

Classification		QRO Line	RO	RO Line	RA line	RA service Category	Comments
General Public Services	1	5	111	500	Archives	Same	
		5	210	510	Cemetery, cremation and mortuary services	Same	
		5	226	526	Regulatory services: Pest control	Same	
	2	6	410	610	Corporate and democratic core	Same	
		6	421	628	Local tax collection: other	RA Line 628 contains RO6 Lines 421,422,426,428	
		6	422	628	Local tax collection: other		
		6	423	623	Local tax collection: council tax discounts - locally funded	Same	
		6	425	625	Local tax collection: council tax benefits administration	Same	
		6	426	628	Local tax collection: other		
		6	428	628	Local tax collection: other		
		6	430				
		6	441				
		6	442				
		6	460				
		6	470				
6	489	675	Central services to the public: other	RA Line 675 contains RO6 Lines 430,441,442,460,470 and 489			
Defence	3	6	450	650		Same	
Public order and Safety	4	5	231	531	Community safety (Crime reduction)	Same	
		5	232	532	Community safety (Safety services)	Same	
		5	233	533	Community safety (CCTV)	Same	
	5	6	100	601	TOTAL POLICE SERVICES	Same	
		6	290	602	TOTAL FIRE AND RESCUE SERVICES	Same	
		6	475	604	Coroners' court services	Same	
6	476	605	Other court services	Same			
Economic Affairs	6	2	11		Transport planning, policy and strategy	RA Line 210 contains RO2 Lines 11 & 12	
		2	12	210			
		2	20	220	Capital charges relating to construction projects	Same	
		2	31				
		2	32		Structural maintenance	RA Line 230 contains RO2 Lines 31,32 & 33.	
		2	33	230			
		2	41		Environmental, safety and routine maintenance	RA Line 247 contains RO2 lines 41& 44	
		2	44	247			
		2	48	248	Winter Service	Same	
		2			Traffic management and road safety: road safety education and safe routes (including school crossing patrols)	Same	
		2	54	254			
		2			Traffic management and road safety: other	Same	
		2	58	258			
		2	61		Parking Services	RA Line 260 contains RO2 lines 61& 62	
	2	62	260				
	2	71	271	Public transport: concessionary fares	Same		
	2	72		Public transport: support to operators	RA Line 275 contains RO2 lines 72,73 & 74		
	2	73					
	2	74	275				
	2	76	276	Public transport: co-ordination	Same		
	2	80	280	Airports, harbours and toll facilities	Same		
	7	2	51	251	Traffic management and road safety: congestion charging	Same	
	8	5	140	504	Tourism	Same	
		5	219	519	Regulatory services: Trading standards	Same	
		5	220	520	Regulatory services: Water safety	Same	
		5	221	521	Regulatory services: Food safety	Same	
		5	224	524	Regulatory services: Health and safety	Same	
		5	225	525	Regulatory services: Port health	Same	
		5			Regulatory services: Licensing - Alcohol and entertainment licensing; taxi licensing	Same	
		5	229	529			
		5	241	541	Defences against flooding	Same	
		5	243	543	Land drainage and related work	Same	
		5	247	547	Coast protection	Same	
5		250	550	Agriculture and fisheries services	Same		
5	350	595	Economic development	Same			
Environmental Protection	9	5	222	522	Regulatory services: Environmental protection	Same	
		5	227	527	Regulatory services: Public conveniences	Same	
	5	228	528	Regulatory services: Animal and public health; infectious disease control	Same		
	5	270	570	Street cleansing (not chargeable to Highways)	Same		
	5	281	581	Waste collection	Same		
	5	282	582	Waste disposal	Same		
	5	283	583	Trade waste	Same		
	5	284	584	Recycling	Same		
	5	285	585	Waste minimisation	Same		
	5	286	586	Climate change costs	Same		
	5	340	594	Environmental initiatives	Same		
	Housing and Community Amenities	10	2	49	249	Street lighting (including energy costs)	Same
11		4	10				
		4	20		Housing strategy, advice, advances, enabling, renewals and licensing	RA line 409 item (Housing strategy, advice, advances, enabling, renewals and licensing) contains RO4 Lines 10,20,31 & 38	
		4	31				
		4	38	409	Other council property - travellers' sites and non-HRA housing	Same	
4		60	460				
12		5	223	523	Regulatory services: Private rented housing standards	Same	
		5	310	591	Building control	Same	
		5	320	592	Development control	Same	
		5	335		Planning policy	RA Line 593 item (Planning policy) contains RO5 lines 335 & 338	
	5	338	593				
	5	360	596	Community development	Same		
Recreation, Culture and Religion	14	5	112				
		5	113		Culture and heritage	RA line 501 item Culture and heritage (excluding archives) contains RO5 lines	
		5	113				

		5	114		Culture and heritage	(excluding archives) contains RO3 lines 112,113,114 & 115.
