

ANNEX A

Local government geography and history

This annex contains the following geographical and historical information:

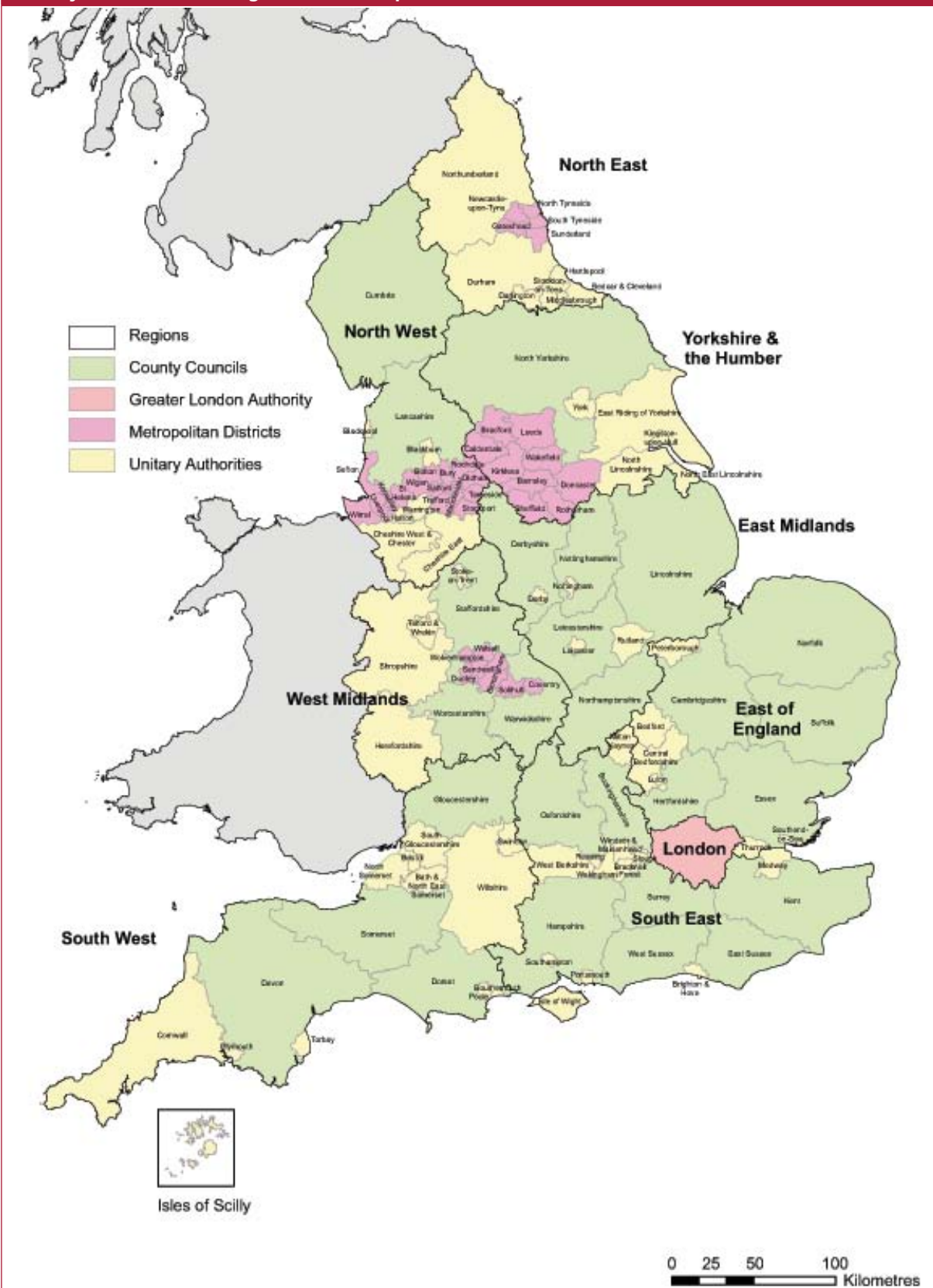
- **Maps of local authority areas in England** section A1
- **English local authority structure** section A2
- **Parish and town councils** section A3
- **Changes in English local authority functions and structure** section A4

A1 Maps of local authority areas in England

Chapter 1.3 describes the structure of local government. The following maps show all the individual shire counties and districts, metropolitan districts, unitary authorities, London boroughs and single purpose authorities from whom Communities and Local Government collect local government finance data. **Map A1a** shows all English county and Government Office regional boundaries, which are broken down to districts on **Maps A1b** to **A1f**.

- **All England** Map A1a
- **North East** Map A1b
- **North West** Map A1b
- **Yorkshire and the Humber** Map A1b
- **East Midlands** Map A1c
- **West Midlands** Map A1c
- **South West** Map A1d
- **South East** Map A1e
- **East of England** Map A1e
- **London** Map A1f
- **Fire (and passenger transport) authorities** Map A1g
- **Police authorities** Map A1h
- **Parks and waste authorities** Map A1i
- **Rural/urban classification at lower tier level** Map A1j
- **Rural/urban classification at higher geographies levels** Map A1k

Map A1a: Government office regions; shire counties (upper tier), metropolitan districts and unitary authorities in England as at 1 April 2009

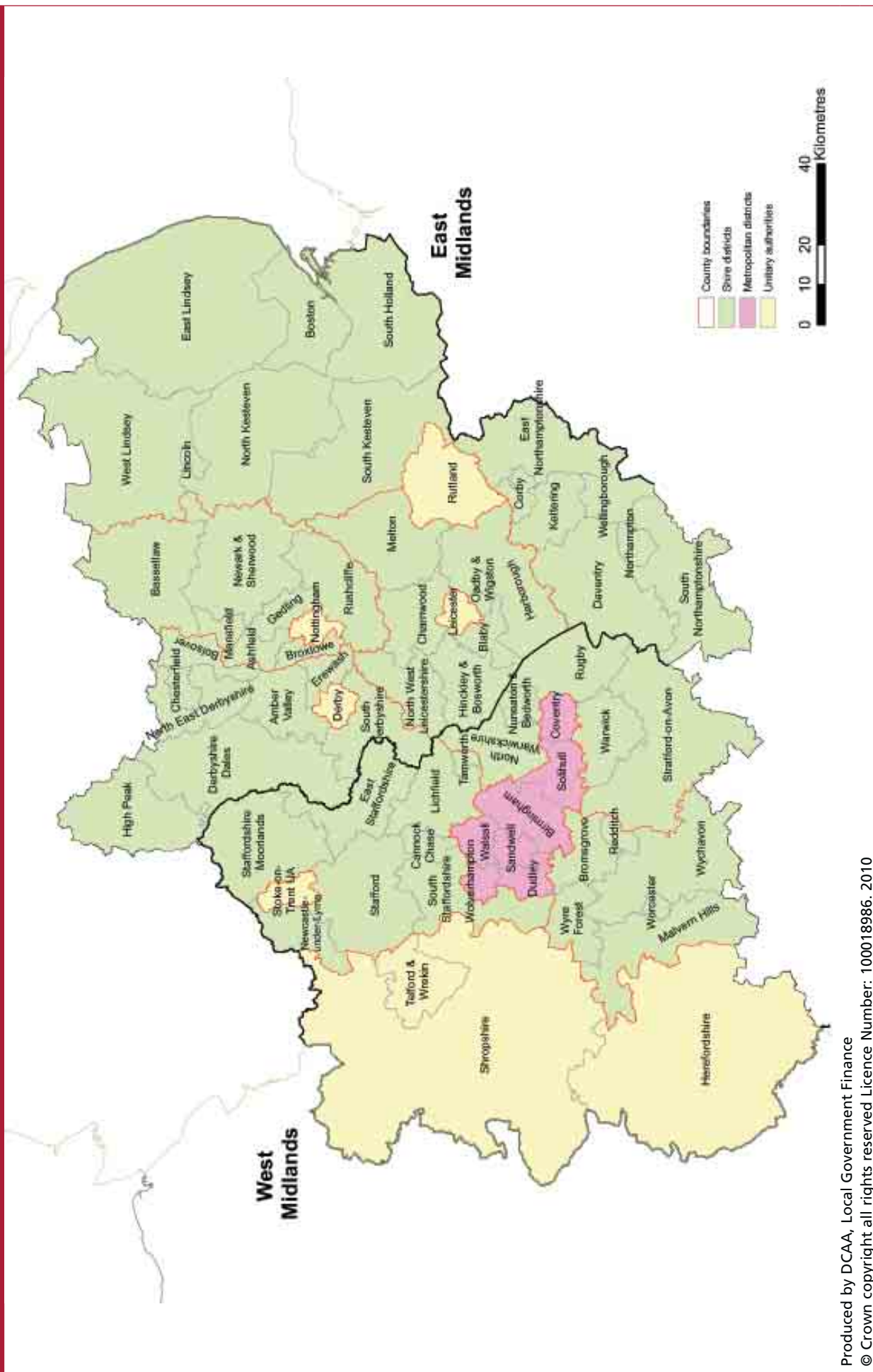


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Map A1b: Local authority lower tier boundaries as at 1 April 2009 – North

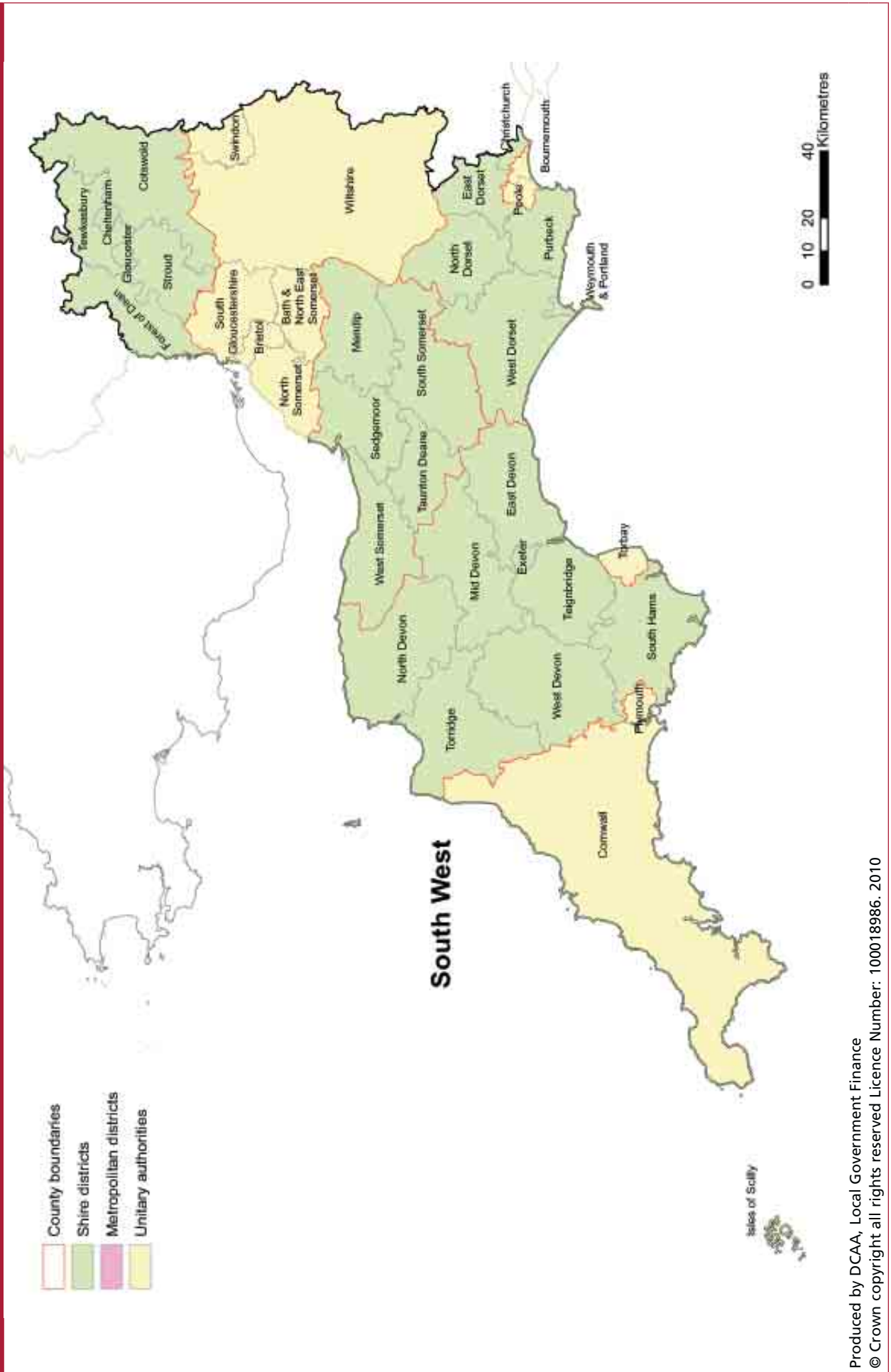


Map A1c: Local authority lower tier boundaries as at 1 April 2009 – Midlands



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Map A1d: Local authority lower tier boundaries as at 1 April 2009 – South West



Map A1e: Local authority lower tier boundaries as at 1 April 2009 – South East



This map shows how the London boroughs are grouped into Inner and Outer London areas for the purposes of the local government finance system. The City of London is normally included within statistics for Inner London.

Map A1f: Local authority lower tier boundaries as at 1 April 2009 – Greater London



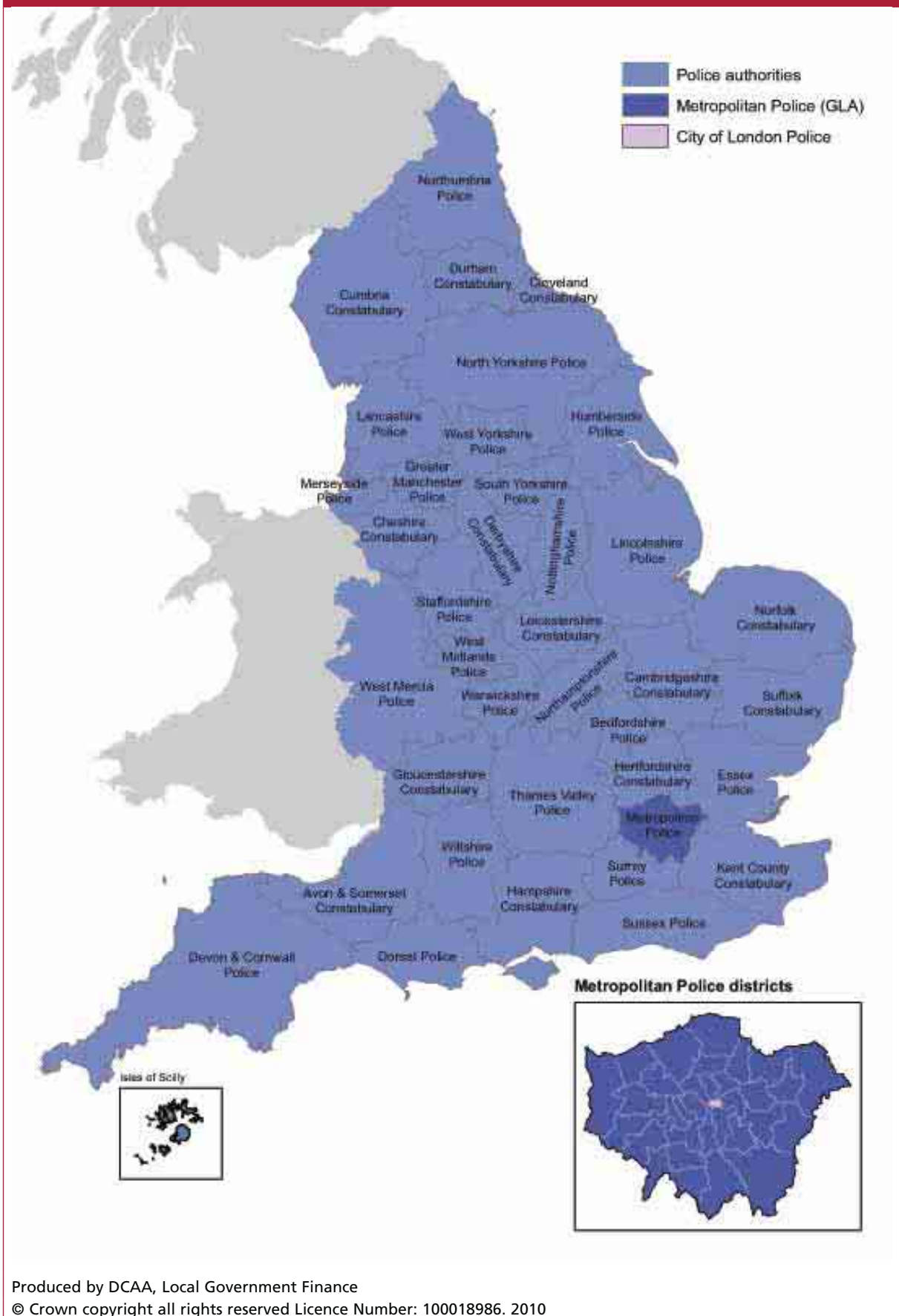
This map also effectively shows **passenger transport authority** areas, which share the same boundaries and names as joint fire authorities.

Map A1g: Fire authorities as at 1 April 2009

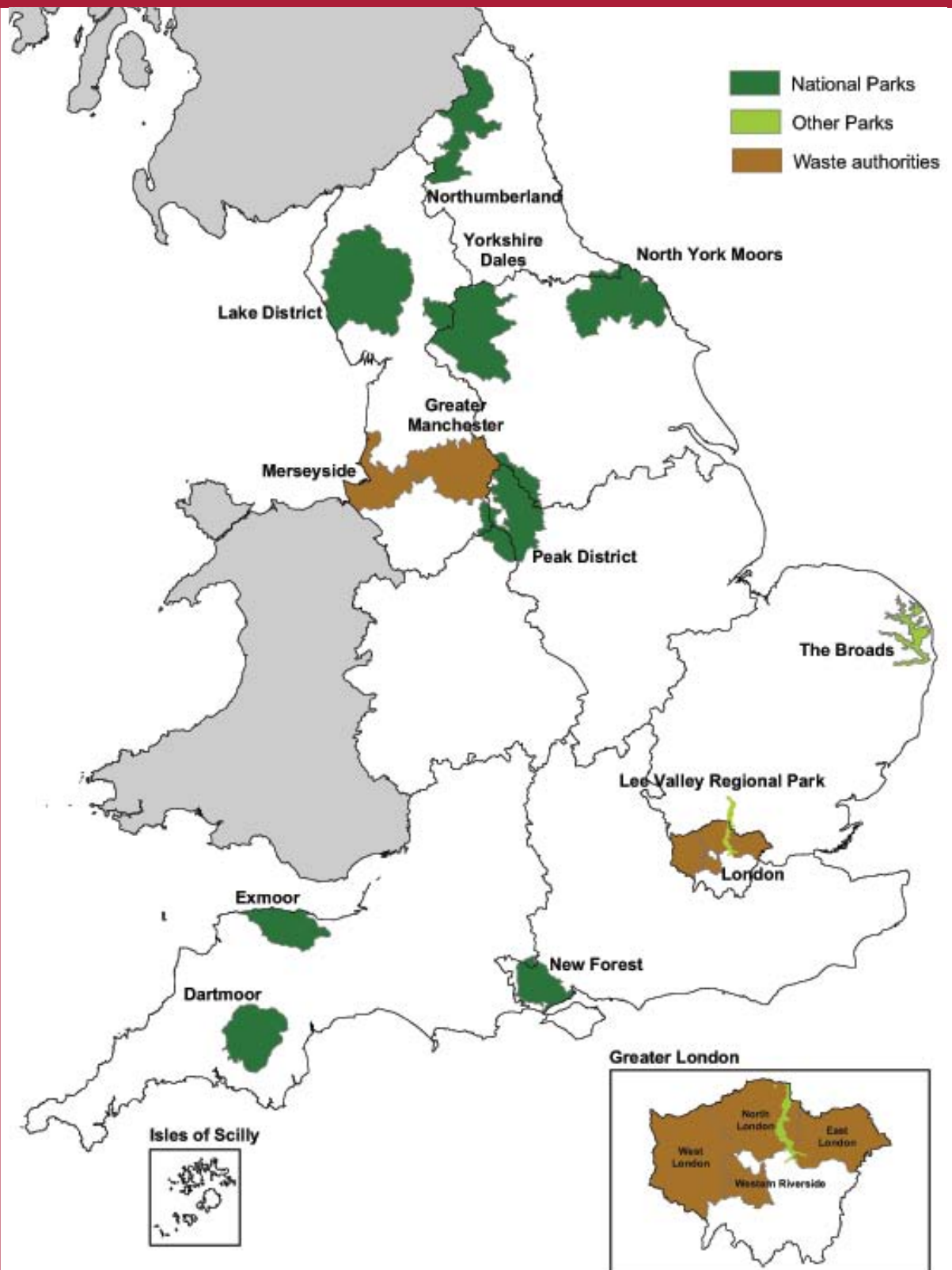


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Map A1h: Police authorities as at 1 April 2009

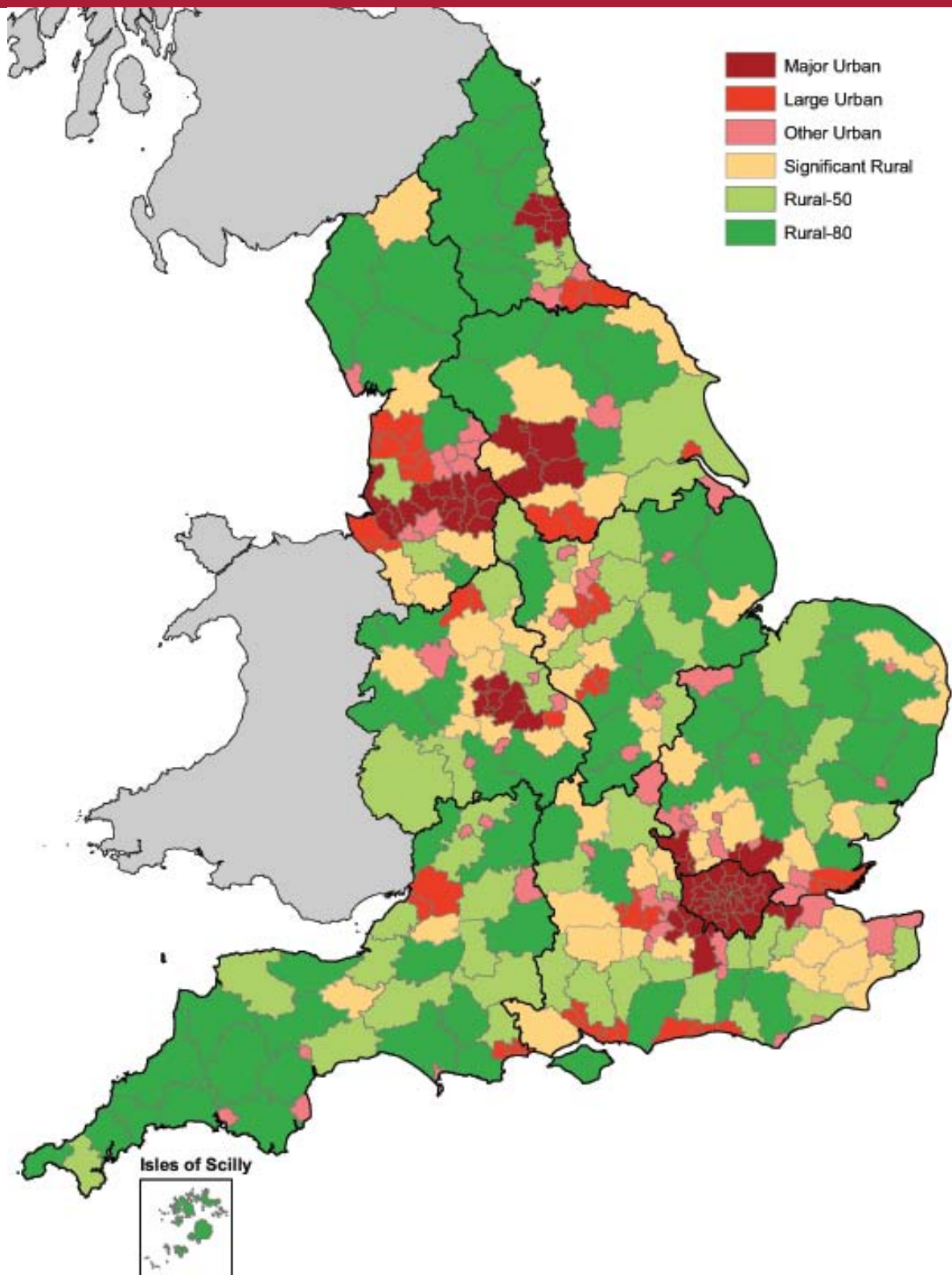


Map A1i: Parks and waste authorities as at 1 April 2009



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 Note: National Parks as designated by the Countryside Agency
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Map A1j: Rural/urban classification at lower tier level



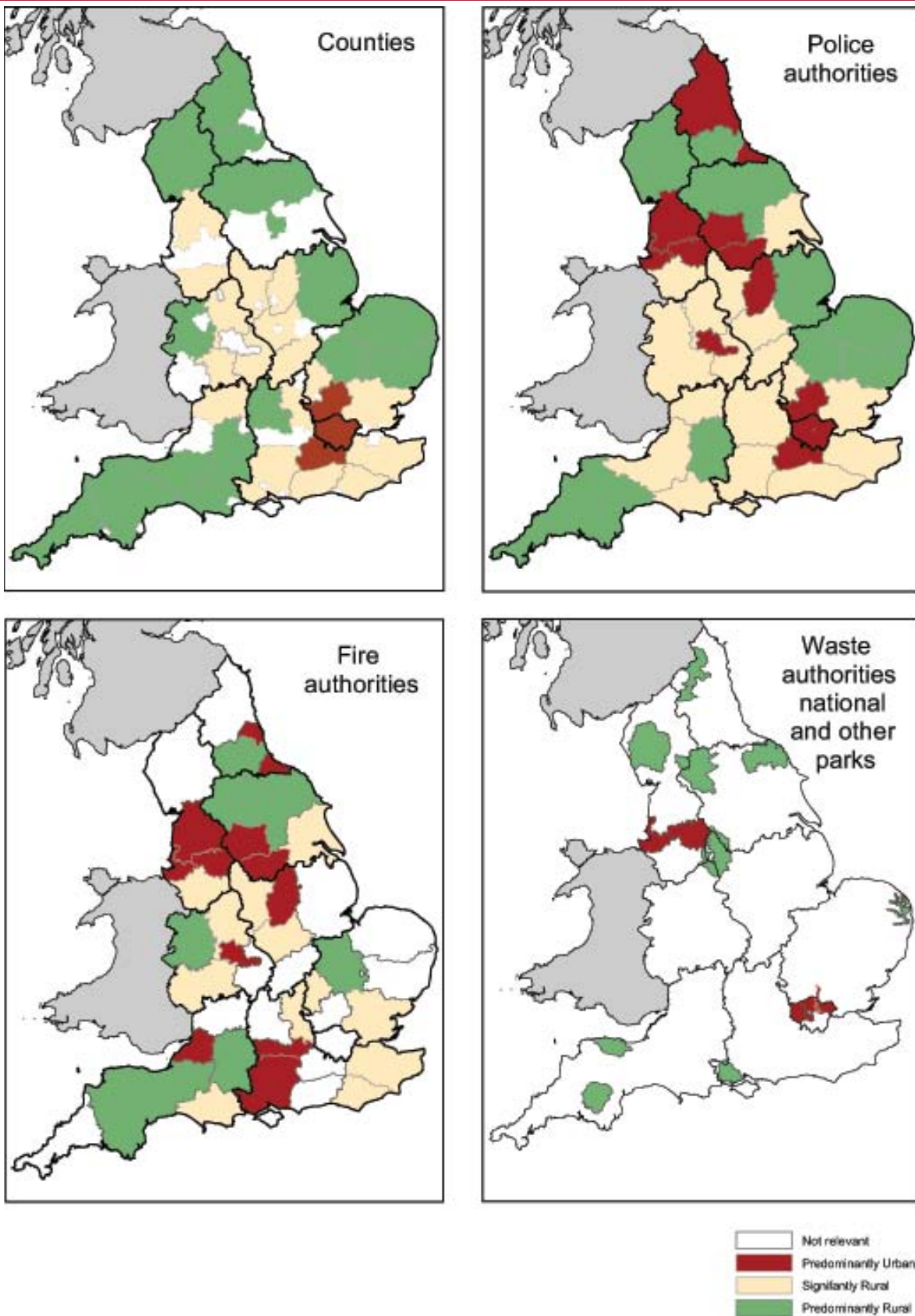
Produced by DCAA, Local Government Finance

Notes: Based on the Rural Definition and Local Authority Classification published by Defra 2005.

(see www.defra.gov.uk/rural/ruralstats/rural-definition.htm for more details)

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Map A1k: Rural/urban classification at higher geographies levels



Produced by DCAA, Local Government Finance

Notes:

Based on higher geographies datasets from the Rural Definition and Local Authority Classification added by Defra in 2008.

