



Department for  
Communities and  
Local Government

# Local Authority Revenue Expenditure and Financing: 2013-14 Final Outturn, England (revised)

- Total revenue expenditure by local authorities in England was £96.4 billion in 2013-14, an increase of 2.4% from £94.1 billion in 2012-13.
- 31.8% of total net current expenditure in 2013-14 is on education, 19.0% 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 £6.9 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.
- 24.2% of revenue expenditure in 2013-14 was funded through council tax, 67.0% through government grants and 11.1% through retained income from rate retention scheme.
- In 2013-14 local authorities added £2.4 billion to their reserves, of which £2.2 billion was added to their non-ringfenced reserves. In 2012-13, local authorities added £2.6 billion to their reserves.



Local Government Finance  
*Statistical Release*

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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 all 444 local authorities in England that complete the return. 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 final 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

The following changes to local government expenditure and financing in 2013-14 have had a significant impact on the figures in this release, affecting comparisons to previous years:

- **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.
- **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.

## Changes to the original 2013-14 data

There have been minor revisions to the ‘Local Council Tax Support Scheme’ figures within Annex A1 that update those published on 27<sup>th</sup> November 2014.

# 1. Revenue Expenditure by Service

Revenue expenditure in 2013-14 is summarised in **Table 1** and **Chart A** (see page 7). **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 A1**. The service breakdowns have been created from this detailed information, according to **Annex B** 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 totals £96.4 billion in 2013-14, compared with £94.1 billion in 2012-13, an increase of 2.4%. The main changes between these two years are the addition of £2.5 billion of public health spending, a fall of £1.3 billion in education services (which is affected by the creation of academies), and an increase of £1.5 billion in Capital Expenditure charged to the Revenue Account which was mainly related to transport expenditure by the Greater London Authority.

## Public Services - Net Current Expenditure

- 31.8% of total net current expenditure in 2013-14 is on education, 19.0% on social care, 18.6% on mandatory housing benefits and 9.7% on police.
- From 2013-14 local authorities have acquired Public Health responsibilities, 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.
- Mandatory housing benefit expenditure has increased from £20.7 billion in 2012-13 to £21.0 billion in 2013-14, an increase of 1.1%.
- Total net current expenditure excluding education services, public health services and housing benefit decreased from £54.1 billion in 2012-13 to £53.5 billion, a decrease of 1.0%.
- 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 £6.9 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.

**Table 1: Revenue expenditure by service 2012-13 and 2013-14 <sup>(1)</sup>**

	£ million		
	Net current expenditure 2012-13	Net current expenditure 2013-14	%
			Change
Education <sup>(1)</sup>	37,134	35,881	-3.4
Highways and transport	4,823	4,795	-0.6
Social care	21,136	21,480	1.6
<i>of which:</i>			
<i>Children's Social Care</i>	6,612	6,915	4.6
<i>Adult Social Care</i>	14,524	14,565	0.3
Public Health	-	2,508	
Housing (excluding Housing Revenue Account)	1,997	2,030	1.7
Cultural, environmental and planning	9,407	9,176	-2.5
<i>of which:</i>			
<i>Cultural</i>	2,940	2,831	-3.7
<i>Environmental</i>	5,036	4,992	-0.9
<i>Planning and development</i>	1,430	1,353	-5.4
Police	11,337	10,920	-3.7
Fire and rescue	2,119	2,089	-1.4
Central services	3,412	3,238	-5.1
Mandatory Housing Benefits	20,747	20,976	1.1
<i>of which:</i>			
<i>Rent Allowances</i>	15,901	16,021	0.8
<i>Rent Rebates to Non-HRA Tenants</i>	559	579	3.6
<i>Rent Rebates to HRA Tenants</i>	4,288	4,377	2.1
Other Services	-193	-247	28.4
Appropriations to (+) / from (-) accumulated absences accounts	22	39	78.7
<b>Total net current expenditure <sup>(1)</sup></b>	<b>111,941</b>	<b>112,885</b>	<b>0.8</b>
<u>plus non-current expenditure</u>			
Capital financing <sup>(2)</sup>	4,348	4,468	
Capital expenditure charged to Revenue Account <sup>(3)</sup>	1,307	2,778	
Council tax benefit <sup>(4)</sup>	4,152	-	
Discretionary Non-Domestic Rate relief	30	-	
Bad debt provision	122	114	
Flood defence payments to Environment Agency	32	34	
Private Finance Initiative (PFI) schemes - difference from service charge	51	33	
Appropriations to(+)/ from(-) financial instruments adjustment account <sup>(5)</sup>	7	-45	
Appropriations to(+)/ from(-) unequal pay back pay account <sup>(6)</sup>	16	28	
<i>less interest receipts</i>	815	839	
<i>less specific grants outside AEF <sup>(4,7)</sup></i>	26,829	22,805	
<i>less Business Rates Supplement</i>	235	212	
<i>less Community Infrastructure Levy</i>	6	47	
<i>less Carbon Reduction Commitment</i>	-27	-26	
<b>Revenue expenditure</b>	<b>94,148</b>	<b>96,419</b>	<b>2.4</b>

(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) The increase of £1.5 billion in CERA in 2013-14 was mainly related to transport expenditure by the Greater London Authority.

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

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

(6) 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.

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

## 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 A1**. **Chart B** illustrates how revenue expenditure was financed in 2013-14.

### Central Government Grants

- The funding of central government grants amounted to £75.3 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.
- Local authorities received £2.7 billion of Public Health for the first time in 2013-14, as a result of the Health and Social Care Act 2012.
- Specific grants inside Aggregate External Finance were £41.8 billion in 2013-14, a small decrease of 0.1% from 2012-13. Within here, Dedicated Schools Grant 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. Grants inside AEF excluding DSG increased from £11.7 billion in 2012-13 to £12.6 billion in 2013-14, an increase of 7.8%.
- 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 total reserves by £2.4 billion, of which £0.3 billion was added by the Greater London Authority, and their non-ringfenced reserves by £2.2 billion. 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, 369 local authorities in England increased their reserve levels, 73 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 £2.8 billion in 2013-14, an increase from £1.3 billion in 2012-13.
- Interest receipts were £839 million in 2013-14, compared with £815 million in 2012-13.

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

	£ million	
	Net current expenditure 2012-13	Net current expenditure 2013-14
<b>Revenue expenditure <sup>(1)</sup></b>	<b>94,148</b>	<b>96,419</b>
financed by:		
<b>Reserves and Other</b>	<b>-2,461</b>	<b>-2,249</b>
Transfers and Adjustments <sup>(2)</sup>	0	1
Appropriations to(+) / from (-) revenue reserves (including school reserves)	-2,592	-2,379
Other items	131	130
<b>Total Government Funding</b>	<b>69,895</b>	<b>75,297</b>
Specific grants inside AEF <sup>(3)</sup>	41,820	41,760
Local Services Support Grant (LSSG)	223	77
Revenue Support Grant <sup>(4)</sup>	448	15,175
Redistributed non-domestic rates	23,129	-
Retained income from Rate Retention Scheme <sup>(5)</sup>	-	10,719
Police grant <sup>(6)</sup>	4,224	7,565
General Greater London Authority (GLA) grant	50	-
<b>Council tax requirement <sup>(7)</sup></b>	<b>26,715</b>	<b>23,371</b>

(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

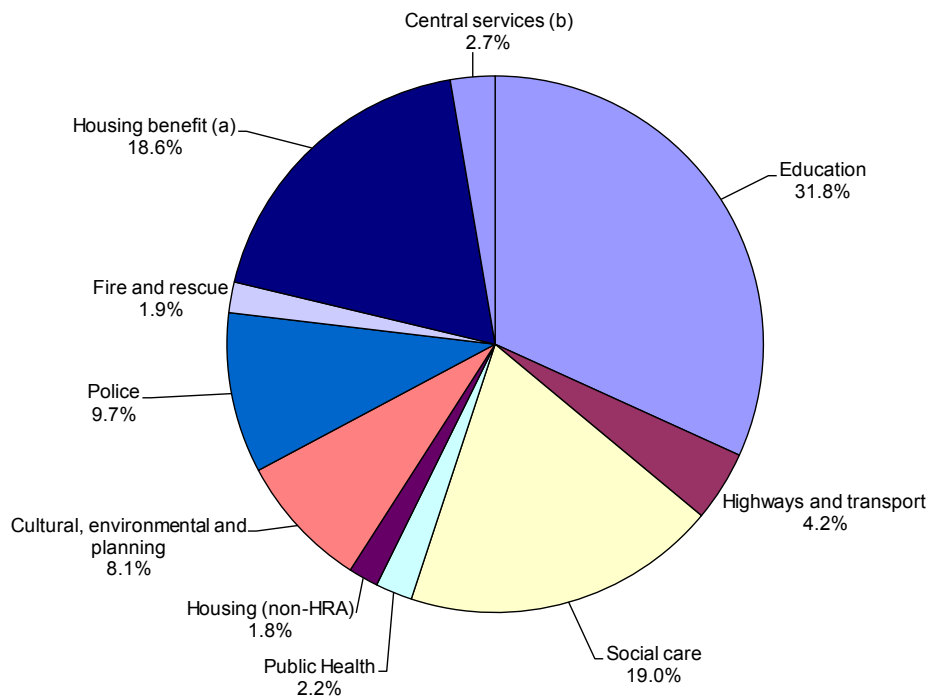
(4) 2013-14 figure includes the central share of non-domestic rates.

(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.

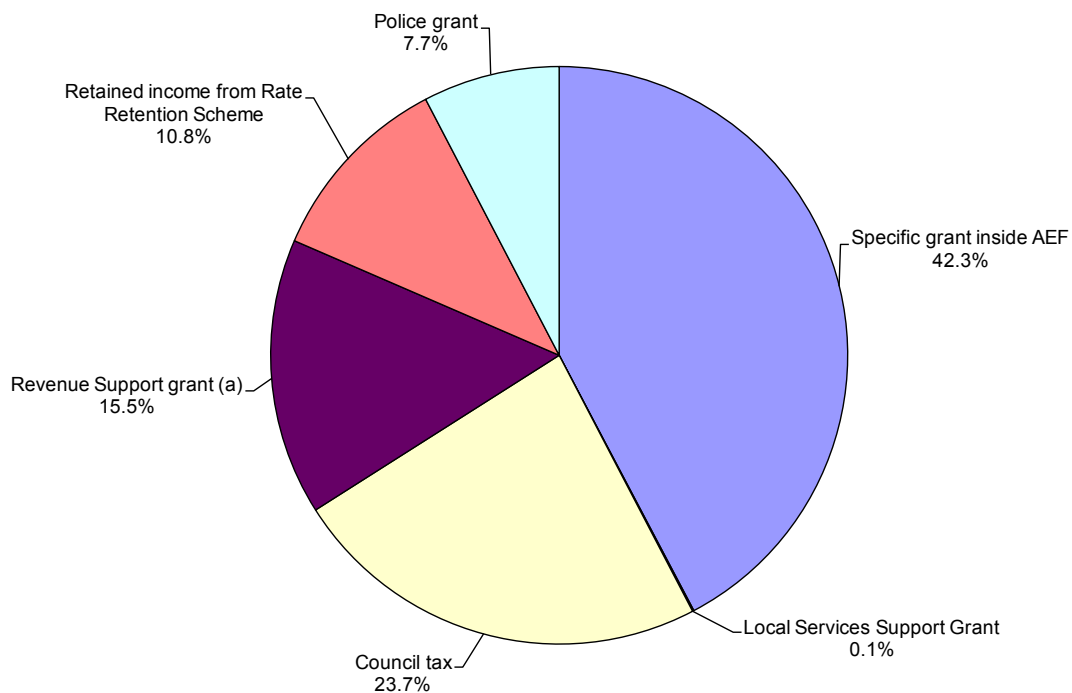
**Chart A: Total net current expenditure by service 2013-14**



(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 'Other items' (relating to amounts in respect of collection fund surpluses / deficits and community charge items for 2012-13, transferable from / to collection fund in 2013-14)

(b) The figures do not include appropriations to / from financial reserves, of which, authorities added £2.4 billion to their reserves in 2013-14.



**Table 3** gives a summary of net current expenditure by service between 2009-10 and 2013-14. It should be noted that year on year comparisons may not be valid due to local government changes in function and responsibility.

<b>Table 3: Net current expenditure <sup>(1)</sup> by service 2009-10 to 2013-14</b>					
	<b>£ million</b>				
	<b>2009-10 <sup>(2)</sup></b>	<b>2010-11</b>	<b>2011-12</b>	<b>2012-13</b>	<b>2013-14</b>
Education <sup>(3)</sup>	44,471	45,283	40,219	37,134	35,881
Highways and transport	6,541	5,669	5,381	4,823	4,795
Social care	20,963	21,062	21,160	21,136	21,480
<i>of which:</i>					
<i>Children's Social Care</i>	6,396	6,654	6,423	6,612	6,915
<i>Adult Social Care <sup>(4)</sup></i>	14,567	14,408	14,738	14,524	14,565
Public Health	...	...	...	...	2,508
Housing (excluding Housing Revenue Account) <sup>(5)</sup>	20,022	21,032	21,868	22,744	23,007
Cultural, environmental and planning	11,083	10,676	9,742	9,407	9,176
Police	12,022	11,948	11,650	11,337	10,920
Fire and rescue	2,177	2,165	2,118	2,119	2,089
Central services	3,771	3,608	3,342	3,412	3,238
Other services <sup>(6)</sup>	9	-267	-267	-193	-247
Reversal of revenue expenditure funded from capital by statute (RECS)	-1,883	...	...	...	...
Appropriations to (+) / from (-) accumulated absences accounts	...	64	6	22	39
<b>Total Net current expenditure</b>	<b>119,176</b>	<b>121,240</b>	<b>115,219</b>	<b>111,941</b>	<b>112,885</b>

(1) Net current Expenditure for 2009-10 is on a non-FRS17 and PFI "off-balance sheet" basis. For 2010-11 to 2013-14, net current expenditure is on a non-IAS19 and PFI "off-balance sheet" basis.

