

Statistical Release

27 January 2011

LOCAL AUTHORITY REVENUE EXPENDITURE AND FINANCING ENGLAND 2009-10 FINAL OUTTURN (REVISED)

- Total net current expenditure by local authorities in England was estimated to be £121.3 billion in 2009-10 compared with £113.0 billion in 2008-09, an increase of 7%.
- 37% of net current expenditure in 2009-10 was on education, 17% on social care, 14% on housing benefits and 10% on police.
- 56% of revenue expenditure (on a non-Financial Reporting Standard 17 basis) in 2009-10 was funded by government grants, 25% by council tax and 19% by redistributed non-domestic rates.

This release provides revised final outturn estimates of local authority revenue expenditure and financing for the financial year April 2009 to March 2010 and revised figures for 2008-09. The statistical release follows local authority corrections to errors on concessionary fares and other service expenditure data after further quality assurance. These estimates are on a non-Financial Reporting Standard 17 (FRS17) and PFI "Off Balance Sheet" basis except where stated otherwise.

Headline figures for previous years were published on a FRS17 basis.

This information is derived from Department for Communities and Local Government Revenue Outturn (RO) returns submitted by local authorities in England. The estimates in this release are calculated from all 443 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.

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Local authority revenue expenditure and financing England 2009-10 final outturn

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Net current expenditure by service

1. Net current expenditure in 2009-10 is summarised in **Table 1** and **Chart A**. **Table 1** also shows net current expenditure in 2008-09 and the percentage change to 2009-10. Service expenditure is based on information from the RO suite of forms, which can be found in the **Annexes A1** to **A12**. The service breakdowns have been created from this detailed information, according to **Annex B** of this release.

- Total net current expenditure by local authorities in England was estimated to be £121.3 billion in 2009-10 compared with £113.0 billion in 2008-09, an increase of 7%.
- There have been two changes to the definition of net current expenditure for 2009-10. The first change involves including revenue expenditure funded from capital under statute (RECS). The second change involves reporting net current expenditure on a non-Financial Reporting Standard 17 (FRS17) basis (previously for 2008-09 local authorities accounted for retirement benefits (pensions) in their service expenditure in accordance with FRS17). If we remove RECS from this year's figure and use the 2008-09 figure on a non-FRS17 basis, then the 2009-10 net current expenditure is £119.4 billion and for 2008-09 is £113.7 billion, an increase of 5%.
- 37% of net current expenditure in 2009-10 was on education, 17% on social care, 14% on housing benefits and 10% on police.
- Rent allowances (within mandatory housing benefits) had the largest percentage increase of 25%; from £10.3 billion in 2008-09 to £12.8 billion in 2009-10.

Table 1: Net current expenditure by service 2008-09 and 2009-10 ^(a)

	£ million		
	Net current expenditure 2008-09 ^(b) (R)	Net current expenditure 2009-10	% Change
Education	42,148	44,473	6
Highways and transport ^(c)	5,679	6,531	15
Social care	19,604	20,968	7
Housing (excluding Housing Revenue Account)	2,303	2,718	18
Cultural, environmental and planning	10,474	11,053	6
<i>of which:</i>			
<i>Cultural</i>	3,297	3,465	5
<i>Environmental</i>	5,087	5,298	4
<i>Planning and development</i>	2,091	2,290	10
Police	11,555	12,028	4
Fire and rescue	2,104	2,177	3
Central services ^(d)	3,846	3,761	-2
Other services	643	277	-57
Mandatory Housing Benefits	14,662	17,272	
<i>of which:</i>			
<i>Rent allowances</i>	10,274	12,787	24
<i>Rent rebates to non-HRA ^(e) tenants</i>	766	710	-7
<i>Rent rebates to HRA ^(e) tenants</i>	3,622	3,775	4
Total net current expenditure	113,018	121,259	7

(a) Net current expenditure estimates after 2008-09 are not fully comparable against previous years owing to revenue expenditure from capital by statute (RECS) distributed across all services. This amounts to £1,848 million (see Table 2, Page 7)

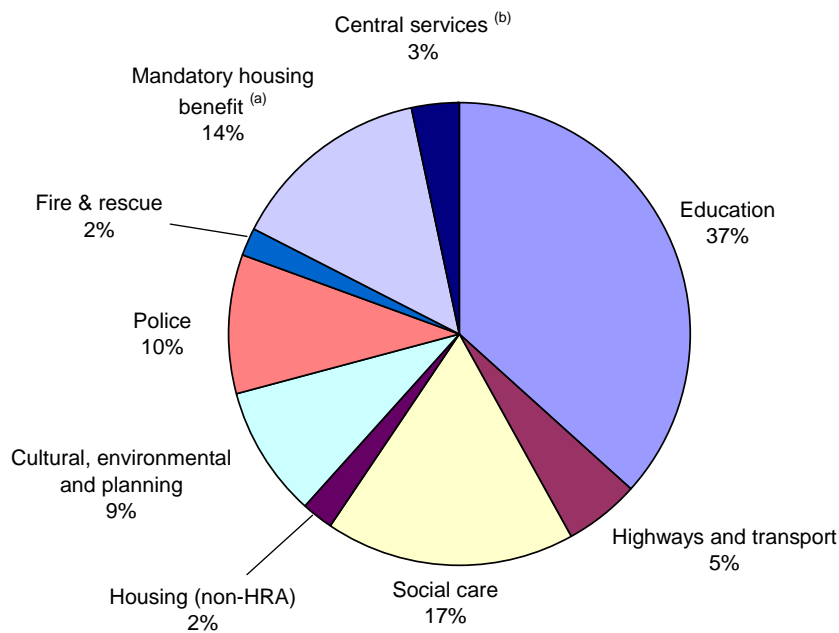
(b) Net current expenditure for 2008-09 includes the FRS17 element which amounts to £647m (see Table 2, Page 7)

(c) A large portion of this increase from 2008-09 to 2009-10 is caused by a significant increase in GLA's expenditure on support to operators for rail services as a result of London Undergrounds (LU) loss (as a TfL subsidiary) for 2009-10 of £650m. In 2008-09 the LU loss of £950m was taken to grants instead and did not appear in Highways & Transport expenditure.

(d) Court services were previously included as a separate service and have now been integrated with central services for 2009-10

(e) Housing Rent Account (HRA) is a local authority statutory account, within the general fund, covering current income and expenditure on its housing services relating to its own housing stock.

Chart A: Total net current expenditure by service 2009-10



(a) Mandatory housing benefit includes rent allowances and rent rebates
(b) Central services include courts and other services

Revenue expenditure and financing

2. **Table 2** shows the link between the definitions of net current and revenue expenditure and how revenue expenditure was financed in 2009-10 compared to 2008-09. A more detailed breakdown of this information can be found in **Annex A2**.

- Revenue expenditure on a non-FRS17 basis was £103.4 billion in 2009-10, compared with £98.1 billion in 2008-09, an increase of 5%.
- Non-current expenditure in 2009-10 includes the payment of council tax benefit of £4.0 billion, but this is netted off by income from a specific grant outside Aggregate External Finance (AEF).
- Specific grants outside AEF increased from £21.8 billion in 2008-09 to £24.7 billion in 2009-10, an increase of 14%.
- Specific grants inside AEF including Area Based Grant (ABG) were £49.1 billion in 2009-10, compared with £46.0 billion in 2008-09, an increase of 7%.

Table 2: Revenue expenditure and financing 2008-09 and 2009-10

£ million

	2008-09 (R)		2009-10
Total net current expenditure	113,018	^(a)	121,259
plus non-current expenditure			
Capital financing ^(b)	2,971		3,388
Capital expenditure charged to Revenue Account	1,706		1,964
Council tax benefit	3,544		3,953
Discretionary Non-Domestic Rate relief	26		30
Bad debt provision	62		76
Flood defence payments to Environment Agency	28		30
Private Finance Initiative (PFI) schemes - difference from service charge	n/a		18
Pensions interest cost and expected return on pensions assets (FRS17)	7,042		n/a
Appropriations to(+) / from(-) pensions reserve (FRS17)	-6,395		n/a
Appropriations to(+) / from(-) financial instruments adjustment account ^(c)	-135		31
Appropriations to(+) / from(-) unequal pay back pay account ^(d)	-64		24
<i>less</i> Reversal of Revenue expenditure funded from capital by statute (RECS)	n/a		1,848
<i>less</i> interest receipts	1,926		778
<i>less</i> specific grants outside AEF ^(e)	21,772		24,742
Revenue expenditure (Non-FRS17)	98,107		103,404
financed by:			
Specific grants inside AEF ^(e)	42,920		45,767
Area Based Grant (ABG)	3,050		3,314
Transfers and adjustments ^(f)	-2		-1
Appropriations to (-) / from (+) revenue reserves	-248		308
Formula grant	27,495		28,269
<i>of which:</i>			
Revenue Support Grant	2,854		4,501
Redistributed non-domestic rates	20,506		19,515
Police grant	4,136		4,253
General Greater London Authority (GLA) grant	48		48
Other items	85		65
Council tax	24,759		25,633

(a) Net current expenditure estimates after 2008-09 are not fully comparable against previous years owing to revenue expenditure

(b) Includes capital charges accounted for in External and Internal Trading Accounts; provision for repayment of principal; leasing payments; external interest payments; and HRA item 8 interest payments and receipts

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

(d) 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.

(e) Aggregate External Finance; see Terminology used in this release

(f) Inter-authority transfers in respect of reorganisation

Expenditure from 2005-06 to 2009-10

3. **Table 3** gives a summary of net current expenditure by service between 2005-06 and 2009-10. It should be noted that year on year comparisons may not be valid due to local government changes in function and responsibility.

Table 3: Net current expenditure ^(a) by service 2005-06 to 2009-10					
	2005-06	2006-07	2007-08	2008-09 (R)	£ million
					2009-10
Education	36,020	37,942	40,135	42,148	44,473
Highways and transport	4,843	5,316	5,634	5,679	6,531
Social care	17,359	18,108	18,587	19,604	20,968
Housing (excluding Housing Revenue Account) ^(b)	14,066	14,963	15,841	16,965	19,990
Cultural, environmental and planning	9,162	9,658	10,143	10,474	11,053
Police	10,957	11,542	11,704	11,555	12,028
Fire and rescue	2,040	2,193	2,233	2,104	2,177
Central services ^(c)	2,490	3,492	3,596	3,846	3,761
Other services	206	128	369	643	277
Total Net current expenditure	97,142	103,341	108,243	113,018	121,259

(a) Net Current Expenditure for 2005-06 to 2008-09 is on a FRS17 basis.
 (b) Includes mandatory rent allowances and mandatory rent rebates to non-HRA tenants and mandatory rent rebates to HRA tenants
 (c) Court services was previously included as a separate service and have now been integrated with Central Services for 2009-10

Income from specific grants

4. **Table 4** 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 2009-10, Dedicated Schools Grant (DSG) was estimated to account for 65% of the income received by local authorities through specific grants inside AEF.

Table 4: Top five incomes from specific grants 2009-10

		£ million
Grants inside Aggregate External Finance		
Dedicated Schools Grant (DSG)	RG line 102	29,689
Standards Fund (excluding elements now in ABG)	RG line 145	3,278
GLA Transport Grant	RG line 221	2,891
School Standards Grant (including Personalisation)	RG line 141	1,570
Sure Start, Early Years and Childcare Grant	RG line 150	1,510
Grants outside Aggregate External Finance		
Mandatory Rent Allowances: subsidy	RG line 745	12,447
Council Tax Benefit: subsidy	RG line 741	4,066
Rent Rebates Granted to HRA Tenants: subsidy	RG line 747	3,302
Sixth forms funding from Learning and Skills Council (LSC)	RG line 716	1,779
Mandatory Rent Rebates outside HRA: subsidy	RG line 746	1,236

Financing of revenue expenditure

5. **Table 5** and **Chart B** show the funding of revenue expenditure in terms of government grants, redistributed non-domestic rates and council taxes from 2005-06 onwards. All years are produced on a non-FRS17 basis. This is because local authorities set their council tax with regard to their expenditure on a non-FRS17 basis. A fuller definition of FRS17 can be found in the **Terminology used in this release** section.
6. **Chart C** shows the real changes in government grants, council tax, redistributed non-domestic rates, revenue expenditure and non-school reserves (unallocated & other earmarked financial reserves as at the start of the year, 1 April) from the turn of the millennium (1999-00) to 2009-10. The indices are calculated from financial figures on a non-FRS17 accounting basis, for year-on-year comparisons.