(see www.defra.gov.uk/rural/ruralstats/rural-definition.htm for more details)

Rural/urban classification at lower tier level:

Local Authority Classification	Description
Major Urban	Local authorities with either 100,000 people or 50% of their population in urban areas with a population of more than 750,000
Large Urban	Local authorities with either 50,000 people or 50% of their population in one of 17 urban areas with a population between 250,000 and 750,000
Other Urban	Local authorities that have less than 26% of their population in rural settlements (including larger market towns) and do not have a substantial quantity or proportion of their population living within major or large urban areas
Significant Rural	Local authorities with more than 26% but less than 50% of their population in rural settlements and larger market towns
Rural-50	Local authorities with at least 50% but less than 80% of their population in rural settlements and larger market towns
Rural-80	Local authorities with at least 80% of their population in rural settlements and larger market towns

Rural/urban classification at higher geographies levels (using similar criteria to the LA classification):

Classification	% Urban	% Rural
Predominantly Urban	>=74%	<26%
Predominantly Rural	<50%	>=50%
Significant Rural	<74%	>=26%

See: www.defra.gov.uk/rural/ruralstats/rural-definition.htm for full details.

A2 English local authority structure

This annex shows each billing authority as at 1 April 2009 and its relationship with other tiers of local government.

Table A2a: English local authority structure as at 1 April 2009 – Shire Districts

Billing Authority	Upper Tier (County Council)	Police Authority	Fire & Rescue Authority	Region
Adur	West Sussex	Sussex Police	West Sussex CC	South East
Allerdale	Cumbria	Cumbria Police	Cumbria CC	North West
Amber Valley	Derbyshire	Derbyshire Police	Derbyshire Fire	East Midlands
Arun	West Sussex	Sussex Police	West Sussex CC	South East
Ashfield	Nottinghamshire	Nottinghamshire Police	Nottinghamshire Fire	East Midlands
Ashford	Kent	Kent Police	Kent Fire	South East
Aylesbury Vale	Buckinghamshire	Thames Valley Police	Buckinghamshire Fire	South East
Babergh	Suffolk	Suffolk Police	Suffolk CC	East of England
Barrow-in-Furness	Cumbria	Cumbria Police	Cumbria CC	North West
Basildon	Essex	Essex Police	Essex Fire	East of England
Basingstoke & Deane	Hampshire	Hampshire Police	Hampshire Fire	South East
Bassetlaw	Nottinghamshire	Nottinghamshire Police	Nottinghamshire Fire	East Midlands
Blaby	Leicestershire	Leicestershire Police	Leicestershire Fire	East Midlands
Bolsover	Derbyshire	Derbyshire Police	Derbyshire Fire	East Midlands
Boston	Lincolnshire	Lincolnshire Police	Lincolnshire CC	East Midlands
Braintree	Essex	Essex Police	Essex Fire	East of England
Breckland	Norfolk	Norfolk Police	Norfolk CC	East of England
Brentwood	Essex	Essex Police	Essex Fire	East of England
Broadland	Norfolk	Norfolk Police	Norfolk CC	East of England
Bromsgrove	Worcestershire	West Mercia Police	Hereford and Worcester Fire	West Midlands
Broxbourne	Hertfordshire	Hertfordshire Police	Hertfordshire CC	East of England
Broxtowe	Nottinghamshire	Nottinghamshire Police	Nottinghamshire Fire	East Midlands
Burnley	Lancashire	Lancashire Police	Lancashire Fire	North West
Cambridge	Cambridgeshire	Cambridgeshire Police	Cambridgeshire Fire	East of England
Cannock Chase	Staffordshire	Staffordshire Police	Staffordshire Fire	West Midlands
Canterbury	Kent	Kent Police	Kent Fire	South East
Carlisle	Cumbria	Cumbria Police	Cumbria CC	North West
Castle Point	Essex	Essex Police	Essex Fire	East of England
Charnwood	Leicestershire	Leicestershire Police	Leicestershire Fire	East Midlands
Chelmsford	Essex	Essex Police	Essex Fire	East of England
Cheltenham	Gloucestershire	Gloucestershire Police	Gloucestershire CC	South West
Cherwell	Oxfordshire	Thames Valley Police	Oxfordshire CC	South East
Chesterfield	Derbyshire	Derbyshire Police	Derbyshire Fire	East Midlands
Chichester	West Sussex	Sussex Police	West Sussex CC	South East
Chiltern	Buckinghamshire	Thames Valley Police	Buckinghamshire Fire	South East
Chorley	Lancashire	Lancashire Police	Lancashire Fire	North West
Christchurch	Dorset	Dorset Police	Dorset Fire	South West
Colchester	Essex	Essex Police	Essex Fire	East of England
Copeland	Cumbria	Cumbria Police	Cumbria CC	North West
Corby	Northamptonshire	Northamptonshire Police	Northamptonshire CC	East Midlands
Cotswold	Gloucestershire	Gloucestershire Police	Gloucestershire CC	South West
Craven	North Yorkshire	North Yorkshire Police	North Yorkshire Fire	Yorkshire & the Humber
Crawley	West Sussex	Sussex Police	West Sussex CC	South East
Dacorum	Hertfordshire	Hertfordshire Police	Hertfordshire CC	East of England
Dartford	Kent	Kent Police	Kent Fire	South East
Daventry	Northamptonshire	Northamptonshire Police	Northamptonshire CC	East Midlands
Derbyshire Dales	Derbyshire	Derbyshire Police	Derbyshire Fire	East Midlands
Dover	Kent	Kent Police	Kent Fire	South East
East Cambridgeshire	Cambridgeshire	Cambridgeshire Police	Cambridgeshire Fire	East of England
East Devon	Devon	Devon & Cornwall Police	Devon and Somerset Fire	South West
East Dorset	Dorset	Dorset Police	Dorset Fire	South West
East Hampshire	Hampshire	Hampshire Police	Hampshire Fire	South East
East Hertfordshire	Hertfordshire	Hertfordshire Police	Hertfordshire CC	East of England
East Lindsey	Lincolnshire	Lincolnshire Police	Lincolnshire CC	East Midlands

(a) Waste disposal services are provided by the County Council
(b) CC represents County Council

Table A2a: English local authority structure as at 1 April 2009 – Shire Districts

Billing Authority	Upper Tier (County Council)	Police Authority	Fire & Rescue Authority	Region
East Northamptonshire	Northamptonshire	Northamptonshire Police	Northamptonshire CC	East Midlands
East Staffordshire	Staffordshire	Staffordshire Police	Staffordshire Fire	West Midlands
Eastbourne	East Sussex	Sussex Police	East Sussex Fire	South East
Eastleigh	Hampshire	Hampshire Police	Hampshire Fire	South East
Eden	Cumbria	Cumbria Police	Cumbria CC	North West
Elmbridge	Surrey	Surrey Police	Surrey CC	South East
Epping Forest	Essex	Essex Police	Essex Fire	East of England
Epsom & Ewell	Surrey	Surrey Police	Surrey CC	South East
Erewash	Derbyshire	Derbyshire Police	Derbyshire Fire	East Midlands
Exeter	Devon	Devon & Cornwall Police	Devon and Somerset Fire	South West
Elmbridge	Surrey	Surrey Police	Surrey CC	South East
Epping Forest	Essex	Essex Police	Essex Fire	East of England
Epsom & Ewell	Surrey	Surrey Police	Surrey CC	South East
Erewash	Derbyshire	Derbyshire Police	Derbyshire Fire	East Midlands
Exeter	Devon	Devon & Cornwall Police	Devon and Somerset Fire	South West
Fareham	Hampshire	Hampshire Police	Hampshire Fire	South East
Fenland	Cambridgeshire	Cambridgeshire Police	Cambridgeshire Fire	East of England
Forest Heath	Suffolk	Suffolk Police	Suffolk CC	East of England
Forest of Dean	Gloucestershire	Gloucestershire Police	Gloucestershire CC	South West
Fylde	Lancashire	Lancashire Police	Lancashire Fire	North West
Gedling	Nottinghamshire	Nottinghamshire Police	Nottinghamshire Fire	East Midlands
Gloucester	Gloucestershire	Gloucestershire Police	Gloucestershire CC	South West
Gosport	Hampshire	Hampshire Police	Hampshire Fire	South East
Gravesham	Kent	Kent Police	Kent Fire	South East
Great Yarmouth	Norfolk	Norfolk Police	Norfolk CC	East of England
Guildford	Surrey	Surrey Police	Surrey CC	South East
Hambleton	North Yorkshire	North Yorkshire Police	North Yorkshire Fire	Yorkshire & the Humber
Harborough	Leicestershire	Leicestershire Police	Leicestershire Fire	East Midlands
Harlow	Essex	Essex Police	Essex Fire	East of England
Harrogate	North Yorkshire	North Yorkshire Police	North Yorkshire Fire	Yorkshire & the Humber
Hart	Hampshire	Hampshire Police	Hampshire Fire	South East
Hastings	East Sussex	Sussex Police	East Sussex Fire	South East
Havant	Hampshire	Hampshire Police	Hampshire Fire	South East
Hertsmere	Hertfordshire	Hertfordshire Police	Hertfordshire CC	East of England
High Peak	Derbyshire	Derbyshire Police	Derbyshire Fire	East Midlands
Hinckley & Bosworth	Leicestershire	Leicestershire Police	Leicestershire Fire	East Midlands
Horsham	West Sussex	Sussex Police	West Sussex CC	South East
Huntingdonshire	Cambridgeshire	Cambridgeshire Police	Cambridgeshire Fire	East of England
Hyndburn	Lancashire	Lancashire Police	Lancashire Fire	North West
Ipswich	Suffolk	Suffolk Police	Suffolk CC	East of England
Kettering	Northamptonshire	Northamptonshire Police	Northamptonshire CC	East Midlands
King's Lynn & West Norfolk	Norfolk	Norfolk Police	Norfolk CC	East of England
Lancaster	Lancashire	Lancashire Police	Lancashire Fire	North West
Lewes	East Sussex	Sussex Police	East Sussex Fire	South East
Lichfield	Staffordshire	Staffordshire Police	Staffordshire Fire	West Midlands
Lewes	East Sussex	Sussex Police	East Sussex Fire	South East
Lincoln	Lincolnshire	Lincolnshire Police	Lincolnshire CC	East Midlands
Maidstone	Kent	Kent Police	Kent Fire	South East
Maldon	Essex	Essex Police	Essex Fire	East of England
Malvern Hills	Worcestershire	West Mercia Police	Hereford and Worcester Fire	West Midlands
Mansfield	Nottinghamshire	Nottinghamshire Police	Nottinghamshire Fire	East Midlands
Melton	Leicestershire	Leicestershire Police	Leicestershire Fire	East Midlands
Mendip	Somerset	Avon & Somerset Police	Devon and Somerset Fire	South West
Mid Devon	Devon	Devon & Cornwall Police	Devon and Somerset Fire	South West
Mid Suffolk	Suffolk	Suffolk Police	Suffolk CC	East of England
Mid Sussex	West Sussex	Sussex Police	West Sussex CC	South East
Mole Valley	Surrey	Surrey Police	Surrey CC	South East
New Forest	Hampshire	Hampshire Police	Hampshire Fire	South East
Newark & Sherwood	Nottinghamshire	Nottinghamshire Police	Nottinghamshire Fire	East Midlands

(a) Waste disposal services are provided by the County Council

(b) CC represents County Council

Table A2a: English local authority structure as at 1 April 2009 – Shire Districts

Billing Authority	Upper Tier (County Council)	Police Authority	Fire & Rescue Authority	Region
Newcastle-under-Lyme	Staffordshire	Staffordshire Police	Staffordshire Fire	West Midlands
North Devon	Devon	Devon & Cornwall Police	Devon and Somerset Fire	South West
North Dorset	Dorset	Dorset Police	Dorset Fire	South West
North East Derbyshire	Derbyshire	Derbyshire Police	Derbyshire Fire	East Midlands
North Hertfordshire	Hertfordshire	Hertfordshire Police	Hertfordshire CC	East of England
North Kesteven	Lincolnshire	Lincolnshire Police	Lincolnshire CC	East Midlands
North Norfolk	Norfolk	Norfolk Police	Norfolk CC	East of England
North Warwickshire	Warwickshire	Warwickshire Police	Warwickshire CC	West Midlands
North West Leicestershire	Leicestershire	Leicestershire Police	Leicestershire Fire	East Midlands
Northampton	Northamptonshire	Northamptonshire Police	Northamptonshire CC	East Midlands
Norwich	Norfolk	Norfolk Police	Norfolk CC	East of England
Nuneaton & Bedworth	Warwickshire	Warwickshire Police	Warwickshire CC	West Midlands
Oadby & Wigston	Leicestershire	Leicestershire Police	Leicestershire Fire	East Midlands
Oxford	Oxfordshire	Thames Valley Police	Oxfordshire CC	South East
Pendle	Lancashire	Lancashire Police	Lancashire Fire	North West
Preston	Lancashire	Lancashire Police	Lancashire Fire	North West
Purbeck	Dorset	Dorset Police	Dorset Fire	South West
Redditch	Worcestershire	West Mercia Police	Hereford and Worcester Fire	West Midlands
Reigate & Banstead	Surrey	Surrey Police	Surrey CC	South East
Ribble Valley	Lancashire	Lancashire Police	Lancashire Fire	North West
Richmondshire	North Yorkshire	North Yorkshire Police	North Yorkshire Fire	Yorkshire & the Humber
Rochford	Essex	Essex Police	Essex Fire	East of England
Rossendale	Lancashire	Lancashire Police	Lancashire Fire	North West
Rother	East Sussex	Sussex Police	East Sussex Fire	South East
Rugby	Warwickshire	Warwickshire Police	Warwickshire CC	West Midlands
Runnymede	Surrey	Surrey Police	Surrey CC	South East
Rushcliffe	Nottinghamshire	Nottinghamshire Police	Nottinghamshire Fire	East Midlands
Rushmoor	Hampshire	Hampshire Police	Hampshire Fire	South East
Ryedale	North Yorkshire	North Yorkshire Police	North Yorkshire Fire	Yorkshire & the Humber
Scarborough	North Yorkshire	North Yorkshire Police	North Yorkshire Fire	Yorkshire & the Humber
Sedgemoor	Somerset	Avon & Somerset Police	Devon and Somerset Fire	South West
Selby	North Yorkshire	North Yorkshire Police	North Yorkshire Fire	Yorkshire & the Humber
Sevenoaks	Kent	Kent Police	Kent Fire	South East
Shepway	Kent	Kent Police	Kent Fire	South East
South Bucks	Buckinghamshire	Thames Valley Police	Buckinghamshire Fire	South East
South Cambridgeshire	Cambridgeshire	Cambridgeshire Police	Cambridgeshire Fire	East of England
South Derbyshire	Derbyshire	Derbyshire Police	Derbyshire Fire	East Midlands
South Hams	Devon	Devon & Cornwall Police	Devon and Somerset Fire	South West
South Holland	Lincolnshire	Lincolnshire Police	Lincolnshire CC	East Midlands
South Kesteven	Lincolnshire	Lincolnshire Police	Lincolnshire CC	East Midlands
South Lakeland	Cumbria	Cumbria Police	Cumbria CC	North West
South Norfolk	Norfolk	Norfolk Police	Norfolk CC	East of England
South Northamptonshire	Northamptonshire	Northamptonshire Police	Northamptonshire CC	East Midlands
South Oxfordshire	Oxfordshire	Thames Valley Police	Oxfordshire CC	South East
South Ribble	Lancashire	Lancashire Police	Lancashire Fire	North West
South Somerset	Somerset	Avon & Somerset Police	Devon and Somerset Fire	South West
South Staffordshire	Staffordshire	Staffordshire Police	Staffordshire Fire	West Midlands
Spelthorne	Surrey	Surrey Police	Surrey CC	South East
St Albans	Hertfordshire	Hertfordshire Police	Hertfordshire CC	East of England
St Edmundsbury	Suffolk	Suffolk Police	Suffolk CC	East of England
Stafford	Staffordshire	Staffordshire Police	Staffordshire Fire	West Midlands
Staffordshire Moorlands	Staffordshire	Staffordshire Police	Staffordshire Fire	West Midlands
Stevenage	Hertfordshire	Hertfordshire Police	Hertfordshire CC	East of England
Stratford-on-Avon	Warwickshire	Warwickshire Police	Warwickshire CC	West Midlands
Stroud	Gloucestershire	Gloucestershire Police	Gloucestershire CC	South West

(a) Waste disposal services are provided by the County Council

(b) CC represents County Council

Table A2a: English local authority structure as at 1 April 2009 – Shire Districts

Billing Authority	Upper Tier (County Council)	Police Authority	Fire & Rescue Authority	Region
Suffolk Coastal	Suffolk	Suffolk Police	Suffolk CC	East of England
Surrey Heath	Surrey	Surrey Police	Surrey CC	South East
Swale	Kent	Kent Police	Kent Fire	South East
Tamworth	Staffordshire	Staffordshire Police	Staffordshire Fire	West Midlands
Tandridge	Surrey	Surrey Police	Surrey CC	South East
Taunton Deane	Somerset	Avon & Somerset Police	Devon and Somerset Fire	South West
Teignbridge	Devon	Devon & Cornwall Police	Devon and Somerset Fire	South West
Tendring	Essex	Essex Police	Essex Fire	East of England
Test Valley	Hampshire	Hampshire Police	Hampshire Fire	South East
Tewkesbury	Gloucestershire	Gloucestershire Police	Gloucestershire CC	South West
Thanet	Kent	Kent Police	Kent Fire	South East
Three Rivers	Hertfordshire	Hertfordshire Police	Hertfordshire CC	East of England
Tonbridge & Malling	Kent	Kent Police	Kent Fire	South East
Torridge	Devon	Devon & Cornwall Police	Devon and Somerset Fire	South West
Tunbridge Wells	Kent	Kent Police	Kent Fire	South East
Uttlesford	Essex	Essex Police	Essex Fire	East of England
Vale of White Horse	Oxfordshire	Thames Valley Police	Oxfordshire CC	South East
Warwick	Warwickshire	Warwickshire Police	Warwickshire CC	West Midlands
Watford	Hertfordshire	Hertfordshire Police	Hertfordshire CC	East of England
Waveney	Suffolk	Suffolk Police	Suffolk CC	East of England
Waverley	Surrey	Surrey Police	Surrey CC	South East
Wealden	East Sussex	Sussex Police	East Sussex Fire	South East
Wellingborough	Northamptonshire	Northamptonshire Police	Northamptonshire CC	East Midlands
Welwyn Hatfield	Hertfordshire	Hertfordshire Police	Hertfordshire CC	East of England
West Devon	Devon	Devon & Cornwall Police	Devon and Somerset Fire	South West
West Dorset	Dorset	Dorset Police	Dorset Fire	South West
West Lancashire	Lancashire	Lancashire Police	Lancashire Fire	North West
West Lindsey	Lincolnshire	Lincolnshire Police	Lincolnshire CC	East Midlands
West Oxfordshire	Oxfordshire	Thames Valley Police	Oxfordshire CC	South East
West Somerset	Somerset	Avon & Somerset Police	Devon and Somerset Fire	South West
Weymouth & Portland	Dorset	Dorset Police	Dorset Fire	South West
Winchester	Hampshire	Hampshire Police	Hampshire Fire	South East
Woking	Surrey	Surrey Police	Surrey CC	South East
Worcester	Worcestershire	West Mercia Police	Hereford and Worcester Fire	West Midlands
Worthing	West Sussex	Sussex Police	West Sussex CC	South East
Wychavon	Worcestershire	West Mercia Police	Hereford and Worcester Fire	West Midlands
Wycombe	Buckinghamshire	Thames Valley Police	Buckinghamshire Fire	South East
Wyre	Lancashire	Lancashire Police	Lancashire Fire	North West
Wyre Forest	Worcestershire	West Mercia Police	Hereford and Worcester Fire	West Midlands

(a) Waste disposal services are provided by the County Council
(b) CC represents County Council

Table A2b: English local authority structure as at 1 April 2009 – Metropolitan Districts

Billing Authority	Police Authority	Fire & Rescue Authority	Waste Disposal Authority	Passenger Transport Authority	Region
Barnsley	South Yorkshire Police	South Yorkshire Fire	Barnsley	South Yorkshire PTA	Yorkshire & the Humber
Birmingham	West Midlands Police	West Midlands Fire	Birmingham	West Midlands PTA	West Midlands
Bolton	Greater Manchester Police	Greater Manchester Fire	Greater Manchester WDA	Greater Manchester PTA	North West
Bradford	West Yorkshire Police	West Yorkshire Fire	Bradford	West Yorkshire PTA	Yorkshire & the Humber
Bury	Greater Manchester Police	Greater Manchester Fire	Greater Manchester WDA	Greater Manchester PTA	North West
Calderdale	West Yorkshire Police	West Yorkshire Fire	Calderdale	West Yorkshire PTA	Yorkshire & the Humber
Coventry	West Midlands Police	West Midlands Fire	Coventry	West Midlands PTA	West Midlands
Doncaster	South Yorkshire Police	South Yorkshire Fire	Doncaster	South Yorkshire PTA	Yorkshire & the Humber
Dudley	West Midlands Police	West Midlands Fire	Dudley	West Midlands PTA	West Midlands
Gateshead	Northumbria Police	Tyne and Wear Fire	Gateshead	Tyne and Wear PTA	North East
Kirklees	West Yorkshire Police	West Yorkshire Fire	Kirklees	West Yorkshire PTA	Yorkshire & the Humber
Knowsley	Merseyside Police	Merseyside Fire	Merseyside WDA	Merseyside PTA	North West
Leeds	West Yorkshire Police	West Yorkshire Fire	Leeds	West Yorkshire PTA	Yorkshire & the Humber
Liverpool	Merseyside Police	Merseyside Fire	Merseyside WDA	Merseyside PTA	North West
Manchester	Greater Manchester Police	Greater Manchester Fire	Greater Manchester WDA	Greater Manchester PTA	North West
Newcastle-upon-Tyne	Northumbria Police	Tyne and Wear Fire	Newcastle-upon-Tyne	Tyne and Wear PTA	North East
North Tyneside	Northumbria Police	Tyne and Wear Fire	North Tyneside	Tyne and Wear PTA	North East
Oldham	Greater Manchester Police	Greater Manchester Fire	Greater Manchester WDA	Greater Manchester PTA	North West
Rochdale	Greater Manchester Police	Greater Manchester Fire	Greater Manchester WDA	Greater Manchester PTA	North West
Rotherham	South Yorkshire Police	South Yorkshire Fire	Rotherham	South Yorkshire PTA	Yorkshire & the Humber
Salford	Greater Manchester Police	Greater Manchester Fire	Greater Manchester WDA	Greater Manchester PTA	North West
Sandwell	West Midlands Police	West Midlands Fire	Sandwell	West Midlands PTA	West Midlands
Sefton	Merseyside Police	Merseyside Fire	Merseyside WDA	Merseyside PTA	North West
Sheffield	South Yorkshire Police	South Yorkshire Fire	Sheffield	South Yorkshire PTA	Yorkshire & the Humber
Solihull	West Midlands Police	West Midlands Fire	Solihull	West Midlands PTA	West Midlands
South Tyneside	Northumbria Police	Tyne and Wear Fire	South Tyneside	Tyne and Wear PTA	North East
St Helens	Merseyside Police	Merseyside Fire	Merseyside WDA	Merseyside PTA	North West
Stockport	Greater Manchester Police	Greater Manchester Fire	Greater Manchester WDA	Greater Manchester PTA	North West
Sunderland	Northumbria Police	Tyne and Wear Fire	Sunderland	Tyne and Wear PTA	North East
Tameside	Greater Manchester Police	Greater Manchester Fire	Greater Manchester WDA	Greater Manchester PTA	North West
Trafford	Greater Manchester Police	Greater Manchester Fire	Greater Manchester WDA	Greater Manchester PTA	North West
Wakefield	West Yorkshire Police	West Yorkshire Fire	Wakefield	West Yorkshire PTA	Yorkshire & the Humber
Walsall	West Midlands Police	West Midlands Fire	Walsall	West Midlands PTA	West Midlands
Wigan	Greater Manchester Police	Greater Manchester Fire	Greater Manchester WDA	Greater Manchester PTA	North West
Wirral	Merseyside Police	Merseyside Fire	Merseyside WDA	Merseyside PTA	North West
Wolverhampton	West Midlands Police	West Midlands Fire	Wolverhampton	West Midlands PTA	West Midlands

Table A2c: English local authority structure as at 1 April 2009 – Unitary Authorities

Billing Authority	Police Authority	Fire & Rescue Authority	Region
Bath & North East Somerset UA	Avon & Somerset Police	Avon Fire	South West
Bedford UA	Bedfordshire Police	Bedfordshire Fire	East of England
Blackburn with Darwen UA	Lancashire Police	Lancashire Fire	North West
Blackpool UA	Lancashire Police	Lancashire Fire	North West
Bournemouth UA	Dorset Police	Dorset Fire	South West
Bracknell Forest UA	Thames Valley Police	Berkshire Fire	South East
Brighton & Hove UA	Sussex Police	East Sussex Fire	South East
Bristol UA	Avon & Somerset Police	Avon Fire	South West
Central Bedfordshire UA	Bedfordshire Police	Bedfordshire Fire	East of England
Cheshire East UA	Cheshire Police	Cheshire Fire	North West
Cheshire West and Chester UA	Cheshire Police	Cheshire Fire	North West
Cornwall	Devon & Cornwall Police	Cornwall UA	South West
Darlington UA	Durham Police	Durham Fire	North East
Derby UA	Derbyshire Police	Derbyshire Fire	East Midlands
Durham UA	Durham Police	Durham Fire	North East
East Riding of Yorkshire UA	Humberside Police	Humberside Fire	Yorkshire & the Humber
Halton UA	Cheshire Police	Cheshire Fire	North West
Hartlepool UA	Cleveland Police	Cleveland Fire	North East
Herefordshire UA	West Mercia Police	Hereford and Worcester Fire	West Midlands
Isle of Wight Council UA	Hampshire Police	Isle of Wight Council UA	South East
Isles of Scilly	Devon & Cornwall Police	Isles of Scilly	South West
Kingston-upon-Hull UA	Humberside Police	Humberside Fire	Yorkshire & the Humber
Leicester UA	Leicestershire Police	Leicestershire Fire	East Midlands
Luton UA	Bedfordshire Police	Bedfordshire Fire	East of England
Medway UA	Kent Police	Kent Fire	South East
Middlesbrough UA	Cleveland Police	Cleveland Fire	North East
Milton Keynes UA	Thames Valley Police	Buckinghamshire Fire	South East
North East Lincolnshire UA	Humberside Police	Humberside Fire	Yorkshire & the Humber
North Lincolnshire UA	Humberside Police	Humberside Fire	Yorkshire & the Humber
North Somerset UA	Avon & Somerset Police	Avon Fire	South West
Northumberland UA	Northumbria Police	Northumberland UA	North East
Nottingham UA	Nottinghamshire Police	Nottinghamshire Fire	East Midlands
Peterborough UA	Cambridgeshire Police	Cambridgeshire Fire	East of England
Plymouth UA	Devon & Cornwall Police	Devon and Somerset Fire	South West
Poole UA	Dorset Police	Dorset Fire	South West
Portsmouth UA	Hampshire Police	Hampshire Fire	South East
Reading UA	Thames Valley Police	Berkshire Fire	South East
Redcar & Cleveland UA	Cleveland Police	Cleveland Fire	North East
Rutland UA	Leicestershire Police	Leicestershire Fire	East Midlands
Shropshire UA	West Mercia Police	Shropshire Fire	West Midlands
Slough UA	Thames Valley Police	Berkshire Fire	South East
South Gloucestershire UA	Avon & Somerset Police	Avon Fire	South West
Southampton UA	Hampshire Police	Hampshire Fire	South East
Southend-on-Sea UA	Essex Police	Essex Fire	East of England
Stockton-on-Tees UA	Cleveland Police	Cleveland Fire	North East
Stoke-on-Trent UA	Staffordshire Police	Staffordshire Fire	West Midlands
Swindon UA	Wiltshire Police	Wiltshire Fire	South West
Telford & Wrekin UA	West Mercia Police	Shropshire Fire	West Midlands
Thurrock UA	Essex Police	Essex Fire	East of England
Torbay UA	Devon & Cornwall Police	Devon and Somerset Fire	South West
Warrington UA	Cheshire Police	Cheshire Fire	North West
West Berkshire UA	Thames Valley Police	Berkshire Fire	South East
Wiltshire UA	Wiltshire Police	Wiltshire Fire	South West
Windsor & Maidenhead UA	Thames Valley Police	Berkshire Fire	South East
Wokingham UA	Thames Valley Police	Berkshire Fire	South East
York UA	North Yorkshire Police	North Yorkshire Fire	Yorkshire & the Humber

(a) Waste disposal services are provided by the Unitary Authorities

(b) Fire services are provided by the Unitary Authorities

Table A2d: English local authority structure as at 1 April 2009 – Inner & Outer London Boroughs

Billing Authority	Upper Tier	Police Authority	Fire & Rescue Authority	Waste Disposal Authority
Inner London Boroughs				
Camden	GLA	GLA	GLA	North London WDA
City of London	GLA	City of London	GLA	City of London
Greenwich	GLA	GLA	GLA	Greenwich
Hackney	GLA	GLA	GLA	North London WDA
Hammersmith & Fulham	GLA	GLA	GLA	Western Riverside WDA
Islington	GLA	GLA	GLA	North London WDA
Kensington & Chelsea	GLA	GLA	GLA	Western Riverside WDA
Lambeth	GLA	GLA	GLA	Western Riverside WDA
Lewisham	GLA	GLA	GLA	Lewisham
Southwark	GLA	GLA	GLA	Southwark
Tower Hamlets	GLA	GLA	GLA	Tower Hamlets
Wandsworth	GLA	GLA	GLA	Western Riverside WDA
Westminster	GLA	GLA	GLA	Westminster
Outer London Boroughs				
Barking & Dagenham	GLA	GLA	GLA	East London WDA
Barnet	GLA	GLA	GLA	North London WDA
Bexley	GLA	GLA	GLA	Bexley
Brent	GLA	GLA	GLA	West London WDA
Bromley	GLA	GLA	GLA	Bromley
Croydon	GLA	GLA	GLA	Croydon
Ealing	GLA	GLA	GLA	West London WDA
Enfield	GLA	GLA	GLA	North London WDA
Haringey	GLA	GLA	GLA	North London WDA
Harrow	GLA	GLA	GLA	West London WDA
Havering	GLA	GLA	GLA	East London WDA
Hillingdon	GLA	GLA	GLA	West London WDA
Hounslow	GLA	GLA	GLA	West London WDA
Kingston-upon-Thames	GLA	GLA	GLA	Kingston-upon-Thames
Merton	GLA	GLA	GLA	Merton
Newham	GLA	GLA	GLA	East London WDA
Redbridge	GLA	GLA	GLA	East London WDA
Richmond-upon-Thames	GLA	GLA	GLA	West London WDA
Sutton	GLA	GLA	GLA	Sutton
Waltham Forest	GLA	GLA	GLA	North London WDA

