowances - discretionary payments	1,245	32,569	33,814	9,288	7,738	17,026	16,788	0	16,788
52 Non-HRA rent rebates - discretionary payments	50	2,129	2,179	421	3,765	4,186	-2,008	0	-2,008
53 Rent rebates to HRA tenants - discretionary payments	120	2,976	3,096	801	4,024	4,825	-1,729	1	-1,728
57 Housing benefits administration	232,012	314,864	546,874	29,812	67,472	97,284	449,589	4,919	454,508
60 <b>Other council property (Non-HRA)</b>	12,467	45,607	58,073	36,107	16,479	52,586	5,489	42,657	48,145
<b>Housing welfare</b>									
75 <b>Supporting People</b>	33,862	878,909	912,771	9,870	27,916	37,786	874,983	3,096	878,079
78 <b>Other welfare services</b>	19,371	25,406	44,777	10,050	12,579	22,629	22,147	4,794	26,941
<b>90 TOTAL HOUSING SERVICES (GFRA only)</b>	<b>672,875</b>	<b>2,279,954</b>	<b>2,952,829</b>	<b>600,352</b>	<b>356,192</b>	<b>956,543</b>	<b>1,996,285</b>	<b>987,490</b>	<b>2,983,774</b>

*continued*

# Annex A7: Revenue Outturn Housing services (RO4) 2012-13 (revised) (continued)

		£ thousand
		Net total cost
HOUSING REVENUE ACCOUNT (HRA) - 2012-13		
Income		
101 Dwelling rents (gross)		6,742,737
102 Non-dwelling rents (gross)		173,544
103 Tenants' leaseholders' and other charges for services and facilities		636,203
104 Contributions towards expenditure (other than government grants and assistance)		140,313
105 Government grants and assistance (including downward adjustments)		230,748
106 Interest on investments credited direct to the HRA		29,887
107 Transfers from GF or MRR and other transfers permitted or required by legislation		211,440
108 HRA - Appropriation to/from Accumulated Absences Account		-33
115 TOTAL HOUSING REVENUE ACCOUNT (HRA) INCOME (total of lines 101 to 108)		8,164,839
121 Repairs and maintenance		1,719,653
122 Supervision and management (including CDC)		1,761,000
123 Special services		486,522
124 Rents, rates, taxes and other charges		121,347
125 Interest payable and similar charges including amortisation of premiums and discounts, where charged direct to the HRA		1,154,031
126 Charges to the HRA for debt repayment or non-interest charges in respect of credit arrangements (including on balance sheet PFI schemes)		1,068,734
127 HRA - Capital expenditure charged to the GF Revenue Account (CERA)		427,938
128 Debt management costs		38,237
129 Transfers to GF or MRR and other transfers permitted or required by legislation		1,022,103
130 HRA - Provision for bad debts (+/-)		53,975
135 TOTAL HOUSING REVENUE ACCOUNT (HRA) EXPENDITURE (total of lines 121 to 130)		7,853,540
140 SURPLUS OR DEFICIT FOR THE YEAR ON HRA SERVICES (line 115 minus 135)		311,299
	1 Apr 2012	31 Mar 2013
146 Housing Revenue Account (HRA) Reserves	1,388,931	1,700,230