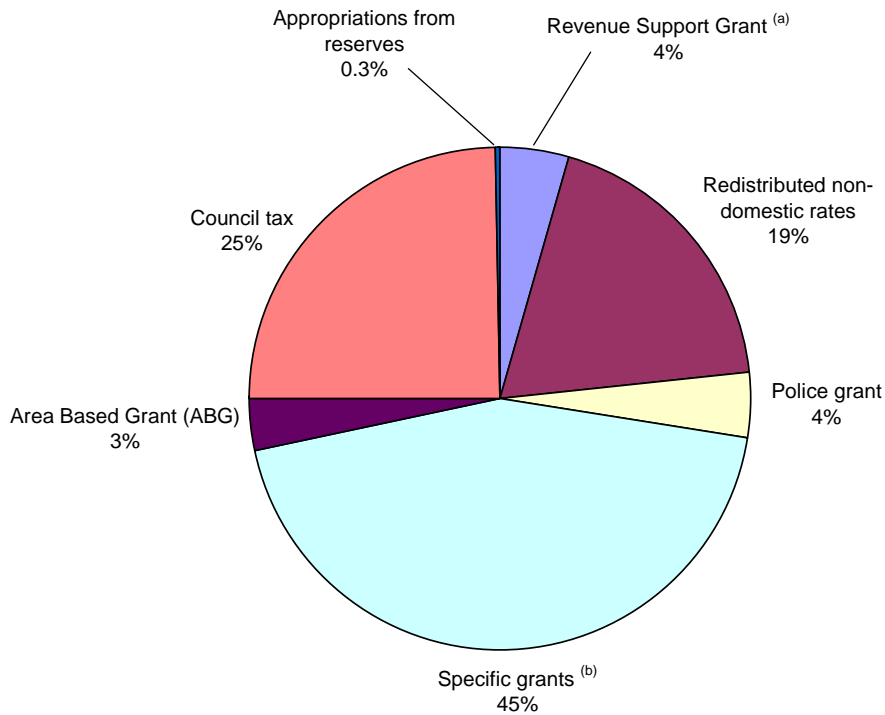
- In 2009-10, 56% of revenue expenditure on a non-FRS17 basis was funded by government grants (including Revenue Support Grant, specific grants inside AEF, police grant and Area Based Grant (ABG)), 25% by council tax and 19% by redistributed non-domestic rates.
- Over the last decade (from 1999-00 to 2009-10) in real terms, revenue expenditure and council tax have risen by 51%, whereas government grants (which include formula grant) have increased by 52%. Council tax has increased in the same pattern as revenue expenditure and government grants.
- Non-schools reserves have increased by 72% from 1st April 1999 to 1st April 2009

Table 5: Financing of revenue expenditure since 2005-06 ^(a)

	Revenue expenditure (£ million)	Government grants (£ million)	% of total	Redistributed non-domestic rates (£ million)	% of total	Council tax (£ million)	% of total
2005-06	84,422	45,838	54	18,004	21	21,315	25
2006-07	88,172	49,093	56	17,506	20	22,453	25
2007-08	92,384	51,656	56	18,506	20	23,608	26
2008-09 (R)	98,107	53,008	54	20,506	21	24,759	25
2009-10	103,404	57,883	56	19,515	19	25,633	25

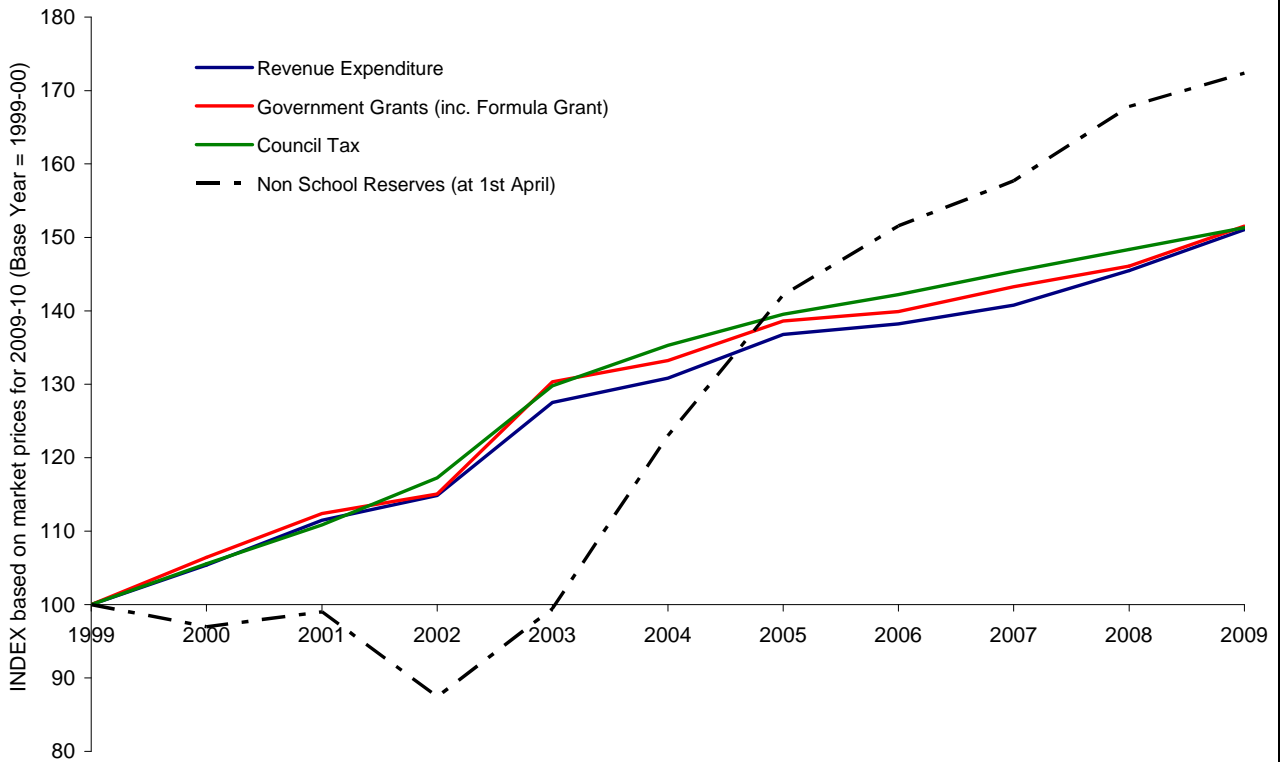
(a) Produced on a Non-Financial Reporting Standard 17 basis. Sum of government grants, redistributed non-domestic rates and council tax does not normally exactly equal revenue expenditure because of the use of reserves and amounts transferred from / to the authority's collection fund including any community charge amounts (designated as 'other items' in Table 2, page 7)

Chart B: Financing of revenue expenditure 2009-10



(a) Revenue Support Grant includes General GLA grant and 'Other items'
 (b) Specific and special grants inside AEF

Chart C: Changes in revenue expenditure and its financing attributes since 1999-00 for England (Index based on 2009-10 market prices) – including non-school reserves ^(a)



(a) Non-schools reserve levels taken as at 1st April for each year, and inflated by 2009-10 market prices

Revenue reserves

7. 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.
8. **Table 6** shows the level of local authority revenue reserves at the beginning of each of the last five financial years. Pension reserves are not included in this table because they do not represent resources available to spend.

- The total level of non-schools revenue reserves stood at £12.7 billion at 31 March 2010 compared with £12.9 billion at 1 April 2009, a decrease of 2%.
- Schools' reserves stood at £1.8 billion at 31 March 2010 compared with £1.9 billion at 1 April 2009, a decrease of 3%.
- Reserves marked as unallocated did not change substantially from 1st April 2009 to 31st March 2010. There was an overall increase of £10 million (less than 1% change).

Table 6 : Level of revenue reserves				£ million
		Non-schools reserves		
	Schools reserves	Other earmarked	Unallocated	Non-schools Total
At 1 April				
2005	1,498	6,831	2,774	9,605
2006	1,596	7,644	2,939	10,583
2007	1,760	8,122	3,205	11,327
2008 (R)	2,009	9,014	3,373	12,386
2009	1,866	9,432	3,482	12,915
At 31 March				
2010	1,812	9,168	3,493	12,661

Detailed outturn information

9. The following annexes show all England detailed outturn information in the same way as it is returned to Department for Communities and Local Government. It forms the basis of the tables in this release.

10. The annexes contain:

	Form	Annex
Revenue Service Expenditure Summary	RSX	A1
Revenue Outturn Summary	RS	A2
Income from specific grants	RG	A3
Education services	RO1	A4
Highways and Transport services	RO2	A5
Social Care	RO3	A6
Housing services	RO4	A7
Cultural, Environmental, Regulatory and Planning services	RO5	A8
Protective, Central and Other services	RO6	A9
Trading Services Revenue Account	TSR	A10
Subjective Analysis	SAR	A11
Business Improvement District Outturn (BID)	BIDO	A12
Derivation of service lines		B
Total number of authorities completing the SAR form and total in England		C

**Annex A1: Revenue Outturn Service Expenditure Summary (RSX)
2009-10**

									£ thousand
	Employees	Running expenses	Total expenditure	Sales, fees & charges	Other income	Total income	Net current expenditure	Capital Charges	Net Total Cost (excluding specific grants)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
			= (1) + (2)			= (4) + (5)	= (3) - (6)		= (7) + (8)
190 Education services	32,269,361	17,661,243	49,930,605	2,248,156	3,209,390	5,457,547	44,473,058	4,037,546	48,510,606
290 Highways and transport services	1,361,488	8,164,449	9,525,937	2,189,977	804,913	2,994,889	6,531,048	1,126,148	7,657,196
390 Social care	7,239,426	19,314,976	26,554,400	2,613,780	2,972,223	5,586,001	20,968,399	432,226	21,400,627
490 Housing services (GFRA only)	806,538	3,158,883	3,965,423	678,045	554,448	1,232,492	2,732,932	107,319	2,840,250
509 Cultural and related services	1,877,139	3,048,084	4,925,224	934,897	525,022	1,459,920	3,465,301	1,010,617	4,475,917
590 Environmental and regulatory services	1,775,179	5,115,409	6,890,587	929,391	663,651	1,593,042	5,297,544	291,509	5,589,051
599 Planning and development services	1,266,844	2,217,175	3,484,018	645,222	548,898	1,194,122	2,289,893	152,215	2,442,109
601 Police services	10,665,072	2,352,998	13,018,070	426,147	563,913	990,061	12,028,010	510,481	12,538,491
602 Fire and rescue services	1,748,361	505,076	2,253,438	28,693	47,432	76,124	2,177,313	157,436	2,334,750
690 Central services	6,306,519	7,478,571	13,785,089	1,136,090	9,257,424	10,393,515	3,391,575	1,252,745	4,644,321
698 Other services	203,283	387,106	590,388	98,398	255,455	353,853	236,535	117,917	354,451
699 TOTAL SERVICE EXPENDITURE (total of lines 190 to 698) ^(a)	65,519,210	69,403,971	134,923,177	11,928,801	19,402,771	31,331,570	103,591,609	9,196,162	112,787,771

(a) Does not include levies and transfers; please see Annexes A2 and B for this information