(2) The 2009-10 net current expenditure figures across all services include an additional element of spending: RECS, which for other years is included only in capital charges and therefore excluded from net current expenditure. However, for 2009-10 the total amount of RECS has been reserved out; therefore the total net current expenditure figure is comparable with other financial years.

(3) Education expenditure for 2011-12, 2012-13 and 2013-14 are 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.

(4) Total net current expenditure for 2011-12 is not comparable to previous years due to a change in responsibility between NHS and local government for adults with learning disabilities. From 1st April 2011 the transfer of funding was made directly from Department for Health to LA's, where they now receive a new non-ring fenced grant which amounts to £1.2 billion in 2011-12.

(5) Includes mandatory rent allowances and mandatory rent rebates to non-HRA tenants and mandatory rent rebates to HRA tenants

(6) Other services includes other levies, internal and external trading services gross surplus/deficit and adjustments to net current expenditure

## Service Net Current Expenditure

- Income from sales, fees and charges on Parking Services (off-street and on-street parking) has risen from £1,307 million in 2012-13 to £1,337 million in 2013-14, an increase of 2.3%.
- Net current expenditure on children's social care increased by 4.6%, from £6,612 million in 2012-13 to £6,915 million in 2013-14. The majority of this increase was due to an increase in net current expenditure on commissioning and social work, which increased from £1,287 million in 2012-13 to £1,459 million in 2013-14.
- Within adult social care, there was an increase in net current expenditure on adults aged under 65 with learning disabilities, from £4,962 million in 2012-13 to £5,116 million in 2013-14.
- Net current expenditure on planning and development services decreased by 5.4%, from £1,430 million in 2012-13 to £1,353 million in 2013-14. The majority of this decrease was due to an decrease in net current expenditure on development control, which decreased from £286 million in 2012-13 to £229 million in 2013-14.



- Within education services, there were increases in net current expenditure on early years, from £2,517 million in 2012-13 to £2,953 million in 2013-14, on special schools, from £2,461 million in 2012-13 to £2,704 million in 2013-14, and on special education, from £607 million in 2012-13 to £797 million in 2013-14.
- Within cultural and related services, income from sales, fees and charges on cemetery, cremation and mortuary services decreased slightly from £248 million in 2012-13 to £247 million in 2013-14.

**Table 4** 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, 67.0% 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), 24.2% by council tax and 11.1% by retained income from rate retention scheme.

**Table 4: Financing of revenue expenditure since 2009-10**

£ million									
	Revenue expenditure <sup>(3)</sup>	Government grants <sup>(4)</sup>	% of total	Redistributed non-domestic rates	% of total	Retained income from Rate Retention Scheme <sup>(5)</sup>	% of total	Council tax <sup>(6)</sup>	% of total
<b>Outturn</b>									
2009-10 <sup>(1)</sup>	103,276	57,755	55.9	19,515	18.9	-	-	25,633	24.8
2010-11 <sup>(2)</sup>	104,256	57,657	55.3	21,517	20.6	-	-	26,254	25.2
2011-12 <sup>(2)</sup>	99,278	56,237	56.6	19,017	19.2	-	-	26,451	26.6
2012-13 <sup>(2)</sup>	94,148	46,765	49.7	23,129	24.6	-	-	26,715	28.4
2013-14 <sup>(2)</sup>	96,419	64,578	67.0	-	-	10,719	11.1	23,371	24.2

(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.

### 3. Income from Specific Grants

**Table 5** shows the top five incomes from specific grants inside and outside Aggregate External Finance. Details on all income from specific grants can be found in **Annex A3**.

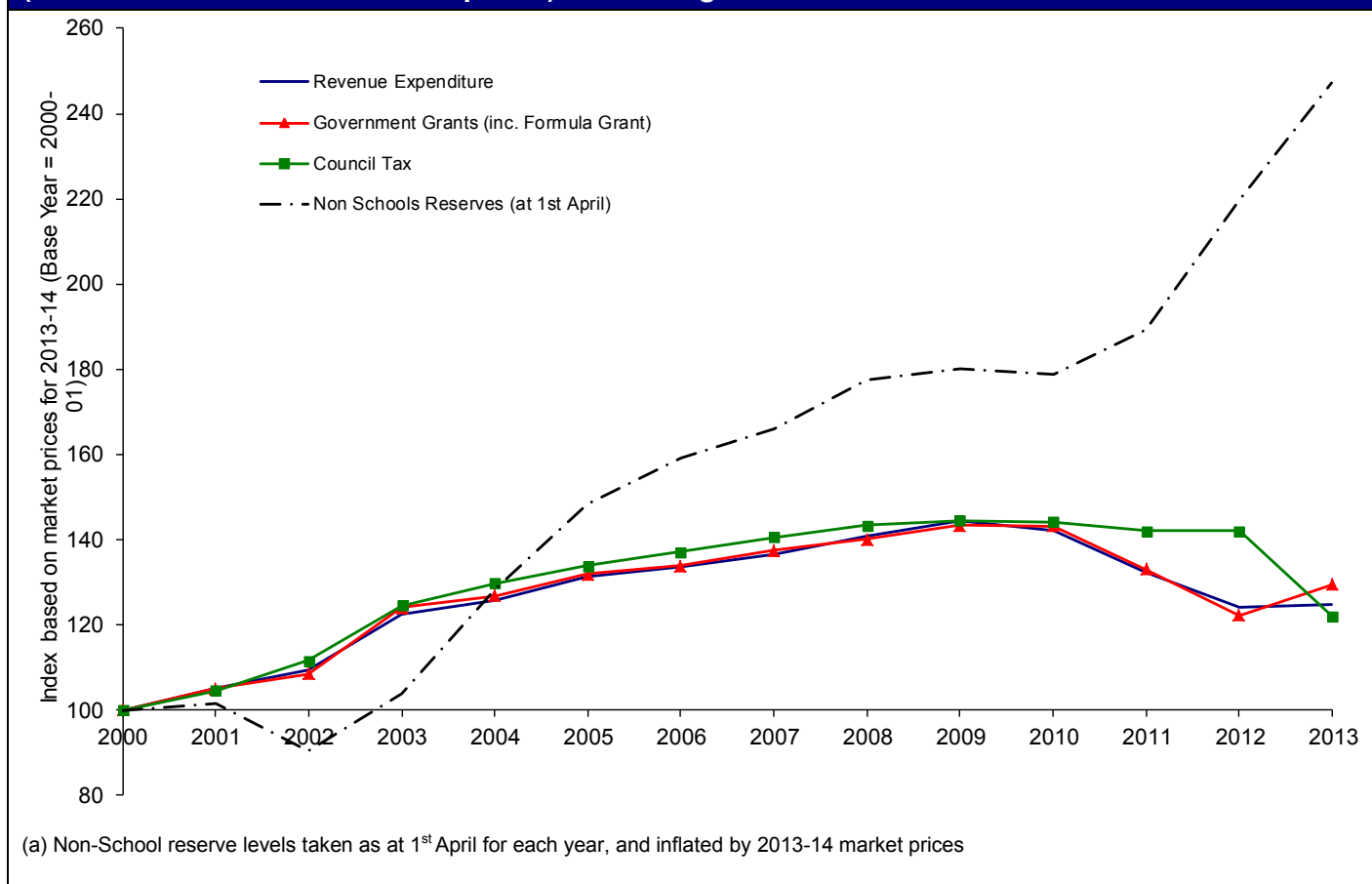
- In 2013-14, Dedicated Schools Grant (DSG), which is ring-fenced, amounted to £29.1 billion. This was a decrease from £30.1 billion in 2012-13, due in part to more schools converting to an academy status, which are funded directly by central government rather than via local authorities.
- DSG accounted for 69.7% of the income received by local authorities through specific grants inside Aggregate External Finance in 2013-14, and 38.7% 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.

<b>Table 5: Top five incomes from specific grants 2013-14</b>		
		<b>£ million</b>
<b>Grants inside Aggregate External Finance</b>		
Dedicated Schools Grant (DSG)	<b>Line Reference</b> <sup>1</sup> RG line 102	29,128
Public Health Grant	RG line 313	2,661
GLA Transport Grant	RG line 221	1,992
Pupil Premium Grant	RG line 103	1,345
The Private Finance Initiative (PFI)	RG line 545	1,126
<b>Grants outside Aggregate External Finance</b>		
Mandatory Rent Allowances: subsidy	RG line 745	16,049
Rent Rebates Granted to HRA Tenants: subsidy	RG line 747	4,388
Sixth Form Funding from Young People's Learning Agency (YPLA)	RG line 716	785
Mandatory Rent Rebates outside HRA: subsidy	RG line 746	557
Adult and Community Learning from Skills Funding Agency	RG line 715	266
(1) From the Revenue Outturn 'Specific and Special Revenue Grants' (RG) form		

**Chart C** shows the real changes in Government Grants, Council Tax, Revenue Expenditure and non-school reserves (unallocated & other earmarked financial reserves as at 1<sup>st</sup> 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 24.9%, government grants awarded to local authorities have risen by 29.5%, and council tax has risen by 22.1%. In real terms, non-school reserves have increased by 147.2% from 1<sup>st</sup> April 2000 to 1<sup>st</sup> April 2013.
- From 2010-11 to 2013-14, non-schools reserves have increased in real terms by 38.2%, whereas council tax has decreased by 15.3%, revenue expenditure has decreased by 12.0%, and government grants have decreased in real terms by 9.6%.

**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 <sup>(a)</sup>**



**Table 6** shows revenue expenditure per capita, both in cash and real terms, across the financial years 2009-10 to 2013-14. Year on year comparisons may not be valid due to changes in local authority responsibilities.

### Cash Terms

- In Cash Terms; revenue expenditure per capita has increased from £1,760 in 2012-13 to £1,790 in 2013-14, an increase of 1.7 per cent.
- Since 2009-10, revenue expenditure per capita has decreased by 9.5 per cent, from £1,979 to £1,790.

### Real Terms

- In Real Terms; revenue expenditure per capita has remained unchanged at £1,790 in 2013-14.
- Since 2009-10, revenue expenditure per capita has decreased by 16.2 per cent, from £2,135 to £1,790.

**Table 6: Revenue expenditure per capita <sup>(1)</sup> from 2009-10**

Year	£ per capita	
	Cash Terms	Real Terms <sup>(2)</sup>
2009-10	1,979	2,135
2010-11	1,980	2,082
2011-12	1,869	1,922
2012-13	1,760	1,790
2013-14	1,790	1,790

(1) Figures per capita calculated using ONS mid-year population estimates for respective years.  
(2) Real Term figures based on market prices for 2012-13 using HM Treasury GDP Deflator  
(updated: Sept 2013)

## 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 7** 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 £2.4 billion, of which £0.3 billion was due to Greater London Authority, and increased their non-ringfenced reserves by £2.2 billion. In 2012-13 local authorities increased their reserves by £2.6 billion, of which £0.9 billion was due to Greater London Authority.
- In 2013-14, 369 local authorities in England increased their reserve levels, 73 decreased their reserve levels, and 2 stayed the same.
- 71 local authorities in England increased their schools reserve levels in 2013-14, and 363 local authorities increased their non-ringfenced reserve levels.

**Table 7: Level of revenue reserves since 2009-10**

						£ million
	Schools reserves	Public Health reserves	Non-ringfenced reserves			Total Reserves
			Other earmarked	Unallocated	Non-ringfenced Total	
<b>At 1 April</b>						
2009	1,866	-	9,488	3,497	<b>12,986</b>	<b>14,852</b>
2010	1,834	-	9,759	3,469	<b>13,228</b>	<b>15,062</b>
2011	2,047	-	10,451	3,862	<b>14,313</b>	<b>16,360</b>
2012	2,413	-	12,534	4,255	<b>16,790</b>	<b>19,203</b>
2013	2,354	7	14,930	4,297	<b>19,227</b>	<b>21,588</b>
<b>At 31 March</b>						
2014	2,378	207	17,084	4,299	<b>21,383</b>	<b>23,967</b>

## 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 8: Comparison of service expenditure and net current expenditure in 2013-14**

	Net Current Expenditure (£000)				Implied Q4 Outturn
	Outturn <sup>(a)</sup>	Q1 Outturn <sup>(b)</sup>	Q2 Outturn <sup>(b)</sup>	Q3 Outturn <sup>(b)</sup>	
Total Service Expenditure	91,809	22,679	23,252	23,303	22,575
Net Current Expenditure	112,885	27,899	28,524	28,455	28,007

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

The figures in **Table 8** 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.



## 6. Local Government Pay

**Table 9** shows levels of local government pay since 2009-10 for each of the main pay negotiating groups, based on data collected and validated from the Subjective Analysis Return (SAR) which is completed by a sample of authorities in England. Detailed information on the SAR return can be found in the **Survey Design and Methodology for Grossing SAR 2013-14** data section.

- Employee expenditure decreased from £56,136 million in 2012-13 to £53,899 million in 2013-14, a decrease of 4.0 per cent. The majority of this expenditure was on pay (76.8 per cent), which totalled £41,369 million in 2013-14.

