

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 Department for 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/usefulinformation/formstimetable/revenueforms/>

Annex C is divided into the following sections:

- **Detailed revenue outturn data** **section C1**
 - from **RO**, **TSR** and **SAR** forms 2010-11

- **Revenue outturn summary and grants** **section C2**
 - from **RS** and **RG** forms 2010-11

- **Revenue account net expenditure summaries** **section C3**
 - by **region** and **LA class** 2010-11

- **Revenue account budget estimates** **section C4**
 - from **RA** and **SG** forms 2011-12

- **Changes to English local government revenue finance systems** **section C5**

C1 Detailed revenue outturn data

This section gives 2010-11 **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 **non-Financial Reporting Standard 17 (FRS17)/non International Accounting Standard 19 (IAS19)** basis. Figures in these tables may therefore be inconsistent with those in **chapter 3**. More information on FRS17/IAS19 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 DCLG requirements, in accordance with the *Service Reporting Accounting Code of Practice (SeRCOP) 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 136 local authorities in 2010-11. The sample results are grossed up to the local authority population using information from the **Revenue Outturn** forms. See also **section 3.5**.

Table C1a: Revenue Outturn Education services (RO1) 2010-11

	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	£ thousand
Schools									
10 Nursery schools	276,280	234,874	511,154	55,795	49,528	105,324	405,829	58,398	464,227
20 Primary schools	14,570,007	5,686,506	20,256,513	790,329	1,188,077	1,978,404	18,278,110	2,218,554	20,496,665
30 Secondary schools	13,520,751	6,526,579	20,047,330	806,622	1,282,292	2,088,915	17,958,415	2,252,952	20,211,367
40 Special schools	1,777,374	1,442,372	3,219,747	110,501	256,620	367,121	2,852,625	218,933	3,071,559
Non-school funding services									
52 Pre-school education	467,471	843,551	1,311,024	85,309	227,399	312,709	998,314	116,740	1,115,055
53 Youth education services	583,913	1,664,666	2,248,579	67,111	93,210	160,320	2,088,259	83,853	2,172,112
54 Adult and community learning	488,820	646,095	1,134,913	39,057	102,298	141,354	993,559	56,007	1,049,565
55 Student support	343,747	420,691	764,439	80,705	68,026	148,730	615,709	21,816	637,524
58 Other non-school education funding	22,000	27,098	49,099	1,334	2,209	3,544	45,555	390	45,945
58 Other non-school education funding	367,939	990,558	1,358,498	89,529	140,277	229,807	1,128,691	200,196	1,328,887
90 TOTAL EDUCATION SERVICES	32,418,301	18,482,993	50,901,295	2,126,291	3,409,935	5,536,228	45,365,066	5,227,839	50,592,905

Table C1b: Revenue Outturn Highways and Transport services (RO2) 2010-11

	£ thousand								
	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	155,832	159,973	315,806	72,916	75,847	148,763	167,041	78,266	245,308
12 Public and other transport planning, policy and strategy	67,048	83,046	150,094	13,652	24,990	38,642	111,452	39,764	151,216
20 Capital charges relating to construction projects	0	0	0	0	0	0	0	553,531	553,531
Highways and roads - maintenance									
31 Structural maintenance - principal roads	23,022	129,923	152,945	12,239	29,147	41,386	111,557	160,043	271,600
<i>of which:</i>									
101 Joint arrangements	...	...	...	...	1,618	...	...	...	...
32 Structural maintenance - other LA roads	67,731	301,598	369,331	29,805	60,152	89,958	279,372	113,805	393,177
<i>of which:</i>									
102 Joint arrangements	...	...	...	...	3,717	...	...	...	...
130 Structural maintenance (all local roads): third party liability claims in lin	315	7,621	7,936	22	170	192	7,744	0	7,744
33 Structural maintenance - bridges	17,787	54,158	71,945	8,089	8,286	16,375	55,570	86,148	141,718
41 Environmental, safety and routine maintenance - principal roads	59,390	329,542	388,932	25,641	23,994	49,636	339,296	40,472	379,767
<i>of which:</i>									
103 Joint arrangements	...	...	...	...	966	...	...	...	...
141 Unplanned patching	...	4,172	...	...	...	...	...	...	...
44 Environmental, safety and routine maintenance - other LA roads	139,637	636,675	776,312	73,964	81,707	155,670	620,642	117,119	737,761
<i>of which:</i>									
104 Joint arrangements	...	...	...	...	2,401	...	...	...	...
144 Unplanned patching	...	20,998	...	...	...	...	...	...	...
48 Winter service	21,779	194,947	216,725	3,827	8,613	12,440	204,285	11,710	215,995
49 Street lighting (including energy costs)	37,943	491,083	529,026	13,737	24,979	38,716	490,310	46,383	536,694

(continued)

Table C1b: Revenue Outturn Highways and Transport services (RO2) 2010-11 (continued)

£ thousand									
	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	
Traffic management and road safety									
51 Congestion charging	11,250	120,937	132,187	322,518	0	322,518	-190,331	0	-190,331
54 Road safety education and safe routes (including school crossing patro	70,662	95,646	166,307	26,606	19,965	46,572	119,735	7,739	127,474
58 Other traffic management	234,345	208,715	443,061	58,985	64,070	123,054	320,007	75,057	395,062
Parking services									
61 On-street parking	112,109	345,463	457,571	661,832	34,631	696,463	-238,892	20,445	-218,445
<i>of which:</i>									
161 Penalty Charge Notice income	...	...	...	315,991	...	...	...	...	...
162 Other sales, fees and charges	...	...	...	345,841	...	...	...	...	...
62 Off-street parking	72,556	281,408	353,962	586,483	40,141	626,626	-272,664	133,175	-139,489
Public transport									
71 Concessionary fares	7,930	1,256,706	1,264,633	40,219	152,330	192,549	1,072,086	471	1,072,558
72 Support to operators - bus services	21,076	1,039,508	1,060,584	39,298	87,246	126,544	934,040	11,187	945,227
73 Support to operators - rail services	1,340	821,608	822,948	383	10,924	11,307	811,641	17,519	829,160
74 Support to operators - other	8,626	165,015	173,641	4,937	4,986	9,923	163,718	7,307	171,025
76 Public transport co-ordination	188,580	452,321	640,901	39,345	26,763	66,108	574,793	1,394,769	1,969,562
80 Airports, harbours and toll facilities	9,862	18,025	27,887	28,731	3,591	32,322	-4,435	59,450	55,015
90 TOTAL HIGHWAYS AND TRANSPORT SERVICES	1,328,499	7,186,298	8,514,795	2,063,209	782,364	2,845,574	5,669,220	2,974,361	8,643,584

Table C1c: Revenue Outturn Social Care (RO3) 2010-11

	£ thousand								
	EXPENDITURE			INCOME					
	Employees	Running expenses	Total expenditure	Sales, fees & charges	Other income	Total income	Net current expenditure	Capital Charges	Net Total Cost (excluding specific grants)
11 Social care strategy - children	95,144	75,809	170,954	1,863	12,435	14,298	156,655	2,872	159,527
25 Children's and families' services - asylum seekers	30,433	114,618	145,050	4,106	7,860	11,966	133,084	459	133,543
29 Children's and families' services - other	2,650,551	4,321,108	6,971,660	126,018	481,502	607,519	6,364,140	122,325	6,486,466
30 Social care strategy - adults	54,021	50,713	104,733	20,817	14,885	35,702	69,032	5,673	74,705
40 Older people (aged 65 or over) including older mentally ill	2,340,286	7,611,128	9,951,415	2,028,642	604,851	2,633,498	7,317,920	163,457	7,481,378
51 Adults aged under 65 with physical disability or sensory impairment	359,842	1,463,030	1,822,870	114,324	142,283	256,604	1,566,266	24,678	1,590,944
52 Adults aged under 65 with learning disabilities	1,086,837	4,603,544	5,690,383	303,086	1,519,683	1,822,770	3,867,613	137,737	4,005,350
53 Adults aged under 65 with mental health needs	400,916	1,035,536	1,436,449	71,386	218,447	289,829	1,146,620	25,515	1,172,135
75 Other adult Social care - asylum seekers - lone adults	9,692	46,808	56,499	14,063	7,967	22,031	34,469	246	34,715
79 Other adult social care - other	158,823	483,104	641,926	33,677	202,394	236,071	405,856	12,008	417,862
90 TOTAL SOCIAL CARE	7,186,543	19,805,399	26,991,942	2,717,978	3,212,308	5,930,285	21,061,656	494,970	21,556,627
99 Supporting people ancillary expenditure included within above total	15,973	185,591	201,563	263	11,177	11,440	190,123	79	190,202

Table C1d: Revenue Outturn Housing Services (RO4) 2010-11

£ thousand									
	EXPENDITURE			INCOME			Net current expenditure	Capital Charges	Net Total Cost (excluding specific grants)
	Employees	Running expenses	Total expenditure	Sales, fees & charges	Other income	Total income			
10 Housing strategy, advice and enabling	129,033	142,775	271,808	15,873	81,342	97,216	174,593	84,039	258,632
20 Housing advances	1,647	4,041	5,688	1,236	1,247	2,482	3,205	3,338	6,543
Private sector housing renewal									
31 Administration of financial support for repairs and improvements	51,052	58,210	109,261	13,401	44,770	58,170	51,091	147,391	198,481
38 Other private sector housing renewal	66,753	58,192	124,945	12,981	29,940	42,922	82,025	188,773	270,798
Homelessness									
39 Other nightly paid, privately managed accommodation	2,826	21,481	24,307	20,252	2,921	23,173	1,134	-98	1,036
40 Private managed accommodation leased by the authority	3,289	169,735	173,025	157,366	12,009	169,375	3,650	-65	3,585
41 Hostels (non-HRA support)	11,687	27,007	38,694	19,374	10,011	29,385	9,309	5,220	14,529
42 Bed/breakfast accommodation	5,076	94,921	99,996	53,071	20,208	73,278	26,718	1,383	28,101
43 Private managed accommodation leased by RSLs	1,002	50,892	51,894	33,688	2,256	35,944	15,950	29	15,979
44 Directly with a private sector landlord	1,252	47,568	48,820	31,375	18,826	50,201	-1,381	19	-1,362
45 Accommodation within the authority's own stock (non-HRA)	1,703	10,059	11,762	9,535	1,441	10,976	785	7,725	8,510
46 Other temporary accommodation	9,689	79,663	89,352	47,360	14,176	61,536	27,815	1,170	28,985
47 Homelessness: Administration	99,615	129,223	228,841	21,825	21,345	43,171	185,668	6,943	192,610
48 Accommodation within RSL stock	4,982	21,276	26,257	15,519	937	16,456	9,801	226	10,027
49 Homelessness: Prevention	23,093	26,282	49,375	2,630	6,794	9,424	39,951	436	40,388
50 Homelessness: Support	14,148	18,632	32,780	242	8,424	8,666	24,114	245	24,360
Housing benefits									
51 Rent allowances - discretionary payments	2,007	20,951	22,957	3,583	5,956	9,539	13,418	56	13,474
52 Non-HRA rent rebates - discretionary payments	98	2,309	2,407	481	812	1,293	1,114	3	1,117
53 Rent rebates to HRA tenants - discretionary payments	169	4,806	4,975	436	7,237	7,673	-2,698	4	-2,694
57 Housing benefits administration	262,747	342,709	605,454	25,158	65,010	90,168	515,286	7,233	522,521
60 Other council property (Non-HRA)	17,652	39,381	57,032	41,338	12,160	53,498	3,535	22,620	26,155
Housing welfare									
75 Supporting People	57,253	1,284,539	1,341,793	14,987	45,883	60,871	1,280,924	5,219	1,286,143
78 Other welfare services	19,505	27,475	46,981	12,934	14,898	27,832	19,149	9,308	28,457
90 TOTAL HOUSING SERVICES (GFRA only)	786,277	2,682,129	3,468,408	554,645	428,604	983,250	2,485,156	491,217	2,976,374