**Annex A8: Revenue Outturn Cultural, Environmental, Regulatory and Planning services (RO5) 2012-13 (revised)**

	£ thousand								
	Employees (1)	Running expenses (2)	Total expenditure (3) = (1) + (2)	Sales, fees & charges (4)	Other income (5)	Total income (6) = (4) + (5)	Net current expenditure (7) = (3) - (6)	Capital items (8)	Net total cost (excluding specific grants) (9) = (7) + (8)
<b>CULTURAL AND RELATED SERVICES</b>									
<b>Culture and heritage</b>									
111 Archives	31,655	22,765	54,421	4,905	6,266	11,173	43,249	9,267	52,515
112 Arts development and support	28,675	115,933	144,608	15,305	13,911	29,215	115,394	13,205	128,599
113 Heritage	25,059	45,017	70,077	19,916	11,831	31,749	38,328	9,116	47,444
114 Museums and galleries	87,982	156,019	244,000	31,941	27,115	59,056	184,942	77,446	262,388
115 Theatres and public entertainment	81,183	250,334	331,515	152,740	21,479	174,219	157,296	79,669	236,965
<b>Recreation and sport</b>									
121 Community centres and public halls	29,806	67,201	97,008	22,103	12,425	34,528	62,477	46,026	108,504
122 Foreshore	6,700	17,029	23,729	15,190	5,800	20,990	2,739	6,685	9,424
123 Sports development and community recreation	103,036	229,225	332,262	39,553	55,544	95,096	237,165	30,434	267,598
128 Sports and recreation facilities, including golf courses	304,095	568,618	872,714	359,136	65,580	424,717	447,999	363,774	811,771
130 Open spaces	350,769	669,271	1,020,041	126,987	152,408	279,395	740,646	159,136	899,783
140 Tourism	39,325	94,494	133,819	31,869	16,463	48,332	85,487	16,892	102,379
150 Library service	439,210	475,157	914,366	52,562	37,315	89,876	824,490	135,778	960,267
<b>190 TOTAL CULTURAL AND RELATED SERVICES</b>	<b>1,527,499</b>	<b>2,711,066</b>	<b>4,238,563</b>	<b>872,208</b>	<b>426,139</b>	<b>1,298,349</b>	<b>2,940,218</b>	<b>947,429</b>	<b>3,887,647</b>
<b>ENVIRONMENTAL AND REGULATORY SERVICES</b>									
210 Cemetery, cremation and mortuary services	70,354	151,716	222,071	248,168	13,168	261,336	-39,265	28,635	-10,630
<b>Regulatory services</b>									
219 Trading standards	100,424	59,989	160,412	14,889	11,789	26,679	133,732	1,582	135,314
220 Water safety	2,072	2,735	4,807	791	133	924	3,883	249	4,132
221 Food safety	70,887	44,390	115,273	6,389	5,844	12,235	103,041	672	103,712
222 Environmental protection	100,975	78,900	179,876	14,472	19,087	33,558	146,318	4,247	150,564
223 Private rented housing standards	26,697	17,234	43,930	6,621	3,056	9,677	34,253	12,073	46,326
224 Health and safety	27,543	19,392	46,934	3,065	4,396	7,461	39,474	623	40,096
225 Port health (excluding levies)	8,855	6,655	15,510	14,199	1,193	15,392	118	148	266
226 Port health levies	411	1,090	1,501	198	186	384	1,117	2	1,119
227 Pest control	22,315	24,538	46,853	12,929	3,863	16,793	30,060	2,796	32,856
228 Public conveniences	17,919	62,623	80,541	3,007	2,349	5,355	75,187	16,250	91,435
229 Animal and public health; infectious disease control	66,996	64,316	131,313	18,152	19,997	38,148	93,165	6,213	99,378
230 Licensing - Alcohol and entertainment licensing; taxi licensing	69,794	91,354	161,148	116,474	36,213	152,686	8,460	1,828	10,288
<b>Community Safety</b>									
231 Crime Reduction	85,833	177,892	263,727	11,810	62,818	74,629	189,098	5,605	194,702
232 Safety Services	79,171	78,769	157,940	11,354	26,654	38,007	119,933	3,768	123,701
233 CCTV	29,933	51,096	81,031	11,402	14,909	26,311	54,718	10,351	65,069

*continued*

**Annex A8: Revenue Outturn Cultural, Environmental, Regulatory and Planning services (RO5) 2012-13 (revised) (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 items (8)	Net total cost (excluding specific grants) (9) = (7) + (8)
<b>ENVIRONMENTAL AND REGULATORY SERVICES (continued)</b>									
<b>Flood defence, land drainage and coast protection</b>									
241 Defences against flooding	6,585	20,614	27,199	1,196	3,381	4,577	22,624	8,051	30,676
243 Land drainage and related work (excluding levy / special levies)	4,070	20,522	24,592	642	2,442	3,084	21,508	964	22,472
244 Land drainage and related work - levy / special levies	33	16,549	16,582	0	5	5	16,577	54	16,631
247 Coast protection	3,038	13,364	16,403	1,710	2,123	3,833	12,571	22,431	35,002
250 Agricultural and fisheries services	3,212	13,231	16,443	15,453	9,146	24,599	-8,156	5,880	-2,276
270 Street cleansing (not chargeable to Highways)	300,537	532,856	833,392	22,099	91,631	113,731	719,659	30,107	749,768
<b>Waste management</b>									
281 Waste collection	289,175	833,548	1,122,721	96,014	122,942	218,955	903,767	82,930	986,698
282 Waste disposal	54,383	1,942,696	1,997,080	128,263	87,853	216,116	1,780,963	153,586	1,934,551
283 Trade waste	19,617	127,299	146,916	160,431	11,494	171,926	-25,011	633	-24,378
284 Recycling	118,588	668,080	786,668	127,800	97,415	225,215	561,456	45,274	606,729
285 Waste minimisation	4,559	21,003	25,562	1,284	1,667	2,952	22,611	836	23,447
286 Climate change costs	8,911	8,648	17,560	1,172	1,993	3,165	14,395	1,222	15,617
<b>290 TOTAL ENVIRONMENTAL AND REGULATORY SERVICES</b>	<b>1,592,888</b>	<b>5,151,097</b>	<b>6,743,986</b>	<b>1,049,986</b>	<b>657,747</b>	<b>1,707,731</b>	<b>5,036,251</b>	<b>447,005</b>	<b>5,483,255</b>
<b>PLANNING AND DEVELOPMENT SERVICES</b>									
310 Building control	111,755	87,276	199,030	105,890	19,945	125,833	73,201	11,530	84,731
320 Development control	306,692	277,674	584,368	262,682	35,733	298,413	285,954	16,337	302,292
<b>Planning policy</b>									
335 Conservation and listed buildings planning policy	21,579	18,561	40,140	2,408	5,495	7,903	32,237	1,385	33,621
338 Other planning policy	137,183	135,703	272,885	16,963	27,694	44,658	228,227	12,592	240,819
340 Environmental initiatives	49,118	61,640	110,760	14,930	28,087	43,017	67,741	23,363	91,104
350 Economic development	229,125	473,703	702,826	167,377	158,276	325,653	377,172	436,831	814,004
351 Economic research	5,215	8,161	13,376	5,724	2,406	8,130	5,246	4,998	10,244
352 Business support	29,930	67,139	97,070	41,326	28,199	69,525	27,545	10,944	38,488
360 Community development	125,267	259,261	384,527	9,329	42,182	51,510	333,018	1,445,146	1,778,165
<b>390 TOTAL PLANNING AND DEVELOPMENT SERVICES</b>	<b>1,015,865</b>	<b>1,389,121</b>	<b>2,404,986</b>	<b>626,628</b>	<b>348,016</b>	<b>974,643</b>	<b>1,430,341</b>	<b>1,963,127</b>	<b>3,393,467</b>
<b>400 TOTAL CULTURAL, ENVIRONMENTAL, REGULATORY AND PLANNING SERVICES</b>	<b>4,136,250</b>	<b>9,251,281</b>	<b>13,387,532</b>	<b>2,548,820</b>	<b>1,431,906</b>	<b>3,980,727</b>	<b>9,406,808</b>	<b>3,357,562</b>	<b>12,764,368</b>

