



Department for
Communities and
Local Government

Local Authority Revenue Expenditure and Financing: 2013-14 Provisional Outturn, England



Local Government Finance
Statistical Release
28 August 2014

- Total revenue expenditure by local authorities in England was £94.9 billion in 2013-14, an increase of 0.8% from £94.1 billion in 2012-13.
- 31.8% of total net current expenditure in 2013-14 is on education, 19.1% on social care, 18.6% on mandatory housing benefits and 9.7% on police.
- There were decreases in net current expenditure across most public services between 2012-13 and 2013-14. The biggest decreases were in police services, which decreased from £11.3 billion in 2012-13 to £10.9 billion in 2013-14, and in cultural, environmental and planning services, which decreased from £9.4 billion in 2012-13 to £9.2 billion in 2013-14.
- The biggest increases in net current expenditure were in Children and Families Social Care services, which increased from £6.6 billion in 2012-13 to £7.0 billion in 2013-14, and in Adult Social Care Services, which increased from £14.5 billion in 2012-13 to £14.6 billion in 2013-14.
- In 2013-14 local authorities added £2.3 billion to their reserves. In 2012-13, local authorities added £2.6 billion to their reserves.

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Introduction

This information is derived from Department for Communities and Local Government Revenue Summary (RS) Outturn returns submitted by local authorities in England. This release is based on returns from 442 returns of the 444 local authorities in England that complete the return. Estimates have been made for the 2 missing returns.

The release has been compiled by the Local Government Finance - Analysis and Data Division of Department for Communities and Local Government. For uses please see “uses made of the data” section.

This release provides provisional outturn estimates of local authority revenue expenditure and financing for the financial year April 2013 to March 2014. These estimates are on a non-International Accounting Standard 19 (IAS19) and PFI “Off Balance Sheet” basis except where stated otherwise.

Changes to the revenue data in 2013-14

There have been a number of changes to local government expenditure and financing in 2013-14 which have a significant impact on the figures in this release:

- **Education Services;** expenditure on education services in 2013-14 is not comparable to previous years due to a number of schools changing their status to become academies, which are centrally funded rather than funded by local authorities. As a result of this discontinuity, total net current expenditure is not comparable between 2012-13 and 2013-14.
- **Public Health;** the Health and Social Care Act 2012 transferred substantial duties to local authorities from 2013-14 to protect and improve the public’s health and reduce health inequalities. Local authorities have been given a ring-fenced public health grant to improve outcomes for the health and wellbeing of their local populations through Public Health England.
- **Business Rates;** From April 2013 local authorities, except police authorities, now retain a share of business rates and keep the growth on that share, thereby giving them a financial incentive to help deliver growth locally. This will have a significant effect on the amount of Revenue Support Grant each authority receives in 2013-14. In addition, police authorities, which are not part of the rates retention scheme, will receive all of their funding through Police Grant from 2013-14 onwards.
- **Localisation of council tax support;** prior to 2013-14, local authorities were given a grant by the Department for Work and Pensions (DWP) to cover the cost of council tax benefit in their area. In 2013-14, local council tax support schemes replaced council tax benefit and local authorities and local policing bodies in England received £3.7 billion towards the cost of these schemes. The funding is an un-ringfenced component of revenue support grant.

1. Revenue Expenditure by Service

Revenue expenditure in 2013-14 is summarised in **Table 1** and **Chart A**. **Table 1** also shows revenue expenditure in 2012-13 and the percentage change to 2013-14. Service expenditure is based on information from the RS forms, which can be found in **Annex A**. The service breakdowns have been created from this detailed information, according to **Annex E** of this release. It should be noted that year on year comparisons may not be valid due to local government changes in function and responsibility.

Total Revenue Expenditure

- Total revenue expenditure by local authorities in England was £94.9 billion in 2013-14, compared with £94.1 billion in 2012-13, an increase of 0.8%.
- 31.8% of total net current expenditure in 2013-14 is on education, 19.1% on social care, 18.6% on mandatory housing benefits and 9.7% on police.

Public Services - Net Current Expenditure

- The RO form for 2013-14 included local authority expenditure on Public Health, as a result of the Health and Social Care Act 2012. Net current expenditure on Public Health Services was £2.5 billion in 2013-14.
- Net current expenditure on education services reduced from £37.1 billion in 2012-13 to £35.9 billion in 2013-14, a decrease of 3.4%. This is affected by a number of secondary schools moving to academy status, where academies are directly funded by central government and are independent of local government control.
- Total net current expenditure excluding education services and public health services decreased from £74.8 billion in 2012-13 to £74.6 billion, a decrease of just 0.3%.
- There were decreases in net current expenditure across most public services between 2012-13 and 2013-14. The biggest decreases were in police services, which decreased from £11.3 billion in 2012-13 to £10.9 billion in 2013-14, and in cultural, environmental and planning services, which decreased from £9.4 billion in 2012-13 to £9.2 billion in 2013-14.
- The biggest increases in net current expenditure were in Children and Families Social Care services, which increased from £6.6 billion in 2012-13 to £7.0 billion in 2013-14, and in Adult Social Care Services, which increased from £14.5 billion in 2012-13 to £14.6 billion in 2013-14.

Mandatory Housing Benefits

- Mandatory Housing Benefits increased from £20.7 billion in 2012-13 to £21.0 billion in 2013-14, an increase of 1.1%.
- Rent allowances (within mandatory housing benefits), which are paid to tenants of private landlords and registered social landlords, increased from £15.9 billion in 2012-13 to £16.0 billion in 2013-14, an increase of 0.7%.

Table 1: Revenue expenditure by service 2012-13 and 2013-14

	£ million		
	Net current expenditure 2012-13	Net current expenditure 2013-14 (P)	% Change
Education ⁽¹⁾	37,134	35,878	-3.4
Highways and transport	4,823	4,775	-1.0
Social care	21,136	21,526	1.8
<i>of which:</i>			
<i>Children's Social Care</i>	6,612	6,952	5.1
<i>Adult Social Care</i>	14,524	14,574	0.3
Public Health	-	2,504	
Housing (excluding Housing Revenue Account)	1,997	2,017	1.0
Cultural, environmental and planning	9,407	9,193	-2.3
<i>of which:</i>			
<i>Cultural</i>	2,940	2,836	-3.6
<i>Environmental</i>	5,036	4,986	-1.0
<i>Planning and development</i>	1,430	1,371	-4.1
Police	11,337	10,920	-3.7
Fire and rescue	2,119	2,099	-0.9
Central services	3,412	3,281	-3.8
Mandatory Housing Benefits	20,747	20,965	1.1
<i>of which:</i>			
<i>Rent Allowances</i>	15,901	16,013	0.7
<i>Rent Rebates to Non-HRA Tenants</i>	559	613	9.7
<i>Rent Rebates to HRA Tenants</i>	4,288	4,339	1.2
Other Services	-193	-256	33.1
Appropriations to (+) / from (-) accumulated absences accounts	22	39	78.6
Total net current expenditure ⁽¹⁾	111,941	112,941	0.9
<u>plus non-current expenditure</u>			
Capital financing ⁽²⁾	4,348	4,465	
Capital expenditure charged to Revenue Account	1,307	1,412	
Council tax benefit	4,152	-	
Discretionary Non-Domestic Rate relief	30	-	
Bad debt provision	122	111	
Flood defence payments to Environment Agency	32	34	
Private Finance Initiative (PFI) schemes - difference from service charge	51	27	
Appropriations to(+)/ from(-) financial instruments adjustment account ⁽³⁾	7	-45	
Appropriations to(+)/ from(-) unequal pay back pay account ⁽⁴⁾	16	28	
<i>less interest receipts</i>	815	836	
<i>less specific grants outside AEF ^(5,6)</i>	26,829	22,810	
<i>less Business Rates Supplement</i>	235	420	
<i>less Community Infrastructure Levy</i>	6	1	
<i>less Carbon Reduction Commitment</i>	-27	-26	
Revenue expenditure	94,148	94,932	0.8