Table C1e: Revenue Outturn Cultural, Environmental, Regulatory and Planning services (RO5) 2010-11

	£ thousand								
	EXPENDITURE			INCOME					
	Employees	Running expenses	Total expenditure	Sales, fees & charges	Other income	Total income	Net current expenditure	Capital Charges	Net Total Cost (excluding specific grants)
CULTURAL AND RELATED SERVICES									
Culture and heritage									
111 Archives	34,648	25,749	60,397	5,813	6,697	12,510	47,887	6,862	54,749
112 Arts development and support	36,558	118,428	154,984	11,590	22,388	33,979	121,005	11,258	132,263
113 Heritage	28,822	42,436	71,258	21,013	11,281	32,294	38,964	18,548	57,512
114 Museums and galleries	112,303	173,457	285,758	33,405	34,793	68,197	217,561	56,392	273,953
115 Theatres and public entertainment	90,781	259,792	350,573	153,988	26,591	180,578	169,995	98,037	268,032
Recreation and sport									
121 Community centres and public halls	31,120	65,193	96,311	20,035	13,996	34,032	62,279	55,379	117,658
122 Foreshore	7,207	17,935	25,142	14,827	3,002	17,829	7,313	5,223	12,536
123 Sports development and community recreation	132,595	246,239	378,834	51,629	80,635	132,264	246,569	69,900	316,469
128 Sports and recreation facilities, including golf courses	357,101	617,500	974,602	367,593	96,607	464,200	510,399	388,460	898,860
130 Open spaces	390,690	716,819	1,107,508	137,866	153,980	291,844	815,661	160,194	975,855
140 Tourism	54,687	122,786	177,470	35,867	17,498	53,364	124,105	15,504	139,611
150 Library service	549,955	486,260	1,036,217	61,319	58,179	119,497	916,719	126,175	1,042,893
190 TOTAL CULTURAL AND RELATED SERVICES	1,826,468	2,892,587	4,719,054	914,944	525,644	1,440,589	3,278,462	1,011,931	4,290,393
ENVIRONMENTAL AND REGULATORY SERVICES									
210 Cemetery, cremation and mortuary services	72,986	145,101	218,086	212,489	16,383	228,872	-10,786	32,294	21,507
Regulatory services									
219 Trading standards	129,850	71,340	201,189	11,383	17,964	29,346	171,843	1,767	173,610
220 Water safety	1,233	1,863	3,096	384	99	483	2,613	80	2,693
221 Food safety	77,681	47,918	125,598	5,582	5,138	10,719	114,878	819	115,696
222 Environmental protection	97,218	78,777	175,995	11,625	16,375	27,998	147,995	5,529	153,524
223 Private rented housing standards	26,819	14,922	41,740	5,016	7,111	12,127	29,613	7,087	36,700
224 Health and safety	30,409	25,944	56,351	2,192	10,493	12,685	43,665	1,241	44,906
225 Port health	8,893	7,839	16,732	10,508	2,720	13,228	3,504	77	3,581
226 Pest control	24,983	24,358	49,340	14,431	3,253	17,684	31,656	647	32,302
227 Public conveniences	13,943	68,057	81,998	2,225	1,316	3,541	78,456	23,623	102,079
228 Animal and public health; infectious disease control	97,931	97,031	194,962	19,639	29,904	49,542	145,418	7,947	153,366
229 Licensing - Alcohol and entertainment licensing; taxi licensing	84,173	94,853	179,027	121,440	40,334	161,774	17,254	2,474	19,728

continued

Table C1e: Revenue Outturn Cultural, Environmental Regulatory and Planning Services (RO5) 2010-11 (continued)

	£ thousand								
	EXPENDITURE			INCOME					Net Total Cost
	Employees	Running expenses	Total expenditure	Sales, fees & charges	Other income	Total income	Net current expenditure	Capital Charges	(excluding specific grants)
ENVIRONMENTAL AND REGULATORY SERVICES (continued)									
Community Safety									
231 Crime Reduction	116,880	227,352	344,233	12,078	81,359	93,437	250,796	12,923	263,719
232 Safety Services	106,595	108,642	215,236	11,229	41,888	53,117	162,122	3,955	166,076
233 CCTV	27,765	45,704	73,469	6,308	17,062	23,369	50,098	11,165	61,264
Flood defence, land drainage and coast protection									
241 Defences against flooding	5,204	17,229	22,432	1,732	2,930	4,662	17,770	5,279	23,050
243 Land drainage and related work	2,494	35,160	37,654	1,217	1,246	2,463	35,191	549	35,741
247 Coast protection	3,197	14,467	17,665	585	3,015	3,600	14,064	24,302	38,366
250 Agricultural and fisheries services	1,856	14,474	16,330	15,744	6,957	22,701	-6,371	14,121	7,750
270 Street cleansing (not chargeable to Highways)	308,525	554,928	863,454	19,759	99,180	118,939	744,516	20,307	764,824
Waste management									
281 Waste collection	311,220	856,879	1,168,097	94,622	115,938	210,560	957,536	89,209	1,046,747
282 Waste disposal	65,909	1,784,710	1,850,619	126,784	109,279	236,063	1,614,557	89,299	1,703,855
283 Trade waste	23,557	121,222	144,778	144,142	17,235	161,378	-16,600	7,123	-9,477
284 Recycling	110,169	645,303	755,473	102,115	87,001	189,115	566,360	36,900	603,260
285 Waste minimisation	6,003	19,460	25,463	1,091	3,179	4,269	21,195	1,226	22,421
286 Climate change costs	5,089	11,315	16,404	156	1,593	1,749	14,655	13,721	28,377
290 TOTAL ENVIRONMENTAL AND REGULATORY SERVICES	1,760,581	5,134,845	6,895,423	954,477	738,948	1,693,424	5,201,998	413,662	5,615,663
PLANNING AND DEVELOPMENT SERVICES									
310 Building control	127,835	97,899	225,737	124,562	19,718	144,280	81,457	1,321	82,778
320 Development control	325,202	293,944	619,146	228,502	38,581	267,082	352,064	16,581	368,646
Planning policy									
335 Conservation and listed buildings planning policy	25,798	18,409	44,207	3,010	3,540	6,550	37,658	4,449	42,107
338 Other planning policy	164,483	176,753	341,235	60,181	40,370	100,551	240,684	10,852	251,536
340 Environmental initiatives	67,340	77,505	144,844	14,642	29,263	43,905	100,939	20,113	121,052
350 Economic development	376,624	1,052,853	1,429,477	217,908	307,823	525,728	903,748	389,623	1,293,371
360 Community development	184,213	402,482	586,694	23,291	82,071	105,362	481,331	41,545	522,876
390 TOTAL PLANNING AND DEVELOPMENT SERVICES	1,271,494	2,119,847	3,391,345	672,098	521,367	1,193,460	2,197,882	484,486	2,682,366
400 TOTAL CULTURAL, ENVIRONMENTAL, REGULATORY AND PLANNING SERVICES	4,858,541	10,147,280	15,005,818	2,541,518	1,785,954	4,327,472	10,678,347	1,910,080	12,588,424

Table C1f: Revenue Outturn Protective, Central and Other services (RO6) 2010-11

	£ thousand								
	EXPENDITURE			INCOME			Net Total Cost (excluding specific grants)		
	Employees	Running expenses	Total expenditure	Sales, fees & charges	Other income	Total Net current income expenditure	Capital Charges		
PROTECTIVE SERVICES									
100 TOTAL POLICE SERVICES	10,763,248	2,176,408	12,939,656	446,526	545,088	991,613	11,948,042	579,325	12,527,367
FIRE AND RESCUE SERVICES									
210 Community fire safety	211,855	65,325	277,180	7,194	7,306	14,500	262,680	13,425	276,105
220 Fire fighting and rescue operations	1,519,835	439,367	1,959,202	26,570	42,551	69,121	1,890,081	149,547	2,039,628
230 Fire and rescue service emergency planning and civil defence	10,148	3,837	13,985	796	1,294	2,090	11,895	4,750	16,645
290 TOTAL FIRE AND RESCUE SERVICES	1,741,838	508,529	2,250,367	34,560	51,151	85,711	2,164,656	167,722	2,332,378
CENTRAL SERVICES									
410 CORPORATE AND DEMOCRATIC CORE	693,102	1,388,250	2,081,352	60,793	267,441	328,234	1,753,119	32,840	1,785,960
CENTRAL SERVICES TO THE PUBLIC									
Local tax collection									
421 Council tax collection	174,646	357,013	531,657	89,023	68,195	157,219	374,440	7,292	381,732
422 Council tax discounts for prompt payment	564	435	999	542	10	552	447	0	447
423 Council tax discounts locally funded	9	4,492	4,501	4	122	126	4,375	0	4,375
425 Council tax benefits administration	129,011	187,244	316,255	7,832	40,305	48,138	268,117	2,404	270,521
426 Non-domestic rates collection	30,654	68,196	98,850	15,645	66,362	82,007	16,842	732	17,574
428 BID ballots	76	91	167	71	28	99	68	3	71
430 Registration of births, deaths and marriages	81,495	41,988	123,485	79,998	8,298	88,294	35,190	4,542	39,732
Elections									
441 Registration of electors	32,961	45,952	78,911	2,812	3,916	6,728	72,182	549	72,731
442 Conducting elections	21,365	53,123	74,487	5,646	15,231	20,876	53,611	1,070	54,681
450 Emergency planning	35,075	30,835	65,912	3,824	8,027	11,852	54,060	998	55,058
460 Local land charges	24,939	44,013	68,951	69,604	6,596	76,199	-7,252	1,527	-5,725
470 General grants, bequests and donations	6,821	108,562	115,384	3,587	9,663	13,250	102,134	4,097	106,231

continued

Table C1f: Revenue Outturn Protective, Central and Other services (RO6) 2010-11 (continued)