Table A2e: English local authority structure as at 1 April 2009 – Parks

National park authorities	
Dartmoor	
Exmoor	
Lake District	
New Forest	
North York Moors	
Northumberland	
Peak District	
Yorkshire Dales	
Other park authorities	
The Broads	
Lee Valley Regional Park	

Table A2f: English local authority structure as at 1 April 2009 – Former Shire Districts				
Billing Authority	Upper Tier (County Council)	Police Authority	Fire & Rescue Authority	Region
BEDFORD UA Bedford	Bedfordshire	Bedfordshire Police	Bedfordshire Fire	East of England
CENTRAL BEDFORDSHIRE UA Mid Bedfordshire South Bedfordshire	Bedfordshire Bedfordshire	Bedfordshire Police Bedfordshire Police	Bedfordshire Fire Bedfordshire Fire	East of England East of England
CHESHIRE EAST UA Congleton Crewe & Nantwich Macclesfield	Cheshire Cheshire Cheshire	Cheshire Police Cheshire Police Cheshire Police	Cheshire Fire Cheshire Fire Cheshire Fire	North West North West North West
CHESHIRE WEST AND CHESTER UA Chester Ellesmere Port & Neston Vale Royal	Cheshire Cheshire Cheshire	Cheshire Police Cheshire Police Cheshire Police	Cheshire Fire Cheshire Fire Cheshire Fire	North West North West North West
CORNWALL UA Caradon Carrick Kerrier North Cornwall Penwith Restormel	Cornwall Cornwall Cornwall Cornwall Cornwall Cornwall	Devon & Cornwall Police Devon & Cornwall Police Devon & Cornwall Police Devon & Cornwall Police Devon & Cornwall Police Devon & Cornwall Police	Cornwall CC Cornwall CC Cornwall CC Cornwall CC Cornwall CC Cornwall CC	South West South West South West South West South West South West
DURHAM UA Chester-le-Street Derwentside Durham City Easington Sedgefield Teesdale Wear Valley	Durham Durham Durham Durham Durham Durham Durham	Durham Police Durham Police Durham Police Durham Police Durham Police Durham Police Durham Police	Durham Fire Durham Fire Durham Fire Durham Fire Durham Fire Durham Fire Durham Fire	North East North East North East North East North East North East North East
NORTHUMBERLAND UA Alnwick Berwick-upon-Tweed Blyth Valley Castle Morpeth Tynedale Wansbeck	Northumberland Northumberland Northumberland Northumberland Northumberland Northumberland	Northumbria Police Northumbria Police Northumbria Police Northumbria Police Northumbria Police Northumbria Police	Northumberland CC Northumberland CC Northumberland CC Northumberland CC Northumberland CC Northumberland CC	North East North East North East North East North East North East
SHROPSHIRE UA Bridgnorth North Shropshire Oswestry Shrewsbury & Atcham South Shropshire	Shropshire Shropshire Shropshire Shropshire Shropshire	West Mercia Police West Mercia Police West Mercia Police West Mercia Police West Mercia Police	Shropshire Fire Shropshire Fire Shropshire Fire Shropshire Fire Shropshire Fire	West Midlands West Midlands West Midlands West Midlands West Midlands
WILTSHIRE UA Kennet North Wiltshire Salisbury West Wiltshire	Wiltshire Wiltshire Wiltshire Wiltshire	Wiltshire Police Wiltshire Police Wiltshire Police Wiltshire Police	Wiltshire Fire Wiltshire Fire Wiltshire Fire Wiltshire Fire	South West South West South West South West

A3 Parish and town councils

There are about 10,000 parishes in England, around 9,000 of which have a parish or town council, and there are about 1,000 parish meetings, where there is no council. They vary widely in many ways. Some represent hamlets of fewer than 100 people whereas others represent larger towns, with populations of up to 70,000. Their annual budgets range from under £100 to £2m. The role they play also varies widely. Some play a very modest and local role, but others are more active, with a role very similar to that of some of the smaller district councils. The 'Quality Parish and Town Council Scheme', launched in May 2003, aims to enable parish and town councils to play a greater role in their community. The scheme was reviewed in 2008 and ministers endorsed a revised scheme and new guidance. There are now approaching 700 Quality Parish and Town Councils.

The number of parishes is increasing. Over 230 new ones have been created in England since 1997. The Local Government and Public Involvement in Health Act 2007 has aimed to simplify and speed up the parish review process by devolving the power to create parishes to district councils and to London boroughs, and enables them to respond to petitions from local communities. The Act extended the power to promote well-being to eligible parish and town councils. This power commenced at the end of December 2008 with statutory guidance published in February 2009 to assist councils wishing to use the power.

Central government does not collect information direct from parish or town councils, although information on the total amount of **council tax** required for parish councils (parish **precepts**) in each **billing authority's** area is collected from returns provided by billing authorities. Information on individual councils is, however, collected by auditors. This suggests that about 50 parish or town councils have an annual income or annual expenditure over £1m.

Table A3a gives figures on trends in total precepts since 2005-06 to 2009-10, nationally, by **region** and by area. The total has increased significantly during this period, from £260m to £340m. This is due partly to the creation of new parish and town councils and partly to the increase in activity of some of those that already existed.

Table A3a: Parish precepts

	2005-06	2006-07	2007-08	2008-09	£ million 2009-10
England	259.9	281.7	298.7	321.8	340.4
Parish precept per band D property (£) ^(a)	37	40	42	45	47
By area					
Two-tier shire areas ^(b)	211.9	230.2	244.7	263.7 II	224.3
Unitary shire areas ^(b)	35.8	38.8	40.5	43.7 II	101.3
Metropolitan areas	12.0	12.5	13.2	14.1	14.5
London ^(c)	0.2	0.2	0.3	0.3	0.3
By region					
North East	11.7	12.1	12.9	13.8	16.0
North West	12.1	13.0	14.0	15.5	16.7
Yorkshire & the Humber	17.9	19.0	20.1	21.6	22.5
East Midlands	28.9	32.0	33.1	35.7	37.3
West Midlands	22.2	23.4	24.8	26.5	28.4
East	47.6	51.5	55.5	59.8	62.8
London ^(a)	0.2	0.2	0.3	0.3	0.3
South East	71.8	78.3	82.0	87.6	91.2
South West	47.5	52.2	55.9	61.0	65.2

Source: BR forms

- (a) Parish precept per band D property is calculated by dividing the parish yield by the 'estimated parish tax base. The taxbase is estimated using local authority level Census 2001 'parish population figures.
- (b) Discontinuity between 2008-09 and 2009-10 owing to the creation of nine new unitary authorities (see Annex A)
- (c) There are no parish or town councils in London. The figures relate to local precepts issued by the sub-treasurer of the Inner Temple and the under-treasurer of the Middle Temple in the City of London.

Research in 1992 by Aston Business School found that parish precepts accounted for about 60% of the total expenditure by parish and town councils. If this is still the case, then total expenditure in 2007-08 would have been in the region of £500m.

In addition to council tax, some parish and town councils receive income from interest receipts, sales, fees and charges, **capital receipts** and borrowing. In addition, some of them have received grants (such as from the National Lottery) towards the costs of producing parish plans and parish transport schemes. Section 136 of the Local Government and Public Involvement in Health Act 2007 removed the duty of best value from all parish and town councils with effect from 1 April 2008.

Parishes spend much less, and raise much less in tax, than principal local authorities. But there are many more of them, and they have more councillors overall than principal authorities. Further comparisons between parishes and principal authorities are given in **Table A3b**.

The source used for parish population data in **tables A3b and A3c** has changed from *Local Government Finance Statistics 18*. Information on parish population for these tables now comes from a more robust source than previously, namely the 2001 Census which gives data at a local authority level. In order to make estimates for the total parish population in England (**A3b**) it is assumed that the proportion of the population that are in a parished area stays consistent with the 2001 Census. In order to estimate parish precept per band

D property it is assumed that the proportion of each authority which is covered by parish population again stays consistent with the 2001 Census results.

Table A3b: Comparing parish and town councils and principal local authorities 2008-09		
	Parish and town councils ^(a)	Principal local authorities
Number of councils	9,000	456 ^(b)
Approximate number of councillors	70,000	20,000
Population covered: number ^(c)	19 million	51 million
Percentage of England total ^(d)	37%	100%
Spending funded by council tax ^(e) :		
£	323 million	24,436 million
£ per Band D property ^(e)	45	1,355

(a) Most of the figures for parish and town councils are estimates.

(b) This is the sum of the 354 billing authorities and 102 major precepting authorities shown in table 1.6A in Chapter 1.

(c) Some of the population and spending shown for parish and town councils is in parished areas where there is a parish meeting instead of a parish or town council. Parish population figures are derived from the 2001 Census

(d) The population in parished areas comprises about half of the population of England outside London and metropolitan areas. There are only a few parished areas in metropolitan areas, and none in London.

(e) The amounts for parish and town councils and principal local authorities do not sum to the national average area Band D council tax (£1,373). This is because the figure for parish and town councils is calculated as an average across parished areas only, rather than across the whole of England.

A4 Changes in English local authority functions and structure

This annex should be read in conjunction with the sections at the end of **Annexes C** and **D**, which summarise changes in the local government revenue and capital finance systems in recent years respectively.

Changes in the volume of local authority activity (and hence in expenditure and employment) may be associated with the addition or removal of functions, as detailed below; changes in demand for obligatory functions (for example, changes in the number of school-age children); policy changes in relation to discretionary functions (for example, the provision of new leisure centres); or changes in ways of providing the same services (for example, the introduction of computers).

BEFORE THE 1970S

Before the 19th century, local government provided few nationwide services: the poor law and highway maintenance (administered mainly by parishes) and the local courts and prisons (administered mainly by county quarter sessions) were the main ones. Other local services were provided as a result of local initiative, based mainly on local Acts of Parliament.

In the 19th century, there was a gradual development of systematic, nationwide provision of local government services. Some of these were the result of initiatives by central government (such as most of the public health services) whilst others were developed by local initiatives (such as the municipal

gas and electricity undertakings). Some were the result of the work of non-governmental organisations, later taken over by local government bodies (such as primary education).

As the 19th century progressed, the tendency to create new specialised agencies for each new service was replaced by a tendency to concentrate services, especially after the creation of county councils in 1888 and county district councils in 1894. At the same time, central government recognised increasingly the need to ensure uniform national standards and created the methods to do so, by guidance, conditional grants, inspectorate appeals systems and default powers.

The introduction of more and more local services was counterbalanced by the transfer of some services to central government (for example, prisons (1872), trunk roads (1930), gas and electricity (1947) and hospitals (1948)). In 1929, the abolition of the Boards of Guardians consolidated local government services in the hands of, in large towns, county borough councils and, in London and the metropolitan counties, the London County Council and metropolitan boroughs. Outside these areas the abolition of the Boards of Guardians consolidated local government services for county councils to county district councils and (in rural districts) parish councils and meetings. This structure endured until, in Greater London, the reform of 1965 (when the Greater London Council was formed) and elsewhere the reforms of 1974.

SINCE 1970

1973	Responsibility for upper-tier criminal courts (assizes and quarter sessions) transferred to central government.
1 April 1974	Local government reorganisation outside London: new structure of six metropolitan counties and 39 shire counties, divided into 36 metropolitan and 296 non-metropolitan districts, introduced. Responsibility for water and sewerage transferred to water authorities. Ambulance and some health services transferred to health authorities.
1 April 1985	London Regional Transport transferred from the local authority sector.
1 April 1986	Abolition of Greater London Council and metropolitan county councils. In London, functions transferred to City of London, London Boroughs, Inner London Education Authority (ILEA), the London Fire and Civil Defence Authority, the London Waste Regulation Authority, waste disposal authorities and other bodies such as the London Planning Advisory Committee. In metropolitan areas, functions passed to metropolitan districts, waste disposal authorities (in Merseyside and Greater Manchester) and joint authorities for police, fire and civil defence, and transport. Residuary bodies were set up to wind up the affairs of the abolished councils.

26 October 1986	Responsibility for municipal bus services transferred to public transport companies.
1986	Introduction of devolved budgets for schools, resulting in the creation of schools as semi-independent institutions.
1 April 1987	Responsibility for municipal airports (except Manchester) transferred to public airport companies.
1 April 1989	Funding of polytechnics and higher education colleges transferred to the Polytechnics and Colleges Funding Council (PCFC).
1 Sept 1989	The first Grant Maintained schools came into existence following the 1988 Education Reform Act. These schools were independent of local authority control. They were funded by central government through the Funding Agency for Schools. Part of local authority expenditure on education consisted of payments back to the government for the funding of these schools.
1 April 1990	Inner London Education Authority (ILEA) abolished. Responsibility for education in Inner London transferred to London boroughs.
1 July 1992	Local Government Commission set up to review the structure of local government in England.
1 April 1993	Local authorities became responsible for implementing new legislation on Community Care. Funding of colleges of further education and sixth form colleges transferred from local authorities to the Further Education Funding Council (FEFC).
1 April 1995	The Isle of Wight unitary authority replaced the county council and two district councils. New police authorities were set up in the shire areas taking all policing responsibilities away from county councils.
1 April 1996	Unitary authorities were created in Avon, Cleveland, Humberside and North Yorkshire, replacing both shire districts and Avon, Cleveland and Humberside county councils. New combined fire authorities were created in each of these four authorities. Waste regulation became the responsibility of the Environment Agency, resulting in the abolition of the London Waste Regulation Authority.
1 April 1997	Unitary authorities were created in Bedfordshire, Buckinghamshire, Derbyshire, Dorset, Durham, East Sussex, Hampshire, Leicestershire, Staffordshire and Wiltshire, replacing some of the shire districts in these areas. New combined fire authorities were also created in these areas.

1 April 1998	Unitary authorities were created in Berkshire, Cambridgeshire, Cheshire, Devon, Essex, Hereford and Worcester, Kent, Lancashire, Nottinghamshire and Shropshire, replacing some shire districts and Berkshire County Council. New combined fire authorities were also created in each of these areas.
1 April 1999	Funding of Grant Maintained schools transferred to local authorities.
3 July 2000	<p>A new Greater London Authority (GLA) was created which consists of a directly elected Mayor, a separately elected Assembly and about 400 support staff, and four functional bodies. The four functional bodies are:</p> <ul style="list-style-type: none"> (i) The Metropolitan Police Authority (MPA) oversees policing in London (excluding the City). This was an entirely new local authority, the Receiver for the Metropolitan Police having been abolished. (ii) The London Fire and Emergency Planning Authority (LFEPA) is essentially a reconstitution of the old London Fire and Civil Defence Authority (LFCDA). (iii) Transport for London (TfL) has strategic responsibility for transport in London; TfL also has responsibility for London buses and it is also highway and traffic authority for certain major roads in London. (iv) The London Development Agency (LDA) promotes economic development and regeneration in London.
1 April 2001	Magistrates' courts in London became the responsibility of the Greater London Magistrates' Court Authority.
1 April 2002	Funding of sixth form education transferred from local authorities to the Learning and Skills Council (LSC).
15 July 2003	Control of London Underground was transferred from the Department for Transport to Transport for London.
1 April 2004	Combined fire authorities in shire areas become major precepting authorities, having previously been financed by payments from the county or unitary councils in their area.
1 March 2005	The New Forest National Park came into existence.
1 April 2005	Responsibility for magistrates' courts transferred from local authorities to Her Majesty's Courts Service.
1 April 2006	The New Forest National Park became fully functional. New financial arrangements for police and firefighter pensions took effect.

- 1 April 2009 Unitary authorities created in Cornwall, Durham, Northumberland, Shropshire and Wiltshire. Cheshire split into two new unitary authorities, 'Cheshire East' and 'Cheshire West and Chester'; Bedfordshire split into two new unitary authorities, 'Bedford Borough' and 'Central Bedfordshire'.
- 1 April 2010 The South Downs National Park became a shadow authority able to decide on key strategies and policies as well as the type of organisation and staff needed to carry out its purposes and duty. This will become a full authority on 1 April 2011.

ANNEX B

Council tax exemptions

This annex gives detailed information about council tax exemptions relating to **Chapter 2**.

Table B1 gives figures for each class of exemption. The totals for each year are consistent with those given in **Table 2.2m** in **Chapter 2**.

Table B1: Number of dwellings exempt from council tax by class of exemption 2005 to 2009						
Class of exemption	Dwellings (thousands) ^(a)					As % of exemptions
	2005	2006	2007	2008	2009	
Class A	35.3	35.4	43.6	39.7	32.0	4.1
Class B	1.0	1.1	1.4	1.6	1.9	0.2
Class C	253.7	273.9	281.9	274.5	281.3	35.9
Class D	1.4	1.5	1.6	1.8	1.9	0.2
Class E	26.8	26.3	25.8	30.6	32.7	4.2
Class F	69.9	67.2	66.7	73.1	69.6	8.9
Class G	14.2	14.4	15.2	12.7	11.7	1.5
Class H	1.0	0.9	1.0	1.1	1.1	0.1
Class I	3.1	2.9	2.7	3.1	3.3	0.4
Class J	0.6	0.7	0.7	0.7	0.8	0.1
Class K	0.8	0.9	0.7	0.6	0.6	0.1
Class L	3.3	5.3	7.3	15.9	15.5	2.0
Class M	23.8	26.1	28.1	31.6	33.3	4.2
Class N	152.2	154.7	160.4	162.4	167.5	21.4
Class O	46.3	45.8	45.0	45.7	46.0	5.9
Class P	12.0	11.7	12.1	11.5	11.0	1.4
Class Q	0.3	0.3	0.4	0.7	1.8	0.2
Class R	4.0	4.0	4.1	4.3	4.3	0.5
Class S	8.4	7.8	7.4	7.4	7.5	1.0
Class T	3.2	3.1	3.5	3.9	4.3	0.5
Class U	39.0	40.7	42.0	43.1	45.1	5.8
Class V	3.6	3.7	3.9	4.0	3.9	0.5
Class W	5.9	6.3	6.5	6.9	7.1	0.9
Total	709.8	734.7	761.9	777.0	784.2	100.0

Source: CTB(Supplementary) return
(a) As at 19 September 2005, 18 September 2006, 17 September 2007 15 September 2008 and 14 September 2009

Table B2 gives the definition for each class of council tax exemption.

Table B2: Definitions of the council tax exemption classes	
Class A	Vacant dwellings where major repair works or structural alterations are required, under way or recently completed (up to twelve months).
Class B	Unoccupied dwellings owned by a charity (up to six months).
Class C	A vacant dwelling (i.e. empty and substantially unfurnished) (up to six months).
Class D	A dwelling left unoccupied by people who are in prison.
Class E	An unoccupied dwelling which was previously the sole or main residence of a person who has moved into a hospital or care home.
Class F	Dwellings left unoccupied by deceased persons from the date of death until up to six months after probate or letters of administration have been signed.
Class G	An unoccupied dwelling where the occupation is prohibited by law.
Class H	Unoccupied clergy dwellings.
Class I	An unoccupied dwelling which was previously the sole or main residence of a person who is the owner or tenant and has moved to receive personal care.
Class J	An unoccupied dwelling which was previously the sole or main residence of a person who is the owner or tenant and who has moved in order to provide personal care to another person.
Class K	An unoccupied dwelling where the owner is a student who last lived in the dwelling as their main home.
Class L	An unoccupied dwelling which has been taken into possession by a mortgage lender.
Class M	A hall of residence provided predominantly for the accommodation of students.
Class N	A dwelling which is occupied only by students, the foreign spouses of students, or school and college leavers.
Class O	Armed forces' accommodation. (Included as exempt dwellings rather than chargeable dwellings because contributions in lieu will be paid in respect of them, allowed for in line 20 of the CTB form).
Class P	A dwelling where at least one person who would otherwise be liable has a relevant association with a Visiting Force.
Class Q	An unoccupied dwelling where the person who would otherwise be liable is a trustee in bankruptcy.
Class R	Unoccupied caravan pitches and boat moorings.
Class S	A dwelling occupied only by a person, or persons, aged under 18.
Class T	An unoccupied dwelling which forms part of a single property which includes another dwelling and may not be let separately from that dwelling, without a breach of planning control.
Class U	A dwelling occupied only by a person, or persons, who is or are severely mentally impaired who would otherwise be liable to pay the council tax or only by one or more severely mentally impaired persons and one or more students, students' foreign spouses and school and college leavers.
Class V	A dwelling in which at least one person who would otherwise be liable is a diplomat.
Class W	A dwelling which forms part of a single property, including at least one or other dwelling, and which is the sole or main residence of a dependent relative of a person who is resident in the other dwelling.

ANNEX C

General fund revenue accounts

This annex gives detailed information about local authority **general fund revenue account** expenditure relating to **Chapter 3**. The information is represented in the same way as it is returned to Communities and Local Government and, generally, at the same level of detail. It forms the basis of many of the summary tables in the main part of this publication.

Some notes on the figures in the tables are given in this annex, but the more extensive notes, which accompany each form sent to local authorities, have not been reproduced here. The most recent year's forms and notes are available from the Department's internet site at:

<http://www.communities.gov.uk/localgovernment/localregional/localgovernmentfinance/statistics/revenueexpenditure/>

Annex C is divided into the following sections:

- **Detailed revenue outturn data** **section C1**
 - from **RO**, **TSR** and **SAR** forms 2008-09
- **Revenue outturn summary and grants** **section C2**
 - from **RS** and **RG** forms 2008-09
- **Revenue account net expenditure summaries** **section C3**
 - by **region** and **LA class** 2008-09
- **Revenue account budget estimates** **section C4**
 - from **RA** and **SG** forms 2008-09
- **Changes to English local government revenue finance systems** **section C5**

C1 Detailed revenue outturn data

This section gives 2008-09 **General Fund Revenue Account** and **Trading Services Revenue Account** outturn information from the *Revenue Outturn (RO)* returns:

	source	tables
Education services	RO1	C1a
Highways, roads and transport services	RO2	C1b
Social care	RO3	C1c
Housing services (excluding Housing Revenue Account)	RO4	C1d
Cultural, environmental and planning services	RO5	C1e
Protective, central and other services	RO6	C1f
Trading services Revenue Account	TSR	C1g
Subjective analysis	SAR	C1h

Important note

In this section all of the data in the tables were collected on a **Financial Reporting Standard 17 (FRS17)** basis. Figures in these tables may therefore be inconsistent with those in **chapter 3**. More information on FRS17 can be found in **section 3.1**.

DEFINITIONS OF COLUMN HEADINGS IN REVENUE OUTTURN TABLES

The column headings in **Tables C1a to C1h** are standard subjective headings which are defined, subject to CLG requirements, in accordance with the *Best Value Accounting Code of Practice (BVACOP) Recommended Standard Subjective Analysis (Section 1.7 Chapter 1)* where full details will be found. Grants inside and outside **AEF** are not regarded as income and are not included in total income figures (see **Table C2b**).

SUBJECTIVE ANALYSIS

The subjective analysis in **Table C1h** shows the labour, goods and services purchased by local authorities, what the expenditure was on rather than what it was for. **Table C1h** is based on the results of the *subjective analysis return (SAR)*, a sample survey of 143 local authorities in 2008-09. The sample results are grossed up to the local authority population using information from the *revenue outturn* forms. See also **section 3.5**.

Table C1b: Revenue Outturn Highways, Roads and Transport services (RO2) 2008–09

	EXPENDITURE				INCOME			Net Total Cost (excluding specific grants)
	Employees	Running expenses	Total expenditure	Sales, fees & charges	Other income	Total income	Net current expenditure		Capital Charges
Transport planning, policy and strategy								
11 Highways maintenance planning, policy and strategy	138,833	167,767	306,600	58,099	62,954	121,053	185,548	40,078
12 Public and other transport planning, policy and strategy	64,062	106,784	170,845	15,218	19,541	34,758	136,087	15,244
20 Construction – roads and bridges	10,564	27,840	38,404	5,920	3,098	9,018	29,386	385,003
Highways and roads – maintenance								
31 Structural maintenance – principal roads	19,821	95,409	115,229	9,079	25,939	35,018	80,211	121,682
of which:								
101 Joint arrangements	...	...	...	...	2,050	...	...	...
32 Structural maintenance – other local authority roads	65,885	343,308	409,193	24,721	75,300	100,022	309,171	80,142
of which:								
102 Joint arrangements	...	...	...	...	1,190	...	...	...
130 All local roads: third party liability claims in lines 31 and 32	374	18,431	18,805	0	0	0	18,805	0
33 Structural maintenance – bridges	17,353	50,368	67,722	7,619	7,662	15,281	52,441	43,500
41 Environmental, safety and routine maintenance – principal roads	46,469	345,780	392,248	19,702	21,534	41,236	351,012	21,857
of which:								
103 Joint arrangements	...	...	...	...	1,926	...	...	...
141 Unplanned patching	...	6,337	...	...	...	...	...	...
44 Environmental, safety and routine maintenance – other local authority roads	137,596	632,604	770,200	68,609	89,163	157,772	612,427	72,803
of which:								
104 Joint arrangements	...	...	...	...	5,334	...	...	...
144 Unplanned patching	...	48,657	...	...	...	...	...	...
48 Winter maintenance	17,424	178,238	195,662	5,826	11,169	16,995	178,667	15,154
49 Street lighting	36,610	501,667	538,277	14,822	29,567	44,389	493,887	27,871
Traffic management and road safety								
51 Congestion charging	17,491	159,894	177,385	325,787	0	325,787	-148,402	259
54 Safe routes (including school crossing patrols)	54,150	68,755	122,905	9,973	14,248	24,222	98,683	3,641
58 Road safety education and other traffic management	231,090	297,430	528,520	111,013	51,824	162,837	365,683	42,450

(continued)

Table C1b: Revenue Outturn Highways, Roads and Transport services (RO2) 2008–09 (continued)

	EXPENDITURE			INCOME			Net Total Cost (excluding specific grants)	£ thousand	
	Employees	Running expenses	Total expenditure	Sales, fees & charges	Other income	Total income			Net current expenditure	Capital Charges
Parking services									
61 On–street parking of which:	115,625	369,756	485,383	663,810	25,341	689,151	-203,768	14,516	-189,253
161 Penalty Charge Notice income	–	–	–	312,121	–	–	–	–	–
162 Other sales, fees and charges	–	–	–	351,690	–	–	–	–	–
62 Off–street parking	76,985	285,482	362,465	594,756	53,994	648,750	-286,285	149,678	-136,606
Public transport									
71 Concessionary fares	9,204	1,136,243	1,145,445	11,873	143,442	155,315	990,131	5,747	995,878
72 Support to operators – bus services	20,462	1,271,254	1,291,716	59,372	98,001	157,373	1,134,344	27,608	1,161,952
73 Support to operators – rail services	2,088	472,851	474,939	260	392	652	474,287	12,704	486,991
74 Support to operators – other	13,012	180,644	193,656	7,226	22,341	29,567	164,089	2,531	166,620
76 Public transport co–ordination	176,747	583,755	760,502	39,509	26,978	66,487	694,015	56,069	750,084
80 Airports, harbours and toll facilities	8,796	19,124	27,920	25,162	3,912	29,074	-1,154	19,643	18,489
90 TOTAL HIGHWAYS, ROADS & TRANSPORT SERVICES	1,280,265	7,294,949	8,575,215	2,078,357	786,402	2,864,758	5,710,458	1,158,179	6,868,637

Table C1c: Revenue Outturn Social Care (RO3) 2008-09

	EXPENDITURE				INCOME			Net Total Cost (excluding specific grants)	
	Employees	Running expenses	Total expenditure	Sales, fees & charges	Other income	Total income	Net current expenditure		Capital Charges
11 Social care strategy – children	64,517	75,375	139,891	1,285	11,233	12,518	127,372	2,542	129,916
25 Children's and families' services – asylum seekers	32,814	142,327	175,142	7,806	19,496	27,301	147,841	588	148,429
29 Children's and families' services – other	2,401,904	3,629,531	6,031,437	99,757	399,918	499,676	5,531,760	99,312	5,631,071
30 Social care strategy – adults	55,221	49,447	104,670	4,526	36,318	40,844	63,825	1,501	65,326
40 Older people (aged 65 or over) including older mentally ill	2,314,257	7,157,802	9,472,060	1,805,162	460,862	2,266,025	7,206,035	182,390	7,388,423
51 Adults aged under 65 with physical disability or sensory impairment	357,234	1,298,944	1,656,177	95,180	109,393	204,572	1,451,606	32,606	1,484,211
52 Adults aged under 65 with learning disabilities	1,048,442	3,866,925	4,915,365	301,270	1,067,356	1,368,626	3,546,738	109,881	3,656,620
53 Adults aged under 65 with mental health needs	398,564	940,792	1,339,354	69,842	172,258	242,101	1,097,255	25,636	1,122,891
75 Other adult Social care – asylum seekers – lone adults	8,328	55,378	63,705	6,884	11,353	18,237	45,468	122	45,590
79 Other adult Social care – other	80,657	439,586	520,244	23,820	160,945	184,767	335,478	18,377	353,855
80 Supported employment	41,457	40,301	81,757	18,772	12,269	31,041	50,716	2,714	53,431
90 TOTAL SOCIAL CARE	6,803,396	17,696,409	24,499,804	2,434,303	2,461,405	4,895,709	19,604,094	475,670	20,079,763
<i>of which:</i>									
99 Supporting people ancillary expenditure	21,352	288,832	310,184	2,452	7,431	9,883	300,301	279	300,580