Annex A2: Revenue Outturn Summary (RS) 2009-10

£ thousand

	Net current expenditure	Capital Charges	Net total cost (excluding specific grants)
190 Education services	44,473,058	4,037,546	48,510,606
290 Highways and transport services	6,531,048	1,126,148	7,657,196
390 Social care	20,968,399	432,226	21,400,627
490 Housing services (GFRA only)	2,732,932	107,319	2,840,250
509 Cultural and related services	3,465,301	1,010,617	4,475,917
590 Environmental and regulatory services	5,297,544	291,509	5,589,051
599 Planning and development services	2,289,893	152,215	2,442,109
601 Police services	12,028,010	510,481	12,538,491
602 Fire and rescue services	2,177,313	157,436	2,334,750
690 Central services	3,391,575	1,252,745	4,644,321
698 Other services	236,535	117,917	354,451
699 Total service expenditure (total of lines 190 to 698)	103,591,609	9,196,162	112,787,771
701 Education: student support - mandatory awards	334		
711 Housing benefits: rent allowances - mandatory payments	12,786,810		
712 Housing benefits: non-HRA rent rebates - mandatory payments	710,241		
713 Housing benefits: rent rebates to HRA tenants - mandatory payments	3,774,555		
714 Housing benefits: subsidy limitation transfers from HRA	-19,340		
715 Housing benefits: transfers to/from HRA under transitional measures	-3,650		
718 Contribution to the HRA re items shared by the whole community	8,283		
Precepts and levies			
721 Parish precepts	340,358		
722 Integrated Transport Authority levy	0		
724 Waste Disposal Authority levy	0		
727 London Pensions Fund Authority levy	28,931		
728 Other levies	30,425		
731 External Trading Accounts net surplus(-)/ deficit(+)	-69,432		
732 Internal Trading Accounts net surplus(-)/ deficit(+)	59,108		
748 Adjustments to net current expenditure	20,426		
749 NET CURRENT EXPENDITURE (TOTAL OF LINES 699 TO 748)	121,258,656		
754 Local tax collection: Council tax benefit paid to the Collection Fund	3,953,191		
757 Local tax collection: Non-domestic rate relief - discretionary payments	29,826		
759 Levy: Environment Agency flood defence	30,105		
761 Capital charges accounted for in External Trading Accounts	-203,359		
762 Capital charges accounted for in Internal Trading Accounts	-110,459		
765 Capital expenditure charged to the GF Revenue Account (CERA) ^(a)	1,964,331		
767 Reversal of Revenue expenditure funded from capital by statute (RECS) - excluding trading (TSR)	-1,829,881		
768 Reversal of Revenue expenditure funded from capital by statute (RECS) - trading (TSR) only	-18,220		
771 Provision for bad debts	75,542		
773 Provision for repayment of principal	1,641,878		
776 Leasing payments	22,890		
781 Interest payable and similar charges	2,724,337		
783 Interest: HRA item 8 payments and receipts	-687,358		
785 SUB-TOTAL (total of lines 749 to 783)	128,851,481		
786 Interest and investment income (-): external receipts and dividends	-778,388		
788 Private Finance Initiative (PFI) schemes - difference from service charge	17,512		
789 Appropriations to(+)/ from(-) financial instruments adjustment account	31,331		
790 Appropriations to(+)/ from(-) unequal pay back pay account	24,220		
791 Specific and special revenue grants outside AEF	-24,742,045		
795 REVENUE EXPENDITURE (TOTAL OF LINES 785 TO 791)	103,404,112		

continued

(a) A large portion of the CERA figure is contributed by Greater London Authority (amounting to £1,198m), which includes the TfL component of the GLA group and part related to the Metropolitan Police Authority.

Annex A2: Revenue Outturn Summary (RS) 2009-10 (continued)

£ thousand

	Net current expenditure		
797	Specific and special revenue grants inside AEF	-45,767,031	
798	Area Based Grant (ABG)	-3,314,087	
799	NET REVENUE EXPENDITURE (TOTAL OF LINES 795 TO 798)	54,322,997	
801	Inter-authority transfers in respect of reorganisation	891	
811	Appropriations to(+)/ from(-) schools' reserves	-54,164	
815	Appropriations to(+)/ from(-) other earmarked financial reserves	-264,116	
816	Appropriations to(+)/ from(-) unallocated financial reserves	10,157	
830	THE BUDGET REQUIREMENT (TOTAL OF LINES 799 TO 816)	54,015,763	
851	Revenue Support Grant	-4,500,856	
856	Police grant	-4,253,198	
858	General GLA grant	-48,068	
870	Redistributed non-domestic rates	-19,515,406	
880	Other items	-64,838	
890	COUNCIL TAX REQUIREMENT (TOTAL OF LINES 830 TO 880)	25,633,397	
Financial reserves levels at start and end of 2008-09			
		At 1 April 2009	At 31 March 2010
911	Schools reserves level	1,866,306	1,812,141
915	Other earmarked financial reserves level	9,432,390	9,168,273
916	Unallocated financial reserves level	3,482,446	3,492,604
920	Prior Year Adjustments	-327,448	
Capital charges			
931	Depreciation	5,078,692	
933	Loss on impairment of assets	6,247,993	
935	Credit for amortisation of capital grants and other capital contributions	-2,130,522	
939	Total capital charges (TOTAL OF LINES 931 TO 935)	9,196,162	
Equal pay costs			
941	One off equal pay costs - falling on the schools budget	29,281	
942	One off equal pay costs - chargeable to any other revenue account	97,868	
Icelandic bank impairment			
951	Interest payable and similar charges ^(b)	54,432	
952	Interest and investment income (-): external receipts and dividends ^(c)	-32,888	
953	Appropriations to(+)/ from(-) financial instruments adjustment account ^(d)	52,339	
954	Reversal of Revenue expenditure funded from capital by statute (RECS) ^(e)	-65,167	
<i>continued</i>			
(b) Changes to the impairment charge initially calculated in 2008-09			
(c) Interest credited in respect of impaired Icelandic investments (from April 2009 to March 2010)			
(d) The reversal of any impairment charge and the reversal of any interest credited in reliance on regulation 30G (see terminology). Any voluntary write back of the credit permitted by the regulation is also included			
(e) Any impairment charge capitalised under the authority of a direction under section 16(2)(b) of the Local Government Act 2003			

Annex A2: Revenue Outturn Summary (RS) 2009-10 (continued)

				£ thousand
Net current expenditure without taking FRS17 into account				
	Net current expenditure	Net current expenditure on an FRS17 basis	Net Current expenditure - PFI "On Balance Sheet" basis	
961	Education services	44,473,058	43,875,773	44,304,134
962	Highways and transport services	6,531,048	6,456,482	6,421,476
963	Social care	20,968,399	20,724,087	20,918,458
964	Housing services (GFRA only)	2,732,933	2,693,119	2,733,510
965	Cultural and related services	3,465,301	3,400,658	3,453,152
966	Environmental and regulatory services	5,297,544	5,231,158	5,273,330
967	Planning and development services	2,289,893	2,227,586	2,289,831
971	Police services	12,028,010	11,742,185	12,004,741
972	Fire and rescue services	2,177,313	2,059,547	2,165,488
975	Central services (excluding Non-distributed costs: retirement benefits)	2,856,822	2,661,067	2,841,826
976	Non-distributed costs: retirement benefits	534,754	509,587	533,926
978	Other services	236,535	244,987	237,125
981	External Trading Accounts net surplus(-)/ deficit(+)	-69,432	-77,413	-69,456
982	Internal Trading Accounts net surplus(-)/ deficit(+)	59,108	24,953	59,650
983	Provision for repayment of principal	1,641,878	1,643,379	1,740,346
984	Interest payable and similar charges	2,724,337	2,764,888	3,057,473
985	Private Finance Initiative (PFI) schemes - difference from service charge	17,512	35,902	n/a
986	Pensions interest cost and expected return on pensions assets	n/a	7,670,214	n/a
987	Appropriations to(+)/ from(-) pensions reserve	n/a	-5,923,144	n/a
989	TOTAL (TOTAL OF LINES 961 TO 987)	107,965,011	107,965,011	107,965,011

Annex A3: Income from specific grants (RG) 2009-10

£ thousand

Grants within Aggregate External Finance (AEF)

102	Dedicated Schools Grant (DSG)	29,689,338
104	London Pay Addition	11,477
107	Treatment Foster Care	3,151
109	ContactPoint	33,608
141	School Standards Grant (including Personalisation)	1,569,929
145	Standards Fund (excluding elements now in ABG)	3,278,354
150	Sure Start, Early Years and Childcare Grant	1,509,978
152	Play (Pathfinders & Playbuilders)	12,000
153	Consortia Support Grant	12,161
154	Diploma Specific Formula Grant	31,527
155	Parenting Practitioner Grant	15,566
157	Targeted Mental Health in Schools	14,461
195	Youth Opportunity	39,371
210	Specific Road Safety Grant	5,265
212	Kerbcraft Road Safety	32
213	Work Related Road Safety	277
214	Rural Road Safety	902
215	Road Safety Partnerships	3,371
217	Congestion Performance Fund	330
220	Concessionary Fares ^(a)	154,787
221	GLA Transport Grant	2,890,889
231	Metropolitan Railway Passenger Services	178,468
251	Rural Bus Challenge and Kickstart	622
257	Travel Plan Bursaries	461
261	Urban Bus Challenge and Kickstart	823
311	AIDS Support	19,949
320	Social Care Reform	154,563
324	Learning Disability Campus Closure Programme	28,443
326	Stroke Strategy	12,088
405	Housing Benefit and Council Tax Benefit Administration	636,907
481	Workstep	16,045
511	Homelessness	61,243
514	The Growth Fund	21,300
515	Local Authority Business Growth Incentives (LABGI) scheme	48,774
521	Local Area Agreements (LAA) Reward Grant or Local Public Service Agreement (LPSA) Performance Reward Grant	139,174
522	Local Area Agreements (LAA) Pump Priming Grant	9,225
523	Other Local Area Agreements (LAA) Revenue Grants	41,524
537	New Dimension Grants	20,851
541	Housing Planning Delivery Grant	109,856
542	Fire Control	9,094
545	The Private Finance Initiative (PFI)	631,850
553	Supporting People Grant - Housing	865,654
554	Supporting People Grant - Social Care	756,128
560	Free Swimming	22,611

continued

(a) The figure excludes concessionary fares grants awarded to South Yorkshire Integrated Transport Authority (ITA) and London Boroughs, which are paid direct to South Yorkshire Passenger Transport Executive (PTE) and London Councils respectively. If these grants were included, the total amount of concessionary fares grants for England would equate to £217m.

Annex A3: Income from specific grants (RG) 2009-10 (continued)

	£ thousand
571 Animal Movement Licences	2,467
572 Animal Health and Welfare Enforcement	1,064
575 Coastal Change Pathfinder	666
581 National Parks & Broads	46,357
592 Waste Performance and Efficiency	4,785
593 Waste Management Pilots	776
611 Asylum Seekers	187,295
613 Sexual Assault Referral Centres	357
614 Alcohol Arrest Referral Pilots	472
615 Multi Agency Risk Assessment Conferences	189
616 Guns, Gangs & Knives	779
617 Drug Action Teams	71,177
618 Crime and Disorder Reduction Partnerships	3,741
621 Basic Command Units (BCU) Fund	30,135
625 Community Support Officers	154,759
631 Counter Terrorism	464,221
635 Crime Fighting Fund	265,204
643 Neighbourhood Policing Fund	165,947
647 Probation Loan Charges	956
648 Reform Deal	611
650 Additional Rule 2 Grant	129,532
669 LFEPA Civil Contingencies	606
698 Other grants within AEF ^(b)	1,172,509
699 TOTAL GRANTS INSIDE AEF (LINES 102 to 698)	45,767,031
 Grants outside Aggregate External Finance (AEF)	
708 Further Education funding from Learning and Skills Council (LSC) - 19+ funding	130,197
711 Education Maintenance Allowance	134
712 Further Education funding from Learning and Skills Council (LSC) - 16-18 funding	282,815
713 Higher Education Funding Council (HEFC) Payments	17,016
715 Adult and Community Learning from Learning and Skills Council (LSC)	386,569
716 Sixth forms funding from Learning and Skills Council (LSC)	1,779,199
718 Mandatory Student Awards	529
720 Free Flowing Cities	466
721 Mersey Travel	85,276
741 Council Tax Benefit: subsidy	4,066,325
745 Mandatory Rent Allowances: subsidy	12,447,394
746 Mandatory Rent Rebates outside HRA: subsidy	1,236,208
747 Rent Rebates Granted to HRA Tenants: subsidy	3,301,832
750 Beacon	1,559
751 Capacity Building	33,231
752 Housing Acts/ Urban Developments - contributions towards cost of loan charges	651
753 New Deal for Communities (NDC)	59,241
	<i>continued</i>

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

Annex A3: Income from specific grants (RG) 2009-10 (continued)