	£ thousand									
	EXPENDITURE			INCOME						Net Total Cost (excluding specific grants)
	Employees	Running expenses	Total expenditure	Sales, fees & charges	Other income	Total Net current income expenditure	Capital Charges			
CENTRAL SERVICES TO THE PUBLIC (continued)										
475 Coroners' court services	20,868	75,955	96,824	3,320	22,680	26,000	70,823	499		71,323
476 Other court services	3,532	5,378	8,910	315	5,474	5,789	3,121	7,248		10,369
NON-DISTRIBUTED COSTS										
481 Retirement benefits	416,503	54,775	471,278	16,586	89,312	105,898	365,380	18,467		383,847
482 Costs of unused shares of IT facilities and other assets	20,940	40,919	61,859	13,691	9,246	22,937	38,922	28,730		67,651
483 Depreciation / impairment of surplus assets etc	13,822	6,904	20,726	632	-3,095	-2,463	23,188	-11,256		11,933
489 MANAGEMENT AND SUPPORT SERVICES	4,567,585	4,614,101	9,181,685	751,337	8,468,055	9,219,391	-37,707	575,008		537,301
490 TOTAL CENTRAL SERVICES	6,273,964	7,128,225	13,402,189	1,125,261	9,085,864	10,211,126	3,191,060	674,751		3,865,809
MANAGEMENT AND SUPPORT SERVICES										
491 Recharges within central services	...	...	...	...	2,091,883	...	...	...		...
492 Recharges to general fund revenue account (excluding central services)	...	...	...	...	4,890,230	...	...	...		...
493 Recharges to central government	...	...	...	...	137,101	...	...	...		...
494 Recharges to other accounts	...	...	...	...	930,840	...	...	...		...
495 Other management and support services income (excluding recharges)	...	...	...	...	418,001	...	...	...		...
500 TOTAL OTHER SERVICES	176,041	365,037	541,078	84,757	338,691	423,449	117,631	172,154		289,785

Table C1g: Trading Services Revenue Account (TSR) 2010-11

	EXPENDITURE			INCOME			£ thousand		
	Employees	Running expenses	Total expenditure	Sales, fees & charges	Other income	Total income	Gross surplus (-)/ deficit (+)	Capital Charges	Net surplus (-)/ deficit (+)
External Trading Accounts									
260 Car Parks	2,161	10,624	12,785	19,092	1,481	20,573	-7,788	3,344	-4,444
281 Airports	714	496	1,210	1,405	1,749	3,154	-1,944	212	-1,732
282 Ports	3,371	3,645	7,016	5,531	118	5,649	1,367	2,254	3,621
283 Piers	0	0	0	0	0	0	0	0	0
284 Toll bridges and roads	5,440	17,966	23,406	49,640	663	50,303	-26,897	9,987	-16,910
514 Museums	521	475	996	364	80	444	552	674	1,225
515 Theatres	5,416	14,864	20,280	15,951	1,114	17,065	3,215	468	3,683
521 Civic halls	2,746	5,373	8,119	3,556	4,069	7,624	495	1,709	2,205
525 Civic restaurants	5,185	5,933	11,118	9,109	667	9,776	1,342	25	1,367
528 Sports facilities	7,426	10,622	18,048	12,149	2,108	14,257	3,791	878	4,669
535 Crematoria	2,234	3,642	5,876	6,593	51	6,643	-767	1,073	306
550 Fishery harbours	1,272	4,032	5,304	5,380	153	5,533	-229	3,823	3,594
580 Trade waste	2,398	10,985	13,383	13,918	2,680	16,598	-3,215	230	-2,985
591 Building control	12,322	10,558	22,881	18,617	2,055	20,671	2,210	41	2,252
594 Corporation estates	2,957	32,510	35,468	58,619	29,502	88,121	-52,653	5,966	-46,687
595 Industrial estates	7,259	52,904	60,165	105,359	38,105	143,464	-83,302	55,947	-27,355
596 Investment properties	3,399	48,967	52,366	134,279	27,078	161,357	-108,991	48,105	-60,886
597 Market undertakings	17,835	49,111	66,946	62,144	20,367	82,511	-15,566	18,525	2,959
691-695 Other External Trading Accounts	69,104	403,785	472,890	380,627	96,440	477,067	-4,176	12,480	8,304
698 TOTAL EXTERNAL TRADING ACCOUNTS	151,761	686,494	838,255	902,330	228,480	1,130,811	-292,555	165,742	-126,812
<i>of which:</i>									
931 Depreciation								76,158	
933 Loss on impairment of assets contributions								85,538	
								-1,507	
936 Revenue Expenditure funded from Capital by Statute (RECS)								5,553	
939 Total capital charges (total of lines 931 to 935)								165,743	

continued

Table C1g: Trading Services Revenue Account (TSR) 2010-11 (continued)

	£ thousand								
	EXPENDITURE			INCOME			Gross surplus (-)/ deficit (+)	Capital Charges	Net Surplus (-)/ Deficit (+)
	Employees	Running expenses	Total expenditure	Sales, fees & charges	Other income	Total income			
Internal Trading Accounts									
716 Administrative Education support services	7,611	10,317	17,928	15,862	1,534	17,396	532	57	589
717 Specialist Education support services	22,998	8,988	31,986	18,434	13,151	31,585	401	366	767
723 Highways maintenance	196,093	296,123	492,216	176,635	323,709	500,344	-8,128	3,854	-4,274
726 On-street parking	3,422	3,563	6,985	4,435	2,727	7,162	-177	88	-89
733 Social Services: residential homes	0	1	1	3	0	3	-2	0	-2
734 Social Services: home care services	813	787	1,600	1,426	231	1,657	-57	0	-57
741 Housing management	11,218	4,239	15,457	12	15,342	15,354	103	4,101	4,204
752 Leisure management	10,576	7,510	18,086	8,627	9,402	18,029	57	143	200
757 Environmental cleaning and sweeping	18,668	11,686	30,354	7,399	23,792	31,191	-837	498	-339
810 Construction and property services	137,457	145,196	282,653	47,435	240,920	288,355	-5,701	13,620	7,919
821 Building cleaning	198,785	50,591	249,375	88,765	160,220	248,985	390	325	715
825 Building maintenance	144,189	213,137	357,326	216,766	140,824	357,589	-263	1,905	1,642
830 Grounds maintenance	78,741	101,947	180,688	37,803	122,658	160,461	20,227	4,836	25,063
841 Vehicle maintenance	55,767	142,902	198,669	71,707	139,902	211,610	-12,941	23,038	10,097
845 Vehicle management and transport	51,671	176,852	228,524	82,221	190,838	273,059	-44,536	33,240	-11,297
850 Refuse collection	27,898	30,068	57,966	18,844	44,223	63,067	-5,101	3,649	-1,452
860 Catering services	290,828	267,269	558,096	327,744	219,002	546,747	11,349	1,271	12,619
871 Office services (printing, security, etc)	31,442	67,492	98,934	44,199	58,187	102,386	-3,452	2,130	-1,322
872 Information Technology	60,910	95,164	156,074	25,499	141,940	167,439	-11,365	15,264	3,899
873 Finance services	43,106	30,246	73,352	8,982	70,129	79,111	-5,759	6,232	473
874 Legal services	48,215	27,178	75,393	16,681	61,202	77,883	-2,490	205	-2,285
875 Personnel services	35,682	24,295	59,977	5,319	42,782	48,101	11,876	1,302	13,178
891-895 Other Internal Trading Accounts	243,254	230,409	473,664	179,977	279,732	459,709	13,954	12,855	26,809
898 TOTAL INTERNAL TRADING ACCOUNTS	1,719,343	1,945,959	3,665,305	1,404,774	2,302,447	3,707,222	-41,919	128,976	87,058
<i>of which:</i>									
931 Depreciation								104,222	
933 Loss on impairment of assets								22,360	
contributions								-1,961	
936 Revenue Expenditure funded from Capital by Statute (RECS)								4,355	
939 Total capital charges (total of lines 931 to 935)								128,976	
899 TOTAL EXTERNAL+ INTERNAL TRADING ACCOUNTS	1,871,105	2,632,456	4,503,561	2,307,106	2,530,927	4,838,035	-334,474	294,718	-39,755