£ thousand

Table C1d: Revenue Outturn Housing Services (RO4) 2008-09

	EXPENDITURE			INCOME			Net Total Cost (excluding specific grants)	£ thousand	
	Employees	Running expenses	Total expenditure	Sales, fees & charges	Other income	Total income			Net current expenditure	Capital Charges
10 Housing strategy, advice and enabling	114,183	175,005	289,191	24,178	66,617	90,795	198,394	107,465	305,859
20 Housing advances	828	2,789	3,616	658	1,366	2,025	1,590	8,735	10,326
Private sector housing renewal									
31 Administration of financial support for repairs and improvements	56,506	65,609	122,115	15,181	32,553	47,734	74,380	124,309	198,689
38 Other private sector housing renewal	52,577	54,762	107,339	10,969	25,960	36,929	70,411	92,553	162,964
Homelessness									
41 Hostels (non-HRA support)	12,640	29,310	41,950	24,546	9,640	34,186	7,764	4,387	12,151
42 Bed and breakfast accommodation	4,189	142,032	146,220	101,130	34,433	135,563	10,658	895	11,553
43 Leasehold dwellings	4,126	351,485	355,611	267,901	116,898	384,800	-29,188	1,077	-28,111
46 Other temporary accommodation	12,450	159,944	172,394	58,963	53,890	112,853	59,541	3,707	63,248
47 Homelessness administration	117,721	164,343	282,064	26,160	24,623	50,783	231,279	1,191	232,471
Housing benefits									
51 Rent allowances – discretionary payments	1,687	35,283	36,970	10,529	12,021	22,550	14,419	30	14,449
52 Non-HRA rent rebates – discretionary payments	268	12,202	12,470	449	1,068	1,517	10,953	-5	10,948
53 Rent rebates to HRA tenants – discretionary payments	261	19,982	20,243	6,753	7,421	14,174	6,069	0	6,069
57 Housing benefits administration	254,087	314,907	568,995	11,708	68,481	80,191	488,805	6,344	495,149
60 Other council property (Non-HRA)	21,057	99,579	120,636	25,186	28,625	53,811	66,824	36,951	103,776
Housing welfare									
75 Supporting people	58,113	1,191,346	1,249,459	20,545	103,305	123,850	1,125,609	1,648	1,127,257
78 Other welfare services	21,335	23,279	44,614	14,197	12,527	26,724	17,889	2,604	20,493
90 TOTAL HOUSING SERVICES (GFRA only)	732,026	2,841,857	3,573,882	619,055	599,430	1,218,487	2,355,398	391,891	2,747,289

Table C1e: Revenue Outturn Cultural, Environmental and Planning services (RO5) 2008-09

	EXPENDITURE				INCOME			Net Total Cost (excluding specific grants)	
	Employees	Running expenses	Total expenditure	Sales, fees & charges	Other income	Total income	Net current expenditure		Capital Charges
CULTURAL AND RELATED SERVICES									
Culture and heritage									
111 Archives	34,492	37,033	71,525	4,141	12,800	16,941	54,584	8,575	63,159
112 Arts development and support	34,901	123,467	158,369	12,743	19,496	32,239	126,130	24,612	150,742
113 Heritage	30,732	36,511	67,243	22,905	10,102	33,007	34,235	10,594	44,829
114 Museums and galleries	110,795	164,597	275,394	31,629	32,722	64,351	211,040	92,750	303,791
115 Theatres and public entertainment	89,794	266,214	356,009	159,476	28,923	188,399	167,610	51,890	219,500
Recreation and sport									
121 Community centres and public halls	33,699	74,412	108,112	22,136	14,958	37,096	71,014	82,843	153,857
122 Foreshore	10,283	19,738	30,021	14,443	2,975	17,419	12,602	9,707	22,309
123 Sports development and community recreation	125,568	182,375	307,943	45,878	69,855	115,732	192,213	50,681	242,893
128 Sports and recreation facilities, including golf courses	359,065	626,161	985,226	373,251	63,635	436,886	548,340	390,039	938,380
130 Open spaces	375,953	758,137	1,134,090	124,638	185,216	309,855	824,235	185,513	1,009,749
140 Tourism	61,975	118,683	180,657	39,192	15,034	54,225	126,432	16,990	143,422
150 Library service	553,051	489,619	1,042,671	68,941	45,587	114,528	928,143	225,155	1,153,297
190 TOTAL CULTURAL AND RELATED SERVICES	1,820,310	2,896,951	4,717,262	919,377	501,307	1,420,682	3,296,580	1,149,348	4,445,928
210 Cemetery, cremation and mortuary services	66,623	144,045	210,667	199,213	12,014	211,227	-560	26,715	26,156
ENVIRONMENTAL SERVICES									
Environmental health									
221 Food safety	70,766	52,358	123,126	7,717	5,180	12,896	110,229	758	110,987
227 Public conveniences	15,828	78,483	94,311	2,189	3,493	5,681	88,629	29,290	117,920
228 Other environmental health	286,105	266,467	552,572	59,360	73,618	132,977	419,595	24,841	444,438
229 Licensing	70,924	80,607	151,531	115,273	11,061	126,333	25,198	935	26,133
Community Safety									
231 Crime reduction	140,669	264,567	405,236	27,979	73,900	101,879	303,357	13,044	316,401
232 Safety services	95,957	95,848	191,804	12,027	26,368	38,395	153,409	4,571	157,980

(continued)

Table C1e: Revenue Outturn Cultural, Environmental and Planning services (RO5) 2008-09 (continued)

	EXPENDITURE			INCOME			Net Total Cost (excluding specific grants)
	Employees	Running expenses	Total expenditure	Sales, fees & charges	Other income	Total income	
ENVIRONMENTAL SERVICES (continued)							
Flood defence, land drainage and coast protection							
241 Defences against flooding	4,448	17,583	22,031	1,600	4,461	6,061	21,339
243 Internal drainage and related work	2,480	30,577	33,058	955	1,143	2,098	31,720
247 Coast protection	2,812	16,225	19,037	279	3,955	4,234	26,661
250 Agricultural and fisheries services	1,990	18,804	20,794	18,176	4,518	22,694	17,313
260 Trading Standards	129,407	77,252	206,659	13,867	12,600	26,466	182,423
270 Street cleansing (not chargeable to Highways)	288,368	570,146	858,514	36,115	81,314	117,429	751,028
Waste management							
281 Waste collection	408,289	1,314,726	1,723,015	278,895	206,874	485,770	1,298,440
282 Waste disposal	72,339	1,905,549	1,977,890	115,843	93,899	209,741	1,833,795
290 TOTAL ENVIRONMENTAL SERVICES	1,657,006	4,933,235	6,590,242	889,485	614,397	1,503,883	5,086,358
PLANNING AND DEVELOPMENT SERVICES							
310 Building control	142,509	107,280	249,788	140,132	22,452	162,585	89,471
320 Development control	342,370	335,673	678,045	242,892	41,084	283,977	400,479
Planning policy							
335 Conservation and listed buildings planning policy	22,090	20,727	42,816	1,638	3,822	5,460	39,779
338 Other planning policy	160,833	195,475	356,309	55,648	50,389	106,037	304,307
340 Environmental initiatives	77,224	89,588	166,812	14,886	32,360	47,246	174,587
350 Economic development	281,133	946,593	1,227,726	230,603	216,670	447,272	1,507,377
360 Community development	174,261	349,419	523,678	21,314	65,353	86,667	472,704
390 TOTAL PLANNING AND DEVELOPMENT SERVICES	1,200,419	2,044,755	3,245,173	707,114	432,132	1,139,244	2,988,703
400 TOTAL CULTURAL, ENVIRONMENTAL & PLANNING SERVICES	4,677,737	9,874,944	14,552,680	2,515,977	1,547,836	4,063,811	12,797,361

Table C1f: Revenue Outturn Protective, Central and Other services (RO6) 2008-09

	EXPENDITURE				INCOME			Net Total Cost (excluding specific grants)	
	Employees	Running expenses	Total expenditure	Sales, fees & charges	Other income	Total income	Net current expenditure		Capital Charges
PROTECTIVE SERVICES									
100 TOTAL POLICE SERVICES	10,372,143	2,354,012	12,726,155	455,393	723,091	1,178,484	11,547,670	820,585	12,368,256
FIRE AND RESCUE SERVICES									
210 Community fire safety	209,991	76,383	286,374	6,944	10,139	17,083	269,291	18,497	287,788
220 Fire fighting and rescue operations	1,473,317	424,305	1,897,622	20,086	49,422	69,508	1,828,114	222,470	2,050,584
230 Fire and rescue service emergency planning and civil defence	7,105	1,650	8,755	218	2,066	2,284	6,471	21,836	28,307
290 TOTAL FIRE AND RESCUE SERVICES	1,690,413	502,338	2,192,751	27,248	61,627	88,875	2,103,876	262,803	2,366,679
COURT SERVICES									
320 Coroners' court services	17,241	77,764	95,005	2,564	22,601	25,165	69,840	496	70,336
350 Other court services	3,845	5,676	9,521	488	5,873	6,361	3,160	763	3,923
390 TOTAL COURT SERVICES	21,086	83,440	104,526	3,052	28,474	31,526	73,000	1,259	74,259
410 CORPORATE AND DEMOCRATIC CORE	513,077	1,498,258	2,011,335	56,155	295,416	351,570	1,659,765	149,255	1,809,021
CENTRAL SERVICES TO THE PUBLIC									
Local tax collection									
421 Council tax collection	165,629	325,026	490,655	85,688	65,658	151,347	339,309	5,050	344,359
422 Council tax discounts for prompt payment	818	1,817	2,635	39	0	39	2,596	0	2,596
423 Council tax discounts locally funded	204	3,636	3,840	82	647	729	3,111	3	3,114
425 Council tax benefits administration	128,162	186,043	314,205	11,956	34,103	46,059	268,145	2,010	270,155
426 Non-domestic rates collection	29,835	71,203	101,040	15,276	70,667	85,943	15,097	1,324	16,421
428 BID ballots	43	120	163	32	86	118	45	0	45
430 Registration of births, deaths and marriages	78,990	43,936	122,925	64,941	9,448	74,389	48,537	11,815	60,352

(continued)

Table C1f: Revenue Outturn Protective, Central and Other services (RO6) 2008-09 (continued)

	EXPENDITURE				INCOME			Net Total Cost (excluding specific grants)	£ thousand
	Employees	Running expenses	Total expenditure	Sales, fees & charges	Other income	Total income	Net current expenditure			Capital Charges
CENTRAL SERVICES TO THE PUBLIC (continued)									
Elections									
441 Registration of electors	28,432	43,685	72,116	1,669	2,887	4,557	67,560	8,041	75,602
442 Conducting elections	12,322	50,135	62,457	2,415	3,253	5,669	56,787	920	57,707
450 Emergency planning	32,531	32,027	64,557	3,673	7,809	11,482	53,075	746	53,822
460 Local land charges	26,379	43,164	69,545	64,192	4,521	68,712	832	959	1,792
470 General grants, bequests and donations	6,411	116,893	123,304	1,492	5,141	6,633	116,671	4,750	121,421
Non-distributed costs									
481 Retirement benefits	650,797	108,847	759,645	8,233	45,813	54,046	705,599	18,021	723,619
482 Costs of unused shares of IT facilities and other assets	8,375	47,635	56,010	4,518	26,680	31,198	24,812	29,676	54,488
483 Depreciation / impairment of surplus costs etc	2,251	36,809	39,060	658	6,215	6,873	32,187	194,941	227,128
489 MANAGEMENT AND SUPPORT SERVICES	4,339,548	4,637,900	8,977,447	729,432	8,214,799	8,944,231	33,216	676,157	709,374
490 TOTAL CENTRAL SERVICES	6,023,803	7,247,136	13,270,935	1,050,453	8,793,141	9,843,593	3,427,342	1,103,671	4,531,013
491 Recharges within central services	...	...	...	...	2,246,599	...	...	...	...
492 Recharges to general fund revenue account (excluding central services)	...	...	...	...	4,746,565	...	...	...	...
493 Recharges to central government	...	...	...	...	5,522	...	...	...	...
494 Recharges to other accounts	...	...	...	...	761,161	...	...	...	...
495 Other management and support services income (excluding recharges)	...	...	...	...	454,954	...	...	...	...
500 TOTAL OTHER SERVICES	273,647	395,297	668,944	101,672	261,846	363,519	305,425	350,841	656,266

Table C1g: Trading Services Revenue Account (TSR) 2008-09

	EXPENDITURE				INCOME			Gross surplus (-)/ deficit (+)	Capital Charges	Net Total Cost (excluding specific grants)
	Employees	Running expenses	Total expenditure	Sales, fees & charges	Other income	Total income	£ thousand			
External Trading Accounts										
260 Car Parks	2,084	9,731	11,815	20,650	427	21,077	-9,262	14,295	5,033	
281 Airports	571	718	1,289	1,320	2,617	3,937	-2,648	558	-2,090	
282 Ports	3,955	5,793	9,748	8,171	371	8,542	1,206	1,724	2,930	
283 Piers	0	0	0	0	0	0	0	0	0	
284 Toll bridges and roads	10,820	19,625	30,445	52,299	95	52,394	-21,949	8,677	-13,272	
514 Museums	314	670	984	217	48	265	719	210	929	
515 Theatres	6,135	18,904	25,039	22,449	1,662	24,111	928	3,380	4,308	
521 Civic halls	2,884	7,681	10,565	6,750	1,649	8,399	2,166	4,112	6,278	
525 Civic restaurants	4,040	5,167	9,207	7,561	1,214	8,775	432	14	446	
528 Sports facilities	3,877	8,760	12,637	9,559	795	10,354	2,283	1,326	3,609	
535 Crematoria	2,245	3,486	5,731	4,699	1,215	5,914	-183	831	648	
550 Fishery harbours	1,401	4,247	5,648	4,391	685	5,076	572	-128	444	
580 Trade waste	3,464	12,256	15,720	15,856	2,013	17,869	-2,149	126	-2,023	
591 Building control	13,544	9,861	23,405	16,655	2,690	19,345	4,060	24	4,084	
594 Corporation estates	4,435	49,809	54,244	104,756	29,003	133,759	-79,514	133,911	54,396	
595 Industrial estates	5,201	59,185	64,386	123,525	32,275	155,800	-91,415	87,524	-3,890	
596 Investment properties	1,854	40,540	42,394	100,544	21,756	122,299	-79,905	176,214	96,309	
597 Market undertakings	20,047	56,012	76,059	67,183	18,981	86,164	-10,106	39,239	29,133	
691-695 Other External Trading Accounts	69,544	359,963	429,507	398,755	56,213	454,968	-25,458	23,516	-1,941	
698 TOTAL EXTERNAL TRADING ACCOUNTS	156,416	672,408	828,823	965,338	173,709	1,139,047	-310,223	495,554	185,332	
<i>of which:</i>										
931 Depreciation	...	...	...	...	...	...	...	65,838	...
933 Loss on impairment of assets	...	...	...	...	...	...	...	442,372	...
934 Amortisation of deferred charges	...	...	...	...	...	...	...	6,890	...
935 Credit for amortisation of capital grants and other capital contributions	...	...	...	...	...	...	...	-19,548	...
939 Total capital charges (total of lines 931 to 935)				965,338	173,709	1,139,047	-310,223	495,554	185,332	

(continued)

Table C1g: Trading Services Revenue Account (TSR) 2008-09 (continued)

	EXPENDITURE				INCOME			Net Total Cost (excluding specific grants)	£ thousand
	Employees	Running expenses	Total expenditure	Sales, fees & charges	Other income	Total income	Gross surplus (-)/ deficit (+)			Capital Charges
Internal Trading Accounts									
716 Administrative Education support services	8,921	6,586	15,507	9,277	7,234	16,511	-1,004	6,688	5,684
717 Specialist Education support services	14,413	11,225	25,638	11,758	11,752	23,510	2,128	5	2,133
723 Highways maintenance	200,487	399,179	599,666	284,034	329,685	613,719	-14,053	3,974	-10,079
726 On-street parking	5,323	1,437	6,760	4,280	2,977	7,257	-497	87	-410
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	10,030	4,473	14,503	8	14,606	14,614	-111	0	-111
752 Leisure management	22,670	18,244	40,914	21,430	16,433	37,863	3,051	95	3,146
757 Environmental cleaning and sweeping	36,325	22,149	58,474	21,453	38,341	59,794	-1,320	477	-843
810 Construction and property services	149,883	152,451	302,334	111,983	193,956	305,939	-3,605	16,744	13,139
821 Building cleaning	245,287	49,723	295,010	135,633	157,682	293,314	1,696	1,270	2,966
825 Building maintenance	168,556	192,840	361,396	166,638	195,837	362,475	-1,079	3,612	2,533
830 Grounds maintenance	112,313	111,173	223,486	92,817	118,614	211,431	12,054	2,612	14,666
841 Vehicle maintenance	54,208	145,805	200,013	83,559	126,796	210,355	-10,343	12,924	2,580
845 Vehicle management and transport	57,288	175,572	232,861	101,694	165,777	267,471	-34,610	24,809	-9,801
850 Refuse collection	39,946	38,965	78,911	27,626	54,510	82,136	-3,226	2,782	-444
860 Catering services	329,368	272,354	601,722	402,342	178,062	580,404	21,318	1,798	23,116
871 Office services (printing, security, etc)	22,878	40,957	63,835	32,884	31,953	64,837	-1,002	1,176	174
872 Information Technology	61,907	88,968	150,875	37,033	114,826	151,859	-984	7,142	6,158
873 Finance services	55,204	29,221	84,425	8,312	72,690	81,002	3,423	1,023	4,446
874 Legal services	48,544	29,165	77,709	16,034	62,662	78,696	-987	120	-867
875 Personnel services	39,486	21,484	60,970	10,693	37,154	47,847	13,124	250	13,374
891-895 Other Internal Trading Accounts	312,205	420,137	732,342	383,053	360,695	743,749	-11,407	24,150	12,743
898 TOTAL INTERNAL TRADING ACCOUNTS	1,995,242	2,232,106	4,227,350	1,962,540	2,292,241	4,254,783	-27,433	111,738	84,305
of which:									
931 Depreciation	...	...	...	...	...	...	...	78,063	...
933 Loss on impairment of assets	...	...	...	...	...	...	...	30,950	...
934 Amortisation of deferred charges	...	...	...	...	...	...	...	3,776	...
935 Credit for amortisation of capital grants and other capital contributions	...	...	...	...	...	...	...	-1,051	...
939 Total capital charges (total of lines 931 to 935)								111,738	
899 TOTAL EXTERNAL+ INTERNAL TRADING ACCOUNTS	2,151,659	2,904,515	5,056,173	2,927,877	2,465,950	5,393,829	-337,655	607,292	269,637

Table C1h: Subjective Analysis (SAR) (grossed up all England) 2008-09

	Education services	Highways, roads and transport services	Social services	Housing services (excluding HRA)	Cultural and related services	Environmental services	Planning and development services	Police services	Fire & rescue services	Court services	Central services	Other services	TOTAL ALL SERVICES	£ thousand Management and support services (inc. in Central)
PART A – PAY ESTIMATES														
1	Teacher salary	16,888,192	0	14,977	0	928	2	57	0	0	4,500	0	16,908,656	4,124
2	Employers' National Insurance contributions	1,293,004	0	1,161	0	71	0	5	0	0	351	0	1,294,592	322
3	Employers' Pension contributions	2,214,488	0	1,992	0	102	0	7	0	0	927	0	2,217,516	523
4	Location allowance	24,224	0	0	0	0	0	2	0	0	0	0	24,226	0
5	TOTAL TEACHERS GROUP (Total of lines 1 to 4)	20,419,905	0	18,130	0	1,101	2	71	0	0	5,777	0	20,444,988	4,968
6	Police & Fire salary	11	0	-4	0	0	0	0	5,452,672	1,123,392	57,727	1,047	6,634,843	34,124
7	Employers' National Insurance contributions	0	0	0	0	0	0	0	466,822	87,325	5,213	99	559,459	3,132
8	Employers' Pension contributions	0	0	0	0	0	0	0	1,508,002	240,310	22,401	253	1,770,967	6,795
9	Location allowance	0	0	0	0	0	0	0	214,894	30,596	24	0	245,514	0
10	TOTAL POLICE & FIRE GROUP (Total of lines 6 to 9)	11	0	-4	0	0	0	0	7,642,390	1,481,623	85,365	1,398	9,210,783	44,051
11	All Other Staff salary	8,297,141	1,058,655	5,373,073	586,345	1,477,650	1,313,274	954,285	2,184,539	151,074	4,445,916	154,117	26,012,792	3,431,047
12	Employers' National Insurance contributions	489,662	73,314	384,297	44,223	98,382	98,965	72,638	162,353	11,930	334,808	11,218	1,783,148	255,653
13	Employers' Pension contributions	1,076,027	157,295	741,722	84,139	192,896	185,071	138,799	314,396	27,590	716,465	22,308	3,659,373	495,806
14	Location allowance	14,269	2,910	13,488	3,464	8,555	4,780	3,297	54,907	5,194	6,868	841	118,604	5,182
15	TOTAL ALL OTHER STAFF GROUP (Total of lines 11 to 14)	9,877,097	1,292,170	6,512,580	718,166	1,777,486	1,602,089	1,169,018	2,716,195	195,787	5,504,053	188,483	31,573,908	4,187,688
16a	Adjustments made for FRS17	-231,427	-75,302	-24,432	-10,594	-18,621	-18,944	-19,210	-90,109	-58,085	-57,316	-10,595	-614,754	-129,144

(continued)

Table C1h: Subjective Analysis (SAR) (grossed up all England) 2008-09 (continued)

	Education services	Highways, roads and transport services	Social services	Housing services (excluding HRA)	Cultural and related services	Environmental services	Planning and development services	Police services	Fire & rescue services	Court services	Central services	Other services	TOTAL ALL SERVICES	Management and support services (inc. in Central)
16b Other Pay Related Costs	971,715	63,394	297,122	24,454	60,344	73,856	50,539	103,667	71,088	423	485,926	94,360	2,296,888	231,985
17 TOTAL Part A (Total of lines 5, 10, 15, 16a & 16b)	31,037,301	1,280,265	6,803,396	732,026	1,820,310	1,657,006	1,200,419	10,372,143	1,690,413	21,086	6,023,803	273,647	62,911,815	4,339,548
PART B – RUNNING EXPENSES														
18 Repairs, Alterations and Maintenance of Buildings	1,021,127	95,429	97,901	25,973	187,451	53,476	51,894	190,830	29,234	1,416	2,16,686	80,937	2,052,354	184,224
19 Energy Costs – Electricity	308,276	141,530	39,458	10,256	75,966	13,626	12,089	64,933	7,277	652	81,653	12,182	767,899	65,721
20 Energy Costs – Gas and Other	256,520	5,947	34,838	2,296	55,141	11,068	3,941	27,089	9,078	647	29,632	6,168	442,366	23,965
21 Rents	140,268	34,702	92,594	385,243	33,226	17,526	30,474	96,545	6,491	6,180	181,903	13,079	1,038,231	144,749
22 Rates	394,348	81,959	32,589	4,102	108,833	28,238	23,744	96,631	24,585	3,823	170,672	20,603	990,125	137,137
23 Water Services	98,134	2,876	14,875	2,718	26,144	9,887	3,323	8,777	2,671	124	12,414	2,860	184,804	9,381
24 Fixtures & Fittings	32,513	1,421	4,402	855	6,805	2,824	986	3,474	940	0	5,590	504	60,314	3,310
25 Cleaning and Domestic Supplies	386,014	8,987	48,181	2,813	45,095	37,913	8,316	32,366	7,909	176	61,453	6,864	646,088	51,341
26 Grounds Maintenance Costs	125,278	39,675	10,899	2,404	150,285	50,576	4,203	2,623	983	16	12,219	2,746	401,906	7,844
27 Premises Insurance	107,829	3,871	7,887	565	18,584	2,753	12,211	4,138	1,175	631	41,718	-5,922	195,439	30,485
28 Other Premises Related Expenditure	298,565	92,116	44,083	128	47,832	35,970	-198	66,636	6,764	1,482	100,665	10,100	704,144	67,061
29 TOTAL PREMISES EXPENSES (Total of lines 18 to 28)	3,168,867	508,513	427,701	437,353	755,363	263,855	150,986	594,040	97,107	15,148	914,600	150,121	7,483,654	725,218
30 Direct Transport Costs – Vehicle Repair & Maintenance	19,487	17,745	8,951	499	13,426	64,229	526	67,058	12,971	30	20,832	4,726	230,480	16,133

(continued)

Table C1h: Subjective Analysis (SAR) (grossed up all England) 2008-09 (continued)

	Education services	Highways, roads and transport services	Social services	Housing services (excluding HRA)	Cultural and related services	Environmental services	Planning and development services	Police services	Fire & rescue services	Court services	Central services	Other services	TOTAL ALL SERVICES	£ thousand Management and support services (inc. in Central)
31 Direct Transport Costs – Vehicle Running Costs	50,979	22,938	36,045	824	21,524	113,088	1,099	70,953	18,087	5	53,484	15,578	404,603	38,984
32 Contract Hire and Operating Leases	619,122	98,134	145,933	3,282	36,478	140,775	3,884	30,344	43,025	347	56,972	37,730	1,216,027	43,409
33 Car Allowances for Travelling Expenses	86,655	19,060	156,181	8,691	12,613	18,641	14,847	41,239	7,672	118	47,929	1,763	415,410	32,370
34 Public Transport Allowances for Travelling Expenses	137,269	23,248	28,644	808	3,911	2,600	3,407	21,276	3,402	26	10,046	908	235,546	6,674
35 Transport Insurance	3,728	2,118	2,712	133	2,377	6,678	172	22,560	4,357	2	11,907	3,945	60,690	8,121
36 Other Transport Related Expenditure	260,790	116,683	88,326	1,442	10,364	55,290	2,680	40,103	5,613	612	25,608	5,533	613,043	19,892
37 TOTAL TRANSPORT EXPENSES (Total of lines 30 to 36)	1,178,035	299,927	466,791	15,678	100,693	401,299	26,618	293,533	95,127	1,144	226,773	70,182	3,175,800	165,583
38 Equipment, Furniture & Materials	809,078	95,383	184,909	31,700	234,451	117,847	24,376	115,149	32,535	296	125,862	57,580	1,829,166	88,740
39 Catering	776,255	1,663	112,754	1,805	27,745	2,394	4,037	21,051	3,001	314	29,735	10,324	991,077	21,483
40 Clothing, Uniforms & Laundry	13,241	3,253	9,238	673	4,976	7,027	691	44,622	18,375	108	7,515	1,689	111,409	4,844
41 Printing, Stationery and General Office Expenses	337,892	28,391	64,256	13,724	42,654	24,793	31,965	47,322	4,240	953	148,798	19,980	764,967	90,273
42 Communications and Computing – Postage	35,778	5,550	11,533	7,566	10,133	3,211	5,152	7,960	636	94	81,961	3,461	173,035	44,061
43 Communications and Computing – Telephone	84,282	15,687	49,209	5,305	16,694	12,617	7,939	109,489	13,162	445	120,233	2,098	437,160	93,282
44 Communications and Computing – Computer Costs	412,413	86,785	77,453	21,553	40,730	19,184	22,329	280,977	18,711	141	448,260	5,190	1,433,727	363,062
45 Communications and Computing – Other	22,437	3,605	7,931	3,532	7,772	5,277	4,328	69,921	3,591	80	77,526	3,078	209,077	64,440

Table C1h: Subjective Analysis (SAR) (grossed up all England) 2008-09 (continued)