	£ thousand
754 LG Efficiency Challenge Fund	33
755 Efficiency Improvements in Local Government	2,072
759 Invest to Save	1,256
766 Tackling Extremism	1,061
769 Housing Market Renewal Grant	24,413
771 Countryside Commission Grant	2,621
772 Rural Social and Community Programme	20
773 Rural Community Action Network (RCAN)	4
782 Tackling Violent Crime Programme	1,026
783 Crime Reduction Grants	11,729
788 Youth Offending Teams Grant	66,742
791 European Community grants	62,574
798 Other grants outside AEF^(b)	739,849
799 TOTAL GRANTS OUTSIDE AEF (total of lines 708 to 798)	24,742,044
800 TOTAL SPECIFIC AND SPECIAL REVENUE GRANTS (total of lines 699 + 799)	70,509,075

**Annex A4: Revenue Outturn Education services (RO1)
2009-10**

									£ thousand
	Employees	Running expenses	Total expenditure	Sales, fees & charges	Other income	Total income	Net current expenditure	Capital charges	Net total cost (excluding specific grants)
	(1)	(2)	(3) = (1) + (2)	(4)	(5)	(6) = (4) + (5)	(7) = (3) - (6)	(8)	(9) = (7) + (8)
Schools									
10 Nursery schools	262,475	223,073	485,548	38,854	43,250	82,106	403,444	30,823	434,267
20 Primary schools	14,107,133	5,448,442	19,555,575	799,243	1,076,017	1,875,260	17,680,312	1,815,196	19,495,509
30 Secondary schools	13,830,864	6,745,945	20,576,809	932,100	1,237,478	2,169,577	18,407,232	1,789,962	20,197,197
40 Special schools	1,709,666	1,427,756	3,137,421	114,812	223,850	338,662	2,798,756	161,561	2,960,320
Non-school funding									
51 Strategic management of non-school services	498,285	854,170	1,352,456	90,669	270,075	360,743	991,712	66,782	1,058,493
52 Pre-school education	560,979	1,456,940	2,017,920	55,676	82,835	138,509	1,879,409	25,647	1,905,056
53 Youth education services	471,749	581,295	1,053,044	42,990	91,075	134,066	918,978	45,976	964,955
54 Adult and community learning	357,073	302,851	659,926	84,045	76,994	161,039	498,885	17,613	516,497
55 Student support	25,785	30,435	56,221	2,060	12,568	14,629	41,592	167	41,759
58 Other non-school education funding	445,354	590,337	1,035,691	87,708	95,251	182,959	852,733	83,821	936,554
90 TOTAL EDUCATION SERVICES	32,269,361	17,661,243	49,930,606	2,248,157	3,209,390	5,457,547	44,473,058	4,037,546	48,510,606

Annex A5: Revenue Outturn Highways and Transport services (RO2) 2009-10

£ 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)	Capital charges (8)	Net total cost (excluding specific grants) (9) = (7) + (8)
Transport planning, policy and strategy									
11 Highways maintenance planning, policy and strategy	151,414	183,361	334,776	66,392	77,933	144,326	190,452	54,951	245,403
12 Public and other transport planning, policy and strategy	81,016	101,983	182,999	33,592	26,889	60,481	122,518	32,012	154,530
20 Capital charges relating to construction projects	0	0	0	0	0	0	0	410,920	410,920
Highways and roads - maintenance									
31 Structural maintenance - principal roads	20,783	128,840	149,623	8,573	31,147	39,718	109,907	61,077	170,984
32 Structural maintenance - other LA roads	72,294	319,646	391,938	27,074	83,425	110,498	281,440	84,973	366,413
33 Structural maintenance - bridges	24,272	65,590	89,863	9,403	18,652	28,055	61,808	60,908	122,716
41 Environmental, safety and routine maintenance - principal roads	57,041	406,918	463,959	20,572	40,424	60,995	402,963	17,980	420,943
44 Environmental, safety and routine maintenance - other LA roads	134,253	643,179	777,434	63,086	84,592	147,677	629,758	64,090	693,846
48 Winter service	21,845	214,337	236,183	5,493	11,354	16,848	219,333	7,731	227,064
49 Street lighting (including energy costs)	35,239	494,015	529,256	13,481	36,663	50,143	479,113	26,788	505,900
Traffic management and road safety									
51 Congestion charging	10,314	149,331	159,645	312,597	16	312,613	-152,968	0	-152,968
54 Road safety education and safe routes (including school crossing patrols)	69,685	94,760	164,446	18,055	22,397	40,454	123,991	-676	123,315
58 Other traffic management	251,771	410,956	662,728	91,200	50,528	141,728	521,000	27,089	548,089
Parking services									
61 On-street parking	117,583	388,349	505,935	681,699	26,948	708,647	-202,712	10,863	-191,848
62 Off-street parking	74,931	281,043	355,972	598,298	44,360	642,658	-286,686	155,820	-130,868
Public transport									
71 Concessionary fares	10,670	1,172,014	1,182,684	65,928	117,142	183,071	999,615	890	1,000,505
72 Support to operators - bus services	23,486	1,205,867	1,229,353	51,145	106,624	157,769	1,071,584	10,643	1,082,228
73 Support to operators - rail services	1,585	1,161,370	1,162,955	201	350	551	1,162,404	12,683	1,175,087
74 Support to operators - other	9,091	230,819	239,910	3,062	8,662	11,724	228,186	3,582	231,768
76 Public transport co-ordination	184,302	491,510	675,811	85,834	14,675	100,509	575,302	69,971	645,273
80 Airports, harbours and toll facilities	9,909	20,557	30,466	34,295	2,131	36,426	-5,960	13,856	7,896
90 TOTAL HIGHWAYS AND TRANSPORT SERVICES	1,361,487	8,164,448	9,525,937	2,189,977	804,913	2,994,890	6,531,047	1,126,148	7,657,196

Annex A5: Revenue Outturn Highways and Transport services (RO2) 2009-10 (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)	Capital charges (8)	Net total cost (excluding specific grants) (9) = (7) + (8)
ADDITIONAL INFORMATION									
Joint arrangements included within maintenance (col. 5)									
101 Structural maintenance - principal roads: joint arrangements in line 31					1,278				
102 Structural maintenance - other LA roads: joint arrangements in line 32					3,260				
103 Environmental/safety/routine maintenance principal roads: joint arrangements in line 41					2,385				
104 Environmental/safety/routine maintenance other LA roads: joint arrangements in line 44					3,409				
Third party liability claims included within maintenance									
130 Structural maintenance (all local roads): third party liability claims in lines 31+32	307	17,540	17,847	116	1,362	1,478	16,369	0	16,369
Unplanned patching included within maintenance (col. 2)									
141 Environmental/safety/routine maintenance principal roads: unplanned patching in line 41		7,324							
144 Environmental/safety/routine maintenance other LA roads: unplanned patching in line 44		52,892							
On-street parking: breakdown of sales, fees and charges (col. 4)									
161 On-street parking: Penalty Charge Notice income included in line 61				338,546					
162 On street parking: other sales, fees and charges in line 61				343,153					

Annex A6: Revenue Outturn Social Care (RO3) 2009-10

	£ thousand								
	Employees (1)	Running expenses (2)	Total expenditure (3) = (1) + (2)	Sales, fees & charges (4)	Other income (5)	Total income (6) = (4) + (5)	Net current expenditure (7) = (3) - (6)	Capital charges (8)	Net total cost (excluding specific grants) (9) = (7) + (8)
11 Social care strategy - children	80,610	79,234	159,844	1,385	12,645	14,030	145,814	17,030	162,844
25 Children's and families' services - asylum seekers	33,890	139,656	173,548	3,252	17,038	20,291	153,256	2,330	155,586
29 Children's and families' services - other	2,614,586	4,069,074	6,683,658	124,661	462,042	586,705	6,096,949	82,748	6,179,701
30 Social care strategy - adults	54,567	46,971	101,540	13,394	29,719	43,113	58,425	2,310	60,735
40 Older people (aged 65 or over) including older mentally ill	2,380,436	7,547,625	9,928,061	1,935,438	537,571	2,473,008	7,455,053	150,486	7,605,540
51 Adults aged under 65 with physical disability or sensory impairment	385,661	1,411,578	1,797,239	106,000	133,948	239,946	1,557,294	20,653	1,577,947
52 Adults aged under 65 with learning disabilities	1,102,473	4,395,760	5,498,233	307,395	1,380,744	1,688,136	3,810,097	124,595	3,934,690
53 Adults aged under 65 with mental health needs	411,584	1,012,141	1,423,725	69,056	200,023	269,082	1,154,647	19,890	1,174,536
75 Other adult Social care - asylum seekers - lone adults	10,781	69,583	80,364	18,462	15,047	33,509	46,856	86	46,942
79 Other adult social care - other	164,832	543,355	708,187	34,736	183,446	218,182	490,005	12,097	502,102
90 TOTAL SOCIAL CARE	7,239,425	19,314,977	26,554,399	2,613,780	2,972,223	5,586,001	20,968,399	432,226	21,400,626
99 Supporting people ancillary expenditure included within above total	23,563	265,059	288,620	6,203	10,436	16,639	271,981	42	272,024

Annex A7: Revenue Outturn Housing services (RO4) 2009-10

									£ thousand
	Employees	Running expenses	Total expenditure	Sales, fees & charges	Other income	Total income	Net current expenditure	Capital charges	Net Total Cost (excl. specific grants)
	(1)	(2)	(3) = (1) + (2)	(4)	(5)	(6) = (4) + (5)	(7) = (3) - (6)	(8)	(9) = (7) + (8)
10 Housing strategy, advice and enabling	137,421	234,835	372,258	24,625	88,022	112,646	259,612	29,420	289,032
20 Housing advances	1,548	10,320	11,868	796	689	1,485	10,383	1,306	11,689
Private sector housing renewal									
31 Administration of financial support for repairs and improvements	55,423	197,242	252,666	18,543	68,451	86,994	165,672	23,848	189,520
38 Other private sector housing renewal	65,244	225,199	290,443	14,703	99,583	114,285	176,158	6,013	182,172
Homelessness									
39 Other nightly paid, privately managed accommodation	3,033	20,065	23,098	20,934	2,419	23,353	-255	45	-210
40 Private managed accommodation leased by the authority	5,051	218,166	223,216	223,151	6,195	229,346	-6,130	1,905	-4,225
41 Hostels (non-HRA support)	13,931	28,538	42,469	23,806	9,500	33,306	9,163	4,677	13,840
42 Bed/breakfast accommodation	4,461	102,272	106,733	75,537	20,548	96,085	10,648	622	11,270
43 Private managed accommodation leased by RSLs	903	69,234	70,138	52,361	11,105	63,466	6,671	602	7,273
44 Directly with a private sector landlord	1,116	54,154	55,270	41,603	18,648	60,251	-4,981	13	-4,968
45 Accommodation within the authority's own stock (non-HRA)	1,510	9,266	10,776	9,178	1,218	10,396	380	919	1,299
46 Other temporary accommodation	11,468	93,465	104,933	54,263	25,718	79,981	24,951	-860	24,091
47 Homelessness: Administration	103,138	150,767	253,904	27,161	21,347	48,508	205,395	2,206	207,601
48 Accommodation within RSL stock	1,060	2,905	3,965	1,665	152	1,817	2,148	58	2,206
49 Homelessness: Prevention	20,929	30,321	51,250	3,301	5,301	8,602	42,648	113	42,761
50 Homelessness: Support	11,774	13,718	25,492	237	5,399	5,636	19,856	43	19,899
Housing benefits									
51 Rent allowances - discretionary payments	1,915	14,199	16,114	3,123	6,802	9,925	6,189	99	6,288
52 Non-HRA rent rebates - discretionary payments	0	2,618	2,618	593	957	1,550	1,068	3	1,071
53 Rent rebates to HRA tenants - discretionary payments	1	14,953	14,954	-144	13,138	12,994	1,960	1	1,961
57 Housing benefits administration	271,177	323,205	594,379	19,112	66,449	85,561	508,820	5,075	513,895
60 Other council property (Non-HRA)	18,169	55,943	74,112	23,938	26,614	50,552	23,559	26,395	49,955
Housing welfare									
75 Supporting People	51,699	1,255,901	1,307,600	24,929	41,983	66,911	1,240,688	2,130	1,242,819
78 Other welfare services	25,568	31,596	57,164	14,628	14,211	28,839	28,325	2,685	31,010
90 TOTAL HOUSING SERVICES (GFRA only)	806,538	3,158,883	3,965,422	678,045	554,448	1,232,491	2,732,931	107,319	2,840,250