Table C1h: Subjective Analysis (SAR) (grossed up all England) 2010-11

	£ thousand												Management and support services (inc in Central services)
	Education services	Highways and transport services	Social Care	Housing services (excluding HRA)	Cultural and related services	Environmental and regulatory services	Planning and development services	Police services	Fire & rescue services	Central services	Other services	TOTAL ALL SERVICES	
PART A - PAY ESTIMATES													
1 Teacher salary	16,924,894	92	16,805	0	913	0	83	0	0	6,209	0	16,948,996	1,369
2 Employers' National Insurance contributions	1,298,763	3	1,337	0	84	0	5	0	0	61	0	1,300,253	57
3 Employers' Pension contributions	2,196,265	0	2,720	0	125	0	5	0	0	84	0	2,199,199	75
4 Location allowance	8,276	0	0	0	0	-63	0	0	0	0	0	8,213	0
5 TOTAL TEACHERS GROUP (Total of lines 1 to 4)	20,428,198	95	20,862	0	1,122	-63	93	0	0	6,354	0	20,456,661	1,501
6 Police & Fire salary	4	0	0	0	0	0	0	5,476,282	1,134,659	48,871	0	6,659,816	45,990
7 Employers' National Insurance contributions	0	0	0	0	0	0	0	466,849	88,105	4,218	0	559,172	3,838
8 Employers' Pension contributions	0	0	0	0	0	0	0	1,580,688	214,684	20,668	0	1,816,040	8,306
9 Location allowance	0	0	0	0	0	0	0	219,216	30,574	0	0	249,790	0
10 TOTAL POLICE & FIRE GROUP (Total of lines 6 to 9)	4	0	0	0	0	0	0	7,743,035	1,468,022	73,757	0	9,284,818	58,134
11 All Other Staff salary	9,099,774	1,050,393	5,578,407	610,551	1,445,584	1,353,310	964,580	2,309,582	159,953	4,329,687	63,690	26,965,511	3,401,356
12 Employers' National Insurance contributions	651,013	69,681	406,868	45,820	96,667	99,142	76,441	170,121	12,175	326,354	6,314	1,960,596	264,186
13 Employers' Pension contributions	1,275,844	148,210	828,863	92,646	201,541	199,005	150,574	335,783	29,017	711,192	10,386	3,983,061	503,582
14 Location allowance	9,215	1,535	15,268	1,757	7,236	3,329	3,609	57,437	4,882	26,905	1,053	132,226	15,587
15 TOTAL ALL OTHER STAFF GROUP (Total of lines 11 to 14)	11,035,846	1,269,819	6,829,406	750,774	1,751,028	1,654,786	1,195,204	2,872,923	206,027	5,394,138	81,443	33,041,394	4,184,711
16 Other Pay Related Costs	954,253	58,585	336,275	35,503	74,318	105,858	76,197	147,290	67,789	799,715	94,598	2,750,381	323,239
17 TOTAL Part A (Total of lines 5, 10, 15, 16a & 16b)	32,418,301	1,328,499	7,186,543	786,277	1,826,468	1,760,581	1,271,494	10,763,248	1,741,838	6,273,964	176,041	65,533,254	4,567,585
PART B - RUNNING EXPENSES													
18 Repairs, Alterations and Maintenance of Buildings	985,557	122,156	82,949	23,702	169,926	60,345	42,929	200,836	28,663	262,543	62,595	2,042,201	233,897
19 Energy Costs - Electricity	308,606	147,282	29,943	9,981	66,940	12,055	12,439	51,490	8,221	77,231	4,053	728,241	68,404
20 Energy Costs - Gas and Other	250,504	1,703	27,382	2,124	44,087	8,182	4,554	22,628	7,171	29,427	1,743	399,505	25,521
21 Rents	150,916	34,655	86,339	238,209	32,901	17,267	30,621	91,318	6,047	172,469	10,735	871,477	147,363
22 Rates	429,171	78,579	26,326	3,635	100,676	35,939	20,185	93,901	30,906	190,021	5,097	1,014,436	161,331
23 Water Services	118,782	3,479	13,636	3,377	29,613	11,706	3,563	8,037	2,923	16,023	1,050	212,189	13,710
24 Fixtures & Fittings	29,618	1,808	2,867	743	3,952	2,233	1,035	952	692	3,231	2,508	49,639	2,541
25 Cleaning and Domestic Supplies	456,344	9,096	38,950	2,184	42,332	34,104	8,368	36,673	8,334	71,554	7,303	715,242	63,295
26 Grounds Maintenance Costs	121,128	37,991	8,607	2,533	142,380	50,570	4,255	2,269	1,246	20,817	3,148	394,944	17,664
27 Premises Insurance	121,133	3,731	6,250	1,359	18,904	2,792	15,879	4,064	1,315	45,363	1,760	222,550	37,627
28 Other Premises Related Expenditure	324,803	74,017	49,174	18,285	35,734	29,706	17,133	28,646	2,502	115,652	4,304	699,956	76,844
29 TOTAL PREMISES EXPENSES (Total of lines 18 to 28)	3,296,562	514,497	372,423	306,132	687,445	264,899	160,961	540,814	98,020	1,004,331	104,296	7,350,380	848,197
30 Direct Transport Costs - Vehicle Repair & maintenance	23,168	13,313	14,775	759	17,287	78,903	826	67,783	9,703	26,685	2,501	255,703	22,033
31 Direct Transport Costs - Vehicle Running Costs	48,134	16,474	31,953	802	18,990	113,086	993	95,327	19,617	39,757	2,805	387,938	30,204
32 Contract Hire and Operating Leases	448,459	155,386	116,698	3,084	33,275	138,315	4,378	17,803	36,304	37,345	3,786	994,833	28,371
33 Car Allowances for Travelling Expenses	89,471	15,812	159,639	7,219	11,072	18,907	16,259	31,203	7,703	58,043	1,388	416,716	45,203
34 Public Transport Allowances for Travelling Expenses	146,572	56,140	33,342	1,117	3,392	1,578	3,095	18,094	2,715	8,118	184	274,347	4,781
35 Transport Insurance	10,030	1,730	2,799	137	1,807	6,980	160	21,891	4,299	11,749	183	61,765	10,039
36 Other Transport Related Expenditure	246,725	160,562	94,399	3,168	7,771	27,806	3,878	28,959	582	16,000	-661	589,189	7,915
37 TOTAL TRANSPORT EXPENSES (Total of lines 30 to 36)	1,012,559	419,417	453,605	16,286	93,594	385,575	29,589	281,060	80,923	197,697	10,186	2,980,491	148,546

continued

Table C1h: Subjective Analysis (SAR) (grossed up all England) 2010-11 (continued)

												£ thousand	
	Education services	Highways and transport services	Social Care	Housing services (excluding HRA)	Cultural and related services	Environmental and regulatory services	Planning and development services	Police services	Fire & rescue services	Central services	Other services	TOTAL ALL SERVICES	Management and support services (inc. in Central)
PART B - RUNNING EXPENSES (continued)													
Supplies & Services													
38 Equipment, Furniture & Materials	853,981	123,391	227,396	33,542	198,449	102,457	20,537	83,016	29,229	119,243	8,229	1,799,470	94,239
39 Catering	902,177	1,590	88,910	1,496	23,569	2,275	3,237	16,974	3,000	22,965	3,344	1,069,537	15,396
40 Clothing, Uniforms & Laundry	11,845	1,961	7,607	548	3,412	6,088	472	35,361	17,093	6,804	451	91,642	5,488
41 Printing, Stationery and General Office Expenses	312,489	19,289	53,764	12,224	38,803	20,431	33,849	34,999	3,741	147,280	4,498	681,367	94,311
42 Communications and Computing - Postage	34,793	4,049	9,022	6,690	7,323	3,296	4,622	7,035	563	81,276	2,188	160,857	46,950
43 Communications and Computing - Telephone	90,392	28,266	41,731	5,252	13,237	13,534	8,648	109,588	10,635	112,034	768	434,085	95,263
44 Communications and Computing - Computer Costs	354,494	90,744	50,220	18,129	30,056	17,525	22,771	296,006	19,719	411,843	4,010	1,315,517	343,607
45 Communications and Computing - Other	20,697	1,765	5,750	502	7,220	2,547	5,193	63,960	4,404	55,390	1,450	168,878	47,412
46 Subsistence and Conference Expenses	55,183	2,255	35,306	2,954	4,586	2,223	5,736	22,525	3,252	49,944	202	184,166	17,489
47 Subscriptions	99,301	4,339	13,729	15,187	18,968	7,844	121,302	4,475	1,095	67,363	8,283	361,886	29,011
48 Insurance	106,340	103,557	14,126	1,657	13,159	4,259	2,887	25,390	3,304	81,365	7,843	363,887	70,902
49 Schools' Non ICT Learning Resources	755,523	337	5,765	217	1,057	352	813	-392	0	10,077	0	773,749	9,904
50 Schools' ICT Learning Resources	231,411	936	4,157	825	695	1,124	454	0	0	775	0	240,377	2,799
51 Exam Fees	349,123	144	2,734	121	810	179	291	953	0	5,867	0	360,222	1,977
52 Other Supplies and Services Expenditure	3,914,208	1,167,938	1,650,291	482,695	530,879	1,036,144	538,375	482,317	31,925	1,145,432	85,251	11,065,455	535,143
53 TOTAL SUPPLIES & SERVICES EXPENDITURE (Total of lines 38 to 52)	8,091,957	1,550,561	2,210,508	582,039	892,223	1,220,278	769,187	1,182,207	127,960	2,317,658	126,517	19,071,095	1,407,371
Third Party Payments													
54 Joint Authorities and Other Local Authorities	517,566	554,832	981,054	83,109	148,271	218,155	74,063	51,168	2,013	127,177	26,113	2,783,521	47,900
55 Grants to Voluntary Bodies	505,011	27,543	708,398	161,440	112,365	49,913	263,279	5,316	986	97,284	14,183	1,945,718	31,815
56 Private Contractors and Other Agencies - Professional Services	780,008	327,112	3,008,502	188,968	84,037	323,083	131,825	27,912	13,485	514,051	29,781	5,428,764	402,749
57 Private Contractors and Other Agencies - Agency Staff	415,372	65,127	644,590	30,709	31,723	111,823	24,042	19,107	7,737	133,549	1,773	1,485,552	98,542
58 Private Contractors and Other Agencies - Other	2,431,840	1,894,760	9,420,456	908,821	229,377	1,725,412	142,214	63,488	230	516,065	17,963	17,350,626	344,970
59 Internal Trading Organisations	401,233	1,348,386	163,544	18,089	42,411	153,515	23,280	0	289	64,147	8,574	2,223,468	37,279
60 TOTAL THIRD PARTY PAYMENTS (Total of lines 54 to 59)	5,051,030	4,217,760	14,926,544	1,391,136	648,184	2,581,901	658,703	166,991	24,740	1,452,273	98,387	31,217,649	963,255
61 Total Transfer Payments (Discretionary)	27,098	88,273	643,935	28,066	6,908	3,592	19,588	0	0	64,383	-1,277	880,566	36,522
62 Expenditure on Management and Support Services	1,003,787	395,790	1,198,384	358,470	564,233	678,600	481,819	5,336	176,886	2,091,883	26,928	6,982,116	1,210,210
63 TOTAL Part B (Total of lines 29, 37, 53, 60, 61 & 62)	18,482,993	7,186,298	19,805,399	2,682,129	2,892,587	5,134,845	2,119,847	2,176,408	508,529	7,128,225	365,037	68,482,297	4,614,101
PART C - INCOME													
64 Rental Income	163,291	20,877	38,471	379,780	101,715	46,863	311,728	15,464	4,470	127,817	47,086	1,257,562	92,876
65 Recharges	786,017	509,705	583,491	163,909	210,157	315,409	194,583	8,773	3,008	8,050,054	88,341	10,913,447	7,989,052
66 All Other Income	4,586,920	2,314,992	5,308,323	439,561	1,128,717	1,331,152	687,149	967,376	78,233	2,033,255	288,022	19,163,700	1,137,463
67 TOTAL Part C (Lines 64 to 66)	5,536,228	2,845,574	5,930,285	983,250	1,440,589	1,693,424	1,193,460	991,613	85,711	10,211,126	423,449	31,334,709	9,219,391
PART D - SUMMARY													
68 TOTAL PART A (= Line 17)	32,418,301	1,328,499	7,186,543	786,277	1,826,468	1,760,581	1,271,494	10,763,248	1,741,838	6,273,964	176,041	65,533,254	4,567,585
69 TOTAL PART B (= Line 63)	18,482,993	7,186,298	19,805,399	2,682,129	2,892,587	5,134,845	2,119,847	2,176,408	508,529	7,128,225	365,037	68,482,297	4,614,101
70 TOTAL PART C (= Line 67)	5,536,228	2,845,574	5,930,285	983,250	1,440,589	1,693,424	1,193,460	991,613	85,711	10,211,126	423,449	31,334,709	9,219,391
71 TOTAL SERVICE EXPENDITURE (Lines 68 + 69 - 70)	45,365,067	5,669,220	21,061,657	2,485,156	3,278,464	5,201,998	2,197,882	11,948,042	2,164,656	3,191,060	117,630	102,680,832	-37,707

C2 Revenue outturn summary and grants

Table C2a gives 2010-11 **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 non-International Accounting Standard (IAS19) basis. More information on IAS19 can be found in **section 3.1**.

Table C2d gives 2010-11 net current expenditure by service on both IAS19 and non-IAS19 bases. These data are from the *RS* return.

Table C2b gives 2010-11 specific and special grants outturn information from the *Revenue Grants (RG)* return.