**Annex A9: Revenue Outturn Protective, Central and Other services (RO6) 2012-13 (revised)**

	£ thousand								
	Employees (1)	Running expenses (2)	Total expenditure (3) = (1) + (2)	Sales, fees & charges (4)	Other income (5)	Total income (6) = (4) + (5)	Net current expenditure (7) = (3) - (6)	Capital items (8)	Net total cost (excluding specific grants) (9) = (7) + (8)
<b>PROTECTIVE SERVICES</b>									
<b>100 TOTAL POLICE SERVICES</b>	<b>10,120,124</b>	<b>2,186,377</b>	<b>12,306,501</b>	<b>445,786</b>	<b>523,261</b>	<b>969,047</b>	<b>11,337,454</b>	<b>573,421</b>	<b>11,910,876</b>
<b>FIRE AND RESCUE SERVICES</b>									
210 Community fire safety	186,331	71,216	<b>257,547</b>	6,838	8,967	<b>15,805</b>	<b>241,742</b>	63,101	<b>304,843</b>
220 Fire fighting and rescue operations	1,462,718	466,819	<b>1,929,537</b>	22,155	42,571	<b>64,726</b>	<b>1,864,811</b>	110,754	<b>1,975,565</b>
230 Fire and rescue service emergency planning and civil defence	9,974	4,463	<b>14,437</b>	309	2,014	<b>2,323</b>	<b>12,114</b>	701	<b>12,815</b>
<b>290 TOTAL FIRE AND RESCUE SERVICES</b>	<b>1,659,023</b>	<b>542,498</b>	<b>2,201,521</b>	<b>29,302</b>	<b>53,552</b>	<b>82,854</b>	<b>2,118,667</b>	<b>174,556</b>	<b>2,293,223</b>
<b>CENTRAL SERVICES</b>									
<b>410 CORPORATE AND DEMOCRATIC CORE</b>	<b>532,627</b>	<b>1,254,217</b>	<b>1,786,842</b>	<b>120,080</b>	<b>255,715</b>	<b>375,795</b>	<b>1,411,050</b>	<b>68,017</b>	<b>1,479,067</b>
<b>CENTRAL SERVICES TO THE PUBLIC</b>									
<b>Local tax collection</b>									
421 Council tax collection	160,429	300,151	<b>460,580</b>	79,515	79,653	<b>159,166</b>	<b>301,414</b>	3,496	<b>304,910</b>
422 Council tax discounts for prompt payment	248	331	<b>579</b>	0	23	<b>23</b>	<b>556</b>	1	<b>557</b>
423 Council tax discounts locally funded	33	3,139	<b>3,172</b>	108	190	<b>298</b>	<b>2,874</b>	0	<b>2,874</b>
425 Council tax benefits administration	98,226	181,542	<b>279,767</b>	4,244	33,580	<b>37,825</b>	<b>241,942</b>	2,082	<b>244,024</b>
426 Non-domestic rates collection	28,873	66,284	<b>95,156</b>	14,688	65,776	<b>80,463</b>	<b>14,692</b>	565	<b>15,257</b>
428 BID ballots	184	2,352	<b>2,536</b>	1,254	297	<b>1,551</b>	<b>985</b>	3	<b>988</b>
430 Registration of births, deaths and marriages	79,410	44,747	<b>124,160</b>	95,987	7,321	<b>103,309</b>	<b>20,850</b>	3,039	<b>23,889</b>
<b>Elections</b>									
441 Registration of electors	31,963	44,685	<b>76,646</b>	2,212	4,608	<b>6,821</b>	<b>69,825</b>	515	<b>70,339</b>
442 Conducting elections	23,719	71,208	<b>94,926</b>	8,110	19,217	<b>27,327</b>	<b>67,599</b>	1,305	<b>68,903</b>
450 Emergency planning	30,259	24,849	<b>55,109</b>	2,516	7,236	<b>9,752</b>	<b>45,359</b>	664	<b>46,023</b>
460 Local land charges	20,583	39,774	<b>60,356</b>	71,164	2,212	<b>73,376</b>	<b>-13,019</b>	1,331	<b>-11,689</b>
									<i>continued</i>