	Education services	Highways, roads and transport services	Social services	Housing services (excluding HRA)	Cultural and related services	Environmental services	Planning and development services	Police services	Fire & rescue services	Court services	Central services	Other services	TOTAL ALL SERVICES	Management and support services (inc. in Central)
46 Subsistence and Conference Expenses	57,446	2,855	27,689	4,598	4,530	3,231	7,955	24,490	4,521	453	47,198	5,480	190,444	16,603
47 Subscriptions	90,797	14,735	17,943	4,108	14,829	11,815	44,214	5,033	1,391	29	58,384	5,067	268,346	21,764
48 Insurance	125,229	85,860	14,447	3,449	11,889	5,529	2,104	19,694	2,114	17	90,022	8,073	368,429	69,677
49 Schools' Non ICT Learning Resources	724,681	342	28,648	2,373	634	355	77	0	0	2	273	89	757,475	118
50 Schools' ICT Learning Resources	280,834	1,490	4,939	375	349	382	193	0	0	5	783	0	289,350	517
51 Exam Fees	265,694	112	5,348	252	104	63,181	1,875	0	0	302	3,172	0	340,041	1,558
52 Other Supplies and Services Expenditure	3,244,622	1,414,916	1,070,480	484,230	521,002	923,219	460,433	515,214	48,183	34,578	1,325,995	-95,447	9,947,425	612,137
53 TOTAL SUPPLIES & SERVICES EXPENDITURE (Total of lines 38 to 52)	7,280,678	1,760,625	1,686,773	585,243	938,486	1,200,060	617,664	1,260,922	150,461	37,819	2,565,714	26,663	18,111,108	1,492,560
54 Joint Authorities and Other Local Authorities	447,181	614,072	822,512	76,387	57,217	119,359	118,620	74,474	892	11,923	71,962	40,738	2,455,337	22,965
55 Grants to Voluntary Bodies	582,389	44,182	498,571	65,602	105,250	51,676	245,141	4,960	724	382	77,767	16,707	1,693,352	20,211
56 Private Contractors and Other Agencies – Professional Services	704,007	226,422	2,567,600	235,132	102,331	469,799	113,015	43,043	12,086	8,773	500,101	55,525	5,037,833	375,944
57 Private Contractors and Other Agencies – Agency Staff	352,641	166,211	438,246	38,497	32,451	96,624	33,407	25,766	5,137	145	147,086	3,970	1,340,181	113,049
58 Private Contractors and Other Agencies – Other	1,328,519	1,990,686	9,090,863	895,849	214,558	1,405,826	188,080	51,475	755	4,327	411,995	149,741	15,732,672	301,180
59 Internal Trading Organisations	340,519	1,143,068	205,008	22,384	55,693	235,955	28,013	0	0	51	57,721	16,174	2,104,588	36,382
60 TOTAL THIRD PARTY PAYMENTS (Total of lines 54 to 59)	3,755,256	4,184,641	13,622,797	1,333,851	567,500	2,379,237	726,273	199,718	19,595	25,601	1,266,632	282,854	28,363,955	869,729

(continued)

Table C1h: Subjective Analysis (SAR) (grossed up all England) 2008-09 (continued)

	Education services	Highways, roads and transport services	Social services	Housing services (excluding HRA)	Cultural and related services	Environmental services	Planning and development services	Police services	Fire & rescue services	Court services	Central services	Other services	TOTAL ALL SERVICES	Management and support services (inc. in Central)
61 Total Transfer Payments (Discretionary)	34,573	67,851	453,745	67,467	2,091	348	7,355	0	0	0	26,817	-166,574	493,674	11,384
62 Expenditure on Management and Support Services	913,568	473,390	1,038,604	402,265	532,818	688,436	515,862	5,798	140,048	3,727	2,246,599	32,051	6,993,164	1,373,425
63 TOTAL Part B (Total of lines 29, 37, 53, 60, 61 & 62)	16,330,977	7,294,949	17,696,409	2,841,857	2,896,951	4,933,235	2,044,755	2,354,012	502,338	83,440	7,247,136	395,297	64,621,356	4,637,900
PART C – INCOME														
64 Rental Income	149,170	34,081	119,357	506,514	126,541	32,956	287,926	24,142	4,370	2	104,748	44,433	1,434,241	81,697
65 Recharges	475,995	438,897	282,063	148,865	187,617	274,499	146,269	14,511	2,954	0	7,759,847	119,900	9,851,415	7,670,433
66 All Other Income	4,595,243	2,391,780	4,494,291	563,105	1,106,524	1,196,429	705,047	1,139,832	81,551	31,524	1,978,998	199,185	18,483,510	1,192,102
67 TOTAL Part C (Lines 64 to 66)	5,220,408	2,864,758	4,895,709	1,218,487	1,420,682	1,503,883	1,139,244	1,178,484	88,875	31,526	9,843,593	363,519	29,769,168	8,944,231
PART D – SUMMARY														
68 TOTAL PART A (= Line 17)	31,037,301	1,280,265	6,803,396	732,026	1,820,310	1,657,006	1,200,419	10,372,143	1,690,413	21,086	6,023,803	273,647	62,911,815	4,339,548
69 TOTAL PART B (= Line 63)	16,330,977	7,294,949	17,696,409	2,841,857	2,896,951	4,933,235	2,044,755	2,354,012	502,338	83,440	7,247,136	395,297	64,621,356	4,637,900
70 TOTAL PART C (= Line 67)	5,220,408	2,864,758	4,895,709	1,218,487	1,420,682	1,503,883	1,139,244	1,178,484	88,875	31,526	9,843,593	363,519	29,769,168	8,944,231
71 TOTAL SERVICE EXPENDITURE 68 + (Lines 69 – 70)	42,147,870	5,710,458	19,604,094	2,355,399	3,296,581	5,086,358	2,105,930	11,547,671	2,103,876	73,000	3,427,342	305,425	97,764,002	33,216

C2 Revenue outturn summary and grants

Table C2a gives 2008-09 **general fund revenue account** outturn information from the *Revenue Summary (RS)* return. The expenditure recorded on each of the service lines of this return is on the basis of **net current expenditure** as defined in **section 3.1**. The *RS* return gives a summary of the information collected on individual *RO* returns as well as a detailed breakdown of income and expenditure not recorded on *RO* returns, including items which cannot be allocated to any single service. **Tables C2b** and **C2c** give a subjective summary of Total Service Expenditure across all the *RO* returns.

The data in **Tables C2a** and **C2c** were collected on a financial reporting standard 17 (FRS17) basis. More information on FRS17 can be found in **section 3.1**.

Table C2d gives 2008-09 net current expenditure by service on both FRS17 and non-FRS17 bases. These data are from the *RS* return.

Table C2b gives 2008-09 specific and special grants outturn information from the *revenue grants (RG)* return.

Table C2a: Revenue Outturn Summary (RS) 2008-09

		£ thousand		
		Net current expenditure	Capital charges	Net total cost excluding specific grants
190	Education services	42,147,870	6,645,036	48,792,904
290	Highways, roads and transport services	5,710,458	1,158,179	6,868,637
390	Social care	19,604,094	475,670	20,079,763
490	Housing services (excluding Housing Revenue Account)	2,355,399	391,891	2,747,290
509	Cultural and related services	3,296,581	1,149,348	4,445,928
590	Environmental services	5,086,358	276,372	5,362,732
599	Planning and development services	2,105,930	882,774	2,988,703
601	Police services	11,547,671	820,585	12,368,256
602	Fire and rescue services	2,103,876	262,803	2,366,679
603	Court services	73,000	1,259	74,259
690	Central services	3,427,342	1,103,672	4,531,013
698	Other services	305,425	350,841	656,266
699	Total service expenditure (total of lines 190 to 698)	97,764,002	13,518,434	111,282,433
701	Education: student support – mandatory awards	132		
711	Housing benefits: rent allowances – mandatory payments	10,262,710		
712	Housing benefits: non-HRA rent rebates – mandatory payments	772,316		
713	Housing benefits: rent rebates to HRA tenants – mandatory payments	3,599,574		
714	Housing benefits: subsidy limitation transfers from HRA	-14,049		
715	Housing benefits: transfers to (+) /from (-) HRA under transitional measures	-4,332		
718	Contribution to the HRA re items shared by the whole community	12,553		
Precepts and levies				
721	Parish precepts	321,795		
722	Passenger Transport Authority levy	0		
724	Waste Disposal Authority levy	0		
727	London Pensions Fund Authority levy	26,374		
728	Other levies	27,989		
731	External Trading Accounts net surplus(-)/ deficit(+)	185,332		
732	Internal Trading Accounts net surplus(-)/ deficit(+)	84,305		
748	Adjustments to net current expenditure	36,288		
749	Total net current expenditure (total of lines 699 to 748)	113,074,988		
754	Local tax collection: Council tax benefit paid to the Collection Fund	3,538,439		
757	Local tax collection: Non-domestic rate relief – discretionary payments	25,699		
759	Levy: Environment Agency flood defence	28,271		
761	Capital charges accounted for in External Trading Accounts	-495,554		
762	Capital charges accounted for in Internal Trading Accounts	-111,738		
765	Capital expenditure charged to the GF Revenue Account (CERA)	1,669,943		
771	Provision for bad debts	61,605		
773	Provision for repayment of principal	1,362,915		
776	Leasing payments	4,029		
781	Interest: external payments	2,940,529		
783	Interest: HRA item 8 payments and receipts	-728,729		
785	Sub-total (total of lines 749 to 783)	121,370,397		
786	Interest and investment income (-): external receipts and dividends	-1,926,007		
787	Pensions interest cost and expected return on pensions assets	7,042,495		
788	Appropriations to(+)/ from(-) pensions reserve	-6,422,997		
789	Appropriations to(+)/ from(-) financial instruments adjustment account	-142,272		
790	Appropriations to(+)/ from(-) unequal pay back pay account	-63,465		
791	Specific and special revenue grants outside AEF	-21,737,976		
795	Revenue expenditure (total of lines 785 to 791)	98,120,176		
797	Specific and special revenue grants inside AEF	-42,925,950		
798	Area Based Grant (ABG)	-3,050,655		
799	Net revenue expenditure (total of lines 795 to 798)	52,143,574		
801	Inter-authority transfers in respect of reorganisation	2,382		
811	Appropriations to(+)/ from(-) schools' reserves	-141,988		
815	Appropriations to(+)/ from(-) other earmarked financial reserves	336,704		
816	Appropriations to(+)/ from(-) unallocated financial reserves	46,664		

Table C2a: Revenue Outturn Summary (RS) 2008-09

		£ thousand		
		Net current expenditure	Capital charges	Net total cost excluding specific grants
830	The budget requirement (total of lines 799 to 816)	52,387,336		
851	Revenue Support Grant	-2,853,761		
856	Police grant	-4,136,051		
858	General GLA grant	-48,006		
870	Redistributed non-domestic rates	-20,505,594		
880	Other items	-84,699		
890	Council tax requirement (total of lines 830 to 880)	24,759,224		
Financial reserves levels at start and end of 2008-09		At 1 April 2008	Actuarial gains and losses	At 31 March 2009
911	Schools reserves level	2,002,663		1,860,675
915	Other earmarked financial reserves level	9,059,111		9,395,816
916	Unallocated financial reserves level	3,310,299		3,356,962
917	Estimated pensions reserve level ^(a)	-110,662,838	1,078,839	-116,006,996
920	Prior Year Adjustments	24,611		
Capital charges				
931	Depreciation	4,759,921		
933	Loss on impairment of assets	8,711,117		
934	Amortisation of deferred charges	1,815,208		
935	Credit for amortisation of capital grants and other capital contributions ^(b)	-1,767,814		
939	Total capital charges (total of lines 931 to 935)	13,518,434		
Equal pay costs				
941	One off equal pay costs – falling on the schools budget	7,971		
942	One off equal pay costs – chargeable to any other revenue account	110,260		
Icelandic bank impairment				
951	Interest payable and similar charges	234,102		
952	Interest and investment income (-): external receipts and dividends	-48,129		
953	Appropriations to(+)/ from(-) financial instruments adjustment account	-133,050		
<p>(a) Pensions reserves represent the liabilities authorities are judged to have incurred under Financial Reporting Standard 17 for future pensions additional to the contributions made to pension funds. The movement during the year on the pensions reserve reflects the appropriation from the revenue account shown at line 788 above together with actuarial gains and losses on pension fund assets and liabilities (which are not taken to the revenue account)</p> <p>(b) Where capital expenditure has been financed by capital grant, the grant is credited to the income and expenditure account over the useful life of the asset in line with the depreciation charge</p>				

Table C2b: Income from specific grants (RG) 2008-09

		£ thousand
Grants within Aggregate External Finance (AEF)		
102	Dedicated Schools Grant (DSG)	28,978,766
107	Treatment Foster Care	1,350
109	ContactPoint	29,844
141	School Standards Grant (including Personalisation)	1,519,261
145	Standards Fund (excluding elements now in ABG)	3,070,110
150	Sure Start, Early Years and Childcare Grant	1,297,453
155	Parenting Practitioner Grant	11,729
156	Aiming High for Disabled Children	9,293
157	Targetted Mental Health in Schools	7,064
195	Youth Opportunity	38,472
210	Specific Road Safety Grant	6,719
212	Kerbcraft Road Safety	0
213	Work Related Road Safety	292
214	Rural Road Safety	1,994
215	Road Safety Partnerships	3,281
217	Congestion Performance Fund	206
218	Transport Innovation Fund	6,959
219	Inner City Demonstration Projects	0
220	Concessionary Fares	139,698
221	GLA Transport Grant	2,080,186
231	Metropolitan Railway Passenger Services	178,310
241	Personalised Travel Pilot	0
243	Roadside Vehicle Testing	0
251	Rural Bus Challenge and Kickstart	3,220
257	Travel Plan Bursaries	1,128
260	Urban congestion	83
261	Urban Bus Challenge and Kickstart	2,283
311	AIDS Support	17,180
320	Social Care Reform	53,111
324	Learning Disability Campus Closure Programme	10,342
326	Stroke Strategy	8,114
405	Housing Benefit and Council Tax Benefit Administration	514,376
481	Workstep	14,723
511	Homelessness	45,992
514	The Growth Fund	6,275
515	Local Authority Business Growth Incentives (LABGI) scheme Performance Reward Grant	166,322
521	Local Area Agreements (LAA) Reward Grant or Local Public Service Agreement (LPSA) Performance Reward Grant	96,517
522	Local Area Agreements (LAA) Pump Priming Grant	21,101
523	Other Local Area Agreements (LAA) Revenue Grants	61,229
537	New Dimension Grants	16,328
541	Housing Planning Delivery Grant	78,751
542	FireControl Implementation Funding	36,296
545	The Private Finance Initiative (PFI)	573,461
553	Supporting People Grant - Housing	819,769
554	Supporting People Grant - Social Care	751,061
571	Animal Movement Licences	2,295
572	Animal Health and Welfare Enforcement	383
581	National Parks & Broads	45,163
592	Waste Performance and Efficiency	2,929
593	Waste Management Pilots	988
611	Asylum Seekers	187,744
613	Sexual Assault Referral Centres	28
614	Alcohol Arrest Referral Pilots	270
615	Multi Agency Risk Assessment Conferences	204
616	Guns, Gangs & Knives	1,303
617	Drug Action Teams	58,872
618	Crime and Disorder Reduction Partnerships	3,632
621	Basic Command Units (BCU) Fund	30,330
625	Community Support Officers	145,746
631	Counter Terrorism	435,109
635	Crime Fighting Fund	265,535
643	Neighbourhood Policing Fund	166,725
		<i>(continued)</i>

Table C2b: Income from specific grants (RG) 2008-09 (continued)

	£ thousand	
647	Probation Loan Charges	1,130
648	Reform Deal	5,112
650	Additional Rule 2 Grant	123,445
669	LFEPA Civil Contingencies	625
698	Other grants within AEF ^(a)	769,736
	TOTAL REVENUE GRANTS WITHIN AEF (Total of lines 102 to 698)	
699	(Transferred to RS line 797 as income)	42,925,950
Grants outside Aggregate External Finance (AEF)		
708	Further Education funding from Learning and Skills Council (LSC) - 19+ funding	62,020
711	Education Maintenance Allowance	100
712	Further Education funding from Learning and Skills Council (LSC) - 16-18 funding	207,420
713	Higher Education Funding Council (HEFC) Payments	20,155
715	Adult and Community Learning from Learning and Skills Council (LSC)	286,770
716	Sixth forms funding from Learning and Skills Council (LSC)	1,901,301
718	Mandatory Student Awards	5,289
719	DVLA Trading Fund	0
720	Free Flowing Cities	0
721	Mersey Travel	78,607
741	Council Tax Benefit: subsidy	3,517,263
745	Mandatory Rent Allowances: subsidy	10,128,870
746	Mandatory Rent Rebates outside HRA: subsidy	1,266,945
747	Rent Rebates Granted to HRA Tenants: subsidy	3,230,020
750	Beacon	2,489
751	Capacity Building	18,144
752	Housing Acts/ Urban Developments - contributions towards cost of loan charges	1,348
753	New Deal for Communities (NDC)	73,484
754	LG Efficiency Challenge Fund	19
755	Efficiency Improvements in Local Government	10,068
756	Fire Services	13,149
757	New Ventures Fund	30
758	Best Value Parishes	0
759	Invest to Save	1,753
760	Neighbourhood Management Pathfinder	1,073
761	Neighbourhood Element	843
762	Joint Liveability	64
766	Tackling Extremism	303
767	Cleaner, Safer, Greener Element	343
769	Housing Market Renewal Grant	75,677
771	Countryside Commission Grant	3,664
772	Rural Social and Community Programme	643
782	Tackling Violent Crime Programme	992
783	Crime Reduction Grants	10,184
788	Youth Offending Teams Grant	65,232
791	European Community grants	79,749
798	Other grants outside AEF (a)	673,961
	TOTAL REVENUE GRANTS OUTSIDE AEF	
799	(total of lines 708 to 798) (Transferred to RS line 791 as income)	21,737,976
800	TOTAL SPECIFIC AND SPECIAL REVENUE GRANTS (total of lines 699 + 799)	64,663,926

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

Table C2c: Revenue Outturn Service Expenditure Summary (RSX) 2008-09

	EXPENDITURE				INCOME				Net Total Cost (excluding specific grants)
	Employees	Running expenses	Total expenditure	Sales, fees & charges	Other income	Total income	Net current expenditure	Capital Charges	
190 Education services	31,037,300	16,330,976	47,368,279	2,297,931	2,922,476	5,220,408	42,147,870	6,645,036	48,792,904
290 Highways, roads and transport services	1,280,264	7,294,950	8,575,214	2,078,357	786,402	2,864,758	5,710,458	1,158,179	6,868,637
390 Social care	6,803,396	17,696,409	24,499,804	2,434,303	2,461,405	4,895,709	19,604,094	475,670	20,079,763
490 Housing services (excluding Housing Revenue Account)	732,026	2,841,857	3,573,883	619,056	599,430	1,218,487	2,355,399	391,891	2,747,290
509 Cultural and related services	1,820,311	2,896,952	4,717,263	919,378	501,307	1,420,683	3,296,581	1,149,348	4,445,928
590 Environmental services	1,657,006	4,933,235	6,590,242	889,485	614,397	1,503,883	5,086,358	276,372	5,362,732
599 Planning and development services	1,200,418	2,044,755	3,245,173	707,114	432,132	1,139,244	2,105,930	882,773	2,988,702
601 Police services	10,372,143	2,354,012	12,726,155	455,393	723,091	1,178,484	11,547,670	820,585	12,368,256
602 Fire and rescue services	1,690,413	502,338	2,192,751	27,248	61,627	88,875	2,103,876	262,803	2,366,679
603 Court services	21,086	83,440	104,526	3,052	28,474	31,526	73,000	1,259	74,259
690 Central services	6,023,803	7,247,136	13,270,936	1,050,453	8,793,141	9,843,594	3,427,342	1,103,672	4,531,013
698 Other services	273,647	395,297	668,944	101,672	261,846	363,519	305,425	350,841	656,266
699 TOTAL SERVICE EXPENDITURE (total of lines 190 to 698)^(a)	62,911,819	64,621,357	127,533,171	11,583,442	18,185,727	29,769,175	97,764,001	13,518,433	111,282,431

(a) Does not include levies and transfers; see Table C2a.

Table C2d: Net Current Expenditure by Service on an FRS17 and Non-FRS17 basis 2008-09

		£ million	
		Net current expenditure FRS17	Net current expenditure non-FRS17
961	Education services	42,148	42,379
962	Highways, roads and transport services	5,710	5,786
963	Social care	19,604	19,629
964	Housing services (excluding Housing Revenue Account)	2,355	2,366
965	Cultural and related services	3,297	3,315
966	Environmental services	5,086	5,105
967	Planning and development services	2,106	2,125
971	Police services	11,548	11,638
972	Fire and rescue services	2,104	2,162
973	Court services	73	73
975	Central services (excluding Non-distributed costs: retirement benefits)	2,722	2,844
976	Non-distributed costs: retirement benefits	706	640
978	Other services	305	316
981	External Trading Accounts net surplus(-)/ deficit(+)	185	184
982	Internal Trading Accounts net surplus(-)/ deficit(+)	84	90
986	Pensions interest cost and expected return on pensions assets	7,042	n/a
987	Appropriations to(+)/ from(-) pensions reserve	-6,423	n/a
989	Total (total of lines 961 to 987)	98,653	98,653

C3 Revenue account net expenditure summaries

In this section all of the data in the tables were collected on a Financial Reporting Standard 17 (FRS17) basis. More information on FRS17 can be found in **section 3.1**.

	North East	North West	Yorkshire & the Humber	East Midlands	West Midlands	East of England	London	South East	South West	£ million Total England
Education	2,170	5,869	4,263	3,494	4,690	4,397	7,144	6,238	3,882	42,148
Highways and transport	270	829	503	329	455	386	2,086	495	359	5,710
Social Services	1,114	2,698	1,920	1,515	2,097	2,046	3,608	2,819	1,788	19,604
Housing (excluding Housing Revenue Account)	833	2,252	1,410	990	1,485	1,395	4,946	2,255	1,418	16,984
Cultural, environmental and planning	621	1,551	1,038	812	1,002	1,002	1,987	1,530	946	10,489
<i>of which</i>										
<i>Cultural</i>	221	501	355	263	348	310	537	475	287	3,297
<i>Environmental</i>	257	711	454	400	471	523	972	815	483	5,086
<i>Planning and development</i>	142	338	229	149	183	169	478	240	176	2,106
Police	549	1,501	1,018	799	1,082	993	3,216	1,478	913	11,548
Fire & rescue	122	284	199	155	212	204	411	322	196	2,104
Courts	5	11	7	6	8	7	8	12	9	73
Central services	214	533	326	267	342	466	712	573	343	3,776
Other services	89	90	16	49	78	111	104	60	43	639
Total net current expenditure	5,985	15,618	10,700	8,414	11,450	11,007	24,221	15,782	9,898	113,075
Capital financing ^(a)	120	504	336	197	498	197	493	337	288	2,971
Capital expenditure charged to Revenue Account	35	55	65	77	67	93	1,006	163	108	1,670
Other non-current expenditure ^(b)	229	548	346	281	400	353	694	475	329	3,654
Pension interest costs	408	1,066	752	526	779	507	1,573	860	572	7,042
Appropriation to/from Pension Reserves	-283	-996	-694	-486	-774	-449	-1,468	-762	-510	-6,423
Appropriations to(+)/from(-) financial instruments adjustment account	-3	-46	-7	-13	-15	-19	-17	-21	-2	-142
Appropriations to(+)/from(-) unequal pay back pay account	-27	-2	15	21	-48	-2	-11	0	-9	-63
/less interest receipts	107	215	121	129	192	189	510	283	180	1,926
/less specific grants outside AEF ^(c)	1,142	2,960	1,820	1,385	2,033	1,960	5,856	2,809	1,774	21,738
Revenue expenditure (Non-FRS17)	5,215	13,572	9,572	7,503	10,131	9,539	20,127	13,742	8,718	98,120

Source: Revenue Outturn (RO) and Revenue Summary (RS) returns

(a) 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.

(b) Includes council tax benefit; Discretionary Non-Domestic Rate relief; bad debt provision; and flood defence payments to the Environment Agency.

(c) Aggregate External Finance; see Glossary for definition.

(d) Inter-authority transfers in respect of reorganisation.

Table C3a: Revenue net current expenditure by service and region 2008-09 (continued)

	£ million									
	North East	North West	Yorkshire & the Humber	East Midlands	West Midlands	East of England	London	South East	South West	Total England
less specific grants inside AEF ^(c)	2,125	5,784	4,222	3,286	4,363	4,073	9,464	5,929	3,680	42,926
less Area Based Grant (ABG)	218	555	337	236	349	260	485	361	249	3,051
Net revenue expenditure	2,872	7,233	5,014	3,981	5,418	5,206	10,178	7,452	4,789	52,144
Use of revenue reserves	-11	104	86	56	26	9	-93	76	-12	241
Transfers and adjustments ^(d)	0	1	2	0	0	0	0	-1	0	2
Budget requirement	2,861	7,338	5,102	4,037	5,444	5,215	10,085	7,527	4,778	52,387
Revenue Support Grant	-187	-448	-309	-213	-321	-233	-629	-301	-213	-2,854
Redistributed non-domestic rates	-1,342	-3,221	-2,221	-1,532	-2,305	-1,670	-4,525	-2,159	-1,531	-20,506
Police grant	-201	-565	-389	-284	-420	-354	-1,073	-529	-320	-4,136
General Greater London Authority (GLA) grant	0	0	0	0	0	0	-48	0	0	-48
Other items	-7	5	-14	-8	-8	-17	-19	-2	-15	-85
Council tax requirement	1,125	3,108	2,168	2,000	2,390	2,941	3,790	4,537	2,699	24,759

Source: Revenue Outturn (RO) and Revenue Summary (RS) returns

- (a) 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.
- (b) Includes council tax benefit; Discretionary Non-Domestic Rate relief; bad debt provision; and flood defence payments to the Environment Agency.
- (c) Aggregate External Finance; see Glossary for definition.
- (d) Inter-authority transfers in respect of reorganisation.

Table C3b: Revenue net current expenditure by service and region per head 2008-09

	£ million									
	North East	North West	Yorkshire & the Humber	East Midlands	West Midlands	East of England	London	South East	South West	Total England
Population ^(a)	2,575,458	6,875,715	5,213,191	4,433,000	5,411,104	5,728,656	7,619,809	8,380,086	5,209,209	51,446,228
Education	843	854	818	788	867	768	938	744	745	819
Highways and transport	105	121	96	74	84	67	274	59	69	111
Social Services	433	392	368	342	387	357	474	336	343	381
Housing (excluding Housing Revenue Account)	323	328	270	223	274	243	649	269	272	330
Cultural, environmental and planning	241	226	199	183	185	175	261	183	182	204
<i>of which</i>										
<i>Cultural</i>	86	73	68	59	64	54	70	57	55	64
<i>Environmental</i>	100	103	87	90	87	91	128	97	93	99
<i>Planning and development</i>	55	49	44	34	34	30	63	29	34	41
Police	213	218	195	180	200	173	422	176	175	224
Fire & rescue ^(a)	47	41	38	35	39	36	54	38	38	41
Courts	2	2	1	1	1	1	1	1	2	1
Central services	83	77	63	60	63	81	93	68	66	73
Other services	34	13	3	11	14	19	14	7	8	12
Total net current expenditure	2,324	2,271	2,052	1,898	2,116	1,921	3,179	1,883	1,900	2,198
Capital financing ^(b)	47	73	64	44	92	34	65	40	55	58
Capital expenditure charged to Revenue Account	14	8	12	17	12	16	132	19	21	32
Other non-current expenditure ^(c)	89	80	66	63	74	62	91	57	63	71
Pensions interest cost and expected return on pensions assets (FRS17)	158	155	144	119	144	88	206	103	110	137
Appropriation to/ from Pension Reserves	-110	-145	-133	-110	-143	-78	-193	-91	-98	-125
Appropriations to(+)/ from(-) financial instruments adjustment account	-1	-7	-1	-3	-3	-3	-2	-3	0	-3
Appropriations to(+)/ from(-) unequal pay back pay account	-11	0	3	5	-9	0	-1	0	-2	-1
<i>less</i> interest receipts	42	31	23	29	36	33	67	34	35	37
<i>less</i> specific grants outside AEF ^(d)	443	430	349	312	376	342	769	335	341	423
Revenue expenditure	2,025	1,974	1,836	1,693	1,872	1,665	2,641	1,640	1,674	1,907

Source: Revenue Outturn (RO) and Revenue Summary (RS) returns

(a) Based on whole population figures for the region from the Office for National Statistics mid-year estimates.

(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) Includes council tax benefit; Discretionary Non-Domestic Rate relief; bad debt provision; and flood defence payments to the Environment Agency.

(d) Aggregate External Finance; see Glossary for definition.

(e) Inter-authority transfers in respect of reorganisation.

Table C3b: Revenue net current expenditure by service and region per head 2008-09 (continued)

	£ million									
	North East	North West	Yorkshire & the Humber	East Midlands	West Midlands	East of England	London	South East	South West	Total England
less specific grants inside AEF ^(d)	825	841	810	741	806	711	1,242	708	706	834
less Area Based Grant (ABG)	84	81	65	53	65	45	64	43	48	59
Net revenue expenditure	1,115	1,052	962	898	1,001	909	1,336	889	919	1,014
Use of revenue reserves	-4	15	17	13	5	2	-12	9	-2	5
Transfers and adjustments ^(e)	0	0	0	0	0	0	0	0	0	0
Budget requirement	1,111	1,067	979	911	1,006	910	1,324	898	917	1,018
Revenue Support Grant	-73	-65	-59	-48	-59	-41	-83	-36	-41	-55
Redistributed non-domestic rates	-521	-468	-426	-345	-426	-292	-594	-258	-294	-399
Police grant	-78	-82	-75	-64	-78	-62	-141	-63	-61	-80
General Greater London Authority (GLA) grant	0	0	0	0	0	0	-6	0	0	-1
Other items	-3	1	-3	-2	-1	-3	-3	0	-3	-2
Council tax requirement	437	452	416	451	442	513	497	541	518	481

Source: Revenue Outturn (RO) and Revenue Summary (RS) returns

(a) Based on whole population figures for the region from the Office for National Statistics mid-year estimates.

(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) Includes council tax benefit; Discretionary Non-Domestic Rate relief; bad debt provision; and flood defence payments to the Environment Agency.

(d) Aggregate External Finance; see Glossary for definition.

(e) Inter-authority transfers in respect of reorganisation.