Table C2a: Revenue Outturn Summary (RS) 2010-11

		£ thousand	
	Net current expenditure	Capital charges	Net total cost excluding specific grants
190 Education services	45,365,067	5,227,838	50,592,905
290 Highways and transport services	5,669,220	2,974,362	8,643,584
390 Social care	21,061,657	494,970	21,556,627
490 Housing services (GFRA only)	2,485,156	491,217	2,976,374
509 Cultural and related services	3,278,464	1,011,930	4,290,393
590 Environmental and regulatory services	5,201,998	413,663	5,615,664
599 Planning and development services	2,197,882	484,486	2,682,368
601 Police services	11,948,042	579,325	12,527,367
602 Fire and rescue services	2,164,656	167,722	2,332,378
690 Central services	3,191,060	674,751	3,865,810
698 Other services	117,630	172,154	289,784
699 Total service expenditure (total of lines 190 to 698)	102,680,834	12,692,419	115,373,252
701 Education: student support - mandatory awards	88		
711 Housing benefits: rent allowances - mandatory payments	14,127,187		
712 Housing benefits: non-HRA rent rebates - mandatory payments	470,155		
713 Housing benefits: rent rebates to HRA tenants - mandatory payments	3,952,689		
714 Housing benefits: subsidy limitation transfers from HRA	-10,195		
718 Contribution to the HRA re items shared by the whole community	8,562		
721 Parish precepts	356,750		
722 Integrated Transport Authority levy	0		
724 Waste Disposal Authority levy	0		
727 London Pensions Fund Authority levy	25,497		
728 Other levies	28,375		
731 External Trading Accounts net surplus(-)/ deficit(+)	-126,812		
732 Internal Trading Accounts net surplus(-)/ deficit(+)	87,058		
741 Capital charges accounted for in External Trading Accounts	-165,742		
742 Capital charges accounted for in Internal Trading Accounts	-128,976		
748 Adjustments to net current expenditure	-73,137		
749 NET CURRENT EXPENDITURE (TOTAL OF LINES 699 TO 748)	121,232,333		
754 Local tax collection: Council tax benefit paid to the Collection Fund	4,144,266		
757 Local tax collection: Non-domestic rate relief - discretionary payments	28,702		
759 Levy: Environment Agency flood defence	30,354		
765 Capital expenditure charged to the GF Revenue Account (CERA) ^(a)	2,598,389		
771 Provision for bad debts	102,183		
773 Provision for repayment of principal	1,841,337		
776 Leasing payments	38,299		
781 Interest payable and similar charges	3,061,071	-15,570	
783 Interest: HRA item 8 payments and receipts	-803,870		
785 SUB-TOTAL (total of lines 749 to 783)	132,273,059		
786 Interest and investment income (-): external receipts and dividends	-662,595		
788 Private Finance Initiative (PFI) schemes - difference from service charge	38,327		
789 Appropriations to(+)/ from(-) financial instruments adjustment account	15,185		
790 Appropriations to(+)/ from(-) unequal pay back pay account	-199		
791 Specific and special revenue grants outside AEF	-27,191,498		
792 Appropriations to(+)/ from (-) Accumulated Absences Account	64,055		
793 Business Rates Supplement	-222,380		
795 REVENUE EXPENDITURE (TOTAL OF LINES 785 TO 791)	104,313,953		

continued

(a) A large portion of the CERA figures is contributed by Greater London Authority (GLA) group (amounting to 1,964 million), which includes the TfL component of the GLA Group in respect of their contributions towards the cost of the tube upgrade and crossrail.

Table C2a: Revenue Outturn Summary (RS) 2010-11 (continued)

	£ thousand	
	Net current expenditure	
797 Specific and special revenue grants inside AEF	-45,828,592	
798 Area Based Grant (ABG)	-4,363,416	
799 NET REVENUE EXPENDITURE (TOTAL OF LINES 795 TO 798)	54,121,949	
801 Inter-authority transfers in respect of reorganisation	-23,359	
811 Appropriations to(+)/ from(-) schools' reserves	223,650	
815 Appropriations to(+)/ from(-) other earmarked financial reserves	755,470	
816 Appropriations to(+)/ from(-) unallocated financial reserves	302,090	
830 THE BUDGET REQUIREMENT (TOTAL OF LINES 799 TO 816)	55,379,796	
851 Revenue Support Grant	-3,122,132	
856 Police grant	-4,373,502	
858 General GLA grant	-48,136	
870 Redistributed non-domestic rates	-21,516,501	
880 Other items	-65,367	
890 COUNCIL TAX REQUIREMENT (TOTAL OF LINES 830 TO 880)	26,254,158	
Financial reserves levels at start and end of 2010-11	At 1 April 2010 31 March 2011	
911 Schools reserves level	1,833,738	2,057,388
915 Other earmarked financial reserves level	9,755,909	10,511,379
916 Unallocated financial reserves level	3,470,668	3,772,759
920 Prior Year Adjustments	21,396	0
Capital charges		
931 Depreciation	5,255,958	
933 Loss on impairment of assets	4,499,849	
935 Credit for amortisation of capital grants and other capital contribution:	-509,781	
936 Revenue Expenditure funded from Capital by Statute	3,446,392	
939 Total capital charges (TOTAL OF LINES 931 TO 935)	12,692,419	
Equal pay costs		
941 One off equal pay costs - falling on the schools budget	25,824	
942 One off equal pay costs - chargeable to any other revenue account	33,240	
Icelandic bank impairment		
951 Interest payable and similar charges (a)	-3,594	
952 Interest and investment income (-): external receipts and dividends (t	-19,859	
953 Appropriations to(+)/ from(-) financial instruments adjustment accoun	65,346	
954 Reversal of Revenue expenditure funded from capital by statute (REI	-15,570	
(a) Change to the impairment charge calculated in 2009-10		
(b) Interest credited in respect of impaired Icelandic investments (from April 2010 to March 2011)		
(c) The reversal of any impairment charge and the reversal of any interest credited in reliance on regulation 30G (see terminology) of the 2003 Regulations (impairment of certain investments). Any voluntary write back of the credit permitted by the regulation is also included		
(d) Any impairment charge capitalised under the authority of a direction under section 16(2)(b) of the Local Government Act 2003		

Table C2b: Income from specific grants (RG) 2010-11

	£ thousand
Grants within Aggregate External Finance (AEF)	
102 Dedicated Schools Grant (DSG)	30,442,214
104 London Pay Addition	22,107
109 ContactPoint	11,237
141 School Standards Grant (including Personalisation)	1,547,917
145 Standards Fund (excluding elements now in ABG)	3,835,453
150 Sure Start, Early Years and Childcare Grant	1,801,281
152 Play (Pathfinders & Playbuilders)	6,144
153 Consortia Support Grant	9,928
154 Diploma Specific Formula Grant	46,183
155 Think Family Grant	69,845
157 Targeted Mental Health in Schools	22,537
195 Youth Opportunity	33,515
212 Kerbcraft Road Safety	79
215 Road Safety Partnerships	6,314
216 Road Maintenance: Potholes Grant	48,419
217 Congestion Performance Fund	1,506
218 Transport Innovation Fund	240
220 Concessionary Fares	189,101
221 GLA Transport Grant	2,954,434
231 Metropolitan Railway Passenger Services (include NEXUS Tyne and Wear Metro)	178,434
232 Mersey Travel	86,498
251 Rural Bus Challenge and Kickstart	621
252 Walking to School	459
253 Cycling	6,964
254 Smart Ticketing Grant	31,968
257 Travel Plan Bursaries	148
260 Urban congestion	1,012
261 Urban Bus Challenge and Kickstart	330
311 AIDS Support	24,670
320 Social Care Reform	209,749
324 Learning Disability Campus Closure Programme	49,455
326 Stroke Strategy	16,412
405 Housing Benefit and Council Tax Benefit Administration	483,594
481 Workstep	10,662
484 Right to Control Trailblazers	2,003
511 Homelessness	71,802
512 Housing Management	3,417
513 Housing Market Renewal Grant	17,362
514 The Growth Fund	15,531
522 Local Area Agreements (LAA) Pump Priming Grant	9,007
523 Other Local Area Agreements (LAA) Revenue Grants	56,135
524 Migration Impacts Fund	9,765
525 Renewing Neighbourhoods	603
537 New Dimension Grants	20,601
542 Fire Control	10,792
545 The Private Finance Initiative (PFI)	826,703
571 Animal Movement Licences	3,051
575 Coastal Change Pathfinder	3,413
581 National Parks & Broads	52,813
592 Waste Regional Improvement and Efficiency	2,554
593 Waste LA Financial Incentives	3,559
611 Asylum Seekers	144,496
614 Alcohol Arrest Referral Pilots	2,322
615 Multi Agency Risk Assessment Conferences	6
	<i>(continued)</i>

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

Table C2b: Income from specific grants (RG) 2010-11 (continued)

616	Guns, Gangs & Knives	621
617	Drug Action Teams	77,043
618	Crime and Disorder Reduction Partnerships	2,822
621	Basic Command Units (BCU) Fund	29,063
625	Community Support Officers	135,258
631	Counter Terrorism	470,652
635	Crime Fighting Fund	265,073
643	Neighbourhood Policing Fund	186,616
647	Probation Loan Charges	748
648	Reform Deal	0
650	Additional Rule 2 Grant	85,489
667	Generations Together	1,077
669	LFEPA Civil Contingencies	606
698	Other grants within AEF (a)	1,168,150
699	TOTAL GRANTS INSIDE AEF (Total of Lines 102 to 698)	45,828,592
Grants outside Aggregate External Finance (AEF)		
708	Further Education funding from Skills Funding Agency (SFA) - 19+ funding	138,271
711	Education Maintenance Allowance	598
712	Further Education funding from Young People's Learning Agency (YPLA) - 16-18 funding	949,636
713	Higher Education Funding Council (HEFC) Payments	37,497
715	Adult and Community Learning from Skills Funding Agency	339,349
716	Sixth forms funding from Young People's Learning Agency (YPLA)	2,047,839
718	Mandatory Student Awards	87
741	Council Tax Benefit: subsidy	4,184,403
745	Mandatory Rent Allowances: subsidy	14,146,866
746	Mandatory Rent Rebates outside HRA: subsidy	443,348
747	Rent Rebates Granted to HRA Tenants: subsidy	3,942,879
750	Beacon	875
751	Capacity Building	28,387
752	Housing Acts/ Urban Developments - contributions towards cost of loan charges	1,844
753	New Deal for Communities (NDC)	22,709
754	LG Efficiency Challenge Fund	8
755	Efficiency Improvements in Local Government	531
759	Invest to Save	168
766	Tackling Extremism	849
773	Rural Community Action Network (RCAN)	146
782	Tackling Violent Crime Programme	567
783	Crime Reduction Grants	6,381
788	Youth Offending Teams Grant	67,480
791	European Community grants	56,125
798	Other grants outside AEF (a)	774,653
799	TOTAL GRANTS OUTSIDE AEF (total of lines 708 to 798)	27,191,498
800	TOTAL SPECIFIC AND SPECIAL REVENUE GRANTS (total of lines 699 + 799)	73,020,089