(1) Education expenditure for 2013-14 is not comparable to previous years due to a number of schools changing their status to become academies, which are centrally funded rather than funded by local authorities

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

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

(4) The deferral of revenue account charges for unequal pay back pay as permitted by regulation and the reversal of the deferral in the year that payment of the back pay is due

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

(6) From 1st April 2013, Council Tax Benefit has been replaced by Council Tax Support Grant, which is included within Revenue Support Grant

2. Revenue Expenditure and Financing

Table 2 shows how revenue expenditure was financed in 2012-13 and 2013-14. A more detailed breakdown of this information can be found in **Annex A. Chart B** illustrates how revenue expenditure was financed in 2013-14.

Central Government Grants

- The funding of central government grants amounted to £73.7 billion in 2013-14, an increase from £69.9 billion in 2012-13. This comprised of specific grants inside Aggregate External Finance (AEF), Local Services Support Grant, Revenue Support Grant, Retained income from Rate Retention Scheme and Police Grant. Revenue Support Grant for 2013-14 includes £3.7 billion of funding for council tax support.
- The RO form for 2013-14 collected information on a grant for Public Health, as a result of the Health and Social Care Act 2012. Public Health Grant was £2.6 billion in 2013-14.
- Specific grants inside Aggregate External Finance decreased from £41.8 billion in 2012-13 to £40.4 billion in 2013-14. This was mainly due to Dedicated Schools Grant (which decreased from £30.1 billion in 2012-13 to £29.1 billion in 2013-14, as local authorities received less funding due to more schools converting into academies).
- Police Grant amounted to £7.6 billion in 2013-14, an increase from £4.2 billion in 2012-13. The increase is due to single purpose police authorities receiving all their grant income through Police Grant in 2013-14, but receiving their grant income through Police Grant and Revenue Support Grant in earlier years.
- Specific grants outside Aggregate External Finance decreased from £26.8 billion in 2012-13 to £22.8 billion in 2013-14, mainly due to the abolition of council tax benefit grant which totalled £4.2 billion in 2012-13.

Reserve Levels

- In 2013-14 local authorities increased their reserves by £2.3 billion, of which £0.3 billion was added by the Greater London Authority. In 2012-13 local authorities increased their reserves by £2.6 billion, of which £0.9 billion was added by the Greater London Authority.
- In 2013-14, 367 local authorities in England increased their reserve levels, 75 decreased their reserve levels, and 2 stayed the same.

Other Financing Items

- Capital financing amounted to £4.5 billion in 2013-14, an increase from £4.3 billion in 2012-13.
- Capital expenditure charged to the revenue account (CERA) amounted to £1.4 billion in 2013-14, an increase from £1.3 billion in 2012-13.
- Interest receipts were £836 million in 2013-14, compared with £815 million in 2012-13.

Table 2: Revenue expenditure and financing 2012-13 and 2013-14

	£ million	
	Revenue expenditure 2012-13	Revenue expenditure 2013-14 (P)
Revenue expenditure ⁽¹⁾	94,148	94,932
financed by:		
Reserves and Other	-2,461	-2,153
Transfers and Adjustments ⁽²⁾	0	1
Appropriations to (-) / from (+) revenue reserves (including school reserves)	-2,592	-2,320
Other items	131	167
Total Government Funding	69,895	73,653
Specific grants inside AEF ⁽³⁾	41,820	40,366
Local Services Support Grant (LSSG)	223	77
Revenue Support Grant ⁽⁴⁾	448	15,091
Redistributed non-domestic rates	23,129	-
Retained income from Rate Retention Scheme ⁽⁵⁾	-	10,554
Police grant ⁽⁶⁾	4,224	7,565
General Greater London Authority (GLA) grant	50	-
Council tax requirement ⁽⁷⁾	26,715	23,431

(1) 2012-13 figure is not comparable to 2013-14 because of (i) the conversion of some local authority schools into academies, reducing local authority spending (ii) the transfer of public health duties to local authorities, increasing their spending.

(2) Inter-authority transfers in respect of reorganisation

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

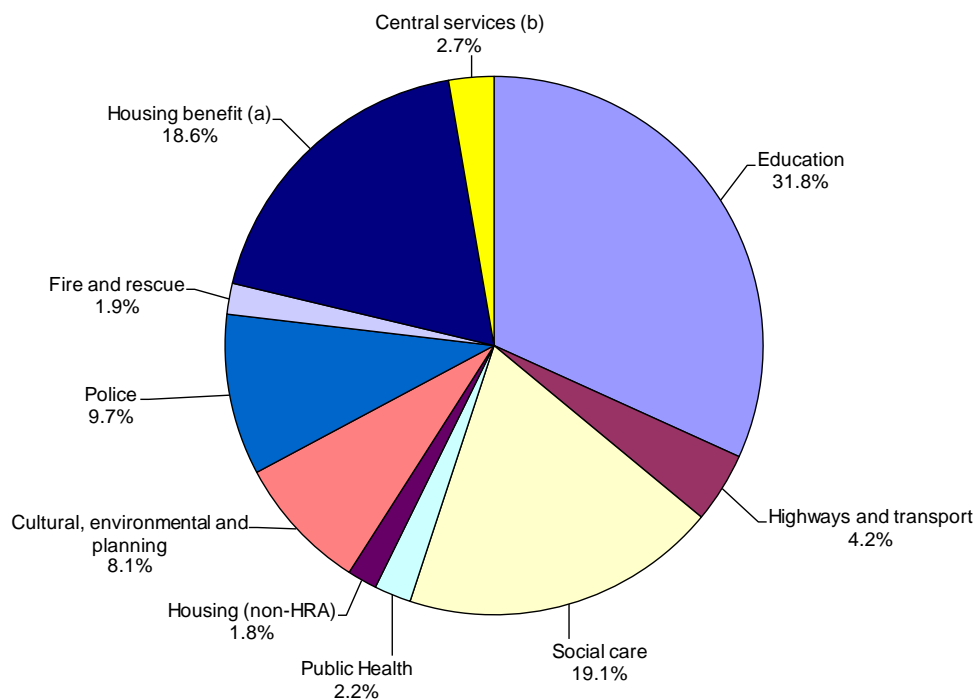
(4) 2013-14 figure includes the central share of non-domestic rates.

(5) Local share of non-domestic rates.

(6) Police authorities, which are not part of the rates retention scheme, will receive all of their funding through Police Grant from 2013-14 onwards.

(7) 2012-13 figure is not comparable to 2013-14. The 2012-13 figure is inclusive of council tax benefit payments from DWP, whereas the 2013-14 figure does not include payments for local council tax support. These payments are included within revenue support grant.