Table C3c: Revenue net current expenditure by service and class of authority 2008-09

	London boroughs	Metropolitan districts	Unitary authorities	Shire counties	Shire districts	Other authorities	£ million Total England
Education	7,144	9,929	6,965	18,109	0	0	42,148
Highways and transport	346	1,190	563	1,492	165	1,955	5,710
Social Services	3,608	4,684	3,196	8,097	18	0	19,604
Housing (excluding Housing Revenue Account)	4,946	3,809	2,911	238	5,080	0	16,984
Cultural, environmental and planning	1,752	2,428	1,718	1,829	2,498	264	10,489
<i>of which</i>							
Cultural	512	840	569	563	752	59	3,297
Environmental	956	1,039	832	1,039	1,220	0	5,086
Planning and development	284	548	316	227	526	204	2,106
Police	73	0	0	0	0	11,475	11,548
Fire & rescue	0	0	6	334	0	1,764	2,104
Courts	8	17	16	32	0	0	73
Central services	582	668	601	484	1,191	250	3,776
Other services	57	188	90	142	127	35	639
Total net current expenditure	18,516	22,914	16,067	30,756	9,080	15,743	113,075
Capital financing ^(a)	409	834	401	1,114	-80	293	2,971
Capital expenditure charged to Revenue Account	147	89	75	346	78	936	1,670
Other non-current expenditure ^(b)	694	914	617	20	1,408	0	3,654
Pensions interest cost and expected return on pensions assets (FRS17)	503	553	287	659	271	4,768	7,042
Appropriation to/from Pension Reserves	-368	-492	-249	-473	-204	-4,637	-6,423
Appropriations to(+)/ from(-) financial instruments adjustment account	-17	-62	-13	-31	-18	-2	-142
Appropriations to(+)/ from(-) unequal pay back pay account	-11	-23	1	-30	-1	0	-63
<i>less</i> interest receipts	323	318	250	346	372	318	1,926
<i>less</i> specific grants outside AEF ^(c)	5,587	4,869	3,433	1,333	6,077	439	21,738
Revenue expenditure	13,964	19,541	13,503	30,682	4,085	16,345	98,120
<i>less</i> specific grants inside AEF ^(c)	6,697	9,325	6,580	15,986	428	3,909	42,926
<i>less</i> Area Based Grant (ABG)	485	922	539	1,044	59	1	3,051
Net revenue expenditure	6,782	9,294	6,384	13,652	3,597	12,435	52,144
Use of revenue reserves	154	133	73	78	-50	-148	241
Transfers and adjustments ^(d)	0	2	1	1	-1	0	2
Budget requirement	6,937	9,429	6,458	13,731	3,547	12,286	52,387
Revenue Support Grant	-491	-673	-391	-538	-229	-533	-2,854
Redistributed non-domestic rates	-3,530	-4,831	-2,811	-3,863	-1,646	-3,825	-20,506
Police grant	-20	0	0	0	0	-4,116	-4,136
General Greater London Authority (GLA) grant	0	0	0	0	0	-48	-48
Other items	-14	-10	-6	-33	-6	-16	-85
Council tax requirement	2,882	3,915	3,250	9,297	1,666	3,749	24,759

Source: Revenue Outturn (RO) and Revenue Summary (RS) returns

(a) 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.

(b) Includes council tax benefit; Discretionary Non-Domestic Rate relief; bad debt provision; and flood defence payments to the Environment Agency.

(c) Aggregate External Finance; see Glossary for definition.

(d) Inter-authority transfers in respect of reorganisation.

C4 Revenue account budget estimates

Table C4a gives full details of 2009-10 revenue budgets, from the *RA* return. The estimates are all at outturn prices. Detailed figures for budgeted service expenditure by individual local authorities are available in *Finance and General Statistics 2009-10*, published by CIPFA.

In **Table C4a** all of the data in the tables were collected on a Financial Reporting Standard 17 (FRS17) basis. More information on FRS17 can be found in **section 3.1**.

Table C4b gives 2009-10 specific and special grants budget information from the *SG* return.

Table C4c gives 2009-10 budgeted net current expenditure by service on FRS17 and non-FRS17 bases. These data are from the *RA* return.

Table C4a: Revenue Account Budget Estimates (RA) 2009-10

			£ thousand
	Net current expenditure	Capital charges	Net Total Cost (excl. specific grants)
Education Services			
110 Nursery schools	765,651	23,274	788,924
120 Primary schools	17,108,446	786,659	17,895,106
130 Secondary schools	17,273,491	808,713	18,082,204
140 Special schools	2,696,134	84,131	2,780,265
150 Non-school funding	5,145,027	146,481	5,291,509
190 TOTAL EDUCATION SERVICES (total of lines 110 to 150)	42,988,748	1,849,258	44,838,005
Highways, Roads and Transport Services			
210 Transport planning policy and strategy	281,211	57,871	339,082
220 Construction	16,930	438,285	455,215
230 Structural maintenance	466,707	167,174	633,881
247 Environmental, safety and routine maintenance	1,034,989	112,406	1,147,394
248 Winter maintenance	144,152	8,638	152,790
249 Street lighting	510,780	20,818	531,597
251 Traffic management and road safety: congestion charging	-164,748	1	-164,747
254 Traffic management and road safety: safe routes (including school crossing patrols)	109,039	17,810	126,850
258 Traffic management and road safety: other	452,783	31,382	484,166
260 Parking services	-561,389	61,947	-499,441
271 Public transport: concessionary fares	1,034,359	520	1,034,880
275 Public transport: support to operators	2,551,227	32,716	2,583,943
276 Public transport: co-ordination	460,542	26,693	487,235
280 Airports, harbours and toll facilities	-4,764	4,066	-698
290 TOTAL HIGHWAYS, ROADS AND TRANSPORT SERVICES (total of lines 210 to 280)	6,331,817	980,328	7,312,146
Social Care			
311 Social care strategy – children	75,483	669	76,152
325 Children's and families' services – asylum seekers	153,448	592	154,040
329 Children's and families' services – other	5,782,926	44,005	5,826,931
330 Social care strategy – adults	74,476	3,604	78,080
340 Older people (aged 65 or over) including older mentally ill	7,332,985	76,911	7,409,895
351 Adults aged under 65 with physical disability or sensory impairment	1,494,012	16,704	1,510,717
352 Adults aged under 65 with learning disabilities	3,733,459	44,691	3,778,150
353 Adults aged under 65 with mental health needs	1,157,304	12,137	1,169,441
375 Other adult social care – asylum seekers – lone adults	53,103	362	53,465
379 Other adult social care – other	338,321	8,096	346,417
380 Supported employment	55,639	722	56,361
390 TOTAL SOCIAL CARE (total of lines 311 to 380)	20,251,156	208,495	20,459,650
Housing Services (non HRA)			
409 Housing strategy, advice, advances, enabling, renewals and licensing	311,527	241,110	552,637
440 Homelessness	235,904	12,760	248,664
456 Housing benefits: rent allowances and rent rebates – discretionary payments	24,466	213	24,679
457 Housing benefits administration	504,631	6,146	510,777
460 Other council property – travellers' sites and non-HRA housing	11,804	24,368	36,172
475 Housing welfare: Supporting People	1,354,079	8,250	1,362,329
478 Other welfare services	41,252	14,753	56,005
490 TOTAL HOUSING SERVICES (GFRA only) (total of lines 409 to 478)	2,483,664	307,599	2,791,263
Cultural and related Services			
501 Culture and heritage	581,411	76,139	657,549
502 Recreation and sport	796,686	219,824	1,016,508
503 Open spaces	837,762	68,479	906,241
504 Tourism	107,210	6,378	113,589
505 Library service	951,170	78,415	1,029,585
509 TOTAL CULTURAL AND RELATED SERVICES (total of lines 501 to 505)	3,274,237	449,234	3,723,471

(continued)

Table C4a: Revenue Account Budget Estimates (RA) 2009-10 (continued)

	£ thousand		
	Net current expenditure	Capital charges	Net Total Cost (excl. specific grants)
Environmental Services			
510 Cemetery, cremation and mortuary services	-888	11,467	10,579
521 Environmental health: food safety	120,967	920	121,887
522 Environmental health: Pollution reduction	117,142	2,591	119,734
523 Environmental health: Housing standards	36,947	3,762	40,709
524 Environmental health: Health and safety at work	43,640	201	43,841
525 Environmental health: Port health	6,414	225	6,639
526 Environmental health: Pest control	38,626	558	39,184
527 Environmental health: public conveniences	85,220	13,286	98,505
528 Environmental health: Public health	158,678	5,276	163,954
529 Licensing	39,156	3,229	42,386
530 Community safety	463,564	16,093	479,657
541 Flood defence	16,908	2,851	19,759
543 Land drainage	32,612	786	33,398
547 Coast protection	14,253	16,246	30,499
550 Agriculture and fisheries services	-4,720	4,171	-549
560 Trading standards	182,295	2,366	184,661
570 Street cleansing (not chargeable to Highways)	764,049	12,479	776,528
581 Waste collection	1,301,893	63,302	1,365,194
582 Waste disposal	2,006,391	21,466	2,027,856
590 TOTAL ENVIRONMENTAL SERVICES (total of lines 510 to 582)	5,423,146	181,276	5,604,423
Planning and development Services			
591 Building control	124,677	4,358	129,035
592 Development control	309,153	6,391	315,544
593 Planning policy	293,543	7,177	300,720
594 Environmental initiatives	90,619	15,522	106,142
595 Economic development	537,971	66,960	604,931
596 Community development	479,772	20,262	500,035
599 TOTAL PLANNING AND DEVELOPMENT SERVICES (total of lines 591 to 596)	1,835,735	120,671	1,956,404
601 TOTAL POLICE SERVICES	12,217,604	296,370	12,513,974
602 TOTAL FIRE & RESCUE SERVICES	2,310,537	99,116	2,409,653
Court Services			
604 Coroners' court services	67,335	267	67,602
605 Other court services	3,175	1,163	4,338
609 TOTAL COURT SERVICES (total of lines 604 and 605)	70,510	1,430	71,940
Central Services			
610 Corporate and democratic core	1,608,148	90,809	1,698,956
623 Local tax collection: council tax discounts – locally funded	7,877	176	8,053
625 Local tax collection: council tax benefits administration	311,957	2,746	314,702
628 Local tax collection: other	350,694	8,833	359,526
650 Emergency planning	57,450	799	58,249
675 Central services to the public: other	303,948	29,842	333,789
681 Non-distributed costs – retirement benefits	490,356	3,985	494,341
682 Non-distributed costs – costs of unused shares of IT facilities and other assets	20,980	19,839	40,819
683 Non-distributed costs – depreciation/impairment of surplus costs etc	0	15,841	15,841
690 TOTAL CENTRAL SERVICES (total of lines 610 to 683)	3,151,409	172,868	3,324,277
698 TOTAL OTHER SERVICES	302,434	111,069	413,503
699 TOTAL SERVICE EXPENDITURE (total of lines 190, 290, 390, 490, 509, 590, 599, 601, 602, 609, 690 and 698)	100,640,999	4,777,712	105,418,709

(continued)

Table C4a: Revenue Account Budget Estimates (RA) 2009-10 (continued)

	£ thousand
	Net current expenditure
701 Education: student support – mandatory awards	1,858
711 Housing benefits: rent allowances – mandatory payments	10,126,385
712 Housing benefits: non-HRA rent rebates – mandatory payments	641,014
713 Housing benefits: rent rebates to HRA tenants – mandatory payments	3,884,636
714 Housing benefits: subsidy limitation transfers from HRA	-18,225
718 Contribution to the HRA re items shared by the whole community	12,963
Precepts and levies	
721 Parish Precepts	340,350
722 Passenger Transport Authority levy	0
724 Waste Disposal Authority levy	0
727 London Pensions Fund Authority levy	29,725
728 Other levies	26,517
731 External Trading Accounts net surplus/deficit	-193,566
732 Internal Trading Accounts net surplus/deficit	10,412
748 Adjustments to net current expenditure	56,429
Total precepts and levies	269,867
749 TOTAL NET CURRENT EXPENDITURE (total of lines 699 to 748)	115,559,495
754 Local tax collection: Council tax benefit paid to the Collection Fund	3,622,781
757 Local tax collection: Non-domestic rate relief - discretionary payments	26,032
759 Levy: Environment Agency flood defence	30,674
761 Capital charges accounted for in External Trading Accounts	-33,647
762 Capital charges accounted for in Internal Trading Accounts	-88,859
765 Capital expenditure charged to the GF Revenue Account (CERA)	1,749,557
771 Provision for bad debts	31,401
773 Provision for repayment of principal	1,618,717
776 Leasing payments	11,558
781 Interest: external payments	2,958,638
783 Interest: HRA item 8 payments and receipts	-871,678
785 SUB-TOTAL (total of lines 749 to 783)	124,614,670
786 Interest and investment income (-): external receipts and dividends	-720,058
787 Pensions interest cost and expected return on pensions assets	4,810,057
788 Appropriations to(+)/ from(-) pensions reserve	-4,895,995
789 Appropriations to(+)/ from(-) financial instruments adjustment account	5,985
790 Appropriations to(+)/ from(-) unequal pay back pay account	19,327
791 Specific and special grants outside AEF [SG line 799 as income]	-21,011,151
795 REVENUE EXPENDITURE (total of lines 785 to 791)	102,822,836
797 Specific and special grants inside AEF [SG line 699 as income]	-44,037,552
798 Area Based Grant (ABG)	-3,145,291
799 NET REVENUE EXPENDITURE (total of lines 795 to 798)	55,639,990
801 Inter-authority transfers in respect of reorganisation	10,344
811 Appropriations to(+)/ from(-) schools' reserves	-30,379
815 Appropriations to(+)/ from(-) other earmarked financial reserves	-1,228,394
816 Appropriations to(+)/ from(-) unallocated financial reserves	-375,876
830 THE BUDGET REQUIREMENT (total of lines 799 to 816)	54,015,685
851 Revenue Support Grant	-4,500,849
856 Police grant	-4,253,196
858 General GLA grant	-48,068
870 Redistributed non-domestic rates	-19,515,395
880 Other items	-64,792
890 COUNCIL TAX REQUIREMENT (total of lines 830 to 880)	25,633,386

Table C4a: Revenue Account Budget Estimates (RA) 2009-10 (continued)

		£ thousand	
		At 1 April 2009	At 31 March 2010
Financial reserves			
911	Estimated schools reserves level	1,877,857	1,847,478
915	Estimated other earmarked financial reserves level	7,962,324	6,733,930
916	Estimated unallocated financial reserves level	3,287,295	2,911,419
917	Estimated pensions reserve level ^(a)	-91,753,024	...
920	Prior Year Adjustments	-3,658	
Capital Charges			
		2009-10	
931	Depreciation	4,329,406	
933	Loss on impairment of assets	457,501	
934	Amortisation of deferred charges	707,193	
935	Credit for amortisation of capital grants ^(b)	-716,389	
939	Total capital charges (total of lines 931 to 935)	4,777,711	
(a) Data not collected at 31 March 2010, because the year end balance is affected by actuarial gains and losses on the assets and liabilities of the pension scheme, and it is not practical for authorities to estimate this figure in advance.			
(b) Where capital expenditure has been financed by capital grant, the grant is credited to the income and expenditure account over the useful life of the asset in the line with the depreciation charge.			

Table C4b: Income from Specific and Special Grants – Budgets (SG) 2009-10

	£ thousand
Grants inside Aggregate External Finance (AEF)	
102 Dedicated Schools Grant (DSG)	29,856,366
104 London Pay Addition	9,613
107 Treatment Foster Care	1,823
109 ContactPoint	40,566
141 School Standards Grant (including Personalisation)	1,552,235
145 Standards Fund (excluding elements now in ABG)	2,964,169
150 Sure Start, Early Years and Childcare Grant	1,409,590
152 Play (Pathfinders & Playbuilders)	5,318
153 Consortia Support Grant	5,241
154 Diploma Specific Formula Grant	15,452
155 Parenting Practitioner Grant	9,408
157 Targeted Mental Health in Schools	7,636
195 Youth Opportunity	35,466
210 Specific Road Safety Grant	3,920
212 Kerbcraft Road Safety	38
213 Work Related Road Safety	52
214 Rural Road Safety	26
215 Road Safety Partnerships	2,863
217 Congestion Performance Fund	106
218 Transport Innovation Fund	0
219 Inner City Demonstration Projects	0
220 Concessionary Fares	154,459
221 GLA Transport Grant	3,037,402
231 Metropolitan Railway Passenger Services	237,704
241 Personalised Travel Pilot	0
243 Roadside Vehicle Testing	0
251 Rural Bus Challenge and Kickstart	4,857
257 Travel Plan Bursaries	175
260 Urban congestion	10
261 Urban Bus Challenge and Kickstart	937
311 AIDS Support	18,135
320 Social Care Reform	167,864
324 Learning Disability Campus Closure Programme	28,165
326 Stroke Strategy	11,380
405 Housing Benefit and Council Tax Benefit Administration	492,479
481 Workstep	13,086
511 Homelessness	40,227
514 The Growth Fund	2,198
515 Local Authority Business Growth Incentives (LABGI) scheme	20,200
521 Local Area Agreements (LAA) Reward Grant or Local Public Service Agreement (LPSA) Performance Reward Grant	33,859
522 Local Area Agreements (LAA) Pump Priming Grant	4,488
523 Other Local Area Agreements (LAA) Revenue Grants	20,693
537 New Dimension Grants	10,934
541 Housing Planning Delivery Grant	37,344
542 Fire Control	6,386
545 The Private Finance Initiative (PFI)	410,433
553 Supporting People Grant – Housing	759,587
554 Supporting People Grant – Social Care	785,131
560 Free Swimming	19,942
571 Animal Movement Licences	3,046
572 Animal Health and Welfare Enforcement	543
581 National Parks & Broads	45,979
592 Waste Performance and Efficiency	1,614
593 Waste Management Pilots	119
611 Asylum Seekers	171,922
613 Sexual Assault Referral Centres	280
614 Alcohol Arrest Referral Pilots	34
615 Multi Agency Risk Assessment Conferences	20
616 Guns, Gangs & Knives	0
617 Drug Action Teams	55,364
618 Crime and Disorder Reduction Partnerships	3,456

continued

Table C4b: Income from Specific and Special Grants – Budgets (SG) 2009-10 (continued)

	£ thousand
621 Basic Command Units (BCU) Fund	30,002
625 Community Support Officers	88,704
631 Counter Terrorism	414,092
635 Crime Fighting Fund	265,069
643 Neighbourhood Policing Fund	227,594
647 Probation Loan Charges	139
648 Reform Deal	611
650 Additional Rule 2 Grant	212,728
669 LFEPA Civil Contingencies	6,353
698 Other grants within AEF	271,921
699 TOTAL REVENUE GRANTS WITHIN AEF (total of lines 102 to 698) (Transferred to RA line 797 as income)	44,037,552
Grants outside Aggregate External Finance	
708 Further Education funding from Learning and Skills Council (LSC) – 19+ funding	109,019
711 Education Maintenance Allowance	117
712 Further Education funding from Learning and Skills Council (LSC) – 16-18 funding	273,412
713 Higher Education Funding Council (HEFC) Payments	15,943
715 Adult and Community Learning from Learning and Skills Council (LSC)	252,248
716 Sixth forms funding from Learning and Skills Council (LSC)	1,807,640
718 Mandatory Student Awards	36,149
719 DVLA Trading Fund	0
720 Free Flowing Cities	0
721 Mersey Travel	0
741 Council Tax Benefit: subsidy	3,554,085
745 Mandatory Rent Allowances: subsidy	9,941,970
746 Mandatory Rent Rebates outside HRA: subsidy	1,313,551
747 Rent Rebates Granted to HRA Tenants: subsidy	3,370,774
750 Beacon	461
751 Capacity Building	44
752 Housing Acts/ Urban Developments – contributions towards cost of loan charges	678
753 New Deal for Communities (NDC)	47,885
754 LG Efficiency Challenge Fund	0
755 Efficiency Improvements in Local Government	8,669
756 Fire Services	2,668
758 Best Value Parishes	0
759 Invest to Save	713
766 Tackling Extremism	232
769 Housing Market Renewal Grant	16,707
771 Countryside Commission Grant	3,649
772 Rural Social and Community Programme	0
782 Tackling Violent Crime Programme	407
783 Crime Reduction Grants	7,391
788 Youth Offending Teams Grant	53,584
791 European Community grants	17,369
798 Other grants outside AEF (enter in memorandum box B below)	175,786
799 TOTAL REVENUE GRANTS OUTSIDE AEF (total of lines 708 to 798) (Transferred to RA line 791 as income)	21,011,151
800 TOTAL SPECIFIC AND SPECIAL REVENUE GRANTS (total of lines 699 + 799)	65,048,703

Table C4c: Budgeted Net Current Expenditure by Service on a FRS17 and Non-FRS17 Basis 2009-10^(a)

	£ million	
	Net current expenditure FRS17	Net current expenditure non-FRS17
961 Education services	42,989	43,186
962 Highways, roads and transport services	6,332	6,347
963 Social care	20,251	20,254
964 Housing services (GFRA only)	2,484	2,487
965 Cultural and related services	3,274	3,288
966 Environmental services	5,423	5,423
967 Planning and development services	1,836	1,802
971 Police services	12,218	11,932
972 Fire and rescue services	2,311	2,265
973 Court services	71	71
975 Central services (excluding Non-distributed costs – retirement benefits)	2,661	2,721
976 Non-distributed costs – retirement benefits	490	424
978 Other services	302	358
981 External Trading Accounts net surplus/deficit	-194	-192
982 Internal Trading Accounts net surplus/deficit	10	5
986 Pensions interest cost and expected return on pensions assets	4,810	n/a
987 Appropriations to/from pensions reserve	-4,896	n/a
989 TOTAL (Total of lines 961 to 987)	100,372	100,372

(a) Figures are for individual service lines and do not include additions such as some housing benefits which are included in Table 1.

C5 Changes to English local government revenue finance systems

Before 1900, most of the spending of local bodies was financed locally. With the exception of police forces (which were supported by a 50 per cent Home Office grant) and some primary education grants, there were few grants from central government. Various rates were levied for specific services (for example highway rates, poor rates and school rates) and not all were assessed in the same way. Following the abolition of the separate poor rate in 1929, rates became a single unified tax. By then, sizeable central government grants were being paid to encourage different areas to provide services of a consistent standard. These were usually made for specific purposes, rather than as general (unhypothecated) financial support for local spending.

The position in 1945	Nearly 80 per cent of central government grants were in the form of specific grants. The remaining 20 per cent was an unhypothecated or block grant. Approximately equal amounts obtained from government grants and local rates.
1948	Transfer of responsibility for the setting of rateable values of all properties to the Inland Revenue Valuation Office. Previously, each local authority set its own rateable values, resulting in substantial differences between average rateable values for similar properties in different parts of the country.
1948	Block grant to be paid only to authorities whose means or rate resources were below the national average and renamed Exchequer Equalisation Grant.
1958	Many specific grants replaced by General Grant, a new form of unhypothecated block grant so specific grants accounted for less than 30 per cent of government grants. Exchequer Equalisation Grant renamed Rate Deficiency Grant.
1966	General Grant, Rate Deficiency Grant and specific grants for school meals and milk incorporated into Rate Support Grant (RSG) with three elements: domestic, needs and resources.
1971	Rating revaluation. New rateable values came into effect from April 1972.
1974	Following structural reorganisation, proportions of resources and domestic elements of RSG increased. Needs element paid to upper tier, resources and domestic elements payable to lower tiers. More specific grants incorporated into RSG. About 20 per cent of government grants were specific grants. Ratio of government grants: local rates approximately 17:10.

- 1981 Needs and resources elements of RSG became Block Grant – payable to both upper and lower tiers – and calculated to penalise high spending authorities for the first time. Its distribution was based on each authority’s Grant-Related Expenditure (GRE) as calculated by the Department of the Environment.
- 1984 Rate limitation (**capping**) introduced. During the 1980s, the method of grant allocation was adjusted to provide a disincentive to over-spending.
- 1986 The government published a Green Paper, *Paying for Local Government*, which considered ways of improving the system.
- 1989 Non-domestic rating revaluation. New national rating system came into effect from April 1990.
- 1990 Domestic rates were abolished and community charge (poll tax) and nationally determined uniform non-domestic rate introduced. **Revenue support grant** replaced rate support grant. **Aggregate external finance (AEF)** replaced aggregate exchequer grant (AEG). **SSAs** replaced GREAs. Ring-fenced housing revenue account introduced. Districts collected RSG for the area and passed a portion of this and of community charge to county councils.
- 1991 An additional £140 per charge payer was provided in central government support, thereby increasing the proportion of local government spending funded by central government.
- 1993 **Council tax** replaced the community charge as the local domestic tax. RSG and non domestic rate entitlements were paid into the General Fund of each billing and major precepting authority rather than into the Collection Fund of billing (formerly charging) authorities.
- 1998 The White Paper *Modern Local Government – In Touch with the People* announced a 3-year review programme for Revenue Grant Distribution aimed at improving its fairness and equity.
- 1999 Pre-announced universal capping limits were discontinued to be replaced with reserve powers, which allowed local authorities budgets to be looked at over more than one year. Non-domestic rating revaluation. New rateable value came into effect from April 2000. **Central support protection grant** introduced to ensure minimum levels of grant support for billing and precepting authorities.
- 2000 *Modernising Local Government Finance: A Green Paper* consulted on options for reform of the revenue grant distribution system.

For authorities with education and social service responsibilities, damping of changes in grant support based on the floor and ceiling mechanism instead of through Central Support Protection Grant.

- 2001 The white paper *Strong Local Leadership – Quality Public Services* published in December 2001.
- 2002 A new formula grant distribution system was introduced, based on **formula spending shares** (FSS), instead of SSAs, from 2003-04.
- 2003 The Local Government Bill 2003 received Royal Assent on 18 September. The Act is a deregulatory measure which includes new borrowing freedoms, expenditure grants designed to allow all authorities more flexibility in the use of existing resources, the introduction of the new small business rate relief, powers to charge for discretionary services, new trading powers, the introduction of Business Improvement Districts, and the introduction of a fixed 10-yearly cycle for council tax revaluation.
- 2005 From 2003-04 local authorities' final accounts were required to comply in full with Financial Reporting Standard 17 (FRS17) on retirement benefits. This requires future liabilities for retired benefits to be recognised in the accounts for all the main categories of local government employees (other than teachers).
- 2006 A new formula grant distribution system was introduced, based on the four-block model, from 2006-07. Funding for schools was transferred from formula grant to a new **dedicated schools grant**. The first step in the move to three-year settlements took place, with the settlement announcement covering the two years 2006-07 and 2007-08.
- 2008 **Area based grant (ABG)**, a new non-ringfenced grant, was introduced from 2008-09 replacing a number of grants previously reported as specific grants.

ANNEX D

Capital spending and financing

This annex contains information on capital spending and how it is financed relating to **Chapter 4**. It is divided into the following sections:

- **Capital outturn summaries: 2008-09** **section D1**
- **Changes to English local government capital finance systems** **section D2**

D1 Capital outturn summaries

Tables D1a-c show 2008-09 **capital expenditure** and receipts information from the *capital outturn returns (COR)* for all service groups within the main service blocks. Information on acquisition of share and loan capital is not included in total capital expenditure, and disposal of investments is not included in total **capital receipts**.

Table D1d shows further details of gross expenditure on “new construction, conversion and renovation” of “roads (including structural maintenance), street lighting and road safety”.

Tables D1e-f show further details of local authority financed capital expenditure on social services by region and time series. The data shows the uneven nature of capital expenditure whereby in some years an authority will spend heavily on a specific project or purchase, whereas other years it will spend very little.

Table D1g shows a time series of expenditure that local authorities were allowed to finance from capital resources – capitalise – under section 16(2)(b) of the Local Government Act 2003.

DEFINITIONS OF COLUMN HEADINGS

Acquisition of land and existing buildings and works (including any road charges) – payments against the service for which the land is required for use rather than that appropriate to the powers used for acquisition; interest on purchase money is excluded, except where it is in connection with Slum Clearance Subsidy.

New construction and conversion – capital payments include the wages and salaries (including the employer's share of national insurance and pension contributions) of employees engaged on direct labour schemes, and the cost of architectural, engineering and other services (including the authority's own professional staff) in connection with these works and other overheads (including accommodation). Payments on demolition and site clearance and the erection of bridges is also included, as well as civil engineering works, for example for the provision, laying or replacement of water mains and sewers, the laying or improvement of roads, the preparation of playing fields and hard playing areas.

Vehicles – acquisition, renewal or replacement of vehicles and vessels (including ships and aircraft) and the acquisition of assets by **direct labour and service organisations**.

Plant machinery and equipment – acquisition, renewal or replacement of plant machinery and equipment, including furniture and fittings, and the installation of street lighting, road signs, traffic signals and related equipment, where the payment for these can be identified separately. Also includes the acquisition of assets by direct labour and service organisations.

Total expenditure on fixed assets – includes salaries of professional staff charged to the capital account.

Capital grants and advances – all grants and advances made for capital purposes, such as those for housing and industrial purposes.

Sales of fixed assets – amounts received by an authority in respect of the sale of any interest in a fixed asset, if, at the time of the sale, expenditure on the acquisition of that asset would have counted as expenditure for capital purposes. Also includes receipts from the sale of assets to other authorities.

Sales of intangible assets – covers receipts for intangible assets. This includes software licences and other intangible assets which are required by the **SORP** to be capitalised on the balance sheet. Generally intangible assets are assets of value which do not have a physical shape e.g. purchased franchises, licences and patents. Goodwill is excluded.

Repayments of capital grants and advances – repayments of grants, advances and other financial assistance of a capital nature. Includes repayments of renovation grants, repayments of principal (regular and premature) of loans to private persons and repayments of sums left outstanding (regular and premature) on the sale of council dwellings, where the purchase was financed by a mortgage. Also includes repayments of principal of loans to registered social landlords. Receipts from health authorities are excluded.