(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) 2010-11

	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	£ thousand
190 Education services	32,418,301	18,482,994	50,901,294	2,126,292	3,409,935	5,536,227	45,365,067	5,227,839	50,592,905
290 Highways and transport services	1,328,499	7,186,298	8,514,796	2,063,209	782,364	2,845,575	5,669,220	2,974,362	8,643,584
390 Social care	7,186,544	19,805,398	26,991,942	2,717,978	3,212,308	5,930,285	21,061,657	494,970	21,556,627
490 Housing services (GFRA only)	786,278	2,682,130	3,468,409	554,645	428,604	983,250	2,485,156	491,217	2,976,374
509 Cultural and related services	1,826,468	2,892,586	4,719,053	914,944	525,643	1,440,589	3,278,464	1,011,930	4,290,393
590 Environmental and regulatory services	1,760,580	5,134,843	6,895,424	954,477	738,947	1,693,424	5,201,998	413,663	5,615,664
599 Planning and development services	1,271,494	2,119,848	3,391,345	672,099	521,367	1,193,461	2,197,882	484,486	2,682,366
601 Police services	10,763,248	2,176,408	12,939,656	446,526	545,088	991,613	11,948,042	579,325	12,527,367
602 Fire and rescue services	1,741,838	508,529	2,250,367	34,560	51,151	85,711	2,164,656	167,722	2,332,378
690 Central services	6,273,964	7,128,223	13,402,187	1,125,261	9,085,864	10,211,126	3,191,060	674,751	3,865,810
698 Other services	176,041	365,037	541,078	84,757	338,691	423,449	117,631	172,154	289,785
699 TOTAL SERVICE EXPENDITURE (total of lines 190 to 698) (a)	65,533,254	68,482,297	134,015,550	11,694,750	19,639,965	31,334,714	102,680,835	12,692,420	115,373,253

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

Table C2d: Net Current Expenditure by Service on a Non-IAS19, IAS19 and PFI on an "On Balance Sheet" basis 2010-11

	£ million		
	Net current expenditure on a non-IAS and PFI "off-balance sheet" basis	Net current expenditure on a IAS and PFI "off-balance sheet" basis	Net current expenditure on a non-IAS and PFI "on-balance sheet" basis
961 Education services	45,365	44,830	45,118
962 Highways and transport services	5,669	5,588	5,598
963 Social care	21,062	20,988	21,056
964 Housing services (GFRA only)	2,485	2,503	2,485
965 Cultural and related services	3,278	3,240	3,249
966 Environmental and regulatory services	5,202	5,151	5,137
967 Planning and development services	2,198	2,219	2,218
971 Police services	11,948	11,137	12,028
972 Fire and rescue services	2,165	1,896	2,152
975 Central services (excluding Non-distributed costs: retirement benefits)	2,826	866	2,828
976 Non-distributed costs: retirement benefits	365	-10,949	264
978 Other services	118	42	118
981 External Trading Accounts net surplus(-)/ deficit(+)	-127	-112	-129
982 Internal Trading Accounts net surplus(-)/ deficit(+)	87	93	87
983 Provision for repayment of principal	1,841	1,828	1,946
984 Interest payable and similar charges	3,061	3,039	3,426
985 Private Finance Initiative (PFI) schemes - difference from service charge	38	113	...
986 Pensions interest cost and expected return on pensions assets	...	5,087	...
987 Appropriations to(+)/ from(-) pensions reserve	...	10,022	...
989 TOTAL (TOTAL OF LINES 961 TO 987)	107,582	107,582	107,582

C3 Revenue account net expenditure summaries

In this section all of the data in the tables were collected on a non-International Accounting Standard 19 (IAS19) basis. More information on IAS19 can be found in **section 3.1**.

Table C3a: Revenue net current expenditure by service and region 2010-11										
	North East	North West	Yorkshire & the Humber	East Midlands	West Midlands	East of England	London	South East	South West	Total England
										£ million
Education	2,282	6,237	4,585	3,742	5,034	4,760	7,796	6,738	4,191	45,365
Highways and transport	284	820	516	337	455	379	2,002	523	354	5,669
Social Care	1,179	2,949	2,074	1,643	2,210	2,273	3,775	3,003	1,955	21,062
Housing (excluding Housing Revenue Account)	1,020	2,663	1,752	1,223	1,906	1,807	6,090	2,830	1,741	21,034
Cultural, environmental and planning	644	1,615	1,060	837	983	994	2,071	1,513	962	10,678
of which										
Cultural	224	470	357	257	322	302	621	449	277	3,278
Environmental	264	778	455	402	442	515	1,012	823	512	5,202
Planning and development	156	368	248	178	219	177	438	241	173	2,198
Police	590	1,566	1,092	800	1,137	1,006	3,250	1,563	943	11,948
Fire & rescue	133	295	219	157	207	206	413	325	210	2,165
Central services	228	435	284	364	386	392	628	526	331	3,573
Other services ^(a)	-18	23	-16	-1	-45	-74	-14	-77	-39	-262
Appropriations to (+) / from (-) accumulated absences accounts	4	19	17	2	-1	-6	-2	16	16	64
Total net current expenditure	6,346	16,623	11,581	9,104	12,271	11,738	26,008	16,961	10,665	121,296
Capital financing ^(b)	237	595	422	293	586	311	868	506	318	4,137
Capital expenditure charged to Revenue Account	43	81	56	50	54	99	2,044	125	46	2,598
Other non-current expenditure ^(c)	267	637	412	329	465	426	805	571	393	4,306
Appropriations to(+)/ from(-) financial instruments adjustment account	2	-31	14	9	-9	-1	12	19	0	15
Appropriations to(+)/ from(-) unequal pay back pay account	-2	4	1	-1	0	-2	1	0	-1	0
Private Finance Initiative (PFI) schemes - difference from service charge	7	20	-16	13	0	9	0	-14	19	38
less interest receipts	22	99	24	35	36	55	248	84	59	663
less specific grants outside AEF ^(d)	1,408	3,459	2,358	1,840	2,616	2,487	7,048	3,683	2,292	27,191
less Business Rates Supplement	0	0	0	0	0	0	222	0	0	222
Revenue expenditure (Non-FRS17)	5,470	14,371	10,089	7,922	10,715	10,038	22,219	14,399	9,091	104,314
less specific grants inside AEF ^(d)	2,149	6,079	4,338	3,391	4,646	4,310	10,938	6,213	3,765	45,829
less Area Based Grant (ABG)	300	760	484	340	486	345	808	460	381	4,363
Net revenue expenditure	3,021	7,532	5,267	4,191	5,583	5,383	10,473	7,726	4,945	54,122
Use of revenue reserves	-10	248	151	138	202	144	-10	254	164	1,281
Transfers and adjustments ^(e)	0	-22	0	-1	0	0	0	-1	0	-23
Budget requirement	3,011	7,758	5,418	4,328	5,784	5,527	10,463	7,980	5,110	55,380
Revenue Support Grant	-203	-492	-341	-238	-355	-255	-677	-324	-236	-3,122
Redistributed non-domestic rates	-1,400	-3,390	-2,348	-1,642	-2,442	-1,759	-4,678	-2,234	-1,624	-21,517
Police grant	-210	-595	-411	-301	-442	-377	-1,137	-560	-340	-4,374
General Greater London Authority (GLA) grant	0	0	0	0	0	0	-48	0	0	-48
Other items	-1	4	-9	-5	-5	-5	-19	-14	-11	-65
Council tax requirement	1,197	3,285	2,309	2,142	2,540	3,131	3,904	4,847	2,899	26,254

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

(a) The 'other services' line now includes capital charges for internal and external trading services, therefore total net current expenditure has been adjusted to account for this.

(b) Includes 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

(e) Inter-authority transfers in respect of reorganisation

Table C3b: Revenue net current expenditure by service and region per head 2010-11

	£ per head									
	North East	North West	Yorkshire & the Humber	East Midlands	West Midlands	East of England	London	South East	South West	Total England
Population ^(a)	2,606,625	6,935,736	5,301,252	4,481,431	5,455,179	5,831,845	7,825,177	8,523,074	5,273,726	52,234,045
Education	876	899	865	835	923	816	996	791	795	868
Highways and transport	109	118	97	75	83	65	256	61	67	109
Social Care	452	425	391	367	405	390	482	352	371	403
Housing (excluding Housing Revenue Account)	391	384	331	273	349	310	778	332	330	403
Cultural, environmental and planning	247	233	200	187	180	170	265	178	182	204
<i>of which</i>										
<i>Cultural</i>	86	68	67	57	59	52	79	53	53	63
<i>Environmental</i>	101	112	86	90	81	88	129	97	97	100
<i>Planning and development</i>	60	53	47	40	40	30	56	28	33	42
Police	227	226	206	179	208	173	415	183	179	229
Fire & rescue	51	43	41	35	38	35	53	38	40	41
Central services	87	63	54	81	71	67	80	62	63	68
Other services ^(b)	-7	3	-3	0	-8	-13	-2	-9	-7	-5
Appropriations to (+) / from (-) accumulated absences accounts	1	3	3	0	0	-1	0	2	3	1
Total net current expenditure	2,435	2,397	2,185	2,032	2,249	2,013	3,324	1,990	2,022	2,322
Capital financing ^(c)	91	86	80	65	107	53	111	59	60	79
Capital expenditure charged to Revenue Account	16	12	11	11	10	17	261	15	9	50
Other non-current expenditure ^(d)	102	92	78	73	85	73	103	67	75	82
Appropriations to(+)/ from(-) financial instruments adjustment account	1	-4	3	2	-2	0	2	2	0	0
Appropriations to(+)/ from(-) unequal pay back pay account	-1	1	0	0	0	0	0	0	0	0
Private Finance Initiative (PFI) schemes - difference from service cha	3	3	-3	3	0	2	0	-2	4	1
<i>less</i> interest receipts	8	14	4	8	7	9	32	10	11	13
<i>less</i> specific grants outside AEF ^(e)	540	499	445	411	480	426	901	432	435	521
<i>less</i> Business Rates Supplement	0	0	0	0	0	0	28	0	0	4
Revenue expenditure (Non-FRS17)	2,099	2,072	1,903	1,768	1,964	1,721	2,839	1,689	1,724	1,997
<i>less</i> specific grants inside AEF ^(e)	824	876	818	757	852	739	1,398	729	714	877
<i>less</i> Area Based Grant (ABG)	115	110	91	76	89	59	103	54	72	84
Net revenue expenditure	1,159	1,086	994	935	1,023	923	1,338	907	938	1,036
Use of revenue reserves	-4	36	28	31	37	25	-1	30	31	25
Transfers and adjustments ^(f)	0	-3	0	0	0	0	0	0	0	0
Budget requirement	1,155	1,119	1,022	966	1,060	948	1,337	936	969	1,060
Revenue Support Grant	-78	-71	-64	-53	-65	-44	-87	-38	-45	-60
Redistributed non-domestic rates	-537	-489	-443	-366	-448	-302	-598	-262	-308	-412
Police grant	-81	-86	-78	-67	-81	-65	-145	-66	-64	-84
General Greater London Authority (GLA) grant	0	0	0	0	0	0	-6	0	0	-1
Other items	0	1	-2	-1	-1	-1	-2	-2	-2	-1
Council tax requirement	459	474	436	478	466	537	499	569	550	503

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) The 'other services' line now includes capital charges for internal and external trading services, therefore total net current expenditure has been adjusted to account for this.