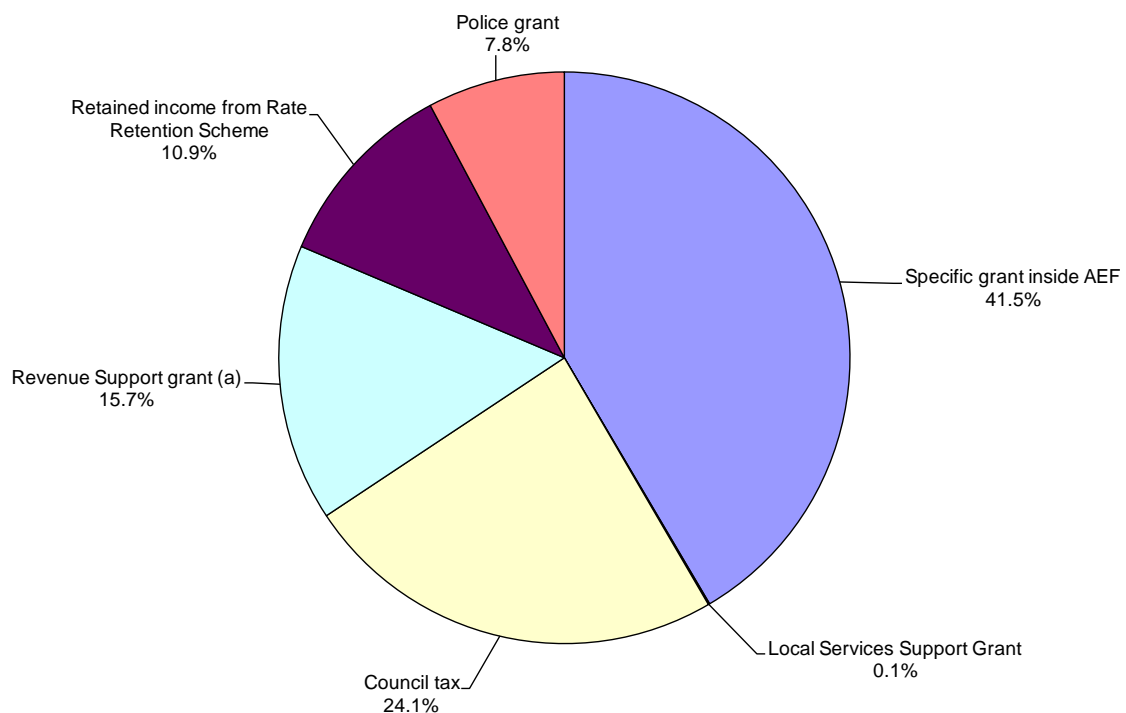
Chart A: Total net current expenditure by service 2013-14



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

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

Chart B: Financing of revenue expenditure 2013-14



(a) Revenue Support Grant includes General GLA grant and 'Other items' (relating to amounts in respect of collection fund surpluses / deficits and community charge items for 2010-11, transferable from / to collection fund in 2011-12)

(b) The figures do not include appropriations to / from financial reserves, of which, authorities added £2.3 billion to their reserves in 2013-14

Table 3 shows the funding of revenue expenditure in terms of government grants, redistributed non-domestic rates, retained income from rate retention scheme, and council taxes from 2009-10 onwards. Figures for 2009-10 are produced on a non-FRS17 accountancy basis, and figures for 2010-11 onwards are produced on a non-IAS19 basis. A fuller definition of IAS19 can be found in the **Definitions** section.

- In 2013-14, 66.5% of revenue expenditure on a non-IAS19 basis was funded by government grants (including Revenue Support Grant, specific grants inside Aggregate External Finance, Local Services Support Grant, and Police grant), 24.7% by council tax and 11.1% by retained income from rate retention scheme.

Table 3: Financing of revenue expenditure since 2009-10									
£ million									
	Revenue expenditure ⁽³⁾	Government grants ⁽⁴⁾	% of total	Redistributed non-domestic rates	% of total	Retained income from Rate Retention Scheme ⁽⁵⁾	% of total	Council tax ⁽⁶⁾	% of total
Outturn									
2009-10 ⁽¹⁾	103,276	57,755	55.9	19,515	18.9	-	-	25,633	24.8
2010-11 ⁽²⁾	104,256	57,657	55.3	21,517	20.6	-	-	26,254	25.2
2011-12 ⁽²⁾	99,278	56,237	56.6	19,017	19.2	-	-	26,451	26.6
2012-13 ⁽²⁾	94,148	46,765	49.7	23,129	24.6	-	-	26,715	28.4
2013-14 (P) ⁽²⁾	94,932	63,099	66.5	-	-	10,554	11.1	23,431	24.7

(1) Produced on a Non-Financial Reporting Standard 17 basis. Sum of government grants, redistributed non-domestic rates and council tax does not normally exactly equal revenue expenditure because of the use of reserves and other adjustments

(2) Produced on a Non-International Accounting Standard 19 basis. Sum of government grants, redistributed non-domestic rates and council tax does not normally exactly equal revenue expenditure because of the use of reserves and other adjustments

(3) 2012-13 figure is not comparable to 2013-14 because of (i) the conversion of some local authority schools into academies, reducing local authority spending (ii) the transfer of public health duties to local authorities, increasing their spending.

(4) 2013-14 figure includes public health grant, local council tax support grant and the central share of non-domestic rates.

(5) Local share of non-domestic rates.

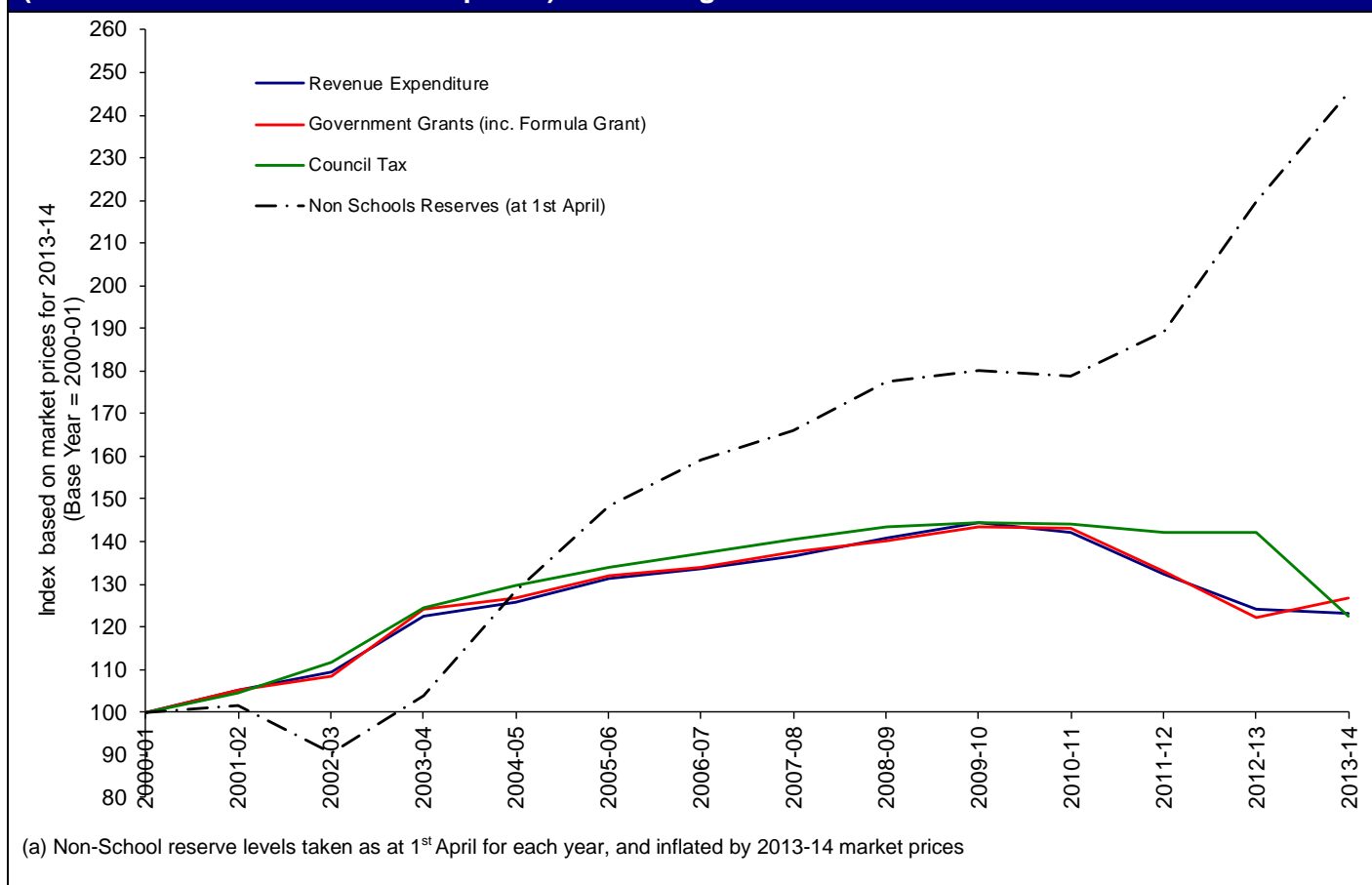
(6) 2012-13 figure is not comparable to 2013-14. The 2012-13 figure is inclusive of council tax benefit payments from DWP, whereas the 2013-14 figure does not include payments for local council tax support. These payments are included within revenue support grant.