**Table 9: Local government pay by pay negotiating group, 2009-10 to 2013-14**

At 1 April	2009-10	2010-11	2011-12	2012-13	£ million 2013-14
Teachers <sup>(a)</sup>	17,246	16,949	15,003	13,246	11,821
Police and Police Support Staff	7,803	7,786	7,532	7,309	7,117
Firefighters	1,142	1,135	1,130	1,077	987
Other Local Government Staff	24,735	24,705	22,534	21,677	21,445
<b>Total Pay <sup>(b)</sup></b>	<b>50,926</b>	<b>50,575</b>	<b>46,198</b>	<b>43,309</b>	<b>41,369</b>
Total non-pay for all groups <sup>(c)</sup>	12,025	12,209	11,397	10,657	9,726
Other pay-related costs <sup>(d)</sup>	2,668	2,751	2,599	2,171	2,805
<b>Total employee expenditure <sup>(d)</sup></b>	<b>65,618</b>	<b>65,534</b>	<b>60,195</b>	<b>56,136</b>	<b>53,899</b>

(a) teachers pay for 2011-12, 2012-13 and 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.

(b) includes overtime, bonuses, etc.

(c) includes employers' National Insurance, pensions contributions and location allowances.

(d) Includes pay, non-pay and other pay related costs such as recruitment, retention and training, which are not included elsewhere above.

## 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:

	<b>Form</b>	<b>Annex</b>
Revenue Service Expenditure Summary	RS	A1
Revenue Outturn Summary	RSX	A2
Income from Specific Grants	RG	A3
Education Services	RO1	A4
Highways and Transport Services	RO2	A5
Social Care and Public Health	RO3	A6
Housing Services	RO4	A7
Cultural, Environmental, Regulatory and Planning Services	RO5	A8
Protective, Central and Other Services	RO6	A9
Trading Services Revenue Account	TSR	A10
Subjective Analysis Return	SAR	A11
Derivation of service lines used in table 1		B
Derivation of service lines used in table 2		C
Distribution of local authorities by classification		D
Total number of authorities completing the SAR form and total in England		E

## Annex A1: Revenue Outturn Summary (RS) 2013-14 (revised)

		£ thousand	
	Net current expenditure	Capital Items	Net total cost (excluding specific grants)
190 Education services	35,880,994	3,524,281	39,405,273
290 Highways and transport services	4,795,258	2,778,280	7,573,537
330 Children's Social Care	6,914,607	113,132	7,027,739
360 Adult Social Care	14,565,469	274,715	14,840,185
390 Public Health	2,507,832	4,013	2,511,844
490 Housing services (GFRA only)	2,024,791	734,387	2,759,175
509 Cultural and related services	2,830,920	1,115,754	3,946,674
590 Environmental and regulatory services	4,991,576	417,937	5,409,517
599 Planning and development services	1,353,367	462,690	1,816,055
601 Police services	10,919,598	428,087	11,347,685
602 Fire and rescue services	2,088,665	151,040	2,239,705
690 Central services	2,844,539	801,214	3,645,755
698 Other services	91,249	221,989	313,238
<b>699 TOTAL SERVICE EXPENDITURE (TOTAL OF LINES 190 TO 698)</b>	<b>91,808,869</b>	<b>11,027,520</b>	<b>102,836,391</b>
711 Housing benefits: rent allowances - mandatory payments	16,020,913		
712 Housing benefits: non-HRA rent rebates - mandatory payments	579,046		
713 Housing benefits: rent rebates to HRA tenants - mandatory payments	4,376,532		
714 Housing benefits: subsidy limitation transfers from HRA	-5,100		
718 Contribution to the HRA re items shared by the whole community	10,353		
721 Parish precepts	367,191		
722 Integrated Transport Authority levy	0		
724 Waste Disposal Authority levy	0		
727 London Pensions Fund Authority levy	26,734		
728 Other levies	29,333		
731 External Trading Accounts net surplus(-)/ deficit(+)	-229,013		
732 Internal Trading Accounts net surplus(-)/ deficit(+)	35,087		
741 Capital charges accounted for in External Trading Accounts	-78,803		
742 Capital charges accounted for in Internal Trading Accounts	-89,951		
747 Appropriations to(+)/ from(-) Accumulated Absences Account	38,684		
748 Adjustments to net current expenditure	-5,067		
<b>749 NET CURRENT EXPENDITURE (TOTAL OF LINES 699 TO 748)</b>	<b>112,884,806</b>		
759 Levy: Environment Agency flood defence	34,199		
765 Capital expenditure charged to the GF Revenue Account (CERA) (exclude Public Health)	2,774,893		
766 Capital expenditure charged to the GF Revenue Account (CERA) - Public Health	3,189		
771 Provision for bad debts	114,436		
773 Provision for repayment of principal	2,104,284		
776 Leasing payments	63,668		
781 Interest payable and similar charges	2,841,826		
783 Interest: HRA item 8 payments and receipts	-541,977		
<b>785 SUB-TOTAL (total of lines 749 to 783)</b>	<b>120,279,321</b>		
786 Interest and investment income (-): external receipts and dividends	-838,567		
788 Private Finance Initiative (PFI) schemes - difference from service charge	33,460		
789 Appropriations to(+)/ from(-) financial instruments adjustment account	-44,970		
790 Appropriations to(+)/ from(-) unequal pay back pay account	27,799		
791 Specific and special revenue grants outside AEF	-22,804,862		
793 Business Rates Supplement	-212,483		
794 Community Infrastructure Levy	-46,895		
795 Carbon Reduction Commitment transactions (expenditure) (+)	29,100		
796 Carbon Reduction Commitment transactions (income) (-)	-3,121		
<b>800 REVENUE EXPENDITURE (TOTAL OF LINES 785 TO 796)</b>	<b>96,418,780</b>		
803 Local Services Support Grant (LSSG)	-76,882		
804 Specific and special revenue grants inside AEF	-41,760,227		
<b>805 NET REVENUE EXPENDITURE (TOTAL OF LINES 800 TO 804)</b>	<b>54,581,669</b>		
806 Inter-authority transfers in respect of reorganisation	-562		
811 Appropriations to(+)/ from(-) schools' reserves	23,777		
814 Appropriations to(+)/ from(-) public health reserves	199,850		
815 Appropriations to(+)/ from(-) other earmarked financial reserves	2,153,702		
816 Appropriations to(+)/ from(-) unallocated financial reserves	1,852		
851 Revenue Support Grant	-15,175,404		
856 Police grant	-7,565,330		
870 Retained income from Rate Retention Scheme	-10,719,080		
880 Other items	-129,558		
<b>890 COUNCIL TAX REQUIREMENT (TOTAL OF LINES 805 TO 880)</b>	<b>23,370,918</b>		

continued

## Annex A1: Revenue Outturn Summary (RS) 2013-14 (revised) (continued)

£ thousand

Financial reserves levels at start and end of 2013-14	At 1 April 2013	At 31 March 2014
911 Schools reserves level	2,353,841	2,377,618
914 Public Health financial reserves level	7,302	207,152
915 Other earmarked financial reserves level	14,930,015	17,083,717
916 Unallocated financial reserves level	4,297,158	4,299,010
920 Prior Year Adjustments	40,265	
<b>Capital items</b>	<b>2013-14</b>	
931 Depreciation	5,511,108	
933 Loss on impairment of assets	2,091,268	
934 Revaluations taken to surplus or deficit on the provision of services	1,106,194	
935 Credit for amortisation of capital grants and other capital contributions	-1,392,513	
936 Revenue Expenditure funded from Capital by Statute	3,711,463	
<b>939 Total capital charges (TOTAL OF LINES 931 TO 936)</b>	<b>11,027,519</b>	
<b>Equal pay costs</b>		
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	
<b>Icelandic bank impairment</b>		
951 Interest payable and similar charges <sup>(a)</sup>	-6,972	
952 Interest and investment income (-): external receipts and dividends <sup>(b)</sup>	-15,385	
979 Total service expenditure on non-IAS19 and PFI "On Balance Sheet" basis	95,413,776	
<b>Housing Revenue Account (HRA) - 2013-14</b>		
980 Total Housing Revenue Account (HRA) income	8,512,046	
981 Total Housing Revenue Account (HRA) expenditure	8,219,404	
982 Surplus or deficit for the year on HRA services (line 980 minus 981)	292,639	
	<b>At 1 April 2013</b>	<b>At 31 March 2014</b>
983 Total Housing Revenue Account (HRA) reserves	1,690,296	1,982,935
<b>Local council tax support scheme</b>	<b>Experimental Statistics - Revised</b>	
	<b>Number</b>	
991 Number of pensioners in receipt of a reduced council tax bill	1,963,677	
992 Number of working age people in receipt of a reduced council tax bill	2,665,747	
993 Total number of pensioners and working age people in receipt of a reduced council tax bill	4,629,424	
	<b>£ thousands</b>	
994 Total council tax revenue foregone - pensioners	1,730,293	
995 Total council tax revenue foregone - working age people	2,010,934	
996 Total amount of council tax revenue foregone	3,741,225	
	<b>£ thousands</b>	
997 The total amount paid to local parishes [by the billing authority] with respect to their council tax support allocation	39,033	

(a) Change to the impairment charge calculated in previous years

(b) Interest credited in respect of impaired Icelandic investments

## Annex A2: Revenue Outturn Service Expenditure Summary (RSX) 2013-14

£ thousand									
	Employees	Running expenses	Total expenditure	Sales, fees & charges	Other income <sup>(a)</sup>	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	24,263,384	15,995,956	<b>40,259,343</b>	1,672,242	2,706,106	<b>4,378,348</b>	<b>35,880,994</b>	3,524,281	<b>39,405,273</b>
290 Highways and transport services	1,278,446	6,297,206	<b>7,575,651</b>	2,062,737	717,654	<b>2,780,391</b>	<b>4,795,258</b>	2,778,280	<b>7,573,537</b>
330 Children's Social Care	2,682,812	4,788,772	<b>7,471,585</b>	110,177	446,802	<b>556,979</b>	<b>6,914,607</b>	113,132	<b>7,027,739</b>
360 Adult Social Care	3,501,867	15,948,841	<b>19,450,706</b>	2,724,035	2,161,203	<b>4,885,238</b>	<b>14,565,468</b>	274,715	<b>14,840,184</b>
390 Public Health	265,112	2,402,404	<b>2,667,517</b>	23,989	135,697	<b>159,687</b>	<b>2,507,830</b>	4,013	<b>2,511,842</b>
490 Housing services (GFRA only)	670,463	2,368,774	<b>3,039,237</b>	636,236	378,210	<b>1,014,447</b>	<b>2,024,792</b>	734,387	<b>2,759,176</b>
509 Cultural and related services	1,471,944	2,631,778	<b>4,103,726</b>	859,719	413,081	<b>1,272,804</b>	<b>2,830,921</b>	1,115,754	<b>3,946,675</b>
590 Environmental and regulatory services	1,552,834	5,111,880	<b>6,664,718</b>	1,034,145	638,997	<b>1,673,139</b>	<b>4,991,575</b>	417,938	<b>5,409,516</b>
599 Planning and development services	985,092	1,441,539	<b>2,426,634</b>	699,560	373,705	<b>1,073,264</b>	<b>1,353,367</b>	462,690	<b>1,816,055</b>
601 Police services	9,668,156	2,260,222	<b>11,928,378</b>	469,460	539,319	<b>1,008,780</b>	<b>10,919,598</b>	428,087	<b>11,347,685</b>
602 Fire and rescue services	1,629,497	537,240	<b>2,166,737</b>	30,494	47,578	<b>78,072</b>	<b>2,088,665</b>	151,040	<b>2,239,705</b>
690 Central services	5,809,031	6,767,531	<b>12,576,565</b>	1,395,725	8,336,296	<b>9,732,025</b>	<b>2,844,538</b>	801,214	<b>3,645,754</b>
698 Other services	120,643	462,375	<b>583,018</b>	49,743	442,027	<b>491,770</b>	<b>91,249</b>	221,989	<b>313,238</b>
<b>699 Total service expenditure (total of lines 190 to 698)</b>	<b>53,899,287</b>	<b>67,014,515</b>	<b>120,913,808</b>	<b>11,768,269</b>	<b>17,336,672</b>	<b>29,104,939</b>	<b>91,808,865</b>	<b>11,027,521</b>	<b>102,836,387</b>

(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 A3: Income from specific grants (RG) 2013-14**

£ thousand

**Grants within Aggregate External Finance (AEF)**

102	Dedicated Schools Grant (DSG)	29,127,642
103	Pupil Premium Grant	1,344,545
106	Education Services Grant	698,795
109	Adoption Reform Grant	123,968
221	GLA Transport Grant	1,992,001
231	Metropolitan Railway Passenger Services (include NEXUS Tyne and Wear Metro)	89,011
232	Mersey Travel	99,640
235	Local Sustainable Transport Fund	58,322
313	Public Health Grant	2,661,196
314	Local Reform and Community Voices	34,902
406	Housing Benefit Subsidy Admin Grant and Council Tax Support Admin Grant	430,183
407	Housing Benefit Reform Transitional Funding	12,065
408	Social Fund Administrative Funding	33,468
484	Right to Control Trailblazers	2,531
520	Neighbourhood Planning Front Runners	971
524	Greater London Authority Settlement	0
525	Preventing Repossessions Fund	351
526	Court Desk Revenue Grant	3
534	Troubled Families Grants	123,208
536	Coastal Communities Fund	1,442
539	New Homes Bonus Topslice: Returned Funding	54,139
540	New Homes Bonus	663,570
543	Fire Revenue Grant	53,388
545	The Private Finance Initiative (PFI)	1,125,959
549	Council Tax Support New Burdens Funding	142,359
550	Council Tax Freeze Grant (2013-14 only - see guidance)	229,634
552	Weekly Collection Support Scheme	42,319
573	Commons Pioneer Authorities	9
581	National Parks & Broads	49,485
611	Asylum Seekers	60,103
631	Counter Terrorism	463,026
645	Royal Parks Policing Grant	6,868
<b>698</b>	<b>Other grants within AEF <sup>(a)</sup></b>	<b>2,035,127</b>
<b>699</b>	<b>TOTAL GRANTS INSIDE AEF (Total of Lines 102 to 698)</b>	<b>41,760,227</b>