		5	115	501		
		5	121			
		5	122		Recreation and sport	RA Line 502 item (Recreation and sport) includes RO5 line 121,122,123,128
		5	123			
		5	128	502		
		5	130	503	Open spaces	Same
		5	150	505	Library service	Same
Education (excluding school expenditure) + Schools pay data	15	1	51		Non-school funding	RO1 lines 51-55 & 58 (Non schools funding) are the same as RA line 150 and 160 but schools employees' pay, being a part of school expenditure data, can't be separated on the RA. Schools' pay element can be calculated by applying the RO's pay / non-pay percentage split to lines 110,120,130 and 140 on the RA. See the QRO statistical release for detailed methodology.
		1	52			
		1	53			
		1	54			
		1	55			
		1	58	150		
Social Protection	16	3	90	390	TOTAL SOCIAL CARE	Same
	17	4	39			
		4	40		Homelessness	RA Line 440 item (Homelessness) contains the RO4 Lines 39-50 items
		4	41			
		4	42			
		4	43			
		4	44			
		4	45			
		4	46			
		4	47			
		4	48			
		4	49			
		4	50	440		
		4	51		Housing benefits: rent allowances and rent rebates discretionary payments	RA Line 456 item ('Housing benefits: rent allowances and rent rebates - discretionary payments) contains the RO4 Lines 51-53 items. However HRA and Non - HRA rent rebates distinction is not clear on RA.
		4	52			
		4	53	456		
		4	57	457	Housing benefits administration	Same
		4	75	475	Housing welfare: Supporting People	Same
		4	78	478	Other welfare services	Same
Non-distributed costs: retirement benefits	18	RS	976	681	Non-distributed costs - retirement benefits	Same
Other Services	19	RS	698	698	Total other services	Same
Housing benefits: rent allowances - mandatory payments	22	RS	711	711	Housing benefits: rent allowances - mandatory payments	Same
Housing benefits: non-HRA rent rebates - mandatory payments	23	RS	712	712	Housing benefits: non-HRA rent rebates - mandatory payments	Same
Housing benefits: rent rebates to HRA tenants - mandatory payments	24	RS	713	713	Housing benefits: rent rebates to HRA tenants - mandatory payments	Same
Housing benefits: subsidy limitation transfers from HRA	25	RS	714	714	Housing benefits: subsidy limitation transfers from HRA	Same
Contribution to the HRA re items shared by the whole community	27	RS	718	718	Contribution to the HRA re items shared by the whole community	Same
Parish precepts	28	RS	721	721	Parish Precepts	Same
Passenger Transport Authority levy	29	RS	722	722	Integrated Transport Authority levy	Same
Waste Disposal Authority levy	30	RS	724	724	Waste Disposal Authority levy	Same
London Pensions Fund Authority levy	31	RS	727	727	London Pensions Fund Authority levy	Same
Other levies	32	RS	728	728	Other levies	Same
External Trading Accounts net surplus(-)/ deficit(+)	33	RS	731	731	External Trading Accounts net surplus(-)/ deficit(+)	Same
Internal Trading Accounts net surplus(-)/ deficit(+)	34	RS	732	732	Internal Trading Accounts net surplus(-)/ deficit(+)	Same
Adjustments to net current expenditure	35	RS	748	748	Adjustments to net current expenditure	Same
Capital charges included in External Trading Accounts (Line 33)	37	RS	741	741	Capital charges accounted for in External Trading Accounts	Same
Capital charges included in Internal Trading Accounts (Line 34)	38	RS	742	742	Capital charges accounted for in Internal Trading Accounts	Same
Interest payable and similar charges	39	RS	781	781	Interest: external payments	Same