Chart C shows the real changes in Government Grants, Council Tax, Revenue Expenditure and non-school reserves (unallocated & other earmarked financial reserves as at 1st April each year) from 2000-01 to 2013-14. The indexes are calculated from financial figures on a non-FRS17/non-IAS19 accounting basis, for year-on-year comparisons.

In real terms from 2000-01 to 2013-14, revenue expenditure has risen by 23.0%, government grants awarded to local authorities have risen by 26.6%, and council tax has risen by 22.4%. In real terms, non-school reserves have increased by 145.2% from 1st April 2000 to 1st April 2013.

From 2010-11 to 2013-14, non-schools reserves have increased in real terms by 37.1%, whereas council tax has decreased by 15.1%, revenue expenditure has decreased by 13.4%, and government grants have decreased in real terms by 11.5%.

Chart C: Changes in revenue expenditure and its financing attributes since 2000-01 for England (Index based on 2013-14 market prices) – including non-school reserves ^(a)



3. Income from Specific Grants

Table 4 shows the top five incomes from specific grants inside and outside Aggregate External Finance. Details on all income from specific grants can be found in **Annex C**.

- In 2013-14, Dedicated Schools Grant (DSG), which is ring-fenced, amounted to £29.1 billion. This was a decrease from £30.1 billion in 2012-13, due in part to more schools converting to an academy status, which are funded directly by central government rather than via local authorities.
- DSG accounted for 72.2% of the income received by local authorities through specific grants inside Aggregate External Finance in 2013-14, and 39.5% of the total income received by local authorities through central government grants (which includes redistributed non-domestic rates, although does not include specific grants outside AEF). These percentages were 72.0% and 43.1% respectively in 2012-13.

Table 4: Top five incomes from specific grants 2013-14		
		£ million
Grants inside Aggregate External Finance		
Dedicated Schools Grant (DSG)	RG line 102	29,126
Public Health Grant	RG line 313	2,641
Pupil Premium Grant	RG line 103	1,351
The Private Finance Initiative (PFI)	RG line 545	1,130
GLA Transport Grant	RG line 221	728
Grants outside Aggregate External Finance		
Mandatory Rent Allowances: subsidy	RG line 745	16,036
Rent Rebates Granted to HRA Tenants: subsidy	RG line 747	4,347
Sixth Form Funding from Young People's Learning Agency (YPLA)	RG line 716	785
Mandatory Rent Rebates outside HRA: subsidy	RG line 746	597
Adult and Community Learning from Skills Funding Agency	RG line 715	265

4. Revenue Reserves

Revenue reserves are an accumulated surplus income, which can be used to finance future expenditure and to provide working balances. The transfer of money into reserves increases the budget requirement for the year.

Table 5 shows the level of local authority revenue reserves at the beginning of each of the last five financial years. Housing revenue account (HRA) reserves are not included in this table because they are not part of the general fund revenue account.

Reserve Levels

- In 2013-14 local authorities increased their reserves by £2.3 billion, of which £0.3 billion was added by the Greater London Authority. In 2012-13 local authorities also increased their reserves by £2.6 billion, of which £0.9 billion was added by the Greater London Authority.
- In 2013-14, 367 local authorities in England increased their reserve levels, 75 decreased their reserve levels, and 2 stayed the same.
- 70 local authorities in England increased their schools reserve levels in 2013-14, and 360 local authorities increased their non-schools reserve levels.

Table 5: Level of revenue reserves since 2009-10

						£ million
	Schools reserves	Public Health reserves	Non-ringfenced reserves			Total Reserves
			Other earmarked	Unallocated	Non-ringfenced Total	
At 1 April						
2009	1,866	-	9,488	3,497	12,986	14,852
2010	1,834	-	9,759	3,469	13,228	15,062
2011	2,047	-	10,451	3,862	14,313	16,360
2012	2,413	-	12,534	4,255	16,790	19,203
2013	2,338	14	14,781	4,286	19,066	21,418
At 31 March						
2014	2,363	198	16,962	4,215	21,177	23,738

5. Comparison with Quarterly Revenue Outturn

Local Authorities in England submit budget data to the Department before the start of each financial year on the Revenue Account (RA) form, and on the Revenue Outturn (RO) form after the end of the year. From 2011-12, authorities also submitted outturn figures on a quarterly basis for the first three quarters of the financial year, on the Quarterly Revenue Outturn (QRO) form. Comparisons are made between the outturn figures submitted by authorities on their RO returns, and their quarterly figures submitted on their QRO returns, with the difference between the two sets of figures used to imply a fourth quarterly figure for the QRO returns.

Table 6: Comparison of service expenditure and net current expenditure in 2013-14

	Net Current Expenditure (£000)				Implied Q4 Outturn
	Outturn ^(a)	Q1 Outturn ^(b)	Q2 Outturn ^(b)	Q3 Outturn ^(b)	
Total Service Expenditure	91,877	22,679	23,252	23,303	22,643
Net Current Expenditure	112,941	27,899	28,524	28,455	28,064

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

The figures in **Table 6** show that the implied fourth quarterly figure of 2013-14 represented 24.6% of total service expenditure figures on the RO returns, and 24.8% of the total net current expenditure figures.