**Annex A9: Revenue Outturn Protective, Central and Other services (RO6) 2012-13 (revised) (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 items (8)	Net total cost (excluding specific grants) (9) = (7) + (8)
<b>CENTRAL SERVICES TO THE PUBLIC (continued)</b>									
470 General grants, bequests and donations	4,880	91,578	<b>96,459</b>	3,111	13,886	<b>16,997</b>	<b>79,465</b>	-16,815	<b>62,650</b>
475 Coroners' court services	20,451	73,874	<b>94,324</b>	2,436	22,080	<b>24,517</b>	<b>69,808</b>	2,576	<b>72,383</b>
476 Other court services	3,095	4,041	<b>7,136</b>	178	5,422	<b>5,600</b>	<b>1,536</b>	1,800	<b>3,336</b>
<b>NON-DISTRIBUTED COSTS</b>									
481 Retirement benefits	579,693	57,014	<b>636,707</b>	6,950	37,728	<b>44,678</b>	<b>592,029</b>	23,733	<b>615,762</b>
482 Costs of unused shares of IT facilities and other assets	8,282	26,406	<b>34,688</b>	1,894	6,566	<b>8,460</b>	<b>26,228</b>	32,247	<b>58,475</b>
483 Depreciation / impairment of surplus assets etc	0	0	<b>0</b>	0	0	<b>0</b>	<b>0</b>	165,212	<b>165,212</b>
484 Revenue expenditure on surplus assets	746	22,451	<b>23,197</b>	4,064	7,743	<b>11,807</b>	<b>11,389</b>	11,474	<b>22,863</b>
<b>489 MANAGEMENT AND SUPPORT SERVICES</b>	<b>4,286,092</b>	<b>4,548,056</b>	<b>8,834,147</b>	<b>750,770</b>	<b>8,025,602</b>	<b>8,776,371</b>	<b>57,777</b>	<b>441,325</b>	<b>499,101</b>
<b>490 TOTAL CENTRAL SERVICES</b>	<b>5,909,788</b>	<b>6,856,695</b>	<b>12,766,483</b>	<b>1,169,278</b>	<b>8,594,854</b>	<b>9,764,133</b>	<b>3,002,355</b>	<b>742,570</b>	<b>3,744,924</b>
<b>MANAGEMENT AND SUPPORT SERVICES</b>									
491 Recharges within central services					1,914,557				
492 Recharges to general fund revenue account (excluding central services)					4,898,473				
493 Recharges to central government					31,368				
494 Recharges to other accounts					713,451				
495 Other management and support services income (excluding recharges)					467,753				
<b>500 TOTAL OTHER SERVICES</b>	<b>158,338</b>	<b>343,887</b>	<b>502,225</b>	<b>51,491</b>	<b>333,215</b>	<b>384,707</b>	<b>117,520</b>	<b>64,783</b>	<b>182,301</b>
501 Public health setting up cost	10,761	19,188	<b>29,949</b>	1,167	21,147	<b>22,314</b>	<b>7,635</b>	6,387	<b>14,022</b>



# Annex A10: Trading Account Services Return (TSR) 2012-13 (revised)

	£ thousand								
	Employees (1)	Running expenses (2)	Total expenditure (3) = (1) + (2)	Sales, fees & charges (4)	Other income (5)	Total income (6) = (4) + (5)	Gross surplus (-)/ deficit (+) (7) = (3) - (6)	Capital items (8)	Net surplus (-)/ deficit (+) (9) = (7) + (8)
<b>External Trading Accounts</b>									
260 Car Parks	1,399	9,850	11,249	18,085	258	18,343	-7,094	2,934	-4,160
281 Airports	670	564	1,234	2,223	1,685	3,908	-2,674	0	-2,674
282 Ports	1,410	1,707	3,117	2,922	69	2,991	126	2,541	2,667
283 Piers	0	0	0	0	0	0	0	0	0
284 Toll bridges and roads	4,858	34,155	39,013	57,588	625	58,213	-19,200	12,563	-6,637
514 Museums	89	1,763	1,852	76	341	417	1,435	721	2,156
515 Theatres	4,733	15,147	19,880	16,267	1,401	17,668	2,212	404	2,616
521 Civic halls	1,777	5,640	7,417	2,938	2,108	5,046	2,371	1,338	3,709
525 Civic restaurants	4,169	8,851	13,020	6,445	1,754	8,198	4,822	8,905	13,727
528 Sports facilities	2,924	2,920	5,844	5,140	78	5,218	626	407	1,033
535 Crematoria	2,017	3,182	5,199	5,606	359	5,965	-766	208	-558
550 Fishery harbours	800	4,840	5,640	5,416	6	5,422	218	1,376	1,594
580 Trade waste	1,923	9,143	11,066	12,766	1,012	13,778	-2,712	166	-2,546
591 Building control	10,725	6,655	17,380	14,074	770	14,844	2,537	127	2,664
594 Corporation estates	1,923	24,611	26,534	46,381	19,001	65,382	-38,848	30,049	-8,799
595 Industrial estates	4,814	44,709	49,523	89,007	42,139	131,146	-81,623	5,942	-75,681
596 Investment properties	4,177	57,419	61,596	161,996	42,263	204,259	-142,663	-9,085	-151,748
597 Market undertakings	17,412	53,196	70,608	76,091	10,117	86,208	-15,600	14,804	-796
691-695 Other External Trading Accounts	55,889	384,768	440,655	362,203	83,138	445,341	-4,685	23,345	18,660
<b>698 TOTAL EXTERNAL TRADING ACCOUNTS</b>	<b>121,708</b>	<b>669,119</b>	<b>790,829</b>	<b>885,224</b>	<b>207,124</b>	<b>1,092,348</b>	<b>-301,519</b>	<b>96,744</b>	<b>-204,775</b>
<i>of which:</i>									
931 Depreciation								68,191	
933 Loss on impairment of assets								38,683	
934 Revaluations taken to surplus or deficit on the provision of services								-17,831	
935 Credit for capital grants								247	
936 Revenue Expenditure funded from Capital by Statute (RECS)								7,456	
<b>939 Total capital items (total of lines 931 to 936)</b>								<b>96,746</b>	