(c) Includes provision for repayment of principal, leasing payments, external interest payments and HRA item 8 interest payments and receipts

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

(e) Aggregate External Finance

(f) Inter-authority transfers in respect of reorganisation

Table C3c: Revenue net current expenditure by service and class of authority 2010-11

	£ million						
	London boroughs	Metropolitan districts	Unitary authorities	Shire counties	Shire districts	Other authorities	Total England
Education	7,796	10,488	10,303	16,778	0	0	45,365
Highways and transport	336	1,214	826	1,288	142	1,862	5,669
Social Care	3,775	5,015	4,700	7,557	15	0	21,062
Housing (excluding Housing Revenue Account)	6,089	4,640	4,519	262	5,523	1	21,034
Cultural, environmental and planning	1,828	2,460	2,431	1,668	2,008	283	10,678
<i>of which</i>							
<i>Cultural</i>	520	808	747	477	588	139	3,278
<i>Environmental</i>	1,021	1,042	1,191	972	996	-20	5,202
<i>Planning and development</i>	287	610	494	219	424	164	2,198
Police	84	0	0	0	0	11,864	11,948
Fire & rescue	0	0	48	308	0	1,808	2,165
Central services	567	724	728	396	955	203	3,573
Other services ^(a)	-2	20	-104	-9	-129	-38	-262
Appropriations to (+) / from (-) accumulated absences accounts	-2	19	15	28	1	3	64
Total net current expenditure	20,471	24,581	23,465	28,277	8,515	15,987	121,296
Capital financing ^(b)	467	1,091	727	1,070	135	647	4,137
Capital expenditure charged to Revenue Account	123	68	103	209	82	2,013	2,598
Other non-current expenditure ^(c)	800	1,064	979	23	1,435	5	4,306
Appropriations to(+)/ from(-) financial instruments adjustment account	12	2	15	-18	3	2	15
Appropriations to(+)/ from(-) unequal pay back pay account	1	-2	-2	3	0	0	0
Private Finance Initiative (PFI) schemes - difference from service charge	6	-7	17	18	3	1	38
<i>/less interest receipts</i>	89	103	101	79	109	182	663
<i>/less specific grants outside AEF ^(d)</i>	6,851	6,028	5,834	1,601	6,631	247	27,191
<i>/less Business Rates Supplement</i>	0	0	0	0	0	222	222
Revenue expenditure (Non-FRS17)	14,941	20,665	19,368	27,902	3,434	18,004	104,314
<i>/less specific grants inside AEF ^(d)</i>	7,069	9,645	9,151	14,559	297	5,109	45,829
<i>/less Area Based Grant (ABG)</i>	806	1,313	984	1,213	44	4	4,363
Net revenue expenditure	7,066	9,708	9,233	12,131	3,093	12,891	54,122
Use of revenue reserves	134	237	245	467	100	99	1,281
Transfers and adjustments ^(e)	0	0	-21	-2	0	0	-23
Budget requirement	7,200	9,945	9,456	12,595	3,192	12,991	55,380
Revenue Support Grant	-528	-735	-563	-506	-210	-579	-3,122
Redistributed non-domestic rates	-3,654	-5,062	-3,878	-3,487	-1,445	-3,990	-21,517
Police grant	-22	0	0	0	0	-4,352	-4,374
General Greater London Authority (GLA) grant	0	0	0	0	0	-48	-48
Other items	-15	-4	-15	-17	-3	-12	-65
Council tax requirement	2,981	4,144	5,000	8,586	1,535	4,009	26,254

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

(a) The 'other services' line now includes capital charges for internal and external trading services, therefore total net current expenditure has been adjusted to account for this.

(b) Includes 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

(e) Inter-authority transfers in respect of reorganisation

C4 Revenue account budget estimates

Table C4a gives full details of 2011-12 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 2011-12*, published by CIPFA.

In **Table C4a** all of the data in the tables were collected on a non International Accounting Standard 19 (IAS19) basis. More information on IAS19 can be found in **section 3.1**.

Table C4b gives 2011-12 specific and special grants budget information from the *SG* return.

Table C4c gives budgeted net current expenditure by service on a non-IAS19, IAS19 and PFI on an "On Balance Sheet" basis. These data are from the *RA* return.

Table C4a: Revenue Account Budget Estimates (RA) 2011-12

		£ thousand	
	Net current expenditure	Capital charges	Net Total Cost (excl. specific grants)
Education Services			
110 Early Years	2,459,762	51,168	2,510,930
120 Primary schools	17,519,757	985,101	18,504,858
130 Secondary schools	15,607,323	863,225	16,470,548
140 Special schools	2,596,529	88,935	2,685,464
150 Services to Young People	1,607,720	95,431	1,703,151
160 Other School related Education Functions	3,211,216	172,284	3,383,500
190 TOTAL EDUCATION SERVICES (total of lines 110 to 156)	43,002,305	2,256,141	45,258,446
Highways and Transport Services			
210 Transport planning, policy and strategy	288,477	76,929	365,406
220 Capital charges relating to construction projects	–	1,423,903	1,423,903
230 Structural maintenance	601,960	215,729	817,689
247 Environmental, safety and routine maintenance	944,558	222,098	1,166,656
248 Winter service	152,663	3,092	155,755
249 Street lighting (including energy costs)	515,043	21,586	536,629
251 Traffic management and road safety: congestion charging school crossing patrols)	-115,236 98,900	19 25,326	-115,217 124,226
258 Traffic management and road safety: other	277,214	50,662	327,876
260 Parking services	-568,830	56,381	-512,449
271 Public transport: concessionary fares	1,157,616	191	1,157,807
275 Public transport: support to operators	1,811,042	24,821	1,835,863
276 Public transport: co-ordination	443,860	543,958	987,818
280 Airports, harbours and toll facilities	-5,499	8,375	2,876
290 TOTAL HIGHWAYS AND TRANSPORT SERVICES (total of lines 210 to 280)	5,601,771	2,673,071	8,274,842
Social Care			
311 Social care strategy - children	1,014,022	8,697	1,022,719
324 Children and Young Peoples Safety	535,809	3,219	539,028
325 Children's and families' services - asylum seekers	109,398	654	110,052
329 Children's and families' services - other	4,643,430	37,896	4,681,326
330 Social care strategy - adults	73,635	3,407	77,042
340 Older people (aged 65 or over) including older mentally ill	6,961,981	80,884	7,042,865
351 Adults aged under 65 with physical disability or sensory impairment	1,496,248	13,223	1,509,471
352 Adults aged under 65 with learning disabilities	4,891,498	44,733	4,936,231
353 Adults aged under 65 with mental health needs	1,092,567	10,892	1,103,459
375 Other adult social care - asylum seekers - lone adults	51,352	121	51,473
379 Other adult social care - other	330,784	12,517	343,301
390 TOTAL SOCIAL CARE (total of lines 311 to 380)	21,200,728	216,240	21,416,968
Housing Services (GFRA only)			
409 Housing strategy, advice, advances, enabling, renewals and licensing	304,438	166,646	471,084
440 Homelessness	285,117	14,091	299,208
456 Housing benefits: rent allowances and rent rebates - discretionary payments	47,670	279	47,949
457 Housing benefits administration	486,364	5,853	492,217
460 Other council property - travellers' sites and non-HRA housing	9,614	28,673	38,287
475 Housing welfare: Supporting People	1,174,003	1,117	1,175,120
478 Other welfare services	20,490	4,273	24,763
490 TOTAL HOUSING SERVICES (GFRA only) (total of lines 409 to 478)	2,327,696	220,933	2,548,629
Cultural and related Services			
500 Archives	40,867	2,074	42,941
501 Culture and heritage (excluding Archives)	500,723	72,030	572,753
502 Recreation and sport	762,784	236,418	999,202
503 Open spaces	783,328	76,859	860,187
504 Tourism	112,192	7,159	119,351
505 Library service	859,175	76,661	935,836
509 TOTAL CULTURAL AND RELATED SERVICES (total of lines 501 to 505)	3,059,069	471,202	3,530,271

(continued)

Table C4a: Revenue Account Budget Estimates (RA) 2011-12 (continued)

	£ thousand		
	Net current expenditure	Capital charges	Net Total Cost (excl. specific grants)
Environmental and Regulatory Services			
510 Cemetery, cremation and mortuary services	-21,321	15,855	-5,466
519 Regulatory services: Trading standards	156,994	2,400	159,394
520 Regulatory services: Water safety	2,305	6	2,311
521 Regulatory services: Food safety	110,047	1,222	111,269
522 Regulatory services: Environmental protection	151,857	1,788	153,645
523 Regulatory services: Private rented housing standards	36,937	9,697	46,634
524 Regulatory services: Health and safety	48,144	491	48,635
525 Regulatory services: Port health	3,559	194	3,753
526 Regulatory services: Pest control	29,840	848	30,688
527 Regulatory services: Public conveniences	73,157	14,616	87,773
528 Regulatory services: Animal and public health; infectious disease control	103,342	1,494	104,836
529 Regulatory services: Licensing - Alcohol and entertainment licensing; taxi licensing	16,471	962	17,433
531 Community safety (Crime reduction)	192,605	4,376	196,981
532 Community safety (Safety services)	137,701	2,215	139,916
533 Community safety (CCTV)	58,560	12,917	71,477
541 Defences against flooding	20,796	4,160	24,956
543 Land drainage and related work	38,006	1,304	39,310
547 Coast protection	13,749	23,183	36,932
550 Agriculture and fisheries services	-4,450	3,517	-933
570 Street cleansing (not chargeable to Highways)	716,748	11,538	728,286
581 Waste collection	943,614	68,892	1,012,506
582 Waste disposal	1,927,031	31,920	1,958,951
583 Trade waste	-4,144	1,751	-2,393
584 Recycling	554,554	25,599	580,153
585 Waste minimisation	20,728	2,720	23,448
586 Climate change costs	11,923	165	12,088
586)	5,338,754	243,828	5,582,582
Planning and development Services			
591 Building control	63,058	3,562	66,620
592 Development control	290,630	6,228	296,858
593 Planning policy	268,431	20,899	289,330
594 Environmental initiatives	84,278	9,818	94,096
595 Economic development	380,821	104,618	485,439
596 Community development	304,317	12,765	317,082
597 Economic research	4,982	14	4,996
598 Business Support	1,416	8,513	9,929
599 TOTAL PLANNING AND DEVELOPMENT SERVICES (total of lines 591 to 596)	1,397,935	166,419	1,564,354
601 TOTAL POLICE SERVICES	11,840,126	374,966	12,215,092
602 TOTAL FIRE AND RESCUE SERVICES	2,224,221	114,415	2,338,636
Central Services			
604 Coroners' court services	72,931	683	73,614
605 Other court services	2,931	860	3,791
610 Corporate and democratic core	1,526,773	114,724	1,641,497
623 Local tax collection: council tax discounts - locally funded	12,117	135	12,252
625 Local tax collection: council tax benefits administration	285,368	2,941	288,309
628 Local tax collection: other	288,658	4,824	293,482
650 Emergency planning	53,892	522	54,414
675 Central services to the public: other	298,447	39,213	337,660
681 Non-distributed costs - retirement benefits	539,540	5,963	545,503
682 Non-distributed costs - costs of unused shares of IT facilities and other assets	15,856	23,751	39,607
683 Non-distributed costs - depreciation / impairment of surplus costs etc	-	32,972	32,972
684 Non-distributed costs - Carbon Reduction Commitment Transactions (expenditure) (+)	28,350	21	28,371
685 Non-distributed costs - Carbon Reduction Commitment Transactions (income) (-)	-5	-	-5
690 TOTAL CENTRAL SERVICES (total of lines 604 to 683)	3,124,860	226,606	3,351,466
698 TOTAL OTHER SERVICES	386,769	103,097	489,866
699 TOTAL SERVICE EXPENDITURE (total of lines 190, 290, 390, 490, 509, 590, 599, 601, 602, 690 and 698)	99,504,230	7,066,920	106,571,150