Detailed outturn information

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

	Form	Annex
Revenue Outturn Summary	RS	A
Revenue Service Expenditure Summary	RSX	B
Income from Specific Grants	RG	C
Public Health Services	RO3	D
Derivation of service lines used in table 1		E
Derivation of service lines used in table 2		F
Distribution of local authorities by classification		G

Annex A: Provisional Revenue Outturn Summary (RS) 2013-14

	£ thousands		
	Net current expenditure	Capital Items	Net total cost (excluding specific grants)
190 Education services	35,877,551	3,528,240	39,405,789
290 Highways and transport services	4,776,334	2,774,023	7,550,356
330 Children's Social Care	6,952,115	109,372	7,061,487
360 Adult Social Care	14,574,137	269,196	14,843,334
390 Public Health	2,504,010	4,013	2,508,022
490 Housing services (GFRA only)	2,012,679	730,434	2,743,110
509 Cultural and related services	2,835,615	1,106,357	3,941,972
590 Environmental and regulatory services	4,984,957	412,345	5,397,306
599 Planning and development services	1,371,059	449,334	1,820,391
601 Police services	10,920,280	428,087	11,348,367
602 Fire and rescue services	2,098,855	151,040	2,249,895
690 Central services	2,886,652	779,153	3,665,807
698 Other services	82,696	227,171	309,867
699 TOTAL SERVICE EXPENDITURE (TOTAL OF LINES 190 TO 698)	91,876,944	10,968,766	102,845,712
711 Housing benefits: rent allowances - mandatory payments	16,013,293		
712 Housing benefits: non-HRA rent rebates - mandatory payments	612,951		
713 Housing benefits: rent rebates to HRA tenants - mandatory payments	4,339,218		
714 Housing benefits: subsidy limitation transfers from HRA	-5,100		
718 Contribution to the HRA re items shared by the whole community	9,823		
721 Parish precepts	367,384		
722 Integrated Transport Authority levy	-898		
724 Waste Disposal Authority levy	1,181		
727 London Pensions Fund Authority levy	26,858		
728 Other levies	28,187		
731 External Trading Accounts net surplus(-)/ deficit(+)	-224,701		
732 Internal Trading Accounts net surplus(-)/ deficit(+)	34,155		
741 Capital items accounted for in External Trading Accounts	-81,647		
742 Capital items accounted for in Internal Trading Accounts	-89,015		
747 Appropriations to(+) / from(-) Accumulated Absences Account	38,662		
748 Adjustments to net current expenditure	-6,040		
749 NET CURRENT EXPENDITURE (TOTAL OF LINES 699 TO 748)	112,941,251		
759 Levy: Environment Agency flood defence	34,203		
765 Capital expenditure charged to the GF Revenue Account (CERA) (exclude Public Health)	1,409,062		
766 Capital expenditure charged to the GF Revenue Account (CERA) (Public Health)	2,772		
771 Provision for bad debts	111,081		
773 Provision for repayment of principal	2,101,406		
776 Leasing payments	64,911		
781 Interest payable and similar charges	2,810,927		
783 Interest: HRA item 8 payments and receipts	-512,554		
785 SUB-TOTAL (total of lines 759 to 783)	118,963,056		
786 Interest and investment income (-): external receipts and dividends	-836,040		
788 Private Finance Initiative (PFI) schemes - difference from service charge	26,827		
789 Appropriations to(+)/ from(-) financial instruments adjustment account	-45,331		
790 Appropriations to(+)/ from(-) unequal pay back pay account	27,799		
791 Specific and special revenue grants outside AEF	-22,809,774		
793 Business Rates Supplement	-419,914		
794 Community Infrastructure Levy	-713		
795 Carbon Reduction Commitment transactions (expenditure) (+)	28,482		
796 Carbon Reduction Commitment transactions (income) (-)	-2,579		
800 REVENUE EXPENDITURE (TOTAL OF LINES 785 TO 796)	94,931,810		

continued

Annex A: Provisional Revenue Outturn Summary (RS) 2013-14 (continued)

£ thousands

	Net current expenditure		
803 Local Services Support Grant (LSSG)	-76,864		
804 Specific and special revenue grants inside AEF	-40,366,108		
805 NET REVENUE EXPENDITURE (TOTAL OF LINES 800 TO 804)	54,488,838		
806 Inter-authority transfers in respect of reorganisation	-562		
811 Appropriations to(+)/ from(-) schools' reserves	25,064		
814 Appropriations to(+)/ from(-) public health financial reserves	183,834		
815 Appropriations to(+)/ from(-) other earmarked financial reserves	2,181,539		
816 Appropriations to(+)/ from(-) unallocated financial reserves	-70,582		
851 Revenue Support Grant	-15,090,789		
856 Police grant	-7,565,330		
870 Retained income from Rate Retention Scheme	-10,553,919		
880 Other items	-166,689		
890 COUNCIL TAX REQUIREMENT (TOTAL OF LINES 805 TO 880)	23,431,405		
	At 1 April 2013	At 31 March 2014	
Financial reserves levels at start and end of 2013-14			
911 Schools reserves level	2,338,153	2,363,217	
914 Public Health financial reserves level	13,918	197,752	
915 Other earmarked financial reserves level	14,780,640	16,962,178	
916 Unallocated financial reserves level	4,285,742	4,215,161	
920 Prior Year Adjustments	39,892		
Capital items 2013-14			
931 Depreciation	5,505,754		
933 Loss on impairment of assets	2,069,997		
934 Revaluations taken to surplus or deficit on the provision of services	1,082,275		
935 Credit for capital grants	-1,387,617		
936 Revenue Expenditure funded from Capital by Statute	3,698,358		
939 Total capital items (TOTAL OF LINES 931 TO 936)	10,968,766		
Equal pay costs			
941 One off equal pay costs - falling on the schools budget	10,129		
942 One off equal pay costs - chargeable to any other revenue account	236,324		
Icelandic bank impairment			
951 Interest payable and similar charges ^(a)	-6,972		
952 Interest and investment income (-): external receipts and dividends ^(b)	-15,385		
979 Total service expenditure on non-IAS19 and PFI "On Balance Sheet" basis	93,635,689		
Housing Revenue Account (HRA) - 2013-14			
980 Total Housing Revenue Account (HRA) income	8,195,512		
981 Total Housing Revenue Account (HRA) expenditure	7,970,505		
982 Surplus or deficit for the year on HRA services (line 980 minus 981)	225,005		
	At 1 April 2013	At 31 March 2014	
983 Housing Revenue Account (HRA) reserves	1,574,626	1,799,631	

(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)

Annex B: Provisional Revenue Outturn Service Expenditure Summary (RSX) 2013-14

£ thousands									
	Employees	Running expenses	Total expenditure	Sales, fees & charges	Other income (a)	Total income	Net current expenditure	Capital items	Net total cost (excluding specific grants)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
			= (1) + (2)			= (4) + (5)	= (3) - (6)		= (7) + (8)
190 Education services	24,252,619	16,917,109	41,169,732	1,753,522	3,538,657	5,292,179	35,877,551	3,528,240	39,405,789
290 Highways and transport services	1,270,273	6,310,544	7,580,816	1,830,973	973,507	2,804,480	4,776,334	2,774,023	7,550,356
330 Children Social Care	2,709,948	4,807,090	7,517,038	110,140	454,784	564,925	6,952,115	109,372	7,061,487
360 Adult Social Care	3,530,824	16,016,793	19,547,615	2,742,498	2,230,981	4,973,480	14,574,136	269,196	14,843,333
390 Public Health	262,608	2,403,725	2,666,333	27,336	134,985	162,323	2,504,010	4,013	2,508,022
490 Housing services (GFRA only)	670,686	2,349,785	3,020,471	630,901	376,891	1,007,793	2,012,680	730,434	2,743,111
509 Cultural and related services	1,475,275	2,625,917	4,101,195	859,311	406,265	1,265,578	2,835,616	1,106,357	3,941,973
590 Environmental and regulatory services	1,562,010	5,088,725	6,650,739	1,035,895	629,888	1,665,779	4,984,956	412,346	5,397,305
599 Planning and development services	994,101	1,453,183	2,447,287	697,717	378,509	1,076,225	1,371,059	449,334	1,820,391
601 Police services	9,668,156	2,261,665	11,929,821	469,460	540,080	1,009,541	10,920,280	428,087	11,348,367
602 Fire and rescue services	1,639,697	537,230	2,176,927	30,494	47,578	78,072	2,098,855	151,040	2,249,895
690 Central services	5,786,755	6,716,671	12,502,946	1,397,581	8,218,708	9,616,293	2,886,651	779,153	3,665,806
698 Other services	121,072	463,670	584,742	46,382	455,665	502,047	82,696	227,171	309,867
699 Total service expenditure (total of lines 190 to 698)	53,944,029	67,952,103	121,895,658	11,632,217	18,386,495	30,018,712	91,876,943	10,968,767	102,845,711

(a) Other income includes: income received to finance a function/project jointly or severally undertaken with other bodies. Contributions from other local authorities, value of costs recharged to outside bodies including other committees and costs recharged to internal users.