continued

**Annex A10: Trading Account Services Return (TSR) 2012-13 (revised) (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 items (8)	Net Surplus (-)/ Deficit (+) (9) = (7) + (8)
<b>Internal Trading Accounts</b>									
716 Administrative Education support services	8,064	5,346	13,410	7,292	4,729	12,021	1,389	279	1,668
717 Specialist Education support services	24,999	14,078	39,077	12,808	25,001	37,809	1,268	153	1,421
723 Highways maintenance	116,996	295,070	412,066	171,510	242,868	414,378	-2,312	2,084	-228
726 On-street parking	1,974	2,536	4,510	5,745	617	6,362	-1,852	55	-1,797
733 Social Services: residential homes	14,086	3,335	17,421	15,873	0	15,873	1,548	458	2,006
734 Social Services: home care services	3,918	1,435	5,353	6,239	0	6,239	-886	72	-814
741 Housing management	2,786	6,534	9,320	5,049	7,220	12,269	-2,949	4,663	1,714
752 Leisure management	73	201	274	219	82	301	-27	6	-21
757 Environmental cleaning and sweeping	7,088	3,990	11,078	3,037	8,773	11,810	-732	287	-445
810 Construction and property services	87,546	126,147	213,693	41,291	183,970	225,260	-11,567	6,531	-5,036
821 Building cleaning	157,484	44,931	202,415	72,460	136,199	208,659	-6,245	349	-5,896
825 Building maintenance	115,491	181,239	296,730	119,128	189,024	308,152	-11,422	1,236	-10,186
830 Grounds maintenance	61,532	60,965	122,497	21,777	79,220	100,997	21,500	2,223	23,723
841 Vehicle maintenance	42,496	147,250	189,746	54,239	152,908	207,147	-17,401	19,907	2,506
845 Vehicle management and transport	59,618	163,233	222,851	130,977	125,902	256,879	-34,028	24,115	-9,913
850 Refuse collection	11,173	10,349	21,522	2,218	21,177	23,395	-1,873	1,576	-297
860 Catering services	268,683	269,711	538,394	301,877	227,318	529,195	9,199	864	10,063
871 Office services (printing, security, etc)	17,354	26,040	43,394	17,462	29,806	47,268	-3,874	1,707	-2,167
872 Information Technology	27,381	67,333	94,715	18,879	78,968	97,847	-3,132	3,117	-15
873 Finance services	33,879	17,073	50,952	8,294	43,848	52,142	-1,190	1,221	31
874 Legal services	39,084	26,452	65,536	16,330	53,487	69,817	-4,281	31	-4,250
875 Personnel services	23,625	15,544	39,169	9,972	22,866	32,838	6,331	25	6,356
891-895 Other Internal Trading Accounts	174,149	267,839	441,988	146,570	302,897	449,467	-7,479	23,912	16,433
<b>898 TOTAL INTERNAL TRADING ACCOUNTS</b>	<b>1,299,480</b>	<b>1,756,631</b>	<b>3,056,111</b>	<b>1,189,247</b>	<b>1,936,878</b>	<b>3,126,126</b>	<b>-70,015</b>	<b>94,871</b>	<b>24,856</b>
<i>of which:</i>									
931 Depreciation								68,208	
933 Loss on impairment of assets								9,074	
934 Revaluations taken to surplus or deficit on the provision of services								11,660	
935 Credit for capital grants								11	
936 Revenue Expenditure funded from Capital by Statute (RECS)								5,917	
<b>939 Total capital charges (total of lines 931 to 936)</b>								<b>94,871</b>	
<b>899 TOTAL EXTERNAL+ INTERNAL TRADING ACCOUNTS</b>	<b>1,421,189</b>	<b>2,425,749</b>	<b>3,846,940</b>	<b>2,074,470</b>	<b>2,144,002</b>	<b>4,218,473</b>	<b>-371,533</b>	<b>191,615</b>	<b>-179,919</b>

**Annex A11: Subjective Analysis (SAR) 2012-13 (revised)**

£ thousand

of which:

	<b>TOTAL ALL SERVICES</b>	<b>Education services</b>	<b>Highways and transport services</b>	<b>Social Care</b>	<b>Housing services (excluding HRA)</b>	<b>Cultural, environmental and planning services</b>	<b>Police services</b>	<b>Fire &amp; rescue services</b>	<b>Central and other services</b>
<b>PART A - PAY ESTIMATES</b>									
1 Teacher salary	13,245,544	13,201,324	194	41,378	0	631	0	0	2,018
2 Employers' National Insurance contributions	1,032,704	1,029,395	4	3,227	0	44	0	0	34
3 Employers' Pension contributions	1,692,175	1,669,684	14	6,748	0	69	0	0	15,661
4 Location allowance	27	19	0	8	0	0	0	0	0
<b>5 TOTAL TEACHERS GROUP (Total of lines 1 to 4)</b>	<b>15,970,451</b>	<b>15,900,422</b>	<b>212</b>	<b>51,360</b>	<b>0</b>	<b>745</b>	<b>0</b>	<b>0</b>	<b>17,712</b>
6 Police & Fire salary	6,290,551	2	0	2	0	547	5,176,576	1,076,731	36,694
7 Employers' National Insurance contributions	567,504	0	0	0	0	50	474,396	89,481	3,577
8 Employers' Pension contributions	1,644,935	9	0	0	0	91	1,422,914	200,428	21,493
9 Location allowance	251,431	0	0	0	0	11	218,414	32,966	40
<b>10 TOTAL POLICE &amp; FIRE GROUP (Total of lines 6 to 9)</b>	<b>8,754,422</b>	<b>11</b>	<b>0</b>	<b>2</b>	<b>0</b>	<b>699</b>	<b>7,292,301</b>	<b>1,399,605</b>	<b>61,804</b>
11 All Other Staff salary	23,772,464	7,763,957	944,801	4,927,449	527,388	3,286,495	2,132,286	143,315	4,046,772
12 Employers' National Insurance contributions	1,666,932	446,562	74,242	369,319	43,511	237,393	159,706	10,966	325,233
13 Employers' Pension contributions	3,710,582	1,060,116	158,842	736,461	78,045	463,494	334,990	34,220	844,415
14 Location allowance	90,363	12,985	1,004	6,174	5,225	11,497	47,773	874	4,830
<b>15 TOTAL ALL OTHER STAFF GROUP (Total of lines 11 to 14)</b>	<b>29,240,341</b>	<b>9,283,620</b>	<b>1,178,890</b>	<b>6,039,403</b>	<b>654,169</b>	<b>3,998,878</b>	<b>2,674,755</b>	<b>189,375</b>	<b>5,221,251</b>
16 Other Pay Related Costs	2,170,974	767,110	45,779	212,983	18,706	135,929	153,068	70,043	767,357
<b>17 TOTAL Part A (Total of lines 5, 10, 15, 16a &amp; 16b)</b>	<b>56,136,187</b>	<b>25,951,163</b>	<b>1,224,881</b>	<b>6,303,748</b>	<b>672,875</b>	<b>4,136,251</b>	<b>10,120,124</b>	<b>1,659,023</b>	<b>6,068,124</b>

continued

**Annex A11: Subjective Analysis (SAR) 2012-13 (revised) (continued)**

£ thousand

		of which:		
	<b>TOTAL ALL SERVICES</b>	<b>Social Care</b>	<b>Police services</b>	<b>All other services</b>
<b>PART B - RUNNING EXPENSES</b>				
18 Repairs, Alterations and Maintenance of Buildings	1,705,875	51,320	176,371	1,478,184
19 Energy Costs - Electricity, Gas and Other	1,113,194	43,169	82,085	987,940
21 Rents	821,280	60,261	78,725	682,294
22 Rates	1,033,296	19,409	119,595	894,292
23 Water Services	220,805	9,628	8,291	202,885
24 Fixtures & Fittings	50,841	2,725	598	47,518
25 Cleaning and Domestic Supplies	524,774	29,230	34,705	460,839
26 Grounds Maintenance Costs	413,676	4,057	1,856	407,763
27 Premises Insurance	143,074	3,233	3,250	136,592
28 Other Premises Related Expenditure	688,742	49,374	52,716	586,652
<b>29 TOTAL PREMISES EXPENSES (Total of lines 18 to 28)</b>	<b>6,715,557</b>	<b>272,407</b>	<b>558,192</b>	<b>5,884,958</b>
30 Direct Transport Costs - Vehicle Running Costs, Repair & Maintenance	677,068	40,726	171,718	464,624
32 Contract Hire and Operating Leases	936,195	120,221	21,921	794,053
33 Car Allowances for Travelling Expenses	333,157	131,831	29,317	172,009
34 Public Transport Allowances for Travelling Expenses	209,559	28,564	17,253	163,742
35 Transport Insurance	69,127	6,476	19,631	43,020
36 Other Transport Related Expenditure	515,455	50,611	48,477	416,366
<b>37 TOTAL TRANSPORT EXPENSES (Total of lines 30 to 36)</b>	<b>2,740,561</b>	<b>378,429</b>	<b>308,318</b>	<b>2,053,815</b>
38 Equipment, Furniture & Materials	1,504,277	227,759	68,410	1,208,109
39 Catering	807,824	60,341	14,681	732,802
40 Clothing, Uniforms & Laundry	77,202	5,752	30,034	41,417
41 Printing, Stationery and General Office Expenses	506,422	34,476	26,592	445,353
42 Communications and Computing - Postage, Telephone, Computer Costs and Other	2,095,021	93,449	469,495	1,532,078
46 Subsistence and Conference Expenses	121,848	15,303	15,328	91,217
47 Subscriptions	241,852	25,878	2,729	213,245
48 Insurance	364,991	12,746	27,073	325,172
49 Schools' Non ICT Learning Resources	508,387	1,971	0	506,417
50 Schools' ICT Learning Resources	183,709	99	0	183,609
51 Exam Fees	140,875	303	370	140,202
52 Other Supplies and Services Expenditure	10,954,474	1,804,848	461,524	8,688,102
<b>53 TOTAL SUPPLIES &amp; SERVICES EXPENDITURE (Total of lines 38 to 52)</b>	<b>17,506,882</b>	<b>2,282,923</b>	<b>1,116,236</b>	<b>14,107,723</b>
54 Joint Authorities and Other Local Authorities	2,257,447	813,794	62,237	1,381,417
55 Grants to Voluntary Bodies	1,097,722	373,316	3,946	720,460
56 Private Contractors and Other Agencies - Professional Services	5,094,294	2,918,775	41,171	2,134,348
57 Private Contractors and Other Agencies - Agency Staff	1,360,969	437,471	19,674	903,824
58 Private Contractors and Other Agencies - Other	17,413,727	10,728,032	73,887	6,611,809
59 Internal Trading Organisations	1,780,790	262,545	0	1,518,245
<b>60 TOTAL THIRD PARTY PAYMENTS (Total of lines 54 to 59)</b>	<b>29,004,951</b>	<b>15,533,933</b>	<b>200,915</b>	<b>13,270,103</b>
61 Total Transfer Payments (Discretionary)	1,113,855	723,482	0	390,373
62 Expenditure on Management and Support Services	6,813,030	1,244,624	2,716	5,565,690
<b>63 TOTAL Part B (Total of lines 29, 37, 53, 60, 61 &amp; 62)</b>	<b>63,894,836</b>	<b>20,435,797</b>	<b>2,186,377</b>	<b>41,272,662</b>
<b>PART C - INCOME</b>				
64 Rental Income	1,006,529			
65 Recharges	10,089,104			
66 All Other Income	17,863,046			
<b>67 TOTAL Part C (Lines 64 to 66)</b>	<b>28,958,679</b>			