**Grants outside Aggregate External Finance (AEF)**

708	Further Education funding from Skills Funding Agency	106,389
713	Higher Education Funding Council (HEFCE) Payments	15,403
715	Adult and Community Learning from Skills Funding Agency	265,753
716	Sixth Form Funding from Young People's Learning Agency (YPLA)	784,809
744	Discretionary Housing Payments (DHPs)	94,320
745	Mandatory Rent Allowances: subsidy	16,048,532
746	Mandatory Rent Rebates outside HRA: subsidy	557,024
747	Rent Rebates Granted to HRA Tenants: subsidy	4,387,891
748	Local Welfare Provision Grant	101,944
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	39,132
<b>798</b>	<b>Other grants outside AEF <sup>(a)</sup></b>	<b>400,225</b>
<b>799</b>	<b>TOTAL GRANTS OUTSIDE AEF (total of lines 708 to 798)</b>	<b>22,804,862</b>
<b>800</b>	<b>TOTAL SPECIFIC AND SPECIAL REVENUE GRANTS (total of lines 699 + 799)</b>	<b>64,565,090</b>

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

## Annex A4: Revenue Outturn Education services (RO1) 2013-14

	£ thousand								
	Employees (1)	Running expenses (2)	Total expenditure (3) = (1) + (2)	Sales, fees & charges (4)	Other income (5)	Total income (6) = (4) + (5)	Net current expenditure (7) = (3) - (6)	Capital items (8)	Net total cost (excluding specific grants) (9) = (7) + (8)
<b>Schools</b>									
10 Early Years	828,415	2,390,791	<b>3,219,205</b>	116,063	149,726	<b>265,788</b>	<b>2,953,418</b>	103,179	<b>3,056,596</b>
20 Primary schools	13,523,012	5,500,266	<b>19,023,280</b>	745,934	1,085,574	<b>1,831,507</b>	<b>17,191,771</b>	1,449,416	<b>18,641,187</b>
30 Secondary schools	6,369,102	3,674,563	<b>10,043,666</b>	398,478	654,565	<b>1,053,044</b>	<b>8,990,624</b>	944,436	<b>9,935,062</b>
40 Special schools	1,666,817	1,395,142	<b>3,061,959</b>	84,388	273,489	<b>357,875</b>	<b>2,704,084</b>	153,862	<b>2,857,946</b>
<b>Services to Young People</b>									
51 Adult and Community Learning	250,349	266,968	<b>517,321</b>	58,576	47,661	<b>106,236</b>	<b>411,084</b>	32,688	<b>443,772</b>
52 Other services to young people	386,822	445,611	<b>832,432</b>	33,312	88,824	<b>122,137</b>	<b>710,294</b>	86,263	<b>796,556</b>
<b>Other School-related Education Functions</b>									
61 Special Education	311,467	598,509	<b>909,975</b>	27,048	85,540	<b>112,589</b>	<b>797,387</b>	12,791	<b>810,178</b>
62 Learner Support	360,690	1,035,684	<b>1,396,376</b>	86,542	130,958	<b>217,499</b>	<b>1,178,875</b>	15,499	<b>1,194,374</b>
63 Access	167,776	258,540	<b>426,315</b>	67,946	81,011	<b>148,956</b>	<b>277,357</b>	343,705	<b>621,062</b>
64 Local authority education functions	398,933	429,882	<b>828,812</b>	53,958	108,763	<b>162,720</b>	<b>666,095</b>	382,443	<b>1,048,536</b>
<b>90 TOTAL EDUCATION SERVICES</b>	<b>24,263,385</b>	<b>15,995,956</b>	<b>40,259,344</b>	<b>1,672,242</b>	<b>2,706,106</b>	<b>4,378,348</b>	<b>35,880,994</b>	<b>3,524,280</b>	<b>39,405,273</b>



**Annex A5: Revenue Outturn Highways and Transport services (RO2) 2013-14**

	£ thousand								
	Employees (1)	Running expenses (2)	Total expenditure (3) = (1) + (2)	Sales, fees & charges (4)	Other income (5)	Total income (6) = (4) + (5)	Net current expenditure (7) = (3) - (6)	Capital items (8)	Net total cost (excluding specific grants) (9) = (7) + (8)
<b>Transport planning, policy and strategy</b>									
11 Highways maintenance planning, policy and strategy	129,984	175,804	<b>305,786</b>	76,386	75,628	<b>152,014</b>	<b>153,770</b>	1,000,183	<b>1,153,953</b>
12 Public and other transport planning, policy and strategy	85,784	205,876	<b>291,662</b>	13,488	41,882	<b>55,370</b>	<b>236,290</b>	5,134	<b>241,425</b>
20 Capital charges relating to construction projects	0	0	<b>0</b>	0	0	<b>0</b>	<b>0</b>	600,747	<b>600,747</b>
<b>Highways and roads - maintenance</b>									
31 Structural maintenance - principal roads	19,719	115,434	<b>135,154</b>	11,047	20,621	<b>31,667</b>	<b>103,487</b>	149,509	<b>252,997</b>
32 Structural maintenance - other LA roads	44,108	230,589	<b>274,698</b>	20,051	36,433	<b>56,483</b>	<b>218,215</b>	147,971	<b>366,185</b>
33 Structural maintenance - bridges	11,570	87,821	<b>99,391</b>	4,576	22,526	<b>27,102</b>	<b>72,290</b>	35,643	<b>107,933</b>
41 Environmental, safety and routine maintenance - principal roads	39,332	420,737	<b>460,068</b>	22,203	40,441	<b>62,645</b>	<b>397,422</b>	71,682	<b>469,103</b>
44 Environmental, safety and routine maintenance - other LA roads	106,813	583,324	<b>690,138</b>	40,184	62,057	<b>102,241</b>	<b>587,895</b>	98,393	<b>686,287</b>
48 Winter service	13,695	137,451	<b>151,146</b>	2,903	5,255	<b>8,158</b>	<b>142,988</b>	8,976	<b>151,964</b>
49 Street lighting (including energy costs)	27,973	534,573	<b>562,546</b>	13,435	20,106	<b>33,540</b>	<b>529,005</b>	35,198	<b>564,204</b>
<b>Traffic management and road safety</b>									
51 Congestion charging	3,759	76,821	<b>80,581</b>	234,584	0	<b>234,584</b>	<b>-154,003</b>	0	<b>-154,003</b>
54 Road safety education and safe routes (including school crossing patrols)	59,301	88,861	<b>148,162</b>	38,392	20,995	<b>59,389</b>	<b>88,774</b>	8,677	<b>97,453</b>
58 Other traffic management	89,027	164,947	<b>253,973</b>	61,205	57,015	<b>118,221</b>	<b>135,750</b>	51,036	<b>186,786</b>
<b>Parking services</b>									
61 On-street parking	101,155	306,988	<b>408,139</b>	738,586	36,166	<b>774,750</b>	<b>-366,613</b>	8,742	<b>-357,870</b>
62 Off-street parking	64,466	276,929	<b>341,395</b>	598,581	36,530	<b>635,111</b>	<b>-293,715</b>	106,009	<b>-187,707</b>
<b>Public transport</b>									
71 Statutory Concessionary fares	7,006	1,064,176	<b>1,071,181</b>	10,406	40,536	<b>50,943</b>	<b>1,020,239</b>	835	<b>1,021,075</b>
72 Discretionary Concessionary fares	1,413	154,553	<b>155,966</b>	6,139	4,674	<b>10,813</b>	<b>145,153</b>	173	<b>145,326</b>
73 Support to operators - bus services	18,438	992,913	<b>1,011,352</b>	41,884	96,818	<b>138,702</b>	<b>872,648</b>	9,784	<b>882,433</b>
74 Support to operators - rail services	1,191	516,473	<b>517,664</b>	47,045	460	<b>47,505</b>	<b>470,159</b>	6,295	<b>476,454</b>
75 Support to operators - other	5,919	96,072	<b>101,992</b>	11,426	12,056	<b>23,482</b>	<b>78,509</b>	11,279	<b>89,788</b>
76 Public transport co-ordination	432,866	45,583	<b>478,450</b>	31,824	85,006	<b>116,832</b>	<b>361,619</b>	227,996	<b>589,615</b>
80 Airports, harbours and toll facilities	14,924	21,284	<b>36,208</b>	38,388	2,447	<b>40,835</b>	<b>-4,627</b>	194,018	<b>189,391</b>
<b>90 TOTAL HIGHWAYS AND TRANSPORT SERVICES</b>	<b>1,278,446</b>	<b>6,297,206</b>	<b>7,575,651</b>	<b>2,062,737</b>	<b>717,654</b>	<b>2,780,391</b>	<b>4,795,258</b>	<b>2,778,280</b>	<b>7,573,537</b>

*continued*

**Annex A5: Revenue Outturn Highways and Transport services (RO2) 2013-14 (continued)**

	£ thousand								
	Employees (1)	Running expenses (2)	Total expenditure (3) = (1) + (2)	Sales, fees & charges (4)	Other income (5)	Total income (6) = (4) + (5)	Net current expenditure (7) = (3) - (6)	Capital items (8)	Net total cost (excluding specific grants) (9) = (7) + (8)
<b>ADDITIONAL INFORMATION</b>									
<b>Joint arrangements included within maintenance (col. 5)</b>									
101 Structural maintenance - principal roads: joint arrangements in line 31					-5				
102 Structural maintenance - other LA roads: joint arrangements in line 32					0				
103 Environmental/safety/routine maintenance principal roads: joint arrangements in line 41					54				
104 Environmental/safety/routine maintenance other LA roads: joint arrangements in line 44					638				
<b>Third party liability claims included within maintenance</b>									
130 Structural maintenance (all local roads): third party liability claims in lines 31+32	451	3,389	3,840	242	233	475	3,365	0	3,365
<b>Unplanned patching included within maintenance (col. 2)</b>									
141 Environmental/safety/routine maintenance principal roads: unplanned patching in line 41		1,825							
144 Environmental/safety/routine maintenance other LA roads: unplanned patching in line 44		19,195							
<b>On-street parking: breakdown of sales, fees and charges (col. 4)</b>									
161 On-street parking: Penalty Charge Notice income included in line 61				343,213					
162 On street parking: other sales, fees and charges in line 61				395,373					
<b>Public transport: support to operators (GLA only)</b>									
172 Payment to operators in respect of depreciation which is included in line 72 - bus services	0	20,278	20,278	0	0	0	20,278	0	20,278
173 Payment to operators in respect of depreciation which is included in line 73 - rail services	0	227,354	227,354	0	0	0	227,354	0	227,354
174 Payment to operators in respect of depreciation which is included in line 74 - other	0	19,958	19,958	0	0	0	19,958	0	19,958

**Annex A6: Revenue Outturn Social Care and Public Health (RO3) 2013-14**

	£ thousand								
	Employees (1)	Running expenses (2)	Total expenditure (3) = (1) + (2)	Sales, fees & charges (4)	Other income (5)	Total income (6) = (4) + (5)	Net current expenditure (7) = (3) - (6)	Capital items (8)	Net total cost (excluding specific grants) (9) = (7) + (8)
<b>Children's social care</b>									
11 Children's social care - Service Strategy	183,545	157,730	<b>341,271</b>	4,287	30,235	<b>34,523</b>	<b>306,750</b>	4,553	<b>311,302</b>
12 Children's social care - Commissioning and Social Work	970,408	585,354	<b>1,555,763</b>	15,278	81,568	<b>96,845</b>	<b>1,458,920</b>	31,459	<b>1,490,379</b>
21 Children's social care - Children Looked After	548,752	2,638,738	<b>3,187,492</b>	25,143	103,106	<b>128,249</b>	<b>3,059,240</b>	32,731	<b>3,091,971</b>
22 Children's social care - Family Support Services	384,794	602,842	<b>987,634</b>	9,498	74,708	<b>84,206</b>	<b>903,427</b>	21,730	<b>925,158</b>
23 Children's social care - Youth Justice	211,376	122,555	<b>333,933</b>	29,028	85,666	<b>114,696</b>	<b>219,238</b>	4,212	<b>223,453</b>
24 Children's social care - Children And Young People's Safety	165,381	117,010	<b>282,392</b>	6,146	19,671	<b>25,818</b>	<b>256,574</b>	8,281	<b>264,854</b>
25 Children's social care - Asylum Seekers	16,660	80,384	<b>97,044</b>	845	2,773	<b>3,618</b>	<b>93,427</b>	117	<b>93,543</b>
28 Children's social care - Other children's and families services	201,898	484,161	<b>686,057</b>	19,954	49,068	<b>69,020</b>	<b>617,036</b>	10,048	<b>627,084</b>
<b>30 TOTAL CHILDREN SOCIAL CARE</b>	<b>2,682,812</b>	<b>4,788,772</b>	<b>7,471,585</b>	<b>110,177</b>	<b>446,801</b>	<b>556,978</b>	<b>6,914,607</b>	<b>113,132</b>	<b>7,027,739</b>
<b>Adult social care</b>									
31 Social care strategy - Adults	64,859	59,389	<b>124,248</b>	5,266	54,390	<b>59,655</b>	<b>64,591</b>	2,212	<b>66,804</b>
35 Older people (aged 65 or over) including older mentally ill	1,808,488	8,046,898	<b>9,855,386</b>	2,188,059	1,064,818	<b>3,252,877</b>	<b>6,602,510</b>	125,854	<b>6,728,363</b>
41 Adults aged under 65 with physical disability or sensory impairment	261,480	1,515,049	<b>1,776,529</b>	134,824	169,602	<b>304,425</b>	<b>1,472,103</b>	21,990	<b>1,494,096</b>
42 Adults aged under 65 with learning disabilities	931,786	4,960,671	<b>5,892,459</b>	297,581	479,020	<b>776,601</b>	<b>5,115,859</b>	91,850	<b>5,207,709</b>
43 Adults aged under 65 with mental health needs	319,082	1,017,021	<b>1,336,101</b>	73,594	210,191	<b>283,787</b>	<b>1,052,317</b>	13,790	<b>1,066,107</b>
51 Other adult Social care - asylum seekers - lone adults	3,243	17,771	<b>21,015</b>	781	2,483	<b>3,264</b>	<b>17,749</b>	3,065	<b>20,814</b>
52 Other adult social care - other	112,927	332,039	<b>444,965</b>	23,932	180,699	<b>204,631</b>	<b>240,335</b>	15,954	<b>256,290</b>
<b>60 TOTAL ADULT SOCIAL CARE</b>	<b>3,501,866</b>	<b>15,948,841</b>	<b>19,450,706</b>	<b>2,724,035</b>	<b>2,161,203</b>	<b>4,885,239</b>	<b>14,565,468</b>	<b>274,715</b>	<b>14,840,184</b>