Annex C: Income from specific grants (RG) 2013-14

£ thousands

Grants within Aggregate External Finance (AEF)

102	Dedicated Schools Grant (DSG)	29,125,520
103	Pupil Premium Grant	1,351,215
106	Education Services Grant	694,295
109	Adoption Reform Grant	121,530
221	GLA Transport Grant	728,392
231	Metropolitan Railway Passenger Services (include NEXUS Tyne and Wear Metro)	89,011
232	Mersey Travel	99,107
235	Local Sustainable Transport Fund	58,322
313	Public Health Grant	2,640,874
314	Local Reform and Community Voices	34,933
406	Housing Benefit Subsidy Admin Grant and Council Tax Support Admin Grant	429,887
407	Housing Benefit Reform Transitional Funding	12,012
408	Social Fund Administrative Funding	34,625
484	Right to Control Trailblazers	2,531
520	Neighbourhood Planning Front Runners	906
524	Greater London Authority Settlement	0
525	Preventing Repossessions Fund	351
526	Court Desk Revenue Grant	3
534	Troubled Families Grants	123,354
536	Coastal Communities Fund	1,442
539	New Homes Bonus Topslice: Returned Funding	45,749
540	New Homes Bonus	665,070
543	Fire Revenue Grant	52,010
545	The Private Finance Initiative (PFI)	1,130,113
549	Council Tax Support New Burdens Funding	141,449
550	Council Tax Freeze Grant (2013-14 only)	233,898
552	Weekly Collection Support Scheme	42,254
573	Commons Pioneer Authorities	9
581	National Parks & Broads	49,485
611	Asylum Seekers	60,056
631	Counter Terrorism	463,026
645	Royal Parks Policing Grant	6,868
698	Other grants within AEF ^(a)	1,927,814
699	TOTAL GRANTS INSIDE AEF (Total of Lines 102 to 698)	40,366,109

Grants outside Aggregate External Finance (AEF)

708	Further Education funding from Skills Funding Agency - other 19+ funding	106,359
713	Higher Education Funding Council for England (HEFCE) Payments	15,403
715	Adult and Community Learning from Skills Funding Agency	265,282
716	Sixth Form Funding from Young People's Learning Agency (YPLA)	784,504
744	Discretionary Housing Payments (DHPs)	91,747
745	Mandatory Rent Allowances: subsidy	16,035,970
746	Mandatory Rent Rebates outside HRA: subsidy	597,189
747	Rent Rebates Granted to HRA Tenants: subsidy	4,347,469
748	Local Welfare Provision Grant	101,238
752	Housing Acts/ Urban Developments - contributions towards cost of loan charges	630
775	Areas of Outstanding Natural Beauty (AONB)	2,810
791	European Community grants	43,678
798	Other grants outside AEF ^(a)	417,495
799	TOTAL GRANTS OUTSIDE AEF (total of lines 708 to 798)	22,809,774
800	TOTAL SPECIFIC AND SPECIAL REVENUE GRANTS (total of lines 699 + 799)	63,175,883

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

Annex D: Provisional Revenue Outturn Public Health services (RO3) 2013-14

	£ thousands								
	Employees (1)	Running expenses (2)	Total expenditure (3) = (1) + (2)	Sales, fees & charges (4)	Other income (a) (5)	Total income (6) = (4) + (5)	Net current expenditure (7) = (3) - (6)	Capital items (8)	Net total cost (excluding specific grants) (9) = (7) + (8)
61 Sexual health services - STI testing and treatment (prescribed functions)	11,033	381,628	392,662	3,404	13,482	16,885	375,777	122	375,900
62 Sexual health services - Contraception (prescribed functions)	4,888	168,532	173,419	892	5,201	6,093	167,326	33	167,359
63 Sexual health services - Advice, prevention and promotion (non-prescribed functions)	6,117	95,533	101,651	728	5,934	6,661	94,993	8	95,001
65 NHS health check programme (prescribed functions)	4,833	52,368	57,201	878	1,988	2,866	54,336	10	54,346
66 Health protection - Local authority role in health protection (prescribed functions)	15,610	17,464	33,075	194	1,158	1,352	31,722	23	31,746
68 National child measurement programme (prescribed functions)	1,489	18,085	19,574	21	63	84	19,491	0	19,491
70 Public health advice (prescribed functions)	30,087	23,514	53,599	533	1,420	1,953	51,646	63	51,710
71 Obesity - adults	5,657	55,229	60,885	319	1,568	1,887	58,999	29	59,028
72 Obesity - children	3,144	24,643	27,789	141	1,170	1,312	26,477	24	26,501
73 Physical activity - adults	10,816	38,160	48,976	2,677	2,522	5,198	43,778	2,659	46,437
74 Physical activity - children	4,172	19,744	23,915	107	1,440	1,546	22,369	4	22,373
76 Substance misuse - Drug misuse - adults	25,860	546,483	572,342	5,698	41,735	47,433	524,911	325	525,235
77 Substance misuse - Alcohol misuse - adults	9,949	188,689	198,639	1,510	9,623	11,133	187,506	-290	187,216
78 Substance misuse - (drugs and alcohol) - youth services	4,128	71,485	75,615	364	3,628	3,992	71,623	4	71,627
80 Smoking and tobacco - Stop smoking services and interventions	10,809	123,001	133,811	1,663	5,997	7,660	126,153	23	126,176
81 Smoking and tobacco - Wider tobacco control	2,490	15,812	18,302	32	1,355	1,387	16,915	8	16,923
83 Children 5-19 public health programmes	13,879	238,166	252,049	1,372	7,416	8,788	243,261	49	243,309
85 Miscellaneous public health services	97,641	325,183	422,826	6,804	29,287	36,093	386,733	918	387,650
90 Total Public Health services (total of lines 61 to 85)	262,607	2,403,725	2,666,333	27,336	134,985	162,323	2,504,012	4,013	2,508,024
<i>included within above by category of expenditure</i>									
Public Health Expenditure by Primary Care Service Provider:									
93 General Practice Services (included above within total public health)							63,019		
94 Dental Services (included above within total public health)							1,889		
95 Pharmaceutical Services and Locally Commissioned Services from Pharmacies (included above within total public health)							20,941		
96 Eye Care Services (included above within total public health)								16	