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

	Line Reference	Levies/transfers
<b>Education</b>	RS line 190	
<b>Highways and transport</b>	RS line 290 RS line 722	Integrated transport authority levy
<b>Children's Social care</b>	RS line 390	
<b>Adult Social Care</b>	RS line 399	
<b>Housing (excluding Housing Revenue Account)</b>	RS line 490 RS line 714 RS line 718	Subsidy limitation transfers from HRA Contribution to HRA re items shared by whole community
<b>Cultural</b>	RS line 509	
<b>Environment</b>	RS line 590 RS line 724	Waste disposal authority levy
<b>Planning</b>	RS line 599	
<b>Police</b>	RS line 601	
<b>Fire and rescue</b>	RS line 602	
<b>Central services</b>	RS line 690 RS line 721 RS line 727	Parish precepts London Pensions Fund Authority levy
<b>Mandatory rent allowances</b>	RS line 711	
<b>Mandatory rent rebates to non-HRA tenants</b>	RS line 712	
<b>Mandatory rent rebates to HRA tenants</b>	RS line 713	
<b>Other</b>	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
<b>Appropriations to (+) / from (-) Accumulated Absences Account</b>	RS line 747	
<b>Total net current expenditure</b>	RS line 749	

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

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

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

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

## 7. Definitions

A list of terms relating to local government finance is given in the glossary at Annex G of *Local Government Finance Statistics England* No. 23 2013. This is accessible at.

<https://www.gov.uk/government/publications/local-government-financial-statistics-england-2013> 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, the Mayor's Office for Policing and Crime (MOPAC), London Fire and Emergency Planning Authority, Transport for London (TfL) and the London Legacy Development Corporation (LLDC). 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 889)**

**Appropriations to/from unequal pay back pay account (line 890)**

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 unreasonable 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 an 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 2008-09



accounts. The basis of that test was set out in Appendix E to the 2008 SORP, and depends on whether the local authority or the contractor has an asset of the property used to provide the contracted services. A party has an asset of the property where that party has access to the benefits of the property and exposure to the risks inherent in those benefits.

**Formula Grant** – the main channel of government funding. This includes **Redistributed non-domestic rates**, **Revenue Support Grant**, Police grant and General (GLA) 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 849), 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 Support Grant** – a general grant which replaced rate support grant in 1990-91. Now it is distributed as part of **Formula Grant**.

**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.

## 8. Technical Notes

### Survey design for collecting Revenue Outturn data in 2012-13

From May until July 2013, all 444 local authorities in England were requested to complete the Revenue Outturn (RO) suite of forms 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	
<b>Local Authority Classification</b>	
Greater London Authority	1
Shire Counties	27
Shire Districts	201
Inner London Boroughs <sup>(a)</sup>	13
Outer London Boroughs	20
Unitary Authorities <sup>(b)</sup>	56
Metropolitan Districts	36
Police Authorities	37
Fire Authorities	30
Other Authorities <sup>(c)</sup>	23
<b>All</b>	<b>444</b>
(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 2012-13 data

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

- (a) **Pay Estimates – Direct employee expenses**; which include total salaries, employers' national insurance contributions, employer' pension contributions and local allowances

- (b) **Running Expenses**; which includes premises and transport related expenditure, supplies and services and third party payments (including agency staff costs)
- (c) **Income**; which includes recharges, rental income and other sources of income (including sales, fees and charges)

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

Annex E: Total number of authorities completing the 2012-13 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 <sup>(a)</sup>	50	125
Single Purpose <sup>(b)</sup>	35	90
Greater London Authority	1	1
<b>Total no. of authorities</b>	<b>128</b>	<b>444</b>
(a) Isle of Scilly is classed as being similar to a unitary authority		
(b) Single Purpose authorities include Police, Fire, Waste, Transport and National Park authorities		

### 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) / ΣX(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<sub>s</sub>(i, k)** denote the 'Total All Services' figure for subjective expenditure line i (within the Pay Estimates category) and stratum k.