Table D1a: Capital outturn summary: all services (COR) 2008-09

	£ thousand					
	Acquisition of land and existing buildings (1)	New construction and renovation (2)	Vehicles (3)	Plant machinery and equipment (4)	Intangible fixed assets (5)	Total payments on fixed assets (6)
	(1+2+3+4+5)					
Service Block						
Pre-primary and primary education	25,338	1,692,154	863	119,553	8,457	1,846,365
Secondary education	55,136	1,702,518	1,135	148,257	8,372	1,915,418
Special education	629	328,334	1,902	14,249	973	346,087
Youth service	1,397	42,620	1,552	3,750	581	49,900
Other education services and continuing education	2,787	192,151	847	45,181	3,697	244,663
Education	85,287	3,957,777	6,299	330,990	22,080	4,402,433
Roads (inc. struct. maint.), street lighting and road safety	47,508	2,586,429	13,034	12,637	3,725	2,663,333
Parking of vehicles (inc. car parks)	6,965	65,097	164	10,779	467	83,472
Public passenger transport (GFRA) – bus	7,540	137,240	10,015	11,544	548	166,887
Public passenger transport (GFRA) – other	106,980	164,921	24,626	16,073	12,504	325,104
Tolled road bridges, tunnels and ferries, public transport companies	2,562	13,652	0	3,326	0	19,540
Local authority ports and piers	20	17,019	100	1,405	0	18,544
Airports	0	0	0	4	0	4
Highways and transport	171,575	2,984,358	47,939	55,768	17,244	3,276,884
Social services	5,905	209,088	9,126	33,470	11,127	268,716
Housing	343,327	3,298,930	1,889	37,060	12,351	3,693,557
Land drainage and flood prevention	151	15,289	0	336	115	15,891
Coast protection	0	44,299	25	1,107	136	45,567
Other agriculture and fisheries (inc. smallholdings and trading)	1,750	16,353	9	28	0	18,140
Agriculture and fisheries	1,901	75,941	34	1,471	251	79,598
Library services	12,016	105,725	1,425	12,809	1,077	133,052
Museums and galleries	2,111	75,801	248	3,203	90	81,453
Art activities and facilities	9,011	114,606	10	6,401	119	130,147
Libraries, culture and heritage	23,138	296,132	1,683	22,413	1,286	344,652
Consumer protection	0	34	52	70	1	157
Employment services	1,115	641	0	129	831	2,716
Sports facilities	7,023	366,215	1,750	13,668	1,502	390,158
Sports development and childrens play	0	58,533	345	25,245	664	84,787
Sport and recreation	7,023	424,748	2,095	38,913	2,166	474,945
Police	230,673	234,337	103,588	196,269	25,558	790,425
Fire and rescue	7,899	83,145	42,962	27,890	2,609	164,505
Coroners courts	0	2,770	0	0	0	2,770
Magistrates' courts	0	9	0	0	0	9
Derelict land reclamation (grant aided)	5,309	92,620	0	11	0	97,940
Parks and open spaces	4,073	176,149	5,625	10,318	1,378	197,543
Waste collection	8,897	13,127	42,872	52,150	511	117,557
Waste disposal	43,424	82,209	3,295	8,203	1,773	138,904
General administration	84,546	619,396	41,865	268,433	95,448	1,109,688
Planning and development (inc. gypsy sites)	374,212	468,462	239	14,848	3,887	861,648
Community safety	196	16,983	365	14,849	562	32,955
Environmental health (inc. Clean Air Act and port health)	2,358	56,204	9,623	12,859	464	81,508
Miscellaneous	4,107	93,475	3,253	8,527	2,870	112,232
Industrial and commercial	103,494	126,354	268	1,448	1,513	233,077
Other trading services	2,243	77,437	26,098	2,978	52	108,808
Other environmental services	632,859	1,822,416	133,503	394,624	108,458	3,091,860
Total all services	1,510,702	13,390,326	349,170	1,139,067	203,962	16,593,227

Table D1b: Capital outturn summary: all services (COR) 2008-09

	£ thousand			
	Total payments on fixed assets (6)	Expenditure on grants (7)	Expenditure on loans and other financial assistance (8)	Total expenditure (9)
Service Block				(6+7+8)
Pre-primary and primary education	1,846,365	42,998	391	1,889,754
Secondary education	1,915,418	38,164	8,929	1,962,511
Special education	346,087	2,138	0	348,225
Youth service	49,900	6,582	0	56,482
Other education services and continuing education	244,663	40,619	38	285,320
Education	4,402,433	130,501	9,358	4,542,292
Roads (inc. struct. maint.), street lighting and road safety	2,663,333	14,415	2,290	2,680,038
Parking of vehicles (inc. car parks)	83,472	488	91	84,051
Public passenger transport (GFRA) – bus	166,887	2,790	2,807	172,484
Public passenger transport (GFRA) – other	325,104	534,920	851,684	1,711,708
Tolled road bridges, tunnels and ferries, public transport companies	19,540	0	0	19,540
Local authority ports and piers	18,544	3,280	0	21,824
Airports	4	45,823	0	45,827
Highways and transport	3,276,884	601,716	856,872	4,735,472
Social services	268,716	26,510	4,679	299,905
Housing	3,693,557	1,169,079	38,304	4,900,940
Land drainage and flood prevention	15,891	227	2,065	18,183
Coast protection	45,567	333	0	45,900
Other agriculture and fisheries (inc. smallholdings and trading)	18,140	65	0	18,205
Agriculture and fisheries	79,598	625	2,065	82,288
Library services	133,052	986	0	134,038
Museums and galleries	81,453	5,785	755	87,993
Art activities and facilities	130,147	4,009	247	134,403
Libraries, culture and heritage	344,652	10,780	1,002	356,434
Consumer protection	157	25	0	182
Employment services	2,716	226	95	3,037
Sports facilities	390,158	11,539	1,717	403,414
Sports development and childrens play	84,787	6,116	910	91,813
Sport and recreation	474,945	17,655	2,627	495,227
Police	790,425	0	391	790,816
Fire and rescue	164,505	2,288	0	166,793
Coroners courts	2,770	0	0	2,770
Magistrates' courts	9	0	128	137
Derelict land reclamation (grant aided)	97,940	42	0	97,982
Parks and open spaces	197,543	5,414	598	203,555
Waste collection	117,557	587	20	118,164
Waste disposal	138,904	5,933	2,000	146,837
General administration	1,109,688	18,725	2,884	1,131,297
Planning and development (inc. gypsy sites)	861,648	205,360	14,261	1,081,269
Community safety	32,955	5,648	58	38,661
Environmental health (inc. Clean Air Act and port health)	81,508	4,408	13	85,929
Miscellaneous	112,232	20,250	2,249	134,731
Industrial and commercial	233,077	6,971	1,627	241,675
Other trading services	108,808	20	0	108,828
Other environmental services	3,091,860	273,358	23,710	3,388,928
Total all services	16,593,227	2,232,763	939,231	19,765,221

Information on acquisition of share and loan capital is not included in this table.

Table D1c: Capital outturn summary: all services (COR) 2008-09				
	£ thousand			
	Sale of fixed assets	Sale of intangible assets	Repayments of capital grants and advances	Total receipts
	(10)	(11)	(12)	(13)
Service Block				(10+11+12)
Pre-primary and primary education	18,188	0	0	18,188
Secondary education	40,649	0	730	41,379
Special education	7,897	0	0	7,897
Youth service	1,534	0	0	1,534
Other education services and continuing education	33,355	0	59	33,414
Education	101,623	0	789	102,412
Roads (inc. struct. maint.), street lighting and road safety	14,010	0	896	14,906
Parking of vehicles (inc. car parks)	17,282	0	15	17,297
Public passenger transport (GFRA) – bus	125	0	1,091	1,216
Public passenger transport (GFRA) – other	4,043	0	2	4,045
Tolled road bridges, tunnels and ferries, public transport companies	4	0	0	4
Local authority ports and piers	121	0	0	121
Airports	2,202	0	0	2,202
Highways and transport	37,787	0	2,004	39,791
Social services	45,249	0	107	45,356
Housing	466,649	1,219	17,736	485,604
Land drainage and flood prevention	0	0	20	20
Coast protection	0	0	0	0
Other agriculture and fisheries (inc. smallholdings and trading)	38,560	0	0	38,560
Agriculture and fisheries	38,560	0	20	38,580
Library services	2,351	0	7	2,358
Museums and galleries	1,113	0	96	1,209
Art activities and facilities	1,821	0	42	1,863
Libraries, culture and heritage	5,285	0	145	5,430
Consumer protection	0	0	0	0
Employment services	0	0	95	95
Sports facilities	19,645	895	1,351	21,891
Sports development and childrens play	140	0	522	662
Sport and recreation	19,785	895	1,892	22,572
Police	62,158	0	7,843	70,001
Fire and rescue	16,529	0	0	16,529
Coroners courts	0	0	0	0
Magistrates' courts	1,174	0	82	1,256
Derelict land reclamation (grant aided)	61	0	0	61
Parks and open spaces	18,308	0	55	18,363
Waste collection	2,479	2,169	28	4,676
Waste disposal	2,687	0	745	3,432
General administration	189,057	678	3,042	192,777
Planning and development (inc. gypsy sites)	108,876	15	462	109,353
Community safety	0	0	0	0
Environmental health (inc. Clean Air Act and port health)	2,074	0	0	2,074
Miscellaneous	53,050	1,309	3,464	57,823
Industrial and commercial	110,108	115	1,150	111,373
Other trading services	8,275	0	428	8,703
Other environmental services	494,975	4,286	9,374	508,635
Total all services	1,289,774	6,400	40,087	1,336,261

Information on disposal of share and loan capital is not included in this table.

Table D1d: Roads (including structural maintenance), street lighting and road safety: England 2004-05 to 2008-09

	2004-05	2005-06	2006-07	2007-08	£ thousand 2008-09
New construction/improvement of roads	725,168	758,002	765,909	843,829	1,072,346
Structural maintenance – principal roads	315,053	321,260	310,178	271,808	297,318
Structural maintenance – other LA roads	501,879	575,471	570,573	615,961	677,986
Expenditure on bridges	183,326	196,594	195,258	210,835	216,203
Road safety	267,617	244,102	227,811	242,289	248,004
Street lighting	48,393	58,175	59,572	79,009	74,572
Total	2,041,436	2,153,605	2,129,298	2,263,730	2,586,429

Table D1e: Social services capital expenditure by region 2008-09

	North East	North West	Yorkshire & the Humber	East Midlands	West Midlands	East of England	London	South East	South West	£ thousand England
Children and their families: residential care	1,015	1,562	1,866	1,081	5,272	2,916	1,351	3,922	1,461	20,446
Children and their families: day care	4,113	1,771	5,473	338	429	36	7,711	1,944	2,407	24,222
Elderly: residential care	3,146	12,801	14,907	5,897	13,757	5,975	11,115	30,320	5,387	103,305
Elderly: day care	1,623	809	973	91	4,600	823	2,680	1,398	2,050	15,047
Physically disabled: residential care	97	152	37	120	601	680	416	1,121	317	3,541
Physically disabled: day care	1,466	976	231	681	1,369	287	877	1,044	202	7,133
Learning disabled: residential care	773	3,235	1,641	254	1,912	1,704	1,643	1,918	3,033	16,113
Learning disabled: day care	2,220	1,464	4,391	1,931	2,258	1,103	2,168	3,677	2,277	21,489
Mentally ill: residential care	297	485	99	59	693	102	260	382	308	2,685
Mentally ill: day care	392	602	1,312	910	815	431	2,185	460	507	7,614
HIV/AIDS and alcohol/drugs misuse	173	182	1,509	1	151	0	1,821	113	6	3,956
Other	5,213	18,716	4,172	7,632	7,120	3,845	15,039	8,544	4,073	74,354
Total Social Services Capital Expenditure	20,528	42,755	36,611	18,995	38,977	17,902	47,266	54,843	22,028	299,905
	% of total									
Children and their families: residential care	5	4	5	6	14	16	3	7	7	7
Children and their families: day care	20	4	15	2	1	0	16	4	11	8
Elderly: residential care	15	30	41	31	35	33	24	55	24	34
Elderly: day care	8	2	3	0	12	5	6	3	9	5
Physically disabled: residential care	0	0	0	1	2	4	1	2	1	1
Physically disabled: day care	7	2	1	4	4	2	2	2	1	2
Learning disabled: residential care	4	8	4	1	5	10	3	3	14	5
Learning disabled: day care	11	3	12	10	6	6	5	7	10	7
Mentally ill: residential care	1	1	0	0	2	1	1	1	1	1
Mentally ill: day care	2	1	4	5	2	2	5	1	2	3
HIV/AIDS and alcohol/drugs misuse	1	0	4	0	0	0	4	0	0	1
Other	25	44	11	40	18	21	32	16	18	25
Total Social Services Capital Expenditure	100	100	100	100	100	100	100	100	100	100

Table D1f: Social services capital expenditure 2004-05 to 2008-09					
	2004-05	2005-06	2006-07	2007-08	£ thousand 2008-09
Children and their families: residential care	29,297	36,502	29,655	26,737	20,446
Children and their families: day care	31,547	42,538	33,684	22,784	24,222
Elderly: residential care	72,061	133,255	132,019	169,974	103,305
Elderly: day care	16,568	15,010	17,117	38,827	15,047
Physically disabled: residential care	4,630	4,198	3,318	1,904	3,541
Physically disabled: day care	10,364	12,388	11,181	5,637	7,133
Learning disabled: residential care	15,905	28,422	21,100	17,629	16,113
Learning disabled: day care	15,866	24,424	28,311	24,843	21,489
Mentally ill: residential care	3,562	5,787	4,825	5,558	2,685
Mentally ill: day care	7,722	8,057	9,839	9,001	7,614
HIV/AIDS and alcohol/drugs misuse	1,778	3,582	5,678	2,910	3,956
Other	75,152	72,564	67,316	85,050	74,354
Total Social Services Capital Expenditure	284,451	386,726	364,040	410,854	299,905
					% of total
Children and their families: residential care	10	9	8	7	7
Children and their families: day care	11	11	9	6	8
Elderly: residential care	25	34	36	41	34
Elderly: day care	6	4	5	9	5
Physically disabled: residential care	2	1	1	0	1
Physically disabled: day care	4	3	3	1	2
Learning disabled: residential care	6	7	6	4	5
Learning disabled: day care	6	6	8	6	7
Mentally ill: residential care	1	1	1	1	1
Mentally ill: day care	3	2	3	2	3
HIV/AIDS and alcohol/drugs misuse	1	1	2	1	1
Other	26	19	18	21	25
	0	0	0	0	0
Total Social Services Capital Expenditure	100	100	100	100	100

Table D1g: Section 16(2)(b) direction expenditure 2004-05 to 2008-09					
	2004-05	2005-06	2006-07	2007-08	£ thousand 2008-09
Redundancy costs (M1)	22,204	9,294	11,086	13,499	19,014
Pension scheme contributions (M2)	31,701	36,755	15,929	15,773	21,941
Local Government Reorganisation (M3)	...	...	...	...	...
Other (M4)	60,483	101,790	135,941	385,628	390,859
of which:					
<i>Equal Pay directions</i>	...	...	121,071	372,845	375,160
<i>Local PSA PPG^(a)</i>	...	...	10,347	3,712	...
<i>Other</i>	...	...	4,523	9,071	15,699
Total	114,388	147,839	162,956	414,900	431,841

(a) Local Public Service Agreements Pump-Priming Grants (Local PSA PPG)

D2 Changes to English local government capital finance systems

Between the mid-nineteenth century and 1972, local government capital finance remained much the same with only minor amendments to its detail. Capital projects were financed by government grants, revenue, sales of capital assets or loans. Central control operated only on the loans. A local authority needed a sanction in order to use a loan, first giving approval for the project itself and secondly authorising the use of a loan. Loans were available from a variety of sources; the **Public Works Loan Board** (PWLB) was a major source.

- 1933 Local Government Act. It consolidated the legislation of the previous 50 years. Set out the type of expenditure which could be financed by borrowing (effectively anything a Minister considered proper) and detailed types of borrowing open to local authorities.
- 1945 The Local Authorities Loans Act. Virtually all borrowing had to come from the PWLB until 1952.
- 1955 The PWLB became lender of last resort.
- 1963 Controls were imposed on temporary borrowing. Access to the PWLB was relaxed. The Local Government (Financial Provisions) Act allowed authorities to borrow by issuing bonds.
- 1970 Capital expenditure was dealt with in three classes. Those in the Key Sector, covering the great majority of services, continued to require specific loan sanction; the Subsidiary Sector had general consent to borrow; and the Locally Determined Sector had block borrowing approval.
- 1972 The Local Government Act consolidated all previous legislation into one act but made no significant changes to the system. Loan sanctions were replaced by borrowing approvals.
- 1976 The Layfield Committee on Local Government Finance concluded that current arrangements were not conducive to proper planning, management and control of local authorities' capital programmes.
- 1981 New system set up under the Local Government, Planning and Land Act 1980. Capital expenditure was defined and controlled through annual capital expenditure allocations. Expenditure was monitored quarterly from 1978. Limits on capital expenditure were set partly by reference to a prescribed proportion of an authority's capital receipts.
- 1986 The government published a Green Paper, *Paying for Local Government*, which considered ways of improving the system.

- 1990 Part IV of the Local Government and Housing Act 1989 introduced the broad framework of the present capital finance system. Detailed provisions were set out in regulations. The main effect was to control capital expenditure funded by borrowing (and all other forms of credit) through the issue of credit approvals. The spending of capital receipts was regulated by the requirement for authorities to set aside part of their receipts as provision for credit liabilities.
- 1995 The Local Authorities (Companies) Order 1995 extended the system to the finances of companies controlled or influenced by local authorities.
- 1997 The Local Authorities (Capital Finance) Regulations 1997 consolidated the changes to the system made since 1990 and contained new provisions to encourage the use of the Private Finance Initiative.
- 1998 The Capital Finance Regulations were amended for most non-housing capital receipts, from 1 September 1998 removing the requirement for authorities to set aside part of the receipts.
- 2000 In 1998, the White Paper *Modern Local Government – In Touch with the People* announced a review of the capital finance system. A consultation paper *Modernising Local Government Finance: A Green Paper* was issued in September 2000. It suggests replacing the existing credit approval system for controlling capital expenditure with a prudential approach to determine what is affordable.
- 2002 In December 2001, the white paper *Strong Local Leadership – Quality Public Services* put forward proposals for a new **prudential capital finance system**, which would mean the end of credit approvals. On 2 April 2002, the Government abolished the **receipts taken into account** (RTIAs) mechanism, which was used to distribute local authorities' **basic credit approval** allocations under the Single Capital Pot.
- 2003 The Local Government Act 2003 put in place the broad legislative framework for the new prudential regime for borrowing by local authorities, which is supplemented by the *Prudential Code* developed and published by **CIPFA** and secondary legislation. This new system replaced that set out in Part IV of the Local Government and Housing Act 1989.
- 2004 From 1 April local authorities are, under the new Act and the CIPFA *Prudential Code*, free to finance capital spending from self-financed borrowing without the need to have government approval as long as it is affordable and prudent to do so.

- 2009 Changes in accounting practice brought most PFI schemes on to local authority balance sheets from 1 April 2009, and hence formally within the prudential capital finance system. However, CLG continue to publish capital expenditure data on the previous basis (leaving most schemes off balance sheet) because that is the basis on which National Accounts are prepared.
- 2010 From 1 April 2010 local authority accounts are based on International Financial Reporting Standards. This alters the accounting classification of some leases, though protection is provided for existing leases by CLG regulation allowing them to be accounted for in accordance with the old rules.

ANNEX E

Metadata

Most of the information in this publication comes from the following returns made to the Communities and Local Government by local authorities in England.

Code	Description	Frequency	Latest available	CLG contact telephone no.
MB & QB	Borrowing and lending	Monthly (sample)/ Quarterly	2008-09	0303 444 4183
RA & SG	Revenue account budgets	Annual	2009-10	0303 444 2119
RO	Revenue outturn (9 forms)	Annual	2008-09	0303 444 2119
SAR	Subjective analysis return	Annual (sample)	2008-09	0303 444 2119
CER	Capital estimates	Annual	2009-10	0303 444 2115
CPR4	Capital provisional outturn	Annual	2008-09	0303 444 2115
COR	Capital outturn	Annual	2008-09	0303 444 2115
BR1, BR2, BR3	Budget requirement	Annual	2009-10	0303 444 2116
CTB	Council tax base	Annual	September 2009	0303 444 2116
SF3	Pension funds	Annual	2008-09	0303 444 2120
QRC4	Council tax and non-domestic rates collection	Quarterly	2008-09	0303 444 2116
NNDR1	Non-domestic rates payments to pool (provisional)	Annual	2009-10	0303 444 2116
NNDR2	Non-domestic rates downward recalculation	On request	2009-10	0303 444 2116
NNDR3	Non-domestic rates payments to pool (outturn)	Annual	2008-09	0303 444 2116

Apart from the SAR and MB forms, which are completed by a sample of local authorities, the returns go to all local authorities in England. The borrowing and lending forms go to all local authorities in the United Kingdom.

ANNEX F

List of tables, charts and maps

This annex lists all the tables, charts and maps appearing in this publication. It is divided into the following sections:

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ANNEX G

Glossary of terms and acronyms

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Accruals basis – an accounting concept which requires that income and expenditure are accrued (i.e. recognised as they are earned or incurred, not as they are received or paid). Under this concept therefore inclusion or exclusion of an item of income or expenditure will depend on the period to which it relates, not the period in which it was received or performed.

ACC Adjusted credit ceiling – a modified form of credit ceiling, a measure of an authority's net indebtedness relating to capital transactions, which was used until 31 March 2004 solely for the purpose of calculating the **minimum revenue provision**.

AEF Aggregate external finance – central government revenue funding. It comprises **RSG, NNDR** (in the case of net AEF) and also includes certain **specific grants** (in the case of gross AEF). **(See section 2.4.1)**

Amortisation – the loss in value of an intangible asset due to its use by the company is accounted for by means of amortisation. Amortisation is a so-called "non-cash" charge insofar as it merely reflects accounting assessments of the loss in value.

ACG Annual capital guidelines – issued until 31 March 2004 by the government in respect of the main groups of services. Historically, a broad indication of the level at which the government considers an authority needs to spend on capital in the financial year. More recently, the element of an authority's **BCA** allocated on a service-related basis. **(See section 4.5.3)**

Alternative notional amounts

Alternative Notional Amounts (ANAs) are technical adjustments made to the budget requirement in a base year. This is undertaken in order that the subsequent budget requirement set by an authority for the following year can be compared with that for the base year on a like-for-like basis for capping purposes. Setting ANAs is the method prescribed in legislation for the Government to handle significant changes in local authorities' functions, finance or structure.

Area council tax

The average total amount of council tax payable for a Band D dwelling occupied by two adults within a billing authority's area. It is the sum of the amounts requested: a) by the billing authority; b) by major precepting

authorities covering the billing authority's area; and c) by parish or town councils within the billing authority's area. The amount at c) is the total amount requested by parish and town councils, averaged across the whole of the billing authority's area.

Average council tax per dwelling

The total council tax payable in an area divided by the total number of chargeable dwellings in the area.

Appropriations to/from reserves – these are respectively, the movement of monies into **reserves** from the **GFRA**, or out of **reserves** to the **GFRA**.

ABG Area based grant – This is a general grant allocated directly to local authorities as additional revenue funding to areas. It is allocated according to specific policy criteria rather than general formulae. Local authorities are free to use all of this non-ringfenced funding as they see fit to support the delivery of local, regional and national priorities in their areas.

BCA Basic credit approval – until 31 March 2004 the government's calculation for each local authority of the amount of **capital expenditure** it need not charge to a revenue account (i.e. that it may finance from borrowing or other forms of credit). It was calculated as follows: **annual capital guidelines** minus proportion of **capital receipts**. A basic credit approval was issued in advance of the year in question and **supplementary credit approvals** could be issued later. **(See section 4.5.1)**

Band D council tax

This is the council tax payable on a Band D dwelling occupied as a main residence by two adults, before any reductions due to discounts, exemptions or council tax benefit. This definition is widely regarded as a benchmark when comparing council tax levels in different areas or over time.

BVACOP Best value accounting code of practice – prepared and published by **CIPFA** with the aim of modernising the system of local authority accounts and reporting. Provides standard service and subjective analyses of local government expenditure and income, and standard costing definitions. **(See section 1.7.1)**

Billing authority – a local authority empowered to set and collect **council taxes**, and manage the **collection fund**, on behalf of itself and local authorities in its area. In England, shire and metropolitan districts, the Council of the Isles of Scilly, unitary authorities, London boroughs and the City of London are billing authorities. **(See section 1.6.3)**

Budget requirement – an amount calculated, in advance of each year, by each **billing authority**, by each **major precepting authority** and by each **local precepting authority**. It is broadly the authority's estimated net **revenue expenditure** allowing for movement in reserves. It is, therefore, the estimate of the amount to be met from **formula grant**, **GLA** general grant and from **council tax** income. **(See section 3.2.1)**

BR Budget requirement return – a form seeking information on the calculation of each local authority’s **budget requirement** and **council tax**.

Business rates – a tax on non-domestic property based on the notional annual rent of a property known as the **rateable value**, also called **national non-domestic rates**.

Capital charges – charges to service revenue accounts to reflect the cost of fixed assets used in the provision of services.

CER Capital estimates return – a form seeking local authority forecasts of **capital expenditure** (and **receipts**) and how they plan to finance it.

Capital expenditure – expenditure on the acquisition of fixed assets or expenditure, which adds to and does not merely maintain the value of existing fixed assets. **(See section 4.1)** This standard accounting definition is modified in local government by regulations and directions made under Local Government Act 2003.

CERA Capital expenditure charged to revenue account – a method of financing **capital expenditure** where the expenditure is financed direct from revenue account in the year it is incurred **(See section 4.4.1)**.

COR Capital outturn return – a form seeking detailed final outturn about **capital expenditure** (and **receipts**) and how it has been financed.

CPR4 Capital payments and receipts return 4 – a form seeking provisional estimates of **capital expenditure** (and **receipts**) and how it has been financed.

Capital receipts – income from the sale of capital assets. Such income may only be used for purposes authorised by regulations under Local Government Act 2003, for example to repay loan debt and to finance new **capital expenditure**. **(See section 4.6.1)**

Capitalised current expenditure – expenditure which would normally score as **current expenditure** but which a local authority has been allowed to capitalise by a direction issued by the Secretary of State (eg redundancy payments).

Capping – when the government limits a local authority’s **budget requirement** and hence its **council tax**.

Community amateur sports clubs relief – a relief within the business rates system to help sports clubs meet the cost of their rates.

Cash basis – an accounting convention in which transactions are recorded in the period in which payment is made or received as opposed to the period in which the transaction took place (**accruals basis**). **Capital expenditure** and **capital receipts** were, for many years, recorded on a cash basis but local authorities now account for them on an **accruals basis**.

Central support protection grant – paid for 1999-2000 and 2000-01 to provide minimum increases in the level of central government support (principally **RSG** plus redistributed **NNDR**). It ensured that authorities with education and social service responsibilities received at least a 1.5 per cent increase in support and that other authorities did not experience a year-on-year fall in support. From 2001-02 damping of grant changes for authorities is provided via the floor mechanism.

CIPFA Chartered Institute of Public Finance and Accountancy – the leading professional accountancy body for public services, whether in the public or private sectors

Chargeable dwellings

Those domestic dwellings in an area for which council tax is payable. It excludes dwellings on the valuation list which are exempt from paying council tax. Each chargeable dwelling is counted as one dwelling, whether or not a full council tax bill is payable for it. The total number of chargeable dwellings in an area is the denominator used to calculate the average council tax per dwelling.

City of London offset – an amount of **redistributed business rates** that the City of London is permitted to retain due to its unique circumstances.

Collection fund – the fund administered by a **billing authority** (from 1 April 1993) into which **council taxes** are paid, and from which payments were made to the general fund of **billing and major precepting authorities**. **NNDR** collected by a billing authority is also paid into the fund before being passed on to central government for distribution to local authorities (see section 2.3.1). Under the **community charge** system, **billing authorities** were known as charging authorities, and community charges, **RSG**, **NNDR** entitlements and special grants were all paid into their collection fund.

Community assets – are assets that the local authority intends to hold in perpetuity, that have no determinable useful life and that may have restrictions on their disposal, for example parks and historic buildings.

Community charge – the local domestic charge that was in operation between 1 April 1990 and 31 March 1993. Also known as the 'poll tax'.

Council tax – a local charge (or charges) set by the **billing authority** in order to collect sufficient revenue to meet their demand on the **collection fund** and the precepts issued by the precepting authorities. It replaced the **community charge** on 1 April 1993 and is based on the value of the property and the number of residents. The Valuation Office Agency assesses the properties in each district area and assigns each property to one of eight valuation bands; A to H. The tax is set on the basis of the number of Band D equivalent properties. Tax levels for dwellings in other bands are set relative to the Band D baseline. (See section 2.2.1)

Council tax band

There are eight council tax bands, A to H. Each domestic dwelling is assigned a council tax band by the Valuation Office Agency (VOA). Council tax bands are based on the value of the dwelling as at 1 April 1991.

CTB1 Council tax base return – a form seeking information on the calculation of the council tax base for **revenue support grant** purposes for each **billing authority**.

Council tax benefit – an income related social security benefit designed to help people on low income pay their **council tax**. Council tax benefit replaced community charge benefit on 1 April 1993. **(See section 2.2.7)**

CTBSL Council tax benefit subsidy limitation – a scheme designed to limit the amount of **council tax benefit** subsidy paid to local authorities if they made increases in **council tax** above a guideline set annually by the government. Not operated from 2002-03.