Annex E: Derivation of service lines used in Table 1

	Line Reference	Levies/transfers
Education	RS line 190	
Highways and transport	RS line 290 RS line 722	Integrated transport authority levy
Children's Social care	RS line 330	
Adult Social Care	RS line 360	
Public Health	RS line 390	
Housing (excluding Housing Revenue Account)	RS line 490 RS line 714 RS line 718	Subsidy limitation transfers from HRA Contribution to HRA re items shared by whole community
Cultural	RS line 509	
Environment	RS line 590 RS line 724	Waste disposal authority levy
Planning	RS line 599	
Police	RS line 601	
Fire and rescue	RS line 602	
Central services	RS line 690 RS line 721 RS line 727	Parish precepts London Pensions Fund Authority levy
Mandatory rent allowances	RS line 711	
Mandatory rent rebates to non-HRA tenants	RS line 712	
Mandatory rent rebates to HRA tenants	RS line 713	
Other	RS line 698 RS line 728 RS line 731 RS line 732 RS line 741 RS line 742 RS line 748	Other levies External Trading Accounts net surplus/deficit Internal Trading Accounts net surplus/deficit Capital items accounted for in External Trading Accounts Capital items accounted for in Internal Trading Accounts Adjustments
Appropriations to (+) / from (-) Accumulated Absences Account	RS line 747	
Total net current expenditure	RS line 749	

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

	Line Reference	Levies/transfers
Capital Financing	RS line 773	Provision for repayment of principle
	RS line 776	Leasing payments
	RS line 781	Interest payments: external payments
	RS line 783	Interest: HRA item 8 payments and receipts
Capital Expenditure charges to the Revenue Account	RS Line 765	
	RS Line 766	
Bad debt provision	RS Line 771	
Flood defence payments to Environment Agency	RS Line 759	Levy from Environment Agency for Flood Defence
Private Finance Initiative (PFI) schemes - difference from service charge	RS Line 788	
Appropriations to(+)/ from(-) financial instruments adjustment account	RS Line 789	
Appropriations to(+)/ from(-) unequal pay back pay account	RS Line 790	
Interest receipts	RS Line 786	Interest and investments income - external receipts and dividends
Specific grants outside AEF	RS Line 791	
Business Rates Supplement	RS Line 793	
Community Infrastructure Levy	RS Line 794	
Carbon Reduction Commitment	RS Line 795	
	RS Line 796	
Revenue Expenditure	RS Line 800	

Annex F: Derivation of service lines used in Table 2

	Line reference	Additional Information
Revenue Expenditure	RS line 800	
Transfers and Adjustments	RS line 806	Inter-authority transfers in respect of reorganisation
Appropriations from other revenue reserves	RS line 811 RS line 814 RS line 815 RS line 816	School Reserves Public Health financial reserves Other earmarked financial reserves Unallocated financial reserves
Other items	RS line 880	
Specific grants inside AEF	RS line 804	
Local Services Support Grant (LSSG)	RS line 803	
Revenue Support Grant	RS line 851	
Retained income from Rate Retention Scheme	RS line 870	
Police grant	RS line 856	
Council tax requirement	RS line 890	

6. Definitions

A list of terms relating to local government finance is given in the glossary at Annex G of *Local Government Finance Statistics England* No. 24 2014. This is accessible at.

<https://www.gov.uk/government/statistics/local-government-financial-statistics-england-2014> The most relevant terms for this release are explained below.

Aggregate External Finance - is the total amount of grant provided to finance all local government expenditure, excluding that subject to separate arrangements under statutory schemes, rent allowances and rebates and council tax benefit, which are funded by specific grants outside Aggregate External Finance.

Business Rates Supplement is income which relates to specific projects expected to promote economic development. This includes income from levying a local supplement on the business rate and using the proceeds for investment in the local area.

Current expenditure - is the cost of running local authority services within the financial year. This includes the costs of staffing, heating, lighting and cleaning, together with expenditure on goods and services consumed within the year. This expenditure is offset by income from sales, fees and charges and other (non-grant) income, which gives **total net current expenditure** (line 749). Total net current expenditure also includes payments made by local authorities on behalf of central government, under statutory schemes and the payment of rent allowances and rebates. Such payments are fully funded by central government through specific grants outside **Aggregate External Finance**.

Dedicated Schools Grant (DSG) – there was a change in the funding of specific and formula grants in 2006-07 largely due to changes in the way that expenditure on schools is funded. From 2006-07, local authorities receive school funding through specific grant rather than funding previously included in formula grant.

Greater London Authority (GLA) Group – this includes GLA and its constituent bodies, Metropolitan Police Authority, London Fire and Emergency Planning Authority, Transport for London (TfL) and London Development Agency (LDA). Transactions in their General Fund Revenue Account are reported by the GLA and the four functional bodies as a group.

Appropriations to/from financial instruments adjustment account (line 889)

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

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

charge as soon as the liability is established).

International Accounting Standard 19 (IAS 19)

Local authorities are required to account for Employee benefits (pensions) in accordance with IAS 19 from 2010-11. This requirement is enshrined in the Code of Practice on Local Authority Accounting in the UK, published by the Chartered Institute of Public Finance and Accountancy (CIPFA) and in CIPFA's Service Reporting Code of Practice (SERCOP).

Under IAS19 most of the pension schemes covering local government employees are classed as defined benefit schemes. The main implication of defined benefit status is that retirement benefits are accounted for on the basis of the retirement benefit entitlement to which employment in the year gives rise, rather than the cash amounts of employer's contribution or pension due for the year. That is, the IAS19 pension liability will include all the total pension liabilities for all employees and not when the pension is.

The major exception to defined benefit status is the teachers' pension scheme, which is administered centrally; local authorities account for this on a defined contribution basis, and the charges to service expenditure equal the employer's contribution.

The defined benefit charges are not allowed to impact on council tax payers, the charge that must ultimately be carried by taxpayers is the employer's contributions due for the year. Consequently, the effects on the revenue account are that the net current expenditure service lines are on a defined benefit basis, but the Budget Requirement is based on the cash contributions due. This neutrality is achieved by reversing out the impact of IAS19 and replacing this with the actual cash contributions.

The information excluding IAS19 that we collect on the form is critical for our key users. In particular, the Office for National Statistics use the information on a non-IAS19 basis for their key statistics on Public Sector Finances and National Accounts.

Local Services Support Grant is an unringfenced grant paid under section 31 of the Local Government Act 2003 to support local government functions.

PFI schemes in accordance with the International Financial Reporting Standards (IFRS) – Under the International Financial Reporting Standards (IFRS) the PFI schemes are brought 'on balance sheet'. Local authorities have been required to account for their PFI schemes on the IFRS basis as from 2009-10.

For National Accounts purposes, however, PFI schemes should be accounted for 'on balance sheet' basis only where **economic ownership** of the asset rests with the Authority.

Economic ownership for national accounts purposes is determined by the same test as applies under UK accounting standards and hence that local authorities applied in preparing their 2008-09 accounts. The basis of that test was set out in Appendix E to the 2008 SORP, and depends on

whether the local authority or the contractor has an asset of the property used to provide the contracted services. A party has an asset of the property where that party has access to the benefits of the property and exposure to the risks inherent in those benefits.

Formula Grant – the main channel of government funding to 2012-13. This include **Redistributed non-domestic rates**, **Revenue Support Grant**, Police grant and General (GLA) grant. The distribution was determined by the Formula spending shares formulae, also taking account of authorities' relative ability to raise council tax and the floor damping mechanism. There are no restrictions on what local government can spend it on.

Redistributed non-domestic rates – non-domestic rates which, having been paid into the non-domestic rating pool, are redistributed between local authorities on the basis of population, as part of **Formula Grant**.

Retained income from the Rate Retention Scheme – expected retained non-domestic rate income after payment of central share, major precepting shares and any tariff, top up, levy or safety net payments.

Revenue expenditure (line 800) - is equal to total net current expenditure (line 749), plus capital financing costs and a few minor adjustments, but excludes expenditure financed by grants outside **Aggregate External Finance**. Revenue expenditure is financed by grants inside **Aggregate External Finance**, council tax and authorities' reserves.