(continued)

Table C4a: Revenue Account Budget Estimates (RA) 2011-12 (continued)

	£ thousand
	Net current expenditure
711 Housing benefits: rent allowances - mandatory payments	13,925,432
712 Housing benefits: non-HRA rent rebates - mandatory payments	487,935
713 Housing benefits: rent rebates to HRA tenants - mandatory payments	4,034,762
714 Housing benefits: subsidy limitation transfers from HRA	4,319
718 Contribution to the HRA re items shared by the whole community	6,972
Precepts and levies	
721 Parish Precepts	367,362
722 Integrated Transport Authority levy	0
724 Waste Disposal Authority levy	0
727 London Pensions Fund Authority levy	32,809
728 Other levies	26,789
731 External Trading Accounts net surplus(-)/ deficit(+)	-198,619
732 Internal Trading Accounts net surplus(-)/ deficit(+)	-27,960
741 Capital charges accounted for in External Trading Accounts	-31,890
742 Capital charges accounted for in Internal Trading Accounts	-92,906
748 Adjustments to net current expenditure	19,751
749 NET CURRENT EXPENDITURE (total of lines 699 to 748)	118,058,986
754 Local tax collection: Council tax benefit paid to the Collection Fund	4,140,737
757 Local tax collection: Non-domestic rate relief - discretionary payments	29,410
759 Levy: Environment Agency flood defence	31,544
765 Capital expenditure charged to the GF Revenue Account (CERA)	1,171,432
771 Provision for bad debts	45,078
773 Provision for repayment of principal	1,910,496
776 Leasing payments	10,526
781 Interest: external payments	3,097,860
783 Interest: HRA item 8 payments and receipts	-817,116
785 SUB-TOTAL (total of lines 749 to 783)	127,678,954
786 Interest and investment income (-): external receipts and dividends	-390,278
788 Private Finance Initiative (PFI) schemes - difference from service charge	34,380
789 Appropriations to(+)/ from(-) financial instruments adjustment account	2,256
790 Appropriations to(+)/ from(-) unequal pay back pay account	10,341
791 Specific and special grants outside AEF [SG line 799 as income]	-25,228,796
792 Business Rates Supplement	-222,000
793 Community Infrastructure Levy	0
795 REVENUE EXPENDITURE (total of lines 785 to 791)	101,884,858
796 Local Services Support Grant	-188,589
797 Specific and special grants inside AEF [SG line 699 as income]	-44,648,575
799 NET REVENUE EXPENDITURE (total of lines 795 to 798)	57,047,692
	<i>(continued)</i>

Table C4a: Revenue Account Budget Estimates (RA) 2011-12 (continued)

	£ thousand
	Net current expenditure
801 Inter-authority transfers in respect of reorganisation	-526
811 Appropriations to(+)/ from(-) schools' reserves	-68,292
815 Appropriations to(+)/ from(-) other earmarked financial reserves	-615,397
816 Appropriations to(+)/ from(-) unallocated financial reserves	-287,136
830 THE BUDGET REQUIREMENT (total of lines 799 to 816)	56,076,344
851 Revenue Support Grant	-5,872,955
856 Police grant	-4,546,388
858 General GLA grant	-63,419
870 Redistributed non-domestic rates	-19,016,700
880 Other items	-125,581
890 COUNCIL TAX REQUIREMENT (total of lines 830 to 880)	26,451,301

Table C4a: Revenue Account Budget Estimates (RA) 2011-12 (continued)

	£ thousand	
Financial reserves	At 1st April 2011	At 31 March 2012
911 Estimated schools reserves level	1,759,796	1,691,504
915 Estimated other earmarked financial reserves level	8,297,209	7,681,812
916 Estimated unallocated financial reserves level	3,362,966	3,075,830
920 Prior Year Adjustments	-41	
Capital Charges	2011-12	
931 Depreciation	4,882,891	
933 Loss on impairment of assets	632,499	
935 Credit for capital grants (a)	-568,057	
936 Revenue Expenditure funded from Capital by Statute	2,119,587	
939 Total capital charges (total of lines 931 to 935)	7,066,920	
<p>(a) 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.</p>		

Table C4b: Income from Specific and Special Grants - Budgets (SG) 2011-12

	£ thousand
Grants inside Aggregate External Finance	
102 Dedicated Schools Grant (DSG)	34,482,509
103 Pupil Premium Grant	513,611
158 Early Intervention Grant	2,213,103
221 GLA Transport Grant	2,594,179
231 Metropolitan Railway Passenger Services (include NEXUS Tyne and Wear Metro)	188,156
232 Mersey Travel	89,122
235 Local Sustainable Transport Fund	17,060
312 Learning Disability and Health Reform Grant	1,170,373
405 Housing and Council Tax Benefit Subsidy Administration Grant	443,427
481 Work Choice	4,757
484 Right to Control Trailblazers	1,453
514 Housing Growth & Housing Market Renewal Transitional Fund	1,514
540 New Homes Bonus	88,756
543 Fire Revenue Grant	18,298
545 The Private Finance Initiative (PFI)	697,721
550 Council Tax Freeze Grant	625,042
573 Commons Pioneer Authorities	14,539
581 National Parks & Broads	55,051
611 Asylum Seekers	128,582
626 Olympic Safety and Security	49,058
631 Counter Terrorism	430,350
643 Neighbourhood Policing and CSOs	321,652
645 Royal Parks Policing Grant	7,410
647 Probation Loan Charges	342
698 Other grants within AEF	492,509
699 TOTAL REVENUE GRANTS WITHIN AEF (total of lines 102 to 698)* (Transferred to RA line 797 as income)	44,648,575
Grants outside Aggregate External Finance	
708 Further Education funding from Skills Funding Agency - other 19+ funding	67,074
713 Higher Education Funding Council for England (HEFCE) Payments	18,385
715 Adult and Community Learning from Skills Funding Agency	264,210
716 Sixth Form Funding from Young People's Learning Agency (YPLA)	1,920,205
741 Council Tax Benefit: subsidy	4,445,850
745 Mandatory Rent Allowances: subsidy	13,514,331
746 Mandatory Rent Rebates outside HRA: subsidy	1,119,380
747 Rent Rebates Granted to HRA Tenants: subsidy charges	3,513,410 376
773 Rural Community Action Network (RCAN)	0
791 European Community grants	28,729
798 Other grants outside AEF	336,845
799 TOTAL REVENUE GRANTS OUTSIDE AEF (total of lines 708 to 798)* (Transferred to RA line 791 as income)	25,228,796
800 TOTAL SPECIFIC AND SPECIAL REVENUE GRANTS (total of lines 699 + 799)	69,877,372

7

Table C4c: Budgeted Net Current Expenditure by Service on a non-IAS19, IAS19 and PFI on an "On Balance Sheet" basis 2011-12

	£ million		
	Net current expenditure on a non-IAS19 & PFI "Off Balance Sheet"	Net current expenditure on an IAS19 & PFI "Off Balance Sheet"	Net current expenditure on a non-IAS19 & PFI "On Balance Sheet"
961 Education services	43,002	42,966	42,748
962 Highways, roads and transport services	5,602	5,611	5,534
963 Social care	21,201	21,222	21,202
964 Housing services (GFRA only)	2,328	2,330	2,325
965 Cultural and related services	3,059	3,051	3,051
966 Environmental services	5,339	5,356	5,244
967 Planning and development services	1,398	1,399	1,397
971 Police services	11,840	11,734	11,818
972 Fire and rescue services	2,224	2,265	2,215
975 Central services (excluding Non-distributed costs - retirement benefits)	2,585	2,532	2,581
976 Non-distributed costs - retirement benefits	540	486	539
978 Other services	387	404	387
981 External Trading Accounts net surplus/deficit	-199	-200	-199
982 Internal Trading Accounts net surplus/deficit	-28	-31	-28
983 Provision for repayment of principal	1,910	1,910	2,061
984 Interest: external payments	3,098	3,092	3,446
985 Private Finance Initiative (PFI) schemes - difference from service charges	34	34	-
986 Pensions interest cost and expected return on pensions assets	-	5,397	-
987 Appropriations to/from pensions reserve	-	-5,239	-
989 TOTAL (Total of lines 961 to 987)	104,320	104,320	104,320

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 percent 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 (unhypothesized) financial support for local spending.

- The position in 1945 Nearly 80 percent of central government grants were in the form of specific grants. The remaining 20 percent was an unhypothesized 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 unhypothesized block grant so specific grants accounted for less than 30% 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% 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**). Standard Spending Assessments (**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.
- 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.
- 2009 Since 2009-10 local authorities have accounted for PFI schemes in accordance with International Financial Reporting Standards (IFRS). This brought most PFI schemes 'on balance sheet' in the authorities' own accounts. However, for National Accounts purposes, the capital expenditure and financing of PFI schemes were attributed to an authority only where it held the economic ownership of the asset.
- 2010 From 2010-11 local authority accounts were prepared on the basis of International Financial Reporting Standards (IFRS). Much of the transition to IFRS had already been done as a result of the programme convergence between UK accounting standards (the previous basis of local authority accounts) and IFRS. The principal remaining issues of difference concerned the treatment of leases and the accrual of short term employee benefits such as holiday pay.
- 2011 The ABG ended on 31 March. A new grant called Local Services Support Grant (LSSG) started in April. This is a non-ring-fenced general grant given to local authorities made up of a number of cross-government grants similar to how ABG was.