Council tax requirement –for billing and local precepting authorities this is the amount calculated under section 97(1) of the 1988 Act to be transferred from the **collection fund** to the general fund (except where the amount calculated is negative, in which case it is the amount to be transferred from the general fund to the **collection fund**).

Council tax transitional reduction scheme – this scheme limited the increase in a household's bill as a result of the change from **community charge** to **council tax** to a fixed amount for each band. Relief was withdrawn at a fixed rate in 1994-95 and 1995-96. There was no further relief from 1996-97.

Credit approvals – until 31 March 2004 authorisations given by the Government to local authorities that enable them to finance **capital expenditure** by borrowing or by other **credit arrangements**, such as finance leasing.

Credit arrangements – forms of credit that do not involve the borrowing of money by a local authority (eg finance leases).

Credit ceiling – until 31 March 2004 the difference between an authority's total liabilities in respect of **capital expenditure** financed by credit and the provision made to meet them.

Credit cover – until 31 March 2004 resources which need to be found to meet the initial cost of a credit arrangement (eg the capital value of payments made under a lease). Credit cover could be provided by setting aside as **PCL** usable **capital receipts** or an amount from revenue or by using a **credit approval**.

Current expenditure – a general term for the direct running costs of local authority services including employee costs and running expenses but excluding debt charges. Particular definitions include **net current expenditure**. **(See section 3.1.1)**

DSG Dedicated schools grant – 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 dedicated schools grant (DSG) as within specific grant rather than funding previously included in formula grant

Deferred capital receipts – these represent amounts derived from the sale of assets, which will be received in installments over agreed periods of time. They arise mainly from mortgages on the sale of council houses and form the main part of mortgages.

Deferred charges – these represent expenditure that does not result in the creation of a fixed asset for the authority, but has been designated as capital expenditure by regulation or direction. An example is grants given by authorities to support capital expenditure by other bodies. Deferred charges are being renamed by the SORP as revenue expenditure funded from capital under statute, but the earlier terminology is retained in this edition of *Local Government Financial Statistics England*.

Demand on the collection fund – after 1 April 1993, represents the amount calculated by a **billing authority** or **precepting authority** to be transferable from the billing authority's **collection fund** to its general fund. Between 1 April 1990 and 31 March 1993, represented the amount required from the **collection fund** by a charging authority in order to finance its own expenditure, and funded by **RSG, NNDR** and **community charges**.

Depreciation – Depreciation is the accounting recognition of the loss in value of a tangible fixed asset due to its use or its holding/ownership by the company. It thus covers two different phenomena: wear due to the use of a product (machines, fittings, careers, vehicles, buildings, etc.) and obsolescence, due to technological advances in the industry. Depreciation is a so-called "non-cash" charge insofar as it merely reflects accounting assessments of the loss in value.

Designation

This is one of the ways that the Government protects council taxpayers from excessive increases, by limiting a local authority's budget requirement (and hence its council tax) by requiring it to arrange and pay for new council tax bills to be sent out for a lower amount.

DLO Direct labour organisation – an organisation, which consists of workers directly employed by a local authority to carry out construction and/or maintenance work.

DSO Direct service organisation – an organisation which consists of workers directly employed by a local authority to carry out work formerly specified under the Local Government Act 1988.

Discretionary relief – in addition to mandatory reliefs, local authorities have the power to award relief at their discretion provided the hereditaments meet locally set criteria. The current categories of discretionary relief are:

- charity
- non-profit making bodies
- rural village shop
- other small rural businesses
- community and amateur sports clubs
- hardship
- charges on property

A further relief for former agricultural properties ceased during August 2006 and is no longer but may be applied retrospectively where applicable.

Distributable amount – the amount of centrally-collected **NNDR** that is estimated to be available to be distributed to local authorities. **(See section 2.3.8)**

Earmarked reserves – **reserves** held by an authority which are to be used for specified purposes.

Empty property rate relief – a relief within the business rates system to help owners/occupiers of empty properties meet the cost of their empty property Rates.

EPCS Environmental, protective and cultural services – one of the main blocks of local authority spending, which has its own relative needs formulae under the **RSG** system. The formulae are based on resident population and modified for sparsity, density, deprivation and for higher wage cost areas.

Fees and charges – see **sales, fees and charges**.

FRS17 Financial reporting standard 17– From 2003-04 local authorities' final accounts were required to comply in full with financial reporting standard 17 (FRS17) on retirement benefits. This requires future liabilities for retirement benefits to be recognised in the accounts for all the main categories of local government employees (other than teachers).

Fixed assets – assets that yield benefits to the local authority and the services it provides for a period of more than one year. **(See section 5.1.1)**

Following year designation

This is one of the ways that the Government protects council taxpayers from excessive increases, by limiting a local authority's budget requirement (and hence its council tax) in one or more subsequent financial years. Following

year designation is triggered by nomination or designation in a previous year and is intended to allow the authority a phased return to setting a non-excessive budget requirement.

Formula grant – the main channel of government funding. This includes **redistributed business rates, RSG** and police grant. The distribution is determined by the **FSS** 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.

FSS Formula spending shares – are a nominal measure of the relative cost of service provision, used for the distribution of grant from 2003-04. FSS replaces **SSA**. (See section 2.4.3)

FTSE all share index – is a series used to represent the performance of over 900 companies resident and domiciled in the United Kingdom. The prices used in the calculation of these indices are exact mid prices taken at the close of business each day.

GDP deflator – the GDP implied deflator is a measure of general inflation in the domestic economy. It reflects the movements of hundreds of different price indicators (especially of wages and profits) for the individual components of **GDP**. (See section 3.2.1)

Gearing – a measure of the impact on council taxes of increasing budgets. This varies widely between local authorities. An authority that meets 25 per cent of its **budget** through **council tax** is said to have a gearing of 4.0. Therefore, a 1 per cent increase in budget would lead to a 4 per cent increase in council tax. (See section 2.2.3)

GFRA General fund revenue account – the general fund is the fund within which, since April 1990, most transactions of a local authority take place. Other funds held by a local authority may include a **collection fund**, superannuation fund and trust funds held for charitable purposes. The general fund revenue account holds the revenue transactions of the general fund (See section 1.6.5)

Golden rule – this is a fiscal rule which states that, on average over the economic cycle, the Government should borrow only to invest and not to fund current expenditure. So to accord with this rule, the average surplus on current budget over the cycle should be positive. (See section 1.5.6)

GLA Greater London Authority – a strategic authority for London, created on 1 July 2000.

GDP Gross domestic product – is a measure of the total domestic economic activity. It is the sum of all incomes earned by the production of goods and services on UK economic territory, wherever the earner of the income may reside. GDP is equivalent to the value added to the economy by this activity. Value added can be defined as income less intermediate costs. Therefore growth in GDP reflects both growth in the economy and price changes (inflation).

Gross expenditure – see **total gross expenditure**

Gross revenue expenditure – is derived from **net current expenditure** by adding on net capital charges, **CERA**, gross expenditure on **council tax benefit**, and other non-current items. It is net of expenditure met by **sales, fees and charges** and interest receipts.

Gross total cost – includes all expenditure relating to a service/activity, including employee costs, expenditure costs, expenditure relating to premises and transport, supply and services, third party payments, transfer payments, support services and **capital charges**. Specifically it includes **capital charges** calculated in accordance with existing capital accounts guidance, but with certain aspects changed.

Hereditament – property which is or may become liable to **NNDR**, and thus appears on the rating list, compiled and maintained by the Valuation Office Agency of HM Revenue and Customs. **(See section 2.3.2)**

Housing benefit – financial help given to local authority or private tenants whose income falls below prescribed amounts. Central government finances about 95 per cent of the cost of benefits to non-HRA tenants ('rent allowances') and the whole of the cost of benefits to HRA tenants. Some local authorities operate 'local schemes' whereby they finance allowances in excess of the standard payments.

HRA Housing revenue account – a local authority statutory account, within the general fund, covering current income and expenditure on its housing services relating to its own housing stock. **(See section 3.8)**

Hypothecated grants – see **ring fenced grants**.

Impairment – this is where the value of an asset falls below the carrying (or book) value in the accounts and so to reflect the commercial reality of the situation a charge is made in the running costs.

Intangible asset – this is a non-physical fixed asset. Intangible fixed assets include patents, brands, etc.

Joint arrangements – refers to the transfer of money between one local authority and another, as distinct from joint arrangements between local authorities and health authorities, fishery boards or any outside bodies. This includes situations where two or more authorities jointly finance an enterprise, or where one authority carries out work on behalf of another.

Local PSA PPG Local public services agreements pump-priming grants – the grant was allocated to the local authorities to support eligible capital expenditure treated as capital expenditure by virtue of a capitalisation direction specified in Section 3 of the local PSA, including any expenditure agreed subsequently with central government to be supporting the delivery of LPSA targets. The last year the pump priming grant was part of the capitalisation process was 2006-07 and the final grant was paid out in 2007-08.

LSVT Large and small scale voluntary transfer – transfer of council housing stock to registered social landlords.

Levy – a payment that a local authority is required to make to a particular body (a levying body). Levying bodies include national parks authorities and passenger transport authorities.

Local precepting authority – parish councils, chairmen of parish meetings, charter trustees and the treasurers of the Inner and Middle Temples. These local authorities make a **precept** on the **billing authority's** general fund.

Mandatory relief – hereditaments are automatically entitled to relief of all or part of their rates bill provided they meet the criteria set down in legislation. There are currently five categories of mandatory relief:

- charity
- rural village shop
- community and amateur sports clubs
- partially empty properties
- empty properties

A further relief for former agricultural hereditaments ceased during August 2006 and is no longer available for the current year but may be applied retrospectively where applicable.

Major precepting authority – county councils, police authorities, metropolitan county fire and civil defence authorities, combined fire and rescue authorities and the **GLA**. These local authorities make a **precept** on the **billing authority's collection fund**.

MRP Minimum revenue provision – the minimum amount which must be charged to a revenue account each year and set aside as provision for repaying borrowing and meeting other credit liabilities.

NNDR National non-domestic rates – are a means by which local businesses contribute to the cost of local authority services. They are also known as **business rates**. On 1 April 1990 the rating of non-domestic (mainly commercial and industrial) properties was substantially reformed. Before 1990-91, rate poundages were set individually by local authorities and varied from authority to authority. Since 1 April 1990, a single national poundage has been set by the Government.

National non-domestic rates multiplier – the factor by which a **hereditament's** rateable value is multiplied in order to calculate the gross rates due on it before deductions.

NCE Net current expenditure – is, essentially, spending on services. It is defined as expenditure on employees and running expenses net of **sales, fees and charges**, internal recharges, other non-grant income (such as receipts from other authorities), but gross of expenditure funded by **specific grants** and interest receipts.

NRE Net revenue expenditure – is derived from revenue expenditure by deducting expenditure funded by specific grants inside **AEF**. It also represents spending other than the use of reserves, to be funded by the **budget requirement**. (See section 3.1.3)

Net total cost – is **gross total cost** less income including **sales, fees and charges** and all **specific grants** (i.e. all grants except **general grants**).

Net total cost excluding specific grants – is **gross total cost** less income other than **specific grants**. This is equivalent to **net current expenditure** plus **capital charges**.

NDPB Non-departmental public bodies – an organisation that is not a government department but which has a role in the processes of national government, these include organisations such as the Sports Council, English Heritage and Natural England.

Non-operational assets – are **fixed assets** held by a local authority but not directly occupied, used or consumed in the delivery of services. Examples are investment properties and assets that are surplus to requirements, pending sale or redevelopment.

Nomination

This is one of the ways that the Government protects council taxpayers from excessive increases, either by setting a notional budget requirement for an authority (limiting its ability to set high increases in the future) or by starting the process of ‘following year designation’.

Notional budget requirement

An amount set by the Secretary of State following nomination which provides a lower base (that is, lower than the authority’s actual budget requirement for the year) for measuring budget requirement increases in subsequent years for capping purposes.

ONS Office for National Statistics – is the government agency responsible for compiling, analysing and disseminating many of the United Kingdom’s economic, social and demographic statistics including the **retail price index**, trade figures and labour market data as well as the periodic census of the population and health statistics.

Operational assets – are **fixed assets** held and occupied, used or consumed by a local authority in the direct delivery of those services for which it has either a statutory or a discretionary responsibility.

Parish

This is the amount of council tax collected by a billing authority for parish or town councils within its area. Parishes are local precepting authorities.

Pension funds – for the Local Government Pension Scheme, the funds that invest employers' and employees' pension contributions in order to provide pensions for employees on their retirement and pensions for employees' dependants in the event of death of the employee. The Local Government Pension Scheme consists of 81 pension funds that provide pensions for most local government workers in England, excluding teachers, police and firefighters. **(See section 7.1.1)**

Precept – the amount of money (**council tax**) that a **local** or **major precepting authority** has instructed the **billing authority** to collect and pay over to it in order to finance its net expenditure, i.e. **budget requirement** less income from **NNDR** and **RSG**.

PFI Private finance initiative – started in 1997-98, PFI offers a form of **PPP** in which local authorities do not buy assets but rather pay for the use of assets held by the private sector. **(See section 4.7.2)**

Procurement – expenditure on goods and services

PCL Provision for credit liabilities – until 31 March 2004 amounts set aside from revenue or **capital receipts** to repay loans and credit arrangements. **(See section 4.4.1)**

Provisions – sums set aside to meet any liabilities or losses in respect of a past event which are likely or certain to be incurred, but uncertain as to the amounts or dates on which they will arise.

Prudential capital finance system – this is the informal name for the system introduced on 1 April 2004 by Part 1 of the Local Government Act 2003. It allows local authorities to borrow without Government consent, provided that they can afford to service the debt from their own resources. **(See section 4.0.4)**

The Prudential code – a professional code of practice prepared by **CIPFA**, for the prudential system introduced on 1 April 2004 (see **Prudential capital finance system**). Local authorities are required by legislation to have regard to the Code.

PPP Public-private partnership – a joint venture where a private sector partner agrees to provide a service to a public sector organisation. **PFI** is one form of a PPP.

Public sector net borrowing – a concept based on internationally agreed definitions. It measures the change in the public sector's accruing net financial indebtedness. It is an accrual concept, whereas the closely related net cash requirement is almost entirely a cash measure. It is the government's preferred measure of the short term impact of fiscal policy. **(See section 1.5.9)**

Public sector net debt – this consists of the public sector’s financial liability at face value minus its liquid assets, mainly foreign exchange reserves and bank deposits. **(See section 1.5.6)**

PWLB Public works loan board – a body, now part of the Debt Management Office (a government agency), which lends money to public bodies for capital purposes. At present nearly all borrowers are local authorities. Monies are drawn from the national loans fund and rates of interest are determined by the Treasury. **(See section 5.2.1)**

QRC Quarterly return of council taxes and non-domestic rates

RV Rateable value – RV – the legal term for the notional annual rent of a **hereditament**, assessed by the **Valuation Office Agency**. Every property has a rateable value that is based, broadly, on the annual rent that the property could have been let for on the open market at a particular date. The RV is used in determining the **rates liability**, and therefore the bill.

Rates liability – the basis of the rates bill. The liability is the rateable value times the multiplier, but may be adjusted by any **transitional relief** in place, or by any **mandatory, discretionary** or **small business rate** relief applicable, to give the amount of rates payable.

RTIA Receipts taken into account – central government’s assessment of local authorities relative abilities to finance **capital expenditure** from their **usable capital receipts**. Discontinued from 2003-04. **(See basic credit approval)**

Recharges – the collective term for accounting entries representing transfers of (or to cover) costs initially debited elsewhere. They therefore comprise apportionments and charges.

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**. **(See NNDR and sections 2.3.7 and 2.4)**

Regions – this refers to the nine government office regions. See **Annex A1** for list and maps.

Reserves – sums held to finance future spending for purposes falling outside the definition of a **provision**. Reserves held for stated purposes are known as **earmarked reserves**. The remainder is **unallocated reserves**. **(See section 3.6.1)**

RPI Retail price index – is the main domestic measure of inflation in the UK. It measures the average change in the prices of goods and services purchased by most households in the UK.

RA Revenue accounts budget estimates return – general fund revenue accounts return for budget estimates.

RG Revenue accounts budget estimates return: income from specific and special grants – general fund revenue accounts return for budget estimates of income from **specific grants** and **special grants**.

Revenue expenditure – in a general sense, expenditure on recurring items including the running of services and capital financing. A particular definition of revenue expenditure is that derived from **gross revenue expenditure** by deducting spending met by grants outside **AEF** (including rent allowance grant, mandatory student awards grant and council tax benefit grant).
(See section 3.1.2)

RO Revenue outturn returns – suite of forms gathering outturn figures for the **general fund revenue account** consisting of the RS, RG, RO1 to RO6, **TSR** and **SAR**.

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

Ring-fenced grants – these grants fund particular services or initiatives considered a national priority, and must be spent on a particular service.

Rural rate relief – relief within the business rates system to help retain essential commercial services in rural areas.

Sales, fees and charges – charges made to the public for a variety of services such as the provision of school meals, meals-on-wheels, letting of school halls and the hire of sporting facilities, library fines and planning application fees. **(See section 2.5.1)**

Settlement – the local government finance settlement is the annual determination made in a local government finance report by affirmative resolution of the House of Commons in respect of the following year of: the amount of revenue support grant and non-domestic rates to be distributed to local authorities; how that support will be distributed; and the support for certain other local government bodies.

Small business rate relief – The scheme offers rate relief at 50 per cent to eligible properties up to £5,000 rateable value, with relief decreasing at the rate of around 1 per cent per £100 of rateable value up to 0 per cent at £10,000. Eligible properties with rateable values between £10,001 and £14,999 (£21,499 in Greater London) do not have to contribute to the cost of the rate relief scheme.

SBRR Small business rate relief scheme (SBRR) – a relief scheme within the business rates system to help small businesses meet the cost of their rates. The SBRR is funded by those businesses not receiving benefit from the scheme through a supplement included in the national multiplier.

Specific formula grants – these are distributed outside the main formula, but do not have to be spent on a specific service, for example the neighbourhood renewal fund.

Specific grants – these are grants paid by various government departments outside the main formula. They include **ring-fenced grants** and **specific formula grants**.

Specified body – this is the term used for bodies (such as the local government Improvement and Development Agency and the National Youth Agency) that are directly funded from **RSG**, and that centrally provide services for local government as a whole.

SORP *Code of Practice on Local Authority Accounting in the United Kingdom – a Statement of Recommended Practice* – prepared by a joint committee of **CIPFA** and the Local Authority (Scotland) Accounts Advisory Committee. The Code gives a comprehensive statement of the accounting concepts, accounting policies and estimation techniques to be followed by local authorities, and also sets out the format of the accounting statements. **(See section 1.7)**

SSA **Standard spending assessment** – provided a basis for distributing grant until 2002-03 inclusive. It was calculated using information reflecting the demographic, physical and social characteristics of each area. **SSAs** were replaced by **FSSs** from 2003-04.

SAR **Subjective analysis return** – since 1998-99 a sample of local authorities have completed this return (120 up to 2004-05 and 143 from 2005-06). This shows how net current expenditure is broken down between pay and the procurement of goods and services. Pay is analysed to show the major pay negotiating groups. Procurement of goods and services is analysed to show goods and services purchased directly and services provided by external contractors (private contractors and voluntary organisations) or internal **trading services** (e.g. **DLOs** and **DSOs**). **(See section 3.4.2)**

SCA **Supplementary credit approval** – authorisation which used to be given by central government to a local authority not to charge a specified amount of **capital expenditure** to any revenue account (i.e. finance it from borrowing or other forms of credit) in addition to what has already been authorised by its **BCA**. From 1 April 2004 credit approvals have been replaced by **supported capital expenditure** (Revenue) or **SCE(R)**. **(See section 4.4.2)**

SCE **Supported capital expenditure** – the term for most forms of central government support for local authority **capital expenditure** from 1 April 2004. Supported capital expenditure (revenue) – **SCE(R)** – is the amount of expenditure towards which revenue grant support will be paid to a local authority on the cost of its borrowing. The revenue grant support is provided to help authorities with the costs of financing loans. Supported capital expenditure (capital) – **SCE(C)** – is the term used for capital grants. **(See section 4.5.2)**

Surplus on current budget – this is the net saving plus capital taxes. It represents the balance of revenue over **current expenditure**, whereas net borrowing measures the overall budget deficit i.e. the balance of receipts over expenditure, both current and capital. The surplus on current budget therefore represents the surplus available for investment.

Sustainable investment rule – this is a fiscal rule which requires that public sector net debt, as a proportion of **gross domestic product (GDP)** will be held, over the economic cycle, at a stable and prudent level.
(See section 1.5.11)

Tangible fixed asset – this is defined as a physical fixed asset and includes land, buildings, plant and machinery. These are held for use for by the authority for a period over more than one year.

Taxbase – the number of band D equivalent properties in a local authority's area. An authority's taxbase is taken into account when it calculates its **council tax**, and when central government calculates allocations of formula grant.

Total cost – see **gross total cost** and **net total cost**.

Total gross expenditure – gross spending, taking all local authority accounts together (except pension funds), after eliminating double counting of flows between services, accounts and other authorities, where this is possible. Total gross expenditure is divided into gross **revenue expenditure** and gross **capital expenditure** – see **Table 1.6b**. The definition used in Table 1.6b excludes payments of rent rebates, rate rebates, **council tax benefits** and **council tax transitional reduction scheme** to individuals because the purpose of such payments is to finance local authority expenditure rather than to increase it.

TME Total managed expenditure – this includes **current** and **capital expenditure** as well as depreciation but excludes financial account transactions. **(See section 1.5.1)**

Trading services – local authority services, which are, or are generally intended to be, financed mainly from charges levied on the users of the service. External trading services are typically organisations funded mainly by sales outside the authority. Internal trading services are typically organisations funded mainly through contracts with local authority departments, with the authority funding any loss, or receiving any surplus at the end of each year.
(See section 3.4.2)

TSRA Trading services revenue account – a local authority account, covering current income and expenditure on its **trading services**.

Transitional relief – Properties are revalued every five years and transitional arrangements are in place which moderate significant increases and decreases in bills. The transitional scheme is designed to be broadly revenue neutral over the life of the scheme. This revenue neutrality is achieved by phasing in both the decreases in the rate bills of those who benefit from revaluation, and also the increases in the rates bills of those who face higher rates bills due to revaluation.

The transitional relief scheme for the period 2005-06 to 2009-10 was designed to phase in significant changes in bills over a maximum of four years so that in 2009-10, the final year of the 2005 revaluation period, all hereditaments were expected to be paying their true rates liability.

Unallocated reserves – reserves held by an authority which may be used for any purpose.

Unhypothecated grant – see **general grant**.

Usable capital receipts – until 31 March 2004 this represented the amount of capital receipts available to finance **capital expenditure** in future years, after setting aside amounts laid down by statute for the repayment of debt.

Glossary of Terms

Council Tax/Capping

Alternative notional amounts

Alternative notional amounts (ANAs) are technical adjustments made to the budget requirement in a base year. This is undertaken in order that the subsequent budget requirement set by an authority for the following year can be compared with that for the base year on a like-for-like basis for capping purposes. Setting ANAs is the method prescribed in legislation for the Government to handle significant changes in local authorities' functions, finance or structure.

Area council tax

The average total amount of council tax payable for a Band D dwelling occupied by two adults within a billing authority's area. It is the sum of the amounts requested: a) by the billing authority; b) by major precepting authorities covering the billing authority's area; and c) by parish or town councils within the billing authority's area. The amount at c) is the total amount requested by parish and town councils, averaged across the whole of the billing authority's area.

Average council tax per dwelling

The total council tax payable in an area divided by the total number of chargeable dwellings in the area.

Band D council tax

This is the council tax payable on a Band D dwelling occupied as a main residence by two adults, before any reductions due to discounts, exemptions or council tax benefit. This definition is widely regarded as a benchmark when comparing council tax levels in different areas or over time.

Billing authorities

Billing authorities are the 326 authorities (354 before 1 April 2009) that are empowered to set and collect council taxes, and manage a collection fund, on behalf of themselves and other local authorities in their area. In England, district councils (metropolitan and shire), the Council of the Isle of Scilly, unitary authorities, London boroughs, and the City of London are billing authorities. These are also sometimes known as lower-tier authorities.

Budget requirement

An amount calculated, in advance of each year, by each billing authority, by each major precepting authority and by each local precepting authority (primarily parish councils). It is broadly the authority's estimated net revenue expenditure allowing for movement in reserves. It is therefore, the estimate of the amount to be met from revenue support grant, redistributed non-domestic rates, principal formula police grant, GLA general grant and council tax.

Capping

This is the informal term used when the Government takes action to protect council taxpayers from excessive increases, either by 'designation' or 'nomination'.

Chargeable dwellings

Those domestic dwellings in an area for which council tax is payable. It excludes dwellings on the valuation list which are exempt from paying council tax. Each chargeable dwelling is counted as one dwelling, whether or not a full council tax bill is payable for it. The total number of chargeable dwellings in an area is the denominator used to calculate the average council tax per dwelling.

Collection fund

The fund administered by a billing authority into which council taxes are paid, and from which payments were made to the general fund of billing and precepting authorities.

Council tax

This is a local charge (or charges) set by the billing authority in order to collect sufficient revenue to meet their demand on the collection fund and the precepts issued by the precepting authorities. It replaced the community charge on 1 April 1993 and is calculated based on the council tax band assigned to the dwelling. The Valuation Office Agency assesses the dwellings in each district area and assigns each dwelling to one of eight valuation bands; A to H. The tax is set on the basis of the number of Band D equivalent dwellings. Tax levels for dwellings in other bands are set relative to the Band D baseline.

Council tax band

There are eight council tax bands, A to H. Each domestic dwelling is assigned a council tax band by the Valuation Office Agency (VOA). Council tax bands are based on the value of the dwelling as at 1 April 1991. Any dwelling built after this date is given a notional 1991 value for council tax purposes [added post LGFS News].

Council tax benefit

Council tax benefit is available to those on low incomes and can contribute up to 100% of the council tax bill. The Department for Works and Pensions (DWP) hold policy responsibility for CTB.

Council tax requirement

This is an amount calculated, in advance of each year, by each billing authority and by each major precepting authority. It is the amount of revenue to be met from council tax, and is equivalent to an authority's Band D council tax multiplied by its council tax base.

Designation

This is one of the ways that the Government protects council taxpayers from excessive increases, by limiting a local authority's budget requirement (and hence its council tax) by requiring it to arrange and pay for new council tax bills to be sent out for a lower amount.

Following year designation

This is one of the ways that the Government protects council taxpayers from excessive increases, by limiting a local authority's budget requirement (and hence its council tax) in one or more subsequent financial years. Following year designation is triggered by nomination or designation in a previous year and is intended to allow the authority a phased return to setting a non-excessive budget requirement.

Gearing ratio

A measure of the balance of local authority funding between that part of revenue expenditure met through council taxes and the part met through other sources. This measure varies widely between local authorities. An authority that meets 25% of its revenue expenditure through council tax is said to have a gearing ratio of 4.0. Therefore, if the authority chooses to increase its expenditure by 1% it would need to increase its Band D council tax by around 3% (allowing for around 1% growth in its council tax base).

Local precepting authority

These are parish councils, chairs of parish meetings, charter trustees and the treasurers of the Inner and Middle Temples. These local authorities make a precept on the billing authority's general fund.

Levy

This is a payment that a local authority is required to make to a particular body (a levying body). Levying bodies include the Environment Agency, national park authorities and integrated transport authorities.

Major precepting authority

These are county councils in two-tier areas, police authorities, fire and rescue authorities and the Greater London Authority. These local authorities make a precept on the billing authority's collection fund.

Nomination

This is one of the ways that the Government protects council taxpayers from excessive increases, either by setting a notional budget requirement for an authority (limiting its ability to set high increases in the future) or by starting the process of 'following year designation'.

Notional budget requirement

An amount set by the Secretary of State following nomination which provides a lower base (that is, lower than the authority's actual budget requirement for the year) for measuring budget requirement increases in subsequent years for capping purposes.

Parish

This is the amount of council tax collected by a billing authority for parish or town councils within its area. Parishes are local precepting authorities.

Precept

The amount of money (council tax) that a local or major precepting authority has instructed the billing authority to collect and pay over to it in order to finance its net expenditure, i.e. budget requirement less income from revenue support grant, redistributed non-domestic rates, principal formula police grant and general GLA grant.

Reserves

These are sums held to finance future spending for purposes falling outside the definition of a provision. Reserves held for stated purposes are known as earmarked reserves, schools reserves are reserves held by individual schools with delegated budgets and the remainder are unallocated reserves.

Tax

This is the number of Band D equivalent dwellings in a local authority area. To calculate the tax base for an area, the number of dwellings in each council tax band is reduced to take account of discounts and exemptions. The resulting figure for each band is then multiplied by its proportion relative to Band D (from 6/9 for Band A to 18/9 for Band H) and the total across all eight bands is calculated. An adjustment is then made for the collection rate.

The tax base figure that is used by a local authority when it sets its council tax is called the council tax base in legislation, or more informally the tax-setting tax base. The term tax-setting tax base is sometimes used to distinguish the calculations used by local authorities from the 'formula grant' tax base calculation which is used to determine entitlement to formula grant. The two calculations are similar, but the main differences relate to:

- different data sets collected at different times in the year
- a collection rate of 100% is assumed for calculating the 'formula grant' tax base and
- the fact that the tax-setting tax base is based on the actual discount for second homes, whereas a discount of 50% is assumed for the 'formula grant' tax base.

Symbols and conventions

... = not available

– = not relevant

- = negative

0 = zero or negligible

B = budget

E = estimate

F = forecast

P = provisional

R = revised since the last Statistical release

|| = discontinuity

Rounding

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

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