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

Specific Grants inside AEF - These are revenue grants which are paid to local authorities by individual government departments, for which the local authority has sole responsibility for decisions on how the grant is allocated. The main purpose for the provision of these grants is to deliver core local authority services.

Specific Grants outside AEF - These are revenue grants, which are paid to local authorities by individual government departments. However, the local authority usually only acts as the 'middle person', as the grants are passed over to a third party which administers the service. The local authority does not normally have any control over the service for which the grant was intended for. This responsibility rests solely with the third party that receives the grant.

7. Technical Notes

Survey design for collecting Revenue Outturn data in 2013-14

From May until July 2014, all 444 local authorities in England were requested to complete the Revenue Outturn (RO) suite of forms to show all their transactions related to the general fund revenue account. This included all elements of gross and net current expenditure, capital charges, net total costs and also elements that finance net current expenditure, which include; levy payments, interest receipts, central government grants, use of reserves, council tax and other non current expenditure items. **Annex G** shows the distribution of local authorities responsible for completing the RO forms by classification.

Annex G: Distribution of Local Authorities by Classification	
Local Authority Classification	
Greater London Authority	1
Shire Counties	27
Shire Districts	201
Inner London Boroughs ^(a)	13
Outer London Boroughs	20
Unitary Authorities ^(b)	56
Metropolitan Districts	36
Police Authorities	37
Fire Authorities	30
Other Authorities ^(c)	23
All	444
(a) Inner London Boroughs include City of London	
(b) Unitary Authorities include Isles of Scilly	
(c) Other Authorities include National Park Authorities, Waste Disposal Authorities and Integrated Transport Authorities	

Data quality

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

The information for 2013-14 in this release is derived from Department for Communities and Local Government (DCLG) Revenue Outturn (RO) forms and is based on returns from 442 out of 444 local authorities in England. Estimates have been made for the 2 missing returns. The 2 authorities that did not submit a completed form in time for this release were Sefton and Southwark.

Only data for authorities that have completed a valid form are used in the computation of national figures for the statistical release. If we do not hold a complete set of revenue data for authorities in England, we use the grossing methodology to compute the national figures. This method does not calculate figures for missing or invalid authorities, it only derives an England national figure based on the following properties;

- I. data currently held from validated authorities
- II. number of missing or invalid authorities and what type of classification group they fit in (e.g. Single Purpose Authorities, Shire Districts, Shire Counties, Unitary Authorities, Metropolitan Districts, London Boroughs etc.)

Figures for the local authorities who did not submit their RO forms in time were imputed using their 2013-14 budget data, from Revenue Account Budget (RA) returns. Detailed income and expenditure figures on the RSX return were imputed by calculating the percentage increase in Net Current Expenditure from their 2012-13 outturn figures (from RSX) to their 2013-14 budget figures (from RA), and applying this percentage to their detailed income and expenditure figures in their 2012-13 RSX outturn figures.

Figures for the 'local council tax support scheme' rows on the RS (line numbers 991 to 997) have not been included in this release, and will be published separately as supplementary tables at a later date.

Figures are subjected to rigorous pre-defined validation tests both within the form itself, while the form is being completed by the authority and also by Department for Communities and Local Government as the data are received and stored.

In addition to the 2 authorities who did not submit their RO forms, there were also outstanding validation queries for a further 30 authorities. Figures for these authorities have been included within the England totals, but have been shown as "N/A" within the local authority level tables that accompany this release.

Service Reporting Code of Practice (SERCOP) is a set of general guidance notes which are provided to local authorities, providing them with instructions on how to account on various elements of public service expenditure. The services are primarily broken down into a few main groups (e.g. Children and Family Services, Housing Services, Central Services). Within each group, detailed guidance is provided on all possible elements of spending, which a LA could have responsibility over. The SERCOP is used by all LA's as a foundation for constructing their accounts in the financial year. Therefore the categorisation defined by SERCOP is used as a basis for our form design and guidance, enabling LA to report their financial data under the correct headings – improving quality of the outputs. In-depth discussions take place with several authorities, prior to them being put forward to Central and Local Government Information Partnership/Finance (CLIP/F) for agreement, as part of our ongoing review of enhanced data collection. CLIP/F is also kept informed of the full planned developments to meet the HM Treasury and ONS requirements.

For a summary of SERCOP please see the following web link including information on legislative requirements:

<http://www.cipfastats.net/sercop/>

Uses made of the data

The data in this Statistical Release are essential for a number of different purposes. A central and immediate purpose is to provide the Secretary of State, Ministers, HM Treasury and the Office for National Statistics with the most up to date information available on local authority revenue spending for decision making. The budget estimates on a non-IAS19 basis are used by the Office for National Statistics in compiling the Public Sector Finances and National Accounts, which are used to set fiscal and monetary policy.

The data are also important sources for various evidence based policy and financial decisions and answering numerous parliamentary questions. In addition it is used by local authorities and their associations, regional bodies, other government departments, members of the business community and the general public.

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

1. Food Standards Agency uses the national level data to get a view of expenditure on food safety for all LA's across England. They also make use of the local level data to match expenditure on Food Safety and Trading Standards to their own data on number and type of businesses in each local authority, numbers of interventions and enforcement actions undertaken by each LA and the average compliance rates to food hygiene law. This enables them to develop a set of performance indicators for each local authority so that they could measure variations between authorities, good practice and how different levels of expenditure impact on enforcement activity and compliance.
2. The Efficiency Programme Team within Department of Health uses the data to look at the operational breakdown costs for Adult Social Services in order to derive average staff costs. This allows them to develop various efficiency indicators for Adult Social Services.
3. The parking services data are used by the Department for Transport to monitor LA's that have taken on civil parking enforcement powers and also to brief the ministers.

Further uses of this data are made internally by DCLG users, such as the Value for Money (VfM) analysis – where unitised expenditure figures for each service area (e.g. education) are derived to make comparisons against local authority's performance.

The Audit Commission supports auditors by supplying them with a variety of data and indicators. Auditors use this information to inform their Value for Money conclusions. The conclusions are

mainly based on outturn expenditure data however the Revenue Account budget data are used by auditors to help plan their Value for Money work for the following year.

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

Symbols and conventions

...	= not available
0	= zero or negligible
-	= not relevant
	= discontinuity
(R)	= revised since the last statistical release

Rounding

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

Revisions policy

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

There are two types of revisions that the policy covers:

Non-Scheduled Revisions

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

Scheduled Revisions

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

Background notes

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

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

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

For a fuller picture of recent trends in local government finance, readers are directed to *Local Government Finance Statistics England* No. 24 2014, which is available in hard copy from Communities and Local Government Publications, Cambertown House at prod-uct@communities.gsi.gov.uk (Tel. 0300 123 1124) and electronically from the Communities and Local Government website:

<https://www.gov.uk/government/publications/local-government-financial-statistics-england-2013>

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

User engagement

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

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

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

Devolved administration statistics

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

Scotland:

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

Wales:

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

Northern Ireland:

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

8. Enquiries

Media enquiries:

office hours: 0303 444 1157

0303 444 1159

out of hours: 0303 444 1201

Email: press.office@communities.gsi.gov.uk

Public enquiries and Responsible Statistician:

Allan Cox

0303 444 1333

Email: lgf1.revenue@communities.gsi.gov.uk

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

www.statistics.gov.uk/hub/browse-by-theme/index.html

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

www.gov.uk/government/organisations/department-for-communities-and-local-government/about/statistics

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