**Annex A8: Revenue Outturn Cultural, Environmental, Regulatory and Planning services (RO5)
2009-10**

									£ thousand
	Employees	Running expenses	Total expenditure	Sales, fees & charges	Other income	Total income	Net current expenditure	Capital charges	Net Total Cost (excl. specific grants)
	(1)	(2)	(3) = (1) + (2)	(4)	(5)	(6) = (4) + (5)	(7) = (3) - (6)	(8)	(9) = (7) + (8)
CULTURAL AND RELATED SERVICES									
Culture and heritage									
111 Archives	34,456	27,902	62,357	5,202	6,868	12,070	50,287	6,681	56,968
112 Arts development and support	35,850	120,509	156,360	10,879	24,794	35,673	120,688	22,837	143,526
113 Heritage	32,451	45,705	78,156	23,704	11,844	35,548	42,608	2,395	45,003
114 Museums and galleries	113,937	172,672	286,608	30,751	35,793	66,544	220,064	63,600	283,663
115 Theatres and public entertainment	93,483	266,313	359,796	165,310	24,871	190,181	169,615	111,126	280,742
Recreation and sport									
121 Community centres and public halls	32,012	68,544	100,556	20,115	12,411	32,526	68,031	53,188	121,219
122 Foreshore	7,705	17,914	25,618	14,291	3,318	17,609	8,009	6,368	14,377
123 Sports development and community recreation	131,798	258,261	390,056	49,853	72,904	122,757	267,299	18,251	285,549
128 Sports and recreation facilities, including golf courses	379,071	660,462	1,039,535	377,529	97,175	474,704	564,829	450,842	1,015,671
130 Open spaces	391,301	763,884	1,155,185	134,625	166,177	300,803	854,380	131,040	985,421
140 Tourism	61,368	137,018	198,386	37,769	18,510	56,279	142,105	16,460	158,566
150 Library service	563,704	508,905	1,072,610	64,868	50,358	115,223	957,386	127,830	1,085,216
190 TOTAL CULTURAL AND RELATED SERVICES	1,877,139	3,048,085	4,925,224	934,897	525,023	1,459,919	3,465,301	1,010,617	4,475,918
ENVIRONMENTAL AND REGULATORY SERVICES									
210 Cemetery, cremation and mortuary services	72,029	156,659	228,688	205,074	15,623	220,696	7,992	34,249	42,240
Regulatory services									
219 Trading standards	132,233	76,961	209,193	13,298	13,618	26,918	182,274	1,543	183,817
220 Water safety	1,134	1,357	2,491	367	116	483	2,008	19	2,027
221 Food safety	73,159	48,386	121,545	5,447	4,332	9,779	111,765	364	112,129
222 Environmental protection	88,660	68,893	157,552	10,843	10,384	21,228	136,325	-377	135,948
223 Private rented housing standards	25,921	27,144	53,064	4,306	6,554	10,860	42,204	2,485	44,689
224 Health and safety	29,700	19,604	49,304	2,355	3,461	5,816	43,488	630	44,118
225 Port health	9,272	7,029	16,301	9,342	3,533	12,875	3,426	92	3,518
226 Pest control	23,846	24,089	47,935	13,046	4,378	17,424	30,511	309	30,821
227 Public conveniences	14,381	75,099	89,480	2,476	1,573	4,049	85,430	22,294	107,724
228 Animal and public health; infectious disease control	114,865	127,777	242,641	21,603	41,565	63,168	179,473	5,767	185,239
229 Licensing - Alcohol and entertainment licensing; taxi licensing	74,865	84,371	159,236	117,275	17,150	134,424	24,812	742	25,554

Annex A8: Revenue Outturn Cultural, Environmental, Regulatory and Planning services (RO5) 2009-10 (continued)

									£ thousand
	Employees	Running expenses	Total expenditure	Sales, fees & charges	Other income	Total income	Net current expenditure	Capital charges	Net Total Cost (excl. specific grants)
	(1)	(2)	(3) = (1) + (2)	(4)	(5)	(6) = (4) + (5)	(7) = (3) - (6)	(8)	(9) = (7) + (8)
ENVIRONMENTAL AND REGULATORY SERVICES (continued)									
Community Safety									
231 Crime Reduction	120,320	242,882	363,204	11,400	72,619	84,020	279,184	4,511	283,695
232 Safety Services	111,892	120,046	231,939	17,211	34,435	51,645	180,293	1,741	182,034
233 CCTV	25,240	41,100	66,342	7,921	13,792	21,712	44,629	8,209	52,838
Flood defence, land drainage and coast protection									
241 Defences against flooding	4,092	16,095	20,186	803	3,106	3,909	16,277	3,084	19,361
243 Land drainage and related work	2,691	34,294	36,985	761	1,838	2,599	34,386	229	34,615
247 Coast protection	2,713	14,914	17,627	270	3,567	3,837	13,790	8,675	22,465
250 Agricultural and fisheries services	2,182	27,957	30,139	21,413	6,462	27,875	2,265	24,797	27,062
270 Street cleansing (not chargeable to Highways)	325,230	559,781	885,010	24,599	96,781	121,380	763,629	12,179	775,809
Waste management									
281 Waste collection	331,055	941,236	1,272,287	113,294	121,896	235,190	1,037,098	52,534	1,089,632
282 Waste disposal	66,414	1,721,668	1,788,081	122,533	91,921	214,453	1,573,628	79,647	1,653,275
283 Trade waste	21,230	115,754	136,984	127,753	15,508	143,261	-6,278	1,398	-4,879
284 Recycling	93,619	531,981	625,600	74,364	74,745	149,109	476,491	26,242	502,733
285 Waste minimisation	5,745	18,602	24,347	1,009	4,210	5,219	19,128	131	19,259
286 Climate change costs	2,695	11,734	14,429	630	485	1,115	13,314	13	13,327
290 TOTAL ENVIRONMENTAL AND REGULATORY SERVICES	1,775,180	5,115,411	6,890,589	929,392	663,652	1,593,042	5,297,546	291,509	5,589,051
PLANNING AND DEVELOPMENT SERVICES									
310 Building control	143,608	100,808	244,416	125,824	21,814	147,638	96,777	1,972	98,749
320 Development control	331,177	310,930	642,109	220,434	41,113	261,547	380,560	6,064	386,624
Planning policy									
335 Conservation and listed buildings planning policy	22,858	19,255	42,113	2,562	3,221	5,783	36,330	608	36,938
338 Other planning policy	166,415	201,997	368,410	21,338	92,501	113,839	254,571	-3,469	251,102
340 Environmental initiatives	71,688	95,788	167,477	16,024	30,215	46,240	121,239	9,671	130,910
350 Economic development	352,579	1,120,225	1,472,806	243,772	284,123	527,893	944,909	129,808	1,074,718
360 Community development	178,519	368,171	546,690	15,270	75,912	91,182	455,507	7,562	463,069
390 TOTAL PLANNING AND DEVELOPMENT SERVICES	1,266,844	2,217,175	3,484,018	645,222	548,898	1,194,122	2,289,893	152,215	2,442,109
400 TOTAL CULTURAL, ENVIRONMENTAL, REGULATORY AND PLANNING SERVICES	4,919,160	10,380,670	15,299,829	2,509,513	1,737,573	4,247,087	11,052,742	1,454,340	12,507,081

Annex A9: Revenue Outturn Protective, Central and Other services (RO6) 2009-10

									£ thousand
	Employees	Running expenses	Total expenditure	Sales, fees & charges	Other income	Total income	Net current expenditure	Capital charges	Net total cost (excluding specific grants)
	(1)	(2)	(3) = (1) + (2)	(4)	(5)	(6) = (4) + (5)	(7) = (3) - (6)	(8)	(9) = (7) + (8)
PROTECTIVE SERVICES									
100 TOTAL POLICE SERVICES	10,665,072	2,352,998	13,018,070	426,147	563,913	990,061	12,028,010	510,481	12,538,491
FIRE AND RESCUE SERVICES									
210 Community fire safety	214,315	78,009	292,324	6,103	8,611	14,714	277,610	10,577	288,187
220 Fire fighting and rescue operations	1,524,080	423,631	1,947,713	22,240	38,154	60,393	1,887,320	151,401	2,038,721
230 Fire and rescue service emergency planning and civil defence	9,966	3,436	13,402	350	667	1,018	12,384	-4,542	7,842
290 TOTAL FIRE AND RESCUE SERVICES	1,748,361	505,076	2,253,438	28,693	47,432	76,124	2,177,313	157,436	2,334,750
CENTRAL SERVICES									
410 CORPORATE AND DEMOCRATIC CORE	550,164	1,503,654	2,053,820	73,220	309,833	383,054	1,670,766	85,757	1,756,524
CENTRAL SERVICES TO THE PUBLIC									
Local tax collection									
421 Council tax collection	181,241	351,328	532,569	87,995	62,217	150,212	382,355	4,403	386,758
422 Council tax discounts for prompt payment	381	266	647	0	0	0	647	0	647
423 Council tax discounts locally funded	79	4,637	4,716	1	57	58	4,658	21	4,679
425 Council tax benefits administration	124,987	181,382	306,369	7,939	37,719	45,658	260,710	1,882	262,592
426 Non-domestic rates collection	33,474	70,508	103,982	19,375	67,305	86,681	17,302	789	18,092
428 BID ballots	169	173	342	189	98	287	55	0	55
430 Registration of births, deaths and marriages	84,071	44,080	128,151	73,592	6,942	80,534	47,616	3,025	50,641
Elections									
441 Registration of electors	31,816	44,748	76,564	1,867	3,731	5,597	70,966	480	71,446
442 Conducting elections	15,055	47,732	62,788	6,932	15,106	22,038	40,750	274	41,024
450 Emergency planning	35,100	29,125	64,225	3,354	5,362	8,716	55,509	824	56,333
460 Local land charges	24,863	41,193	66,055	73,639	3,316	76,956	-10,900	1,005	-9,895
470 General grants, bequests and donations	6,707	122,016	128,724	1,396	6,150	7,546	121,178	1,144	122,322

continued

**Annex A9: Revenue Outturn Protective, Central and Other services (RO6) 2009-10
(continued)**

	£ thousand								
	Employees (1)	Running expenses (2)	Total expenditure (3) = (1) + (2)	Sales, fees & charges (4)	Other income (5)	Total income (6) = (4) + (5)	Net current expenditure (7) = (3) - (6)	Capital charges (8)	Net total cost (excluding specific grants) (9) = (7) + (8)
CENTRAL SERVICES TO THE PUBLIC (continued)									
475 Coroners' court services	19,184	75,246	94,430	2,844	20,444	23,288	71,142	208	71,350
476 Other court services	3,779	6,303	10,082	488	5,911	6,399	3,683	264	3,947
NON-DISTRIBUTED COSTS									
481 Retirement benefits	521,299	55,871	577,170	3,976	38,440	42,416	534,754	9,845	544,599
482 Costs of unused shares of IT facilities and other assets	5,644	28,386	34,030	5,779	9,700	15,479	18,551	82,179	100,730
483 Depreciation / impairment of surplus assets etc	1,597	9,831	11,428	331	1,383	1,714	9,714	453,247	462,961
489 MANAGEMENT AND SUPPORT SERVICES	4,666,910	4,862,092	9,529,001	773,169	8,663,713	9,436,882	92,119	607,400	699,518
490 TOTAL CENTRAL SERVICES	6,306,519	7,478,571	13,785,090	1,136,089	9,257,424	10,393,515	3,391,575	1,252,745	4,644,321
MANAGEMENT AND SUPPORT SERVICES									
491 Recharges within central services					2,213,859				
492 Recharges to general fund revenue account (excluding central services)					5,149,908				
493 Recharges to central government					50,483				
494 Recharges to other accounts					858,776				
495 Other management and support services income (excluding recharges)					390,687				
500 TOTAL OTHER SERVICES	203,283	387,106	590,388	98,398	255,455	353,853	236,535	117,917	354,451