*continued*

**Annex A6: Revenue Outturn Social Care and Public Health (RO3) 2013-14 (continued)**

	£ thousand								
	Employees (1)	Running expenses (2)	Total expenditure (3) = (1) + (2)	Sales, fees & charges (4)	Other income (5)	Total income (6) = (4) + (5)	Net current expenditure (7) = (3) - (6)	Capital items (8)	Net total cost (excluding specific grants) (9) = (7) + (8)
<b>Public Health</b>									
61 Sexual health services - STI testing and treatment (prescribed functions)	11,132	388,641	<b>399,775</b>	3,356	14,060	<b>17,416</b>	<b>382,359</b>	95	<b>382,455</b>
62 Sexual health services - Contraception (prescribed functions)	5,282	179,379	<b>184,661</b>	878	5,145	<b>6,023</b>	<b>178,638</b>	41	<b>178,679</b>
63 Sexual health services - Advice, prevention and promotion (non-prescribed functions)	6,472	83,780	<b>90,253</b>	705	5,623	<b>6,328</b>	<b>83,928</b>	27	<b>83,955</b>
65 NHS health check programme (prescribed functions)	5,407	53,767	<b>59,174</b>	854	1,955	<b>2,809</b>	<b>56,366</b>	10	<b>56,376</b>
66 Health protection - Local authority role in health protection (prescribed functions)	16,538	18,844	<b>35,383</b>	194	1,187	<b>1,381</b>	<b>34,001</b>	23	<b>34,025</b>
68 National child measurement programme (prescribed functions)	2,011	21,716	<b>23,727</b>	21	94	<b>115</b>	<b>23,613</b>	0	<b>23,613</b>
70 Public health advice (prescribed functions)	39,054	28,884	<b>67,935</b>	528	3,184	<b>3,712</b>	<b>64,223</b>	63	<b>64,287</b>
71 Obesity - adults	5,978	55,096	<b>61,073</b>	314	1,493	<b>1,807</b>	<b>59,267</b>	26	<b>59,293</b>
72 Obesity - children	3,614	26,862	<b>30,478</b>	141	1,176	<b>1,317</b>	<b>29,161</b>	27	<b>29,188</b>
73 Physical activity - adults	11,044	40,048	<b>51,092</b>	2,641	2,488	<b>5,129</b>	<b>45,963</b>	2,659	<b>48,622</b>
74 Physical activity - children	4,479	19,930	<b>24,408</b>	106	1,435	<b>1,541</b>	<b>22,867</b>	4	<b>22,871</b>
76 Substance misuse - Drug misuse - adults	25,573	555,522	<b>581,094</b>	5,533	43,186	<b>48,719</b>	<b>532,376</b>	302	<b>532,677</b>
77 Substance misuse - Alcohol misuse - adults	10,317	191,029	<b>201,348</b>	1,487	9,508	<b>10,995</b>	<b>190,353</b>	-272	<b>190,081</b>
78 Substance misuse - (drugs and alcohol) - youth services	4,324	70,526	<b>74,852</b>	363	3,650	<b>4,013</b>	<b>70,839</b>	9	<b>70,848</b>
80 Smoking and tobacco - Stop smoking services and interventions	11,257	124,383	<b>135,641</b>	1,550	6,033	<b>7,583</b>	<b>128,060</b>	23	<b>128,083</b>
81 Smoking and tobacco - Wider tobacco control	2,705	17,513	<b>20,218</b>	22	1,336	<b>1,358</b>	<b>18,860</b>	8	<b>18,868</b>
83 Children 5–19 public health programmes	13,942	236,317	<b>250,262</b>	1,361	7,317	<b>8,678</b>	<b>241,584</b>	49	<b>241,632</b>
85 Miscellaneous public health services	85,978	290,163	<b>376,142</b>	3,935	26,828	<b>30,764</b>	<b>345,379</b>	918	<b>346,296</b>
<b>90 TOTAL PUBLIC HEALTH</b>	<b>265,111</b>	<b>2,402,404</b>	<b>2,667,517</b>	<b>23,989</b>	<b>135,697</b>	<b>159,687</b>	<b>2,507,832</b>	<b>4,013</b>	<b>2,511,844</b>

*continued*

**Annex A6: Revenue Outturn Social Care and Public Health (RO3) 2013-14 (continued)**

	£ thousand								
	Employees (1)	Running expenses (2)	Total expenditure (3) = (1) + (2)	Sales, fees & charges (4)	Other income (5)	Total income (6) = (4) + (5)	Net current expenditure (7) = (3) - (6)	Capital items (8)	Net total cost (excluding specific grants) (9) = (7) + (8)
<b>ADDITIONAL INFORMATION</b>									
<b>Public Health Expenditure by Primary Care Service Provider</b>									
93 General Practice Services (included above within total public health)							76,227		
94 Dental Services (included above within total public health)							2,014		
95 Pharmacies (included above within total public health)									
Services from Pharmacies (included above within total public health)							26,931		
96 Eye Care Services (included above within total public health)							16		
<b>Supporting People</b>									
98 Supporting people ancillary expenditure included within children social care	40	11,508	11,548	0	94	94	11,454	0	11,454
99 Supporting people ancillary expenditure included within adult social care	1,620	76,313	77,933	292	5,383	5,675	72,258	7	72,265

**Annex A7: Revenue Outturn Housing services (RO4) 2013-14**

£ thousand									
	Employees (1)	Running expenses (2)	Total expenditure (3) = (1) + (2)	Sales, fees & charges (4)	Other income (5)	Total income (6) = (4) + (5)	Net current expenditure (7) = (3) - (6)	Capital items (8)	Net total cost (excluding specific grants) (9) = (7) + (8)
10 Housing strategy, advice and enabling	123,580	179,574	<b>303,155</b>	40,909	60,170	<b>101,080</b>	<b>202,074</b>	497,686	<b>699,760</b>
20 Housing advances	3,389	6,785	<b>10,174</b>	1,137	1,914	<b>3,051</b>	<b>7,122</b>	4,112	<b>11,234</b>
<b>Private sector housing renewal</b>									
31 Administration of financial support for repairs and improvements	36,483	39,471	<b>75,954</b>	11,056	25,896	<b>36,954</b>	<b>39,000</b>	91,462	<b>130,461</b>
38 Other private sector housing renewal	48,128	35,760	<b>83,887</b>	17,369	14,163	<b>31,531</b>	<b>52,356</b>	90,614	<b>142,970</b>
<b>Homelessness</b>									
39 Other nightly paid, privately managed accommodation	1,013	52,823	<b>53,836</b>	37,724	12,111	<b>49,835</b>	<b>4,001</b>	76	<b>4,077</b>
40 Private managed accommodation leased by the authority	2,645	178,613	<b>181,258</b>	133,829	18,476	<b>152,305</b>	<b>28,954</b>	196	<b>29,150</b>
41 Hostels (non-HRA support)	14,067	29,629	<b>43,695</b>	25,156	6,645	<b>31,801</b>	<b>11,894</b>	3,353	<b>15,248</b>
42 Bed/breakfast accommodation	5,005	158,120	<b>163,125</b>	90,836	22,984	<b>113,820</b>	<b>49,306</b>	158	<b>49,464</b>
43 Private managed accommodation leased by RSLs	1,981	11,358	<b>13,339</b>	6,525	3,761	<b>10,286</b>	<b>3,052</b>	299	<b>3,352</b>
44 Directly with a private sector landlord	1,914	76,324	<b>78,238</b>	50,242	21,190	<b>71,432</b>	<b>6,806</b>	127	<b>6,933</b>
45 Accommodation within the authority's own stock (non-HRA)	2,370	9,167	<b>11,537</b>	7,368	3,790	<b>11,158</b>	<b>379</b>	341	<b>720</b>
46 Other temporary accommodation	4,082	54,547	<b>58,629</b>	33,120	6,899	<b>40,020</b>	<b>18,609</b>	427	<b>19,036</b>
47 <b>Homelessness: Administration</b>	95,716	133,474	<b>229,187</b>	49,306	20,018	<b>69,326</b>	<b>159,866</b>	7,249	<b>167,116</b>
48 Accommodation within RSL stock	1,658	3,686	<b>5,344</b>	1,325	1,674	<b>2,999</b>	<b>2,345</b>	4	<b>2,349</b>
49 <b>Homelessness: Prevention</b>	23,922	65,594	<b>89,515</b>	14,103	7,269	<b>21,372</b>	<b>68,143</b>	1,801	<b>69,944</b>
50 <b>Homelessness: Support</b>	11,720	27,205	<b>38,925</b>	7,908	8,187	<b>16,096</b>	<b>22,830</b>	1,202	<b>24,032</b>
<b>Housing benefits</b>									
51 Rent allowances - discretionary payments	1,396	58,939	<b>60,335</b>	7,420	7,051	<b>14,471</b>	<b>45,866</b>	17	<b>45,883</b>
52 Non-HRA rent rebates - discretionary payments	117	6,407	<b>6,524</b>	2,400	1,044	<b>3,444</b>	<b>3,080</b>	0	<b>3,080</b>
53 Rent rebates to HRA tenants - discretionary payments	120	7,610	<b>7,730</b>	3,771	567	<b>4,338</b>	<b>3,392</b>	302	<b>3,694</b>
57 Housing benefits administration	230,729	360,755	<b>591,485</b>	31,070	79,997	<b>111,066</b>	<b>480,420</b>	4,676	<b>485,095</b>
60 <b>Other council property (Non-HRA)</b>	11,182	47,624	<b>58,806</b>	41,139	15,236	<b>56,375</b>	<b>2,428</b>	25,176	<b>27,604</b>
<b>Housing welfare</b>									
75 <b>Supporting People</b>	28,597	811,194	<b>839,793</b>	6,923	30,927	<b>37,850</b>	<b>801,941</b>	3,277	<b>805,218</b>
78 <b>Other welfare services</b>	20,651	14,116	<b>34,767</b>	15,603	8,237	<b>23,840</b>	<b>10,927</b>	1,829	<b>12,756</b>
<b>90 TOTAL HOUSING SERVICES (GFRA only)</b>	<b>670,463</b>	<b>2,368,774</b>	<b>3,039,237</b>	<b>636,236</b>	<b>378,210</b>	<b>1,014,447</b>	<b>2,024,792</b>	<b>734,387</b>	<b>2,759,176</b>

*continued*

## Annex A7: Revenue Outturn Housing services (RO4) 2013-14 (continued)

£ thousand

	Net total cost	
<b>HOUSING REVENUE ACCOUNT (HRA) - 2012-13</b>		
<b>Income</b>		
101 Dwelling rents (gross)	7,043,100	
102 Non-dwelling rents (gross)	171,403	
103 Tenants' leaseholders' and other charges for services and facilities	687,087	
104 Contributions towards expenditure (other than government grants and assistance)	143,255	
105 Government grants and assistance (including downward adjustments)	288,658	
106 Interest on investments credited direct to the HRA	54,277	
107 Transfers from GF only	7,792	
108 Transfers from MRR and other transfers permitted or required by legislation	116,176	
111 HRA - Appropriation to/from Accumulated Absences Account	297	
<b>115 TOTAL HOUSING REVENUE ACCOUNT (HRA) INCOME (total of lines 101 to 111)</b>	<b>8,512,046</b>	
121 Repairs and maintenance	1,771,878	
122 Supervision and management (including CDC)	1,878,422	
123 Special services	464,049	
124 Rents, rates, taxes and other charges	122,149	
125 Direct charges to the HRA - Interest payable and similar charges including amortisation of premiums and discounts	988,209	
126 Charges to the HRA for debt repayment or non-interest charges in respect of credit arrangements (including on balance sheet PFI schemes)	1,184,754	
127 HRA - Capital expenditure charged to the GF Revenue Account (CERA)	617,979	
128 Debt management costs	34,437	
129 Transfers to GF only	181,119	
130 Transfers to MRR and other transfers permitted or required by legislation	902,735	
133 HRA - Provision for bad debts (+/-)	73,669	
<b>135 TOTAL HOUSING REVENUE ACCOUNT (HRA) EXPENDITURE (total of lines 121 to 133)</b>	<b>8,219,404</b>	
<b>140 SURPLUS OR DEFICIT FOR THE YEAR ON HRA SERVICES (line 115 minus 135)</b>	<b>292,639</b>	
	<b>1 Apr 2013</b>	<b>31 Mar 2014</b>
<b>146 Housing Revenue Account (HRA) Reserves</b>	<b>1,690,296</b>	<b>1,982,935</b>