Therefore:

**T<sub>s</sub>(i, k) = ΣG(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<sub>E</sub>(i)** denote the 'Total All Service' figure at England level for subjective expenditure line i (within the Pay Estimates category).

**T<sub>E</sub>(i) = Σ T<sub>s</sub>(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).

## Data quality

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

The information for 2012-13 in this release is derived from Department for Communities and Local Government (DCLG) Revenue Outturn (RO) forms and is based on completed returns for 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 are 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 form itself, while the form is being completed by the authority and also by Department for Communities and Local Government as the data are received and stored. These include:

i) **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.

ii) **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.

iii) **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).

iv) **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 and Family Services, Housing Services, Central Services). Within each group, detailed guidance is provided on all possible elements of spending, which a LA could have responsibility over. The 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 it is used by local authorities and their associations, regional bodies, other government departments, members of the business community and the general public.

Various Government Departments also utilize these data, some examples include:

1. 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.

2. The Efficiency Programme Team within Department of 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.
3. 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 end users for further improvement or about your experiences with this product will be welcomed. Please send all views to: [lgf1.revenue@communities.gsi.gov.uk](mailto:lgf1.revenue@communities.gsi.gov.uk)

## Symbols and conventions

...	= not available
0	= zero or negligible
-	= not relevant
	= discontinuity
(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 parts.



## Revisions policy

This is a revised version of the original statistical release on Revenue Expenditure and Financing in England 2012-13 which was published on 28 November 2013, and revised on 16 December 2013. Original revisions were made to the allocation of grants inside AEF and grants outside AEF, which affected the figure for Revenue Expenditure, and to the 'public transport' categories within 'Highways and Transport Services'. Subsequent minor revisions have been made to the service and non-service expenditure figures for two authorities, which affected the net current expenditure figures. There were also minor revisions within 'Highways and Transport Services' for a number of other authorities.

Revisions have arisen due to further validation queries. The original revisions affect tables 1, 2, 4, 5 and 6, and annexes A1, A3 and A5, the subsequent revisions affected tables 1, 2, 3, 8 and 9, and all annexes with the exception of A3.

This policy has been developed in accordance with the UK Statistics Authority Code of Practice for Official statistics and the Department for Communities and Local Government Revisions Policy (found at <https://www.gov.uk/government/publications/statistical-notice-dclg-revisions-policy>).

There are two types of revisions that the policy covers:

### Non-Scheduled Revisions

Where a substantial error has occurred as a result of the compilation, imputation or dissemination process, the statistical release, live tables and other accompanying releases will be updated with a correction notice as soon as is practical.

### Scheduled Revisions

At time of publication there are no scheduled revisions for this series.

## Background notes

This Statistical Release can be found at the following web address:

<https://www.gov.uk/government/organisations/departments-for-communities-and-local-government/series/local-authority-revenue-expenditure-and-financing>

Timings of future releases are regularly placed on the Department's website, <https://www.gov.uk/government/organisations/departments-for-communities-and-local-government/about/statistics#forthcoming-publications> and on the National Statistics website, <http://www.statistics.gov.uk/releasecalendar/currentreleases.asp>

For a fuller picture of recent trends in local government finance, readers are directed to *Local Government Finance Statistics England* No. 23 2013, which is available in hard copy from Communities and Local Government Publications, Cambertown House at [prod-uct@communities.gsi.gov.uk](mailto:prod-uct@communities.gsi.gov.uk) (Tel. 0300 123 1124) and electronically from the Communities and Local Government website: <https://www.gov.uk/government/publications/local-government-financial-statistics-england-2013>



The CIPFA *Finance and General Statistics* publication also contains detailed information on local government finance.

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.

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/>

## User engagement

Users are encouraged to provide feedback on how these statistics are used and how well they meet user needs. Comments on any issues relating to this statistical release are welcomed and encouraged. Responses should be addressed to the "Public enquiries" contact given in the "Enquiries" section below.

The Department's engagement strategy to meet the needs of statistics users is published here:

<https://www.gov.uk/government/publications/engagement-strategy-to-meet-the-needs-of-statistics-users>

## Devolved administration statistics

The Scottish, Welsh Assembly and Northern Ireland Government also collect revenue budget data. Their information can be found at the following websites:

Scotland:

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

Wales:

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

Northern Ireland:

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

## 9. Enquiries

### Media enquiries:

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0303 444 1159

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Email: [press.office@communities.gsi.gov.uk](mailto:press.office@communities.gsi.gov.uk)

### Public enquiries and Responsible Statistician:

Allan Cox

0303 444 1333

Email: [lqf1.revenue@communities.gsi.gov.uk](mailto:lqf1.revenue@communities.gsi.gov.uk)

Information on Official Statistics is available via the UK Statistics Authority website:

[www.statistics.gov.uk/hub/browse-by-theme/index.html](http://www.statistics.gov.uk/hub/browse-by-theme/index.html)

Information about statistics at DCLG is available via the Department's website:

[www.gov.uk/government/organisations/department-for-communities-and-local-government/about/statistics](http://www.gov.uk/government/organisations/department-for-communities-and-local-government/about/statistics)

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This document/publication is also available on our website at [www.gov.uk/dclg](http://www.gov.uk/dclg)

If you have any enquiries regarding this document/publication, email [contactus@communities.gov.uk](mailto:contactus@communities.gov.uk) or write to us at:

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