Annex A10: Trading Account Services Return (TSR) 2009-10

	£ thousand								
	Employees	Running expenses	Total expenditure	Sales, fees & charges	Other income	Total income	Gross surplus (-)/ deficit (+)	Capital charges	Net surplus (-)/ deficit (+)
	(1)	(2)	(3) = (1) + (2)	(4)	(5)	(6) = (4) + (5)	(7) = (3) - (6)	(8)	(9) = (7) + (8)
External Trading Accounts									
260 Car Parks	2,061	8,124	10,185	19,299	583	19,882	-9,698	2,247	-7,451
281 Airports	682	572	1,254	1,515	1,751	3,266	-2,012	495	-1,517
282 Ports	3,863	5,907	9,770	8,760	626	9,386	384	1,822	2,206
283 Piers	0	0	0	0	0	0	0	0	0
284 Toll bridges and roads	10,254	30,396	40,650	51,045	24	51,069	-10,419	8,645	-1,774
514 Museums	205	461	666	325	38	363	303	334	637
515 Theatres	6,720	19,904	26,625	20,130	2,084	22,214	4,410	1,730	6,140
521 Civic halls	1,798	4,571	6,369	2,269	2,835	5,104	1,265	1,133	2,398
525 Civic restaurants	5,147	6,157	11,304	9,483	2,232	11,715	-411	16	-395
528 Sports facilities	6,009	9,085	15,093	11,736	670	12,406	2,687	7,754	10,441
535 Crematoria	1,767	2,910	4,677	5,633	40	5,673	-996	293	-703
550 Fishery harbours	1,317	4,199	5,516	5,999	161	6,160	-644	1,133	489
580 Trade waste	3,269	11,395	14,663	17,321	44	17,364	-2,700	123	-2,577
591 Building control	12,012	8,664	20,676	15,762	918	16,680	3,996	17	4,013
594 Corporation estates	3,601	45,122	48,723	91,745	21,351	113,096	-64,373	75,381	11,008
595 Industrial estates	5,417	53,246	58,663	111,179	45,592	156,771	-98,108	36,332	-61,776
596 Investment properties	2,324	37,456	39,780	107,112	19,436	126,548	-86,768	50,045	-36,723
597 Market undertakings	19,013	50,333	69,346	58,207	18,900	77,107	-7,760	9,049	1,289
691-695 Other External Trading Accounts	69,238	432,018	501,256	385,510	117,694	503,204	-1,948	6,811	4,862
698 TOTAL EXTERNAL TRADING ACCOUNTS	154,697	730,519	885,216	923,030	234,977	1,158,008	-272,791	203,359	-69,432
<i>of which:</i>									
931 Depreciation								49,742	
933 Loss on impairment of assets								163,835	
935 Credit for amortisation of capital grants and other capital contributions								-10,219	
939 Total capital charges (total of lines 931 to 935)								203,358	

continued

Annex A10: Trading Account Services Return (TSR) 2009-10 (continued)

								£ thousand	
	Employees	Running expenses	Total expenditure	Sales, fees & charges	Other income	Total income	Gross surplus (-)/ deficit (+)	Capital charges	Net Surplus (-)/ Deficit (+)
	(1)	(2)	(3) = (1) + (2)	(4)	(5)	(6) = (4) + (5)	(7) = (3) - (6)	(8)	(9) = (7) + (8)
Internal Trading Accounts									
716 Administrative Education support services	6,977	4,807	11,783	9,505	1,581	11,086	697	1	698
717 Specialist Education support services	21,448	8,783	30,231	13,976	13,466	27,442	2,789	351	3,140
723 Highways maintenance	204,096	325,789	529,885	194,566	344,422	538,987	-9,102	4,853	-4,249
726 On-street parking	5,331	4,096	9,427	1,421	6,690	8,111	1,316	154	1,470
733 Social Services: residential homes	0	0	0	0	0	0	0	0	0
734 Social Services: home care services	0	0	0	0	0	0	0	0	0
741 Housing management	11,283	4,105	15,388	390	14,788	15,178	210	0	210
752 Leisure management	9,703	6,846	16,549	10,310	4,123	14,433	2,116	94	2,210
757 Environmental cleaning and sweeping	31,171	20,303	51,474	25,139	27,555	52,694	-1,220	743	-477
810 Construction and property services	153,735	157,424	311,159	117,242	203,504	320,746	-9,587	12,676	3,089
821 Building cleaning	212,497	52,790	265,286	115,088	150,193	265,281	4	410	414
825 Building maintenance	162,493	220,410	382,902	198,537	184,795	383,332	-430	5,902	5,473
830 Grounds maintenance	89,182	94,138	183,321	67,006	104,680	171,686	11,635	2,077	13,712
841 Vehicle maintenance	54,506	141,646	196,151	60,929	141,452	202,380	-6,229	13,333	7,104
845 Vehicle management and transport	62,533	197,079	259,613	74,621	217,644	292,265	-32,652	31,080	-1,573
850 Refuse collection	29,206	37,855	67,062	34,905	37,962	72,867	-5,805	3,077	-2,728
860 Catering services	298,692	255,699	554,390	360,939	184,598	545,538	8,852	1,884	10,736
871 Office services (printing, security, etc)	27,564	54,287	81,851	31,593	54,579	86,172	-4,321	599	-3,722
872 Information Technology	57,394	100,785	158,179	21,536	151,201	172,737	-14,558	16,464	1,906
873 Finance services	44,939	29,867	74,807	7,972	66,407	74,379	428	975	1,403
874 Legal services	61,860	43,815	105,675	29,289	79,713	109,002	-3,327	226	-3,101
875 Personnel services	38,390	23,868	62,258	7,412	44,572	51,984	10,274	5	10,279
891-895 Other Internal Trading Accounts	306,506	325,480	631,986	310,525	323,904	634,429	-2,442	15,555	13,113
898 TOTAL INTERNAL TRADING ACCOUNTS	1,889,505	2,109,870	3,999,377	1,692,898	2,357,830	4,050,728	-51,350	110,459	59,108
<i>of which:</i>									
931 Depreciation								87,031	
933 Loss on impairment of assets								24,166	
935 Credit for amortisation of capital grants and other capital contributions								-738	
939 Total capital charges (total of lines 931 to 935)								110,459	
899 TOTAL EXTERNAL+ INTERNAL TRADING ACCOUNTS	2,044,203	2,840,389	4,884,593	2,615,928	2,592,807	5,208,736	-324,141	313,818	-10,324

**Annex A11: Subjective Analysis
(SAR) 2009-10**

£ thousand

	Education services	Highways and transport services	Social Care	Housing services (excluding HRA)	Cultural and related services	Environmental and regulatory services	Planning and development services
PART A - PAY ESTIMATES							
1 Teacher salary	17,272,232	2	16,603	0	1,069	0	30
2 Employers' National Insurance contributions	1,330,788	3	1,347	0	67	0	0
3 Employers' Pension contributions	2,274,263	0	2,050	0	97	0	0
4 Location allowance	15,222	0	-3	0	0	0	0
5 TOTAL TEACHERS GROUP (Total of lines 1 to 4)	20,892,505	5	19,997	0	1,233	0	30
6 Police & Fire salary	13	5	9	0	0	0	0
7 Employers' National Insurance contributions	2	0	0	0	0	0	0
8 Employers' Pension contributions	2	0	0	0	0	11	0
9 Location allowance	0	0	0	0	0	0	0
10 TOTAL POLICE & FIRE GROUP (Total of lines 6 to 9)	17	5	9	0	0	11	0
11 All Other Staff salary	8,729,574	1,056,549	5,706,766	634,051	1,496,580	1,396,332	984,925
12 Employers' National Insurance contributions	523,947	75,132	403,556	49,593	113,990	99,638	74,959
13 Employers' Pension contributions	1,173,862	166,952	798,027	94,239	203,164	187,662	148,151
14 Location allowance	25,221	2,852	47,477	1,432	4,394	4,232	2,658
15 TOTAL ALL OTHER STAFF GROUP (Total of lines 11 to 14)	10,452,604	1,301,485	6,955,826	779,315	1,818,128	1,687,864	1,210,693
16 Other Pay Related Costs	924,235	59,992	263,593	27,223	57,778	87,305	56,121
17 TOTAL Part A (Total of lines 5, 10, 15, 16a & 16b)	32,269,361	1,361,487	7,239,425	806,538	1,877,139	1,775,180	1,266,844
PART B - RUNNING EXPENSES							
18 Repairs, Alterations and Maintenance of Buildings	1,054,223	106,592	89,602	65,703	190,464	61,865	42,011
19 Energy Costs - Electricity	318,619	151,606	35,249	10,209	78,973	12,468	15,882
20 Energy Costs - Gas and Other	244,817	4,788	33,375	2,146	48,846	10,074	3,955
21 Rents	122,983	28,458	95,362	286,115	26,026	19,169	31,342
22 Rates	413,891	76,095	29,640	3,697	104,618	32,827	26,583
23 Water Services	111,474	2,824	14,583	3,122	28,826	11,316	3,858
24 Fixtures & Fittings	35,418	1,040	3,113	634	5,156	2,447	891
25 Cleaning and Domestic Supplies	433,333	9,028	43,282	2,857	41,036	37,666	10,193
26 Grounds Maintenance Costs	137,194	35,442	8,994	2,737	127,071	37,631	8,230
27 Premises Insurance	115,263	4,151	6,415	1,364	17,106	2,260	15,032
28 Other Premises Related Expenditure	530,492	81,648	50,000	57,158	44,372	40,041	52,958
29 TOTAL PREMISES EXPENSES (Total of lines 18 to 28)	3,517,707	501,672	409,615	435,742	712,494	267,764	210,935
30 Direct Transport Costs - Vehicle Repair & Maintenance	16,762	16,861	9,999	592	14,609	82,173	707
31 Direct Transport Costs - Vehicle Running Costs	43,858	18,665	28,762	1,018	18,796	119,100	1,013
32 Contract Hire and Operating Leases	491,832	154,667	138,145	2,653	37,624	165,388	4,584
33 Car Allowances for Travelling Expenses	88,448	22,987	163,334	8,482	11,379	18,376	15,624
34 Public Transport Allowances for Travelling Expenses	133,198	43,942	32,642	936	4,238	2,035	2,895
35 Transport Insurance	3,746	1,938	2,799	164	2,860	7,418	174
36 Other Transport Related Expenditure	280,920	139,978	84,626	2,850	9,796	29,347	7,768
37 TOTAL TRANSPORT EXPENSES (Total of lines 30 to 36)	1,058,764	399,038	460,307	16,695	99,302	423,837	32,765