**Annex A8: Revenue Outturn Cultural, Environmental, Regulatory and Planning services (RO5) 2013-14**

	£ thousand								
	Employees	Running expenses	Total expenditure	Sales, fees & charges	Other income	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)
<b>CULTURAL AND RELATED SERVICES</b>									
<b>Culture and heritage</b>									
111 Archives	31,951	23,859	55,809	5,105	6,176	11,280	44,529	6,248	50,777
112 Arts development and support	33,108	109,393	142,502	12,902	16,249	29,151	113,348	14,371	127,721
113 Heritage	25,874	37,533	63,406	22,505	9,802	32,305	31,102	18,323	49,427
114 Museums and galleries	89,061	165,259	254,320	31,375	28,090	59,465	194,857	44,784	239,641
115 Theatres and public entertainment	77,270	234,621	311,888	148,573	17,925	166,498	145,392	107,201	252,593
<b>Recreation and sport</b>									
121 Community centres and public halls	23,450	59,062	82,513	16,361	11,398	27,759	54,752	51,859	106,612
122 Foreshore	7,965	21,374	29,340	15,601	7,675	23,276	6,065	14,625	20,690
123 Sports development and community recreation	91,767	189,775	281,544	37,319	47,025	84,346	197,202	216,406	413,609
128 Sports and recreation facilities, including golf courses	293,161	581,218	874,378	361,906	63,940	425,847	448,528	328,844	777,371
130 Open spaces	342,526	659,029	1,001,560	131,020	154,374	285,394	716,164	177,500	893,666
140 Tourism	36,894	80,317	117,210	29,071	13,129	42,201	75,008	6,890	81,899
150 Library service	418,919	470,334	889,254	47,982	37,300	85,279	803,972	128,700	932,670
<b>190 TOTAL CULTURAL AND RELATED SERVICES</b>	<b>1,471,944</b>	<b>2,631,778</b>	<b>4,103,726</b>	<b>859,719</b>	<b>413,081</b>	<b>1,272,804</b>	<b>2,830,921</b>	<b>1,115,754</b>	<b>3,946,675</b>
<b>ENVIRONMENTAL AND REGULATORY SERVICES</b>									
210 Cemetery, cremation and mortuary services	69,277	151,756	221,032	247,340	14,735	262,075	-41,044	36,988	-4,058
<b>Regulatory services</b>									
219 Trading standards	99,227	60,403	159,631	16,542	11,935	28,477	131,157	2,000	133,156
220 Water safety	1,838	2,029	3,868	458	148	607	3,260	32	3,293
221 Food safety	67,523	42,351	109,870	7,075	7,387	14,464	95,409	733	96,142
222 Environmental protection	101,659	78,618	180,279	13,293	18,319	31,612	148,664	2,715	151,379
223 Housing standards	29,055	18,303	47,359	5,662	5,697	11,360	35,997	12,787	48,784
224 Health and safety	26,781	18,147	44,928	2,538	4,666	7,207	37,721	388	38,110
225 Port health (excluding levies)	8,553	8,590	17,143	14,848	496	15,344	1,799	-8	1,791
226 Port health levies	414	809	1,223	386	105	491	732	1	733
227 Pest control	21,219	20,264	41,484	12,266	3,962	16,230	25,255	1,045	26,299
228 Public conveniences	13,572	58,154	71,725	2,911	1,742	4,652	67,075	18,186	85,260
229 Animal and public health; infectious disease control	50,550	54,555	105,105	12,196	13,128	25,323	79,780	4,761	84,541
230 Licensing - Alcohol and entertainment licensing; taxi licensing	74,272	89,156	163,427	125,089	32,152	157,241	6,188	2,497	8,685
<b>Community Safety</b>									
231 Crime Reduction	86,582	143,880	230,462	7,981	51,071	59,052	171,409	4,870	176,280
232 Safety Services	71,934	64,465	136,397	10,877	31,126	42,001	94,396	3,317	97,714
233 CCTV	28,140	50,443	78,580	8,811	17,425	26,237	52,344	8,429	60,773

*continued*

**Annex A8: Revenue Outturn Cultural, Environmental, Regulatory and Planning services (RO5) 2013-14 (continued)**

	£ thousand								
	Employees	Running expenses	Total expenditure	Sales, fees & charges	Other income	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)
<b>ENVIRONMENTAL AND REGULATORY SERVICES (continued)</b>									
<b>Flood defence, land drainage and coast protection</b>									
241 Defences against flooding	6,739	22,880	<b>29,618</b>	1,352	6,477	<b>7,828</b>	<b>21,790</b>	7,309	<b>29,100</b>
243 Land drainage and related work (excluding levy / special levies)	4,185	16,828	<b>21,013</b>	681	2,485	<b>3,166</b>	<b>17,848</b>	1,693	<b>19,540</b>
244 Land drainage and related work - levy / special levies	0	23,123	<b>23,123</b>	-1	14	<b>13</b>	<b>23,110</b>	-446	<b>22,664</b>
247 Coast protection	3,829	15,498	<b>19,328</b>	2,114	3,076	<b>5,190</b>	<b>14,138</b>	37,970	<b>52,109</b>
250 Agricultural and fisheries services	2,537	12,751	<b>15,288</b>	16,132	7,064	<b>23,196</b>	<b>-7,907</b>	-5,777	<b>-13,684</b>
270 Street cleansing (not chargeable to Highways)	293,492	517,537	<b>811,035</b>	17,186	77,286	<b>94,471</b>	<b>716,565</b>	21,886	<b>738,451</b>
<b>Waste management</b>									
281 Waste collection	282,709	817,559	<b>1,100,267</b>	93,160	123,070	<b>216,231</b>	<b>884,040</b>	83,647	<b>967,685</b>
282 Waste disposal	59,852	2,001,167	<b>2,061,019</b>	134,830	92,488	<b>227,317</b>	<b>1,833,700</b>	122,317	<b>1,956,017</b>
283 Trade waste	19,659	131,269	<b>150,929</b>	159,040	12,992	<b>172,031</b>	<b>-21,106</b>	3,472	<b>-17,636</b>
284 Recycling	114,098	662,181	<b>776,279</b>	117,273	94,653	<b>211,928</b>	<b>564,352</b>	41,818	<b>606,169</b>
285 Waste minimisation	5,381	18,971	<b>24,352</b>	1,208	2,166	<b>3,374</b>	<b>20,978</b>	1,858	<b>22,836</b>
286 Climate change costs	9,761	10,194	<b>19,954</b>	2,896	3,125	<b>6,022</b>	<b>13,932</b>	3,450	<b>17,383</b>
<b>290 TOTAL ENVIRONMENTAL AND REGULATORY SERVICES</b>	<b>1,552,834</b>	<b>5,111,880</b>	<b>6,664,718</b>	<b>1,034,145</b>	<b>638,997</b>	<b>1,673,139</b>	<b>4,991,575</b>	<b>417,938</b>	<b>5,409,516</b>
<b>PLANNING AND DEVELOPMENT SERVICES</b>									
310 Building control	104,638	81,183	<b>185,819</b>	107,835	16,258	<b>124,095</b>	<b>61,727</b>	1,891	<b>63,619</b>
320 Development control	305,046	282,080	<b>587,127</b>	318,092	39,919	<b>358,010</b>	<b>229,118</b>	13,963	<b>243,082</b>
<b>Planning policy</b>									
335 Conservation and listed buildings planning policy	20,534	14,114	<b>34,647</b>	2,837	3,016	<b>5,853</b>	<b>28,794</b>	4,205	<b>32,999</b>
338 Other planning policy	128,557	143,357	<b>271,916</b>	18,130	29,970	<b>48,101</b>	<b>223,815</b>	12,407	<b>236,223</b>
340 Environmental initiatives	44,130	57,571	<b>101,701</b>	12,404	24,697	<b>37,100</b>	<b>64,600</b>	30,464	<b>95,064</b>
350 Economic development	229,132	516,379	<b>745,510</b>	178,455	174,696	<b>353,148</b>	<b>392,360</b>	288,935	<b>681,294</b>
351 Economic research	6,764	11,207	<b>17,971</b>	5,472	2,329	<b>7,801</b>	<b>10,169</b>	10,346	<b>20,515</b>
352 Business support	29,342	78,389	<b>107,732</b>	45,492	28,517	<b>74,009</b>	<b>33,722</b>	45,570	<b>79,292</b>
360 Community development	116,951	257,255	<b>374,210</b>	10,843	54,303	<b>65,144</b>	<b>309,065</b>	54,907	<b>363,971</b>
<b>390 TOTAL PLANNING AND DEVELOPMENT SERVICES</b>	<b>985,092</b>	<b>1,441,539</b>	<b>2,426,634</b>	<b>699,560</b>	<b>373,705</b>	<b>1,073,264</b>	<b>1,353,367</b>	<b>462,690</b>	<b>1,816,055</b>
<b>400 TOTAL CULTURAL, ENVIRONMENTAL, REGULATORY AND PLANNING SERVICES</b>	<b>4,009,876</b>	<b>9,185,195</b>	<b>13,195,072</b>	<b>2,593,427</b>	<b>1,425,780</b>	<b>4,019,203</b>	<b>9,175,864</b>	<b>1,996,384</b>	<b>11,172,249</b>

**Annex A9: Revenue Outturn Protective, Central and Other services (RO6) 2013-14**

	£ thousand								
	Employees	Running expenses	Total expenditure	Sales, fees & charges	Other income	Total income	Net current expenditure	Capital items	Net total cost (excluding specific grants)
	(1)	(2)	(3) = (1) + (2)	(4)	(5)	(6) = (4) + (5)	(7) = (3) - (6)	(8)	(9) = (7) + (8)
<b>PROTECTIVE SERVICES</b>									
<b>100 TOTAL POLICE SERVICES</b>	<b>9,668,156</b>	<b>2,260,222</b>	<b>11,928,378</b>	<b>469,460</b>	<b>539,319</b>	<b>1,008,780</b>	<b>10,919,598</b>	<b>428,087</b>	<b>11,347,685</b>
<b>FIRE AND RESCUE SERVICES</b>									
210 Community fire safety	178,337	69,274	<b>247,611</b>	6,477	5,931	<b>12,408</b>	<b>235,203</b>	14,087	<b>249,290</b>
220 Fire fighting and rescue operations	1,441,604	463,532	<b>1,905,136</b>	23,578	40,126	<b>63,704</b>	<b>1,841,432</b>	131,332	<b>1,972,764</b>
230 Fire and rescue service emergency planning and civil defence	9,556	4,434	<b>13,990</b>	439	1,521	<b>1,960</b>	<b>12,030</b>	5,621	<b>17,651</b>
<b>290 TOTAL FIRE AND RESCUE SERVICES</b>	<b>1,629,497</b>	<b>537,240</b>	<b>2,166,737</b>	<b>30,494</b>	<b>47,578</b>	<b>78,072</b>	<b>2,088,665</b>	<b>151,040</b>	<b>2,239,705</b>
<b>CENTRAL SERVICES</b>									
<b>410 CORPORATE AND DEMOCRATIC CORE</b>	<b>611,085</b>	<b>1,266,943</b>	<b>1,878,026</b>	<b>79,803</b>	<b>375,358</b>	<b>455,161</b>	<b>1,422,865</b>	<b>145,205</b>	<b>1,568,070</b>
<b>CENTRAL SERVICES TO THE PUBLIC</b>									
<b>Local tax collection</b>									
421 Council tax collection	158,735	450,229	<b>608,963</b>	251,350	87,627	<b>338,981</b>	<b>269,982</b>	5,560	<b>275,542</b>
422 Council tax discounts for prompt payment	0	7,506	<b>7,506</b>	943	2,579	<b>3,522</b>	<b>3,984</b>	4	<b>3,988</b>
423 Council tax discounts locally funded	228	3,466	<b>3,694</b>	597	231	<b>828</b>	<b>2,866</b>	0	<b>2,866</b>
425 Council tax benefits administration	102,088	147,941	<b>250,029</b>	8,481	26,975	<b>35,457</b>	<b>214,572</b>	2,717	<b>217,289</b>
426 Non-domestic rates collection	28,687	60,292	<b>88,980</b>	24,011	55,710	<b>79,722</b>	<b>9,259</b>	604	<b>9,863</b>
428 BID ballots	48	2,065	<b>2,113</b>	531	650	<b>1,181</b>	<b>932</b>	0	<b>932</b>
430 Registration of births, deaths and marriages	80,090	42,754	<b>122,845</b>	100,602	5,183	<b>105,786</b>	<b>17,059</b>	2,468	<b>19,527</b>
<b>Elections</b>									
441 Registration of electors	33,730	46,322	<b>80,053</b>	3,329	4,687	<b>8,015</b>	<b>72,035</b>	543	<b>72,577</b>
442 Conducting elections	14,188	52,280	<b>66,467</b>	4,631	16,361	<b>20,993</b>	<b>45,474</b>	189	<b>45,662</b>
450 Emergency planning	29,868	28,022	<b>57,890</b>	2,283	8,425	<b>10,709</b>	<b>47,179</b>	6,709	<b>53,887</b>
460 Local land charges	20,253	40,934	<b>61,190</b>	81,594	4,467	<b>86,061</b>	<b>-24,874</b>	1,371	<b>-23,503</b>