continued

**Annex A11: Subjective
Analysis (SAR) 2009-10
(continued)**

	£ thousand						
PART B - RUNNING EXPENSES (continued)	Education services	Highways and transport services	Social Care	Housing services (excluding HRA)	Cultural and related services	Environmental and regulatory services	Planning and development services
Supplies & Services							
38 Equipment, Furniture & Materials	908,866	153,529	167,265	38,615	223,862	113,362	25,609
39 Catering	804,975	2,010	87,425	1,896	26,767	4,164	4,100
40 Clothing, Uniforms & Laundry	12,552	2,766	10,154	526	5,467	7,069	229
41 Printing, Stationery and General Office Expenses	333,774	24,578	56,577	12,811	43,851	19,938	33,312
42 Communications and Computing - Postage	34,701	8,436	10,670	8,071	8,368	3,446	5,762
43 Communications and Computing - Telephone	86,269	26,756	44,455	4,971	16,135	12,699	8,286
44 Communications and Computing - Computer Costs	363,038	124,940	68,345	23,482	36,881	20,912	22,950
45 Communications and Computing - Other	27,030	2,877	7,643	2,261	5,706	3,081	3,123
46 Subsistence and Conference Expenses	65,530	3,042	27,627	29,107	4,128	2,579	7,935
47 Subscriptions	76,841	5,974	15,883	3,723	13,348	9,519	41,574
48 Insurance	132,935	102,610	11,404	2,080	12,011	4,320	3,538
49 Schools' Non ICT Learning Resources	658,323	73	2,437	307	317	376	262
50 Schools' ICT Learning Resources	250,456	1,921	1,651	1,624	200	456	309
51 Exam Fees	284,250	158	2,303	148	110	177	267
52 Other Supplies and Services Expenditure	3,759,707	1,260,026	1,860,792	802,206	591,261	1,041,716	619,334
53 TOTAL SUPPLIES & SERVICES EXPENDITURE (Total of lines 38 to 52)	7,799,247	1,719,696	2,374,631	931,828	988,412	1,243,814	776,590
Third Party Payments							
54 Joint Authorities and Other Local Authorities	481,742	463,731	859,926	101,686	141,279	219,773	25,384
55 Grants to Voluntary Bodies	587,203	27,269	512,317	112,264	131,795	53,445	313,319
56 Private Contractors and Other Agencies - Professional Services	582,922	230,216	2,982,695	124,631	118,389	307,374	189,059
57 Private Contractors and Other Agencies - Agency Staff	548,105	112,264	394,769	64,799	49,586	150,583	36,237
58 Private Contractors and Other Agencies - Other	1,687,008	2,230,912	9,253,616	912,420	190,805	1,623,703	96,570
59 Internal Trading Organisations	383,728	1,928,169	201,528	28,405	41,867	111,928	34,476
60 TOTAL THIRD PARTY PAYMENTS (Total of lines 54 to 59)	4,270,708	4,992,561	14,204,851	1,344,205	673,721	2,466,806	695,045
61 Total Transfer Payments (Discretionary)	30,435	67,863	603,494	31,770	7,312	7,521	12,003
62 Expenditure on Management and Support Services	984,382	483,618	1,262,079	398,643	566,844	705,669	489,837
63 TOTAL Part B (Total of lines 29, 37, 53, 60, 61 & 62)	17,661,243	8,164,448	19,314,977	3,158,883	3,048,085	5,115,411	2,217,175
PART C - INCOME							
64 Rental Income	136,104	52,501	60,094	397,162	93,044	30,898	344,971
65 Recharges	680,036	530,514	431,374	242,951	215,670	311,535	177,298
66 All Other Income	4,641,407	2,411,875	5,094,533	592,378	1,151,205	1,250,609	671,853
67 TOTAL Part C (Lines 64 to 66)	5,457,547	2,994,890	5,586,001	1,232,491	1,459,919	1,593,042	1,194,122
PART D - SUMMARY							
68 TOTAL PART A (= Line 17)	32,269,361	1,361,487	7,239,425	806,538	1,877,139	1,775,180	1,266,844
69 TOTAL PART B (= Line 63)	17,661,243	8,164,448	19,314,977	3,158,883	3,048,085	5,115,411	2,217,175
70 TOTAL PART C (= Line 67)	5,457,547	2,994,890	5,586,001	1,232,491	1,459,919	1,593,042	1,194,122
71 TOTAL SERVICE EXPENDITURE (Lines 68 + 69 - 70)	44,473,058	6,531,048	20,968,399	2,732,932	3,465,301	5,297,544	2,289,893

continued

Annex A11: Subjective Analysis (SAR) 2009-10 (continued)

£ thousand

	Police services	Fire & rescue services	Central services	Other services	TOTAL ALL SERVICES	Management and support services (inc in Central services)
PART A - PAY ESTIMATES						
1 Teacher salary	0	0	1,267	0	17,291,203	1,262
2 Employers' National Insurance contributions	0	0	96	0	1,332,301	96
3 Employers' Pension contributions	0	0	9,842	0	2,286,252	147
4 Location allowance	0	0	0	0	15,219	0
5 TOTAL TEACHERS GROUP (Total of lines 1 to 4)	0	0	11,205	0	20,924,975	1,505
6 Police & Fire salary	5,470,820	1,141,875	48,366	0	6,661,088	42,261
7 Employers' National Insurance contributions	461,585	87,871	4,568	0	554,026	3,871
8 Employers' Pension contributions	1,475,178	233,519	9,458	0	1,718,168	7,818
9 Location allowance	214,033	29,605	0	0	243,638	0
10 TOTAL POLICE & FIRE GROUP (Total of lines 6 to 9)	7,621,616	1,492,870	62,392	0	9,176,920	53,951
11 All Other Staff salary	2,324,570	158,350	4,466,386	105,403	27,059,486	3,583,664
12 Employers' National Insurance contributions	170,132	12,104	311,106	9,528	1,843,685	252,364
13 Employers' Pension contributions	333,855	27,635	695,087	16,348	3,844,982	489,883
14 Location allowance	56,862	5,718	14,760	269	165,875	10,919
15 TOTAL ALL OTHER STAFF GROUP (Total of lines 11 to 14)	2,885,419	203,807	5,487,339	131,548	32,914,028	4,336,830
16 Other Pay Related Costs	158,037	51,684	745,583	71,735	2,503,286	274,624
17 TOTAL Part A (Total of lines 5, 10, 15, 16a & 16b)	10,665,072	1,748,361	6,306,519	203,283	65,519,209	4,666,910
PART B - RUNNING EXPENSES						
18 Repairs, Alterations and Maintenance of Buildings	202,518	27,486	265,979	46,733	2,153,176	223,340
19 Energy Costs - Electricity	61,395	7,766	86,742	6,305	785,214	73,982
20 Energy Costs - Gas and Other	23,160	6,194	29,681	2,546	409,582	24,649
21 Rents	91,902	1,877	180,354	11,265	894,853	142,832
22 Rates	99,639	23,844	197,841	12,255	1,020,930	160,670
23 Water Services	8,407	2,596	14,733	1,673	203,412	11,775
24 Fixtures & Fittings	1,785	835	4,286	68	55,673	3,514
25 Cleaning and Domestic Supplies	35,979	7,979	72,528	4,633	698,514	60,607
26 Grounds Maintenance Costs	2,027	905	10,793	3,935	374,959	7,952
27 Premises Insurance	3,958	1,051	33,501	25,356	225,457	27,760
28 Other Premises Related Expenditure	46,451	6,881	108,374	15,403	1,033,778	71,101
29 TOTAL PREMISES EXPENSES (Total of lines 18 to 28)	577,221	87,414	1,004,812	130,172	7,855,548	808,182
30 Direct Transport Costs - Vehicle Repair & Maintenance	77,217	10,952	27,764	3,251	260,887	23,387
31 Direct Transport Costs - Vehicle Running Costs	70,323	12,993	43,891	4,007	362,426	36,287
32 Contract Hire and Operating Leases	28,050	35,360	51,822	3,975	1,114,100	42,694
33 Car Allowances for Travelling Expenses	35,895	7,697	46,948	1,537	420,707	34,258
34 Public Transport Allowances for Travelling Expenses	19,492	2,880	9,002	353	251,613	6,329
35 Transport Insurance	17,061	4,663	12,163	4,085	57,071	10,107
36 Other Transport Related Expenditure	48,038	3,822	7,367	311	614,823	4,365
37 TOTAL TRANSPORT EXPENSES (Total of lines 30 to 36)	296,076	78,367	198,957	17,519	3,081,627	157,427

continued

**Annex A11: Subjective Analysis (SAR)
2009-10 (continued)**

						£ thousand
PART B - RUNNING EXPENSES (continued)	Police services	Fire & rescue services	Central services	Other services	TOTAL ALL SERVICES	Management and support services (inc. in Central)
Supplies & Services						
38 Equipment, Furniture & Materials	109,442	30,436	125,414	15,167	1,911,567	97,570
39 Catering	23,770	2,781	24,774	4,134	986,796	17,587
40 Clothing, Uniforms & Laundry	44,795	17,376	5,700	89	106,723	4,782
41 Printing, Stationery and General Office Expenses	45,446	3,627	148,158	7,843	729,915	90,655
42 Communications and Computing - Postage	6,704	483	85,007	1,785	173,433	49,373
43 Communications and Computing - Telephone	109,655	8,885	113,779	1,321	433,211	94,440
44 Communications and Computing - Computer Costs	299,860	14,845	445,778	11,225	1,432,256	362,575
45 Communications and Computing - Other	62,090	2,946	45,995	2,328	165,080	37,349
46 Subsistence and Conference Expenses	20,784	3,051	49,795	415	213,993	14,618
47 Subscriptions	5,537	1,094	63,537	11,621	248,651	26,924
48 Insurance	22,284	2,146	77,803	27,743	398,874	65,758
49 Schools' Non ICT Learning Resources	0	26	243	0	662,364	132
50 Schools' ICT Learning Resources	0	0	321	0	256,938	153
51 Exam Fees	7,869	0	155	1,555	296,992	95
52 Other Supplies and Services Expenditure	506,230	34,443	1,546,934	-18,798	12,003,851	844,137
53 TOTAL SUPPLIES & SERVICES EXPENDITURE (Total of lines 38 to 52)	1,264,466	122,139	2,733,393	66,428	20,020,644	1,706,148
Third Party Payments						
54 Joint Authorities and Other Local Authorities	84,055	1,822	83,605	13,262	2,476,265	39,689
55 Grants to Voluntary Bodies	4,584	620	76,230	20,368	1,839,414	11,704
56 Private Contractors and Other Agencies - Professional Services	35,000	13,215	492,280	53,253	5,129,034	353,907
57 Private Contractors and Other Agencies - Agency Staff	26,622	6,178	127,359	10,380	1,526,882	80,999
58 Private Contractors and Other Agencies - Other	58,806	694	329,994	8,365	16,392,893	241,356
59 Internal Trading Organisations	12	245	114,934	9,063	2,854,355	45,979
60 TOTAL THIRD PARTY PAYMENTS (Total of lines 54 to 59)	209,079	22,774	1,224,402	114,691	30,218,843	773,634
61 Total Transfer Payments (Discretionary)	0	0	103,148	4	863,550	12,613
62 Expenditure on Management and Support Services	6,156	194,382	2,213,859	58,292	7,363,761	1,404,088
63 TOTAL Part B (Total of lines 29, 37, 53, 60, 61 & 62)	2,352,998	505,076	7,478,571	387,106	69,403,973	4,862,092
PART C - INCOME						
64 Rental Income	40,010	3,688	69,303	40,970	1,268,745	43,762
65 Recharges	10,131	3,669	8,273,026	94,294	10,970,498	8,121,838
66 All Other Income	939,920	68,767	2,051,186	218,589	19,092,322	1,271,282
67 TOTAL Part C (Lines 64 to 66)	990,061	76,124	10,393,515	353,853	31,331,565	9,436,882
PART D - SUMMARY						
68 TOTAL PART A (= Line 17)	10,665,072	1,748,361	6,306,519	203,283	65,519,209	4,666,910
69 TOTAL PART B (= Line 63)	2,352,998	505,076	7,478,571	387,106	69,403,973	4,862,092
70 TOTAL PART C (= Line 67)	990,061	76,124	10,393,515	353,853	31,331,565	9,436,882
71 TOTAL SERVICE EXPENDITURE (Lines 68 + 69 - 70)	12,028,010	2,177,313	3,391,575	236,535	103,591,608	92,119

Annex A12: Business Improvement District Outturn Transactions (BID) 2009-10

	£ thousand
1 BALANCE AT 1 APRIL 2009	16,726
Expenditure for 2009-10	
2 Revenue expenditure: employee costs	7,983
3 Revenue expenditure: running expenses	30,455
4 Capital expenditure	633
5 TOTAL EXPENDITURE (lines 2 to 4)	39,070
Income for 2009-10	
6 Income from BID levies	16,302
7 Contribution from the billing authority	446
8 Contribution from a county council	3
9 Contribution from parish councils	2
10 Other contributions	10,164
11 TOTAL INCOME (lines 6 to 10)	26,918
12 BALANCE AT 31 March 2010 (line 1 - line 5 + line 11)	4,575

Annex B: Derivation of service lines used in Table 1 and 3

	Line reference	Levies/transfers
Education	RS line 190 RS line 701	Mandatory student awards
Highways and transport	RS line 290 RS line 722	Integrated transport authority levy
Social care	RS line 390	
Housing (excluding Housing Revenue Account)	RS line 490 RS line 714 RS line 715 RS line 718	Subsidy limitation transfers from HRA Transfers to/from HRA under transitional measures Contribution to HRA re items shared by whole community
Cultural	RS line 509	
Environment	RS line 590 RS line 724	Waste disposal authority levy
Planning	RS line 599	
Police	RS line 601	
Fire and rescue	RS line 602	
Central services	RS line 690 RS line 721 RS line 727	Parish precepts London Pensions Fund Authority levy
Mandatory rent allowances	RS line 711	
Mandatory rent rebates to non-HRA tenants	RS line 712	
Mandatory rent rebates to HRA tenants	RS line 713	
Other	RS line 698 RS line 728 RS line 731 RS line 732 RS line 748	Other levies External Trading Accounts net surplus/deficit Internal Trading Accounts net surplus/deficit Adjustments
Total net current expenditure	RS line 749	

Survey Design and Methodology for Grossing SAR data

During May 2010 until July 2010, all 443 local authorities in England were requested to complete the Revenue Outturn form to show all expenditure and income transactions from their General Fund Revenue Account. Out of 443, 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 5 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 C: Total number of authorities completing the 2009-10 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	27	201
Shire Counties	15	27
London Boroughs, Metropolitan Districts, Unitary Authorities & Isle of Scilly ^(a)	51	125
Single Purpose ^(b)	34	89
Greater London Authority	1	1
Total no. of authorities	128	443

(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 5 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 stratum (say k, where k = 1 to 5):

Let $X(i, j, k)$ denote the aggregated raw data for subjective expenditure line i (within the Pay Estimates category, where i = 1 to n) and core service j (where j = 1 to 11). This total would be the aggregate of all authorities in stratum k that completed the SAR information.