*continued*

**Annex A9: Revenue Outturn Protective, Central and Other services (RO6) 2013-14 (continued)**

	£ thousand								
	Employees	Running	Total	Sales, fees	Other	Total	Net current	Capital	Net total cost
	(1)	expenses	expenditure	& charges	income	income	expenditure	items	(excluding
		(2)	(3)	(4)	(5)	(6)	(7)	(8)	specific grants)
			= (1) + (2)			= (4) + (5)	= (3) - (6)		= (7) + (8)
<b>CENTRAL SERVICES TO THE PUBLIC</b>									
<b>(continued)</b>									
465 Local welfare assistance schemes	8,641	46,255	<b>54,895</b>	1,064	3,927	<b>4,990</b>	<b>49,905</b>	61	<b>49,966</b>
470 General grants, bequests and donations	10,836	111,205	<b>122,040</b>	3,274	15,640	<b>18,914</b>	<b>103,126</b>	-25,009	<b>78,117</b>
475 Coroners' court services	21,904	78,077	<b>99,981</b>	2,845	23,402	<b>26,248</b>	<b>73,734</b>	220	<b>73,955</b>
476 Other court services	3,797	4,447	<b>8,244</b>	151	5,080	<b>5,231</b>	<b>3,013</b>	-2,868	<b>145</b>
<b>NON-DISTRIBUTED COSTS</b>									
481 Retirement benefits	577,222	47,533	<b>624,755</b>	6,965	27,138	<b>34,103</b>	<b>590,651</b>	12,963	<b>603,614</b>
482 Costs of unused shares of IT facilities and other assets	6,289	21,409	<b>27,698</b>	2,197	5,261	<b>7,458</b>	<b>20,241</b>	9,758	<b>29,999</b>
483 Depreciation / impairment of surplus assets etc	0	0	<b>0</b>	0	0	<b>0</b>	<b>0</b>	68,274	<b>68,274</b>
484 Revenue expenditure on surplus assets	2,763	26,242	<b>29,005</b>	4,076	7,281	<b>11,357</b>	<b>17,648</b>	15,657	<b>33,305</b>
<b>489 MANAGEMENT AND SUPPORT SERVICES</b>	<b>4,098,579</b>	<b>4,283,612</b>	<b>8,382,190</b>	<b>816,995</b>	<b>7,660,311</b>	<b>8,477,306</b>	<b>-95,114</b>	<b>556,788</b>	<b>461,675</b>
<b>490 TOTAL CENTRAL SERVICES</b>	<b>5,809,031</b>	<b>6,767,531</b>	<b>12,576,565</b>	<b>1,395,725</b>	<b>8,336,297</b>	<b>9,732,025</b>	<b>2,844,538</b>	<b>801,214</b>	<b>3,645,754</b>
<b>MANAGEMENT AND SUPPORT SERVICES</b>									
491 Recharges within central services					1,865,538				
492 Recharges to general fund revenue account (excluding central services)					4,494,508				
493 Recharges to central government					52,247				
494 Recharges to other accounts					695,120				
495 Other management and support services income (excluding recharges)					552,896				
<b>500 TOTAL OTHER SERVICES</b>	<b>120,643</b>	<b>462,375</b>	<b>583,018</b>	<b>49,743</b>	<b>442,027</b>	<b>491,770</b>	<b>91,249</b>	<b>221,989</b>	<b>313,238</b>

**Annex A10: Trading Account Services Return (TSR) 2013-14**

	£ thousand								
	Employees	Running expenses	Total expenditure	Sales, fees & charges	Other income	Total income	Gross surplus (-)/ deficit (+)	Capital items	Net surplus (-)/ deficit (+)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
			= (1) + (2)			= (4) + (5)	= (3) - (6)		= (7) + (8)
<b>External Trading Accounts</b>									
260 Car Parks	1,435	7,868	<b>9,303</b>	15,284	293	<b>15,577</b>	<b>-6,274</b>	2,587	<b>-3,687</b>
281 Airports	594	870	<b>1,464</b>	2,284	2,288	<b>4,572</b>	<b>-3,108</b>	0	<b>-3,108</b>
282 Ports	1,538	2,064	<b>3,602</b>	2,704	105	<b>2,809</b>	<b>793</b>	1,053	<b>1,846</b>
283 Piers	511	837	<b>1,347</b>	1,934	0	<b>1,934</b>	<b>-587</b>	29	<b>-558</b>
284 Toll bridges and roads	12,090	38,919	<b>51,009</b>	63,959	-132	<b>63,827</b>	<b>-12,818</b>	10,960	<b>-1,858</b>
514 Museums	28	256	<b>284</b>	185	0	<b>185</b>	<b>99</b>	589	<b>688</b>
515 Theatres	5,090	16,688	<b>21,778</b>	17,638	898	<b>18,535</b>	<b>3,243</b>	2,689	<b>5,932</b>
521 Civic halls	2,182	5,671	<b>7,853</b>	3,755	2,514	<b>6,269</b>	<b>1,584</b>	1,735	<b>3,319</b>
525 Civic restaurants	3,704	4,671	<b>8,375</b>	5,382	1,015	<b>6,397</b>	<b>1,977</b>	12	<b>1,989</b>
528 Sports facilities	2,472	1,601	<b>4,073</b>	4,253	116	<b>4,369</b>	<b>-296</b>	41	<b>-255</b>
535 Crematoria	2,024	2,980	<b>5,004</b>	6,150	32	<b>6,182</b>	<b>-1,178</b>	195	<b>-983</b>
550 Fishery harbours	848	8,130	<b>8,978</b>	3,238	84	<b>3,322</b>	<b>5,656</b>	119	<b>5,775</b>
580 Trade waste	2,004	9,155	<b>11,159</b>	11,764	2,603	<b>14,367</b>	<b>-3,208</b>	108	<b>-3,101</b>
591 Building control	10,157	6,934	<b>17,091</b>	15,277	1,052	<b>16,330</b>	<b>761</b>	41	<b>802</b>
594 Corporation estates	1,955	19,688	<b>21,643</b>	54,281	15,189	<b>69,471</b>	<b>-47,827</b>	1,408	<b>-46,420</b>
595 Industrial estates	4,174	43,544	<b>47,719</b>	92,841	34,267	<b>127,107</b>	<b>-79,389</b>	18,474	<b>-60,915</b>
596 Investment properties	3,283	58,895	<b>62,178</b>	163,703	38,456	<b>202,159</b>	<b>-139,979</b>	-18,153	<b>-158,132</b>
597 Market undertakings	17,867	44,658	<b>62,524</b>	69,915	12,747	<b>82,663</b>	<b>-20,139</b>	24,005	<b>3,866</b>
691-695 Other External Trading Accounts	47,577	380,538	<b>428,114</b>	392,173	43,070	<b>435,241</b>	<b>-7,127</b>	32,911	<b>25,784</b>
<b>698 TOTAL EXTERNAL TRADING ACCOUNTS</b>	<b>119,529</b>	<b>653,967</b>	<b>773,498</b>	<b>926,721</b>	<b>154,597</b>	<b>1,081,316</b>	<b>-307,816</b>	<b>78,803</b>	<b>-229,013</b>
<i>of which:</i>									
931 Depreciation								45,422	
933 Loss on impairment of assets								16,319	
934 Revaluations taken to surplus or deficit on the provision of services								-2,597	
935 Credit for capital grants								-1,049	
936 Revenue Expenditure funded from Capital by Statute (RECS)								20,708	
<b>939 Total capital items (total of lines 931 to 936)</b>								<b>78,802</b>	

*continued*

**Annex A10: Trading Account Services Return (TSR) 2013-14 (continued)**

	£ thousand								
	Employees (1)	Running expenses (2)	Total expenditure (3) = (1) + (2)	Sales, fees & charges (4)	Other income (5)	Total income (6) = (4) + (5)	Gross surplus (-)/ deficit (+) (7) = (3) - (6)	Capital items (8)	Net Surplus (-)/ Deficit (+) (9) = (7) + (8)
<b>Internal Trading Accounts</b>									
716 Administrative Education support services	5,824	2,983	8,807	4,418	4,314	8,732	75	0	75
717 Specialist Education support services	18,512	7,944	26,456	6,836	18,976	25,813	644	228	872
723 Highways maintenance	82,276	204,535	286,811	68,346	220,069	288,415	-1,604	2,093	489
726 On-street parking	1,642	2,940	4,582	6,235	602	6,837	-2,255	103	-2,152
733 Social Services: residential homes	0	0	0	0	0	0	0	0	0
734 Social Services: home care services	0	0	0	0	0	0	0	0	0
741 Housing management	3,485	6,274	9,759	6,834	2,593	9,426	332	26	358
752 Leisure management	127	133	260	237	78	315	-55	6	-49
757 Environmental cleaning and sweeping	3,257	2,682	5,939	2,963	3,614	6,577	-638	129	-509
810 Construction and property services	89,895	128,196	218,091	31,004	196,824	227,828	-9,737	11,153	1,416
821 Building cleaning	131,698	35,262	166,959	59,527	108,594	168,121	-1,162	533	-629
825 Building maintenance	118,366	211,073	329,439	159,752	177,952	337,704	-8,265	1,366	-6,899
830 Grounds maintenance	50,800	46,550	97,351	11,523	66,858	78,380	18,970	2,170	21,140
841 Vehicle maintenance	37,945	122,362	160,307	41,304	137,593	178,897	-18,591	15,399	-3,192
845 Vehicle management and transport	49,512	99,310	148,822	83,393	99,651	183,044	-34,223	29,690	-4,533
850 Refuse collection	11,117	9,033	20,150	1,294	21,296	22,590	-2,440	2,013	-427
860 Catering services	240,362	223,322	463,685	307,571	157,107	464,678	-993	961	-32
871 Office services (printing, security, etc)	12,241	15,822	28,063	7,685	23,784	31,468	-3,405	2,564	-841
872 Information Technology	19,357	58,226	77,583	7,496	71,727	79,224	-1,641	4,617	2,976
873 Finance services	33,703	31,611	65,314	7,874	41,889	49,763	15,551	2,058	17,609
874 Legal services	33,416	21,241	54,658	14,009	42,094	56,104	-1,446	36	-1,410
875 Personnel services	15,256	9,259	24,515	3,817	20,859	24,676	-162	5	-157
891-895 Other Internal Trading Accounts	182,911	215,132	398,041	147,730	254,134	401,863	-3,822	14,802	10,980
<b>898 TOTAL INTERNAL TRADING ACCOUNTS</b>	<b>1,141,700</b>	<b>1,453,890</b>	<b>2,595,591</b>	<b>979,848</b>	<b>1,670,608</b>	<b>2,650,454</b>	<b>-54,864</b>	<b>89,951</b>	<b>35,087</b>
<i>of which:</i>									
931 Depreciation								67,964	
933 Loss on impairment of assets								4,473	
934 Revaluations taken to surplus or deficit on the provision of services								11,223	
935 Credit for capital grants								-1,624	
936 Revenue Expenditure funded from Capital by Statute (RECS)								7,915	
<b>939 Total capital charges (total of lines 931 to 936)</b>								<b>89,951</b>	
<b>899 TOTAL EXTERNAL+ INTERNAL TRADING ACCOUNTS</b>	<b>1,261,229</b>	<b>2,107,860</b>	<b>3,369,089</b>	<b>1,906,567</b>	<b>1,825,204</b>	<b>3,731,770</b>	<b>-362,683</b>	<b>168,754</b>	<b>-193,928</b>

**Annex A11: Subjective Analysis (SAR) 2013-14**

£ thousand

of which:

	<b>TOTAL ALL SERVICES</b>	<b>Education services</b>	<b>Highways and transport services</b>	<b>Social Care</b>	<b>Housing services (excluding HRA)</b>	<b>Cultural, environmental and planning services</b>	<b>Police services</b>	<b>Fire &amp; rescue services</b>	<b>Central and other services</b>
<b>PART A - PAY ESTIMATES</b>									
1 Teacher salary	11,820,869	11,802,073	0	13,943	0	4,320	0	0	534
2 Employers' National Insurance contributions	849,932	848,761	0	1,087	0	216	0	0	-132
3 Employers' Pension contributions	1,437,679	1,427,151	0	2,087	0	251	0	0	8,189
4 Location allowance	239	233	0	0	0	0	0	0	6
<b>5 TOTAL TEACHERS GROUP (Total of lines 1 to 4)</b>	<b>14,108,719</b>	<b>14,078,218</b>	<b>0</b>	<b>17,117</b>	<b>0</b>	<b>4,787</b>	<b>0</b>	<b>0</b>	<b>8,597</b>
6 Police & Fire salary	6,023,361	2,758	0	0	0	0	4,995,920	987,038	37,645
7 Employers' National Insurance contributions	537,475	275	0	0	0	0	450,365	83,732	3,104
8 Employers' Pension contributions	1,364,662	440	0	0	0	0	1,162,707	191,114	10,401
9 Location allowance	244,630	633	0	0	0	0	212,268	31,728	1
<b>10 TOTAL POLICE &amp; FIRE GROUP (Total of lines 6 to 9)</b>	<b>8,170,129</b>	<b>4,106</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,821,260</b>	<b>1,293,612</b>	<b>51,151</b>
11 All Other Staff salary	23,524,962	7,500,312	988,103	4,977,588	530,112	3,147,444	2,120,758	173,344	4,087,299
12 Employers' National Insurance contributions	1,571,668	419,750	71,770	345,294	40,701	213,267	166,023	13,022	301,841
13 Employers' Pension contributions	3,625,619	1,023,853	160,298	715,878	78,760	455,440	331,406	28,168	831,816
14 Location allowance	93,687	2,060	2,603	1,839	171	12,921	52,188	802	21,103
<b>15 TOTAL ALL OTHER STAFF GROUP (Total of lines 11 to 14)</b>	<b>28,815,936</b>	<b>8,945,976</b>	<b>1,222,774</b>	<b>6,040,599</b>	<b>649,744</b>	<b>3,829,072</b>	<b>2,670,375</b>	<b>215,337</b>	<b>5,242,059</b>
16 Other Pay Related Costs	2,804,503	1,235,084	55,672	392,075	20,719	176,011	176,521	120,548	627,868
<b>17 TOTAL Part A (Total of lines 5, 10, 15, 16a &amp; 16b)</b>	<b>53,899,287</b>	<b>24,263,384</b>	<b>1,278,446</b>	<b>6,449,791</b>	<b>670,463</b>	<b>4,009,870</b>	<b>9,668,156</b>	<b>1,629,497</b>	<b>5,929,674</b>

continued

**Annex A11: Subjective Analysis (SAR) 2013-14 (continued)**

£ thousand

	TOTAL ALL SERVICES	of which:		
		Social Care	Police services	All other services
<b>PART B - RUNNING EXPENSES</b>				
18 Repairs, Alterations and Maintenance of Buildings	1,778,585	52,522	161,330	1,564,733
19 Energy Costs - Electricity, Gas and Other	1,045,378	39,769	75,239	930,371
21 Rents	664,193	61,919	76,690	525,585
22 Rates	936,640	18,090	111,849	806,701
23 Water Services	176,934	9,812	7,404	159,719
24 Fixtures & Fittings	60,122	1,819	3,592	54,710
25 Cleaning and Domestic Supplies	508,830	24,164	33,545	451,121
26 Grounds Maintenance Costs	350,118	3,733	3,034	343,351
27 Premises Insurance	139,715	3,959	4,976	130,780
28 Other Premises Related Expenditure	688,080	41,562	50,492	596,027
<b>29 TOTAL PREMISES EXPENSES (Total of lines 18 to 28)</b>	<b>6,348,596</b>	<b>257,349</b>	<b>528,151</b>	<b>5,563,097</b>
30 Direct Transport Costs - Vehicle Running Costs, Repair & Maintenance	731,832	51,770	163,606	516,456
32 Contract Hire and Operating Leases	922,378	95,387	8,879	818,111
33 Car Allowances for Travelling Expenses	306,611	114,692	27,891	164,028
34 Public Transport Allowances for Travelling Expenses	167,116	25,561	15,200	126,355
35 Transport Insurance	63,182	4,337	13,525	45,319
36 Other Transport Related Expenditure	638,453	45,588	11,206	581,659
<b>37 TOTAL TRANSPORT EXPENSES (Total of lines 30 to 36)</b>	<b>2,829,572</b>	<b>337,336</b>	<b>240,307</b>	<b>2,251,929</b>
38 Equipment, Furniture & Materials	1,653,235	158,868	62,070	1,432,298
39 Catering	778,531	58,800	9,482	710,249
40 Clothing, Uniforms & Laundry	70,066	4,813	29,656	35,598
41 Printing, Stationery and General Office Expenses	629,030	54,550	26,062	548,418
42 Communications and Computing - Postage, Telephone, Computer Costs and Other	2,107,286	109,856	474,244	1,523,186
46 Subsistence and Conference Expenses	163,234	19,775	16,487	126,973
47 Subscriptions	307,175	36,584	3,308	267,282
48 Insurance	292,317	15,208	13,969	263,140
49 Schools' Non ICT Learning Resources	567,158	10,522	0	556,636
50 Schools' ICT Learning Resources	188,662	2,776	0	185,886
51 Exam Fees	96,838	1,447	0	95,391
52 Other Supplies and Services Expenditure	11,119,246	1,704,596	557,488	8,857,161
<b>53 TOTAL SUPPLIES &amp; SERVICES EXPENDITURE (Total of lines 38 to 52)</b>	<b>17,972,778</b>	<b>2,177,795</b>	<b>1,192,766</b>	<b>14,602,217</b>
54 Joint Authorities and Other Local Authorities	2,013,715	455,960	87,054	1,470,701
55 Payments to Voluntary Bodies	1,650,336	721,057	20,243	909,036
56 Private Contractors and Other Agencies - Professional Services	5,490,484	2,932,930	140,784	2,416,770
57 Private Contractors and Other Agencies - Agency Staff	1,277,638	445,217	33,239	799,182
58 Private Contractors and Other Agencies - Other	19,799,380	11,319,834	17,651	8,461,895
59 Internal Trading Organisations	1,238,766	110,700	0	1,128,066
<b>60 TOTAL THIRD PARTY PAYMENTS (Total of lines 54 to 59)</b>	<b>31,470,320</b>	<b>15,985,699</b>	<b>298,971</b>	<b>15,185,650</b>
61 Total Transfer Payments (Discretionary)	2,033,203	1,063,649	0	969,557
62 Expenditure on Management and Support Services	6,360,046	915,785	28	5,444,233
<b>63 TOTAL Part B (Total of lines 29, 37, 53, 60, 61 &amp; 62)</b>	<b>67,014,515</b>	<b>20,737,613</b>	<b>2,260,222</b>	<b>44,016,683</b>
<b>PART C - INCOME</b>				
64 Rental Income	1,989,172			
65 Recharges	9,592,672			
66 All Other Income	17,523,095			
<b>67 TOTAL Part C (Lines 64 to 66)</b>	<b>29,104,939</b>			



## Annex B: Derivation of service lines used in Table 1

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

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

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

**Annex C: Derivation of service lines used in Table 2**

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

## 7. 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/publications/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, the Mayor's Office for Policing and Crime (MOPAC), London Fire and Emergency Planning Authority, Transport for London (TfL) and the London Legacy Development Corporation (LLDC). 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 are two lines connected with the adjustments permitted or required by our regulations. The accounts show figures fully compliant with accounting standards, but regulations made by DCLG provide for adjustments to those figures to prevent 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.

## 8. 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 D** shows the distribution of local authorities responsible for completing the RO forms by classification.

<b>Annex D: Distribution of Local Authorities by Classification</b>	
<b>Local Authority Classification</b>	
Greater London Authority	1
Shire Counties	27
Shire Districts	201
Inner London Boroughs <sup>(a)</sup>	13
Outer London Boroughs	20
Unitary Authorities <sup>(b)</sup>	56
Metropolitan Districts	36
Police Authorities	37
Fire Authorities	30
Other Authorities <sup>(c)</sup>	23
<b>All</b>	<b>444</b>
(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	

### Survey design and methodology for grossing SAR 2013-14 data

Out of the 444 local authorities in England, 128 local authorities were selected to complete an additional Subjective Analysis Return (SAR) form which is essentially is an extension of the subjective analysis in the General Fund Revenue Account Outturn suite. In principle, therefore, its totals are designed to agree with the Net Current Expenditure on the individual Revenue Outturn forms, and the Total Service Expenditure line on the Revenue Summary form. The three main components of SAR cover:

- (a) **Pay Estimates – Direct employee expenses**; which include total salaries, employers' national insurance contributions, employer' pension contributions and local allowances

- (b) **Running Expenses**; which includes premises and transport related expenditure, supplies and services and third party payments (including agency staff costs)
- (c) **Income**; which includes recharges, rental income and other sources of income (including sales, fees and charges)

The 130 local authorities were selected to ensure all classes of authorities in England are adequately represented. Below is a table showing the five main classes (stratum) for which local authorities in England are differentiated, and the total number of the local authorities selected to complete the SAR form and total in England, for each class:

<b>Annex E: Total number of authorities completing the 2013-14 SAR form and total in England</b>		
<b>Authority Class</b>	<b>Total number of authorities completing the SAR form</b>	<b>Total number of authorities in England that complete the Revenue Outturn forms</b>
Shire Districts	24	201
Shire Counties	17	27
London Boroughs, Metropolitan Districts and Unitary Authorities & Isle of Scilly <sup>(a)</sup>	62	125
Single Purpose <sup>(b)</sup>	26	90
Greater London Authority	1	1
<b>Total no. of authorities</b>	<b>130</b>	<b>444</b>
<small>(a) Isle of Scilly is classed as being similar to a unitary authority            (b) Single Purpose authorities include Police, Fire, Waste, Transport and National Park authorities</small>		

### **Grossing methodology for producing Subjective Analysis Returns (SAR) figures:**

The grossing process to create the England totals using SAR information from the selected sample of authorities is done in three stages, as below:

#### Stage (1):

The first stage involves aggregating the raw SAR information for each of the five classes separately (e.g. Shire Districts, Shire Counties). The 'Total All Service' column (on the SAR form) is made of eleven core services (which include Education Services, Highways and Transport Services, Social Care, Housing Services etc.). If we consider the first component of SAR (Pay Estimates) and only consider one of the stratum (say k, where k = 1 to 5):

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

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



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

Therefore, for core service  $j$  and stratum  $k$ :

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

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

#### Stage (2):

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

Let  $\mathbf{T}_s(i, k)$  denote the 'Total All Services' figure for subjective expenditure line  $i$  (within the Pay Estimates category) and stratum  $k$ .

Therefore:

$\mathbf{T}_s(i, k) = \sum \mathbf{G}(i, j, k)$ , summing across all the core services  $j$  ( $j = 1$  to  $11$ )

#### Stage (3):

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

Let  $\mathbf{T}_E(i)$  denote the 'Total All Service' figure at England level for subjective expenditure line  $i$  (within the Pay Estimates category).

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

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

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

## 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 completed returns for all 444 local authorities in England. The national figures in this report are based on valid returns for all local authorities in England.

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.)

As we received valid data from all authorities in England there has not been a need to use this grossing methodology.

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. These include:

i) **In form validation:** This refers to warnings that are built into the excel forms that are sent to authorities. Forms have been pre-programmed with sense checks to highlight figures outside a set range. If an authority inputs figures that are likely to be incorrect, the form flags up to the officer inputting the data that this value could be incorrect. In some fields the figure can still be accepted if a reason is given whereas some cells will definitely be rejected as it is deemed impossible. In the majority of cases this means that the forms are returned completed and without any validation queries.

ii) **CLASS (Computerised Local Authority Statistics System) validation:** Once the figures have been received by DCLG, they get inputted onto the CLASS database, which has built in checks that return errors and warnings for unexpected figures. CLASS can then be asked to output a list of warnings and errors which a team member can look through and contact an authority about if necessary.

iii) **Manual (or analytical) validation:** These are extra checks done manually by the teams to

double check the figures they receive. During this process the teams also liaise with relevant policy sections and the Group Accountant to clarify and rectify any anomalies. Furthermore the data received from LAs are compared with other data sources (both internal and external).

iv) **Post validation:** Figures get checked and double-checked on the statistical releases. Particular attention is paid to making sure the values have been entered correctly and the figures on the graphs and tables correlate with each other.

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.

The SAR information is also used as a key management and information tool. In particular, the analysis of employee expenses is used internally by DCLG as part of the evidence base for policy on local government pay and workforce issues. The analysis of running expenses is used by the Office of National Statistics in the estimation of Gross Domestic Product.

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](mailto: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 is a revised version of the original statistical release on Revenue Expenditure and Financing in England 2013-14 which was published on 27 November 2014. Revisions were made to the 'Local Council Tax Support Scheme' figures within the Revenue Outturn Summary (RS) form.

Revisions have arisen due to further validation queries. The revisions affect annex A1.

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](mailto: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-2014>

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

Please see the web link below for access to the papers tabled to the 'Central and Local Information Partnership – Finance' (CLIP-F) group:

<http://www.clip.local.gov.uk/lgv/core/page.do?pagelD=31626>

CLIP Finance (CLIP F) is a consultative group which considers the collection, presentation and analysis of data on local government finance. It has been in existence since 2006, prior to this the 50 Revenue Expenditure and Financing, 2013-14 Final Outturn, Statistical Release

group was known as Working Group on Local Government Financial Statistics (WGLGFS). The membership consists of representatives from central government departments, local government, CIPFA and the Audit Commission, and generally meets three times a year. To ensure users are made aware of significant changes and adjustments to Local Government Finance forms papers are tabled, discussed and published. Please visit the website for details of likely changes for future Revenue/Capital statistical releases.

DCLG have worked closely with colleagues from other government departments to identify areas of potential joined-up working, where similar data are collected on different returns, and where the burden can be reduced on local authorities. DCLG have identified overlaps on the following figures collected on the RO form:

- a. RO1 data on education services and RO3 data on children's social care and s251 data collected by Department for Education;
- b. RO3 data on adult social care and PSS-EX1 data collected by Health and Social Care Information Centre;
- c. A new RO form on public health expenditure and a new Department of Health public health return.

DCLG have worked with analysts from each of these departments to assess the accuracy of these figures at local authority level, where the definitions differ, and how feasible it would be to drop one form and collect all the data using only one collection in future.

The notes, which accompany each form sent to local authorities, can be found at:

<http://www.communities.gov.uk/localgovernment/localregional/localgovernmentfinance/statistics/usefulinformation/formst timetable/revenueforms/>

## 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](http://www.doeni.gov.uk/index/local_