Let $T(j, k)$ denote the actual overall total figure (which would be derived from the RO forms) for core service j. This total would be the aggregate of all local authorities in Stratum k.

Let $G(i, j, k)$ denote the grossed figure for subjective expenditure line i (within the Pay Estimates category, where i = 1 to n) and core service j (where j = 1 to 11). This total would be an estimate of how much expenditure we hypothesise all local authorities would have spent for subjective expenditure line i under core service j if we had collated information from all local authorities in stratum k (contrary to a sample of authorities).

Therefore, for core service j and stratum k:

$G(i, j, k) = [T(j, k) / \sum X(i, j, k)] * X(i, j, k)$, summing across all subjective expenditure lines i = 1 to n, which fall under the 'Pay Estimates' category.

Using the above method we can generate grossed values for all subjective expenditure lines i, for all core services j and for all stratum k.

Stage (2):

The next stage involves generating 'Total All Services' figures (across all eleven of the core services) for each of the subjective expenditure lines i and stratum k.

Let $T_s(i, k)$ denote the 'Total All Services' figure for subjective expenditure line i (within the Pay Estimates category) and stratum k.

Therefore:

$T_s(i, k) = \sum G(i, j, k)$, summing across all the core services j (j = 1 to 11)

Stage (3):

The last stage involves generating the 'Total All Services' figures for England level (i.e. across all of the stratum k) for each of the subjective expenditure lines i.

Let $T_E(\mathbf{i})$ denote the 'Total All Service' figure at England level for subjective expenditure line i (within the Pay Estimates category).

$T_E(\mathbf{i}) = \sum T_s(\mathbf{i}, \mathbf{k})$, summing across all the stratum k ($k = 1$ to 5).

The overall England total figure for Pay Estimates (summing across all subjective expenditure lines i) should equate to the figure provided on the RSX under employee costs, for Total Service Expenditure.

The same process is used to calculate expenditure estimates for the remaining two SAR components (i.e. Running Expenses & Income).

Terminology used in this release

A list of terms relating to local government finance is given in the glossary at Annex G of *Local Government Finance Statistics England* No. 20 2010. This is accessible at <http://www.communities.gov.uk/publications/corporate/statistics/financialstatistics202010>. 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.

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 a ring-fenced specific grant rather than funding previously included in formula grant.

Appropriations to/from financial instruments adjustment account (line 789)

Appropriations to/from unequal pay back pay account (line 790)

These are two new lines connected with the adjustments permitted or required by our regulations. The accounts show figures fully compliant with accounting standards, but regulations made by DCLG provide for adjustments to those figures to prevent excessive increases in council tax. The first line allows for adjustments connected with borrowing and investments, including the regulation on Icelandic banks investments. The second allows for the regulation that permits a charge for unequal pay back pay to be deferred until payments are due to be made (accounting requires a charge as soon as the liability is established).

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.

Equal pay costs are one off costs incurred by the local authority in settling equal pay claims for their employees. The costs include any claims for transitional, compensatory and back pay costs related to equal pay claims. Those costs which fall on the schools budget are shown in Annex A2 at line 941 and those that fall elsewhere on the local authority's revenue account are shown in Annex A2 at line 942.

Financial Reporting Standard 17 (FRS17) - Local authorities account for retirement benefits (pensions) in their service expenditure in accordance with FRS17. 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 Best Value

Accounting Code of Practice (BVACOP). The estimates in this release are on a FRS17 basis except where stated otherwise.

Under FRS17 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. 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 FRS17. In the analysis this is shown - after taking account of a further element of the FRS17 charge, "Pensions interest cost and expected return on pensions assets" (line 787) - by the entry "Appropriations to/from pensions reserves" (line 788). Line 787 is a small difference between two large numbers and hence can show volatile movements from year to year. More than three quarters of line 787 relates to police and fire authorities, where most employees belong to the unfunded pension schemes for police and firefighters. The appropriation in line 788 equals the difference between the FRS17 charges (including Line 787) and the employer's contributions for the year.

Formula Grant – the main channel of government funding. This includes **Redistributed non-domestic rates, Revenue Support Grant** and Police grant. The distribution is determined by the Formula spending shares formulae, also taking account of authorities' relative ability to raise council tax and the floor damping mechanism. There are no restrictions on what local government can spend it on.

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.

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 795) - is equal to total net current expenditure (line 749), plus capital financing costs and a few minor adjustments, but excludes expenditure financed by grants outside **Aggregate External Finance**. Revenue expenditure is financed by grants inside Aggregate External Finance, council tax and authorities' reserves.

Revenue Expenditure funded from Capital under Statue (RECS) - This is expenditure that is revenue under normal accounting principles but which legislation allows to be financed as capital expenditure. Examples are grants given to local residents for capital purposes. RECS

is entered in Revenue Outturn (RO) suite of forms under the relevant service line for Net Current Expenditure, and the total amount reversed out appears in Line 767 of the RS part of the RO suite of forms, which will continue to be entered in the Capital Outturn Return (COR). These entries replace the amortisation of deferred charges, which previously formed one element of capital charges.

Revenue Support Grant – a general grant which replaced rate support grant in 1990-91. Now it is distributed as part of **Formula Grant**.

Icelandic bank investments

Where an authority holds investments in Icelandic banks that were affected by the defaults in Autumn 2008 it would normally be the case that the impairment loss would be charged in the 2008-09 accounts. In the RO suite the entries appear in the RS form. The impairment was entered in line 781 and any interest credited in respect of the investment in line 786. Where the authority has taken advantage of regulation 30G in the Local Authorities (Capital Finance and Accounting) (England) Regulations 2003 (inserted by SI 2009 No 321) entries permitted or required by the regulations appear in line 789. These entries are shown separately in lines 951-953 of the RS form. Figures are generally calculated using CIPFA methodology published in their LAAP bulletins.

Regulation 30G

Regulation 30G allows, authorities to neutralise the debits for the impairment losses required by accounting practice in the 2008-09 account. However, an authority taking advantage of that relief will be required to make a debit in the 2010-11 accounts equal to the total of all the credits made under the regulation. Thus, the benefit conferred by the regulation is temporary – it simply postpones the effect of the impairment loss.

Data quality

1. This Statistical Release contains National Statistics and as such has been produced to the high professional standards set out in the National Statistics Code of Practice. National Statistics products undergo regular quality assurance reviews to ensure that they meet customer demands.
2. The information in this Statistical Release is derived from Department for Communities and Local Government Revenue Outturn (RO) returns submitted by all local authorities in England. All local authorities complete all relevant parts of the RO returns, with the exception of the Subjective Analysis Return (SAR) which is completed by a sample of authorities and grossed up to provide estimates for all local authorities in England.
3. 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 as the data are received and stored.
4. Finally, the release document, once prepared, is also subject to intensive peer review before being cleared as fit for the purposes of publication.
5. Please note that the figures in this release have not been adjusted to take into account changes of responsibility between 2008-09 and 2009-10.

6. There have been several revisions to 2008-09 Revenue Outturn data. This is the result of further quality assurance of 2008-09 data in the light of the new data for 2009-10 and subsequently liaising with authorities to produce the best possible data for both years.

Uses made of the data

1. 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. In particular, the data are provided to the Office for National Statistics for National Accounts purposes and to HM Treasury for monitoring and forecasting the financial situation.
2. The data are also important sources for various evidence based policy and financial decisions and answering numerous parliamentary questions. In addition they are used by local authorities and their associations, regional bodies, members of the business community and the general public.
3. Various Government Departments also utilize this data, some examples include:
 - a. Food Standards Agency uses the national level data to get a view of expenditure on food safety for all LA's across England. They also make use of the local level data to match expenditure on Food Safety and Trading Standards to their own data on number and type of businesses in each local authority, numbers of interventions and enforcement actions undertaken by each LA and the average compliance rates to food hygiene law. This enables them to develop a set of performance indicators for each local authority so that they could measure variations between authorities, good practice and how different levels of expenditure impact on enforcement activity and compliance.
 - b. The Efficiency Programme Team within Department for Health uses the data to look at the operational breakdown costs for Adult Social Services in order to derive average staff costs. This allows them to develop various efficiency indicators for Adult Social Services.
 - c. The parking services data are used by the Department for Transport to monitor LA's that have taken on civil parking enforcement powers and also to brief the ministers.
4. 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.
5. The Audit Commission also make use of revenue expenditure data, such as in their 'Protecting the public purse' publication which reports on the current level of fraud and it's impact on the economy. It produces various strategies that could help to fight fraud against local government and taxpayers. Additional uses include the Commission's value for money (VfM) profile tool which is utilized for highlighting areas where costs and performance may not be commensurate or where costs look high. They use comparative information about costs, service outputs and outcomes and track performance over time.
6. 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.

7. Comments and feedback from the end user for further improvement or about your experiences with this product will be welcomed. Please send all views to:
lgf1.revenue@communities.gsi.gov.uk

Background Notes

1. This Statistical Release can be found at the following web address:
<http://www.communities.gov.uk/localgovernment/localregional/localgovernmentfinance/statistics/revenueexpenditure/>
2. For press enquiries about this Statistical Release, please contact the Local Government press desk on 0303 444 0444 or email press.office@communities.gsi.gov.uk. For other enquiries, please contact Osman Beg on 0303 444 4228 or email LGF1.REVENUE@communities.gsi.gov.uk.
3. Timings of future releases are regularly placed on the Department's website, <http://www.communities.gov.uk/corporate/researchandstatistics/statistics/publicationschedule/> and on the National Statistics website, www.statistics.gov.uk/press_release/currentreleases.asp
4. The notes, which accompany each form sent to local authorities, can be found at:
<http://www.communities.gov.uk/localgovernment/localregional/localgovernmentfinance/statistics/usefulinformation/formst timetable/revenueforms/>
5. For a fuller picture of recent trends in local government finance, readers are directed to *Local Government Finance Statistics England* No. 20 2010, which is available in hard copy from Department for Communities and Local Government Publications, Cambertown House at product@communities.gsi.gov.uk (Tel. 0300 123 1124) and electronically from the Department for Communities and Local Government website:
<http://www.communities.gov.uk/publications/corporate/statistics/financialstatistics202010>
6. The Scottish Government, Welsh Assembly Government and Northern Ireland Government also collect revenue outturn data. Their information can be found at the following websites:

Scotland:

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

Wales:

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

Northern Ireland:

http://www.doeni.gov.uk/index/local_government/local_government_funding.htm

Symbols and conventions

- ... = not available
- 0 = zero or negligible
- n/a = not applicable
- || = discontinuity
- (P) = provisional
- (R) = revised since the last statistical release

Rounding

Where figures have been rounded, there may be a slight discrepancy between the total and the sum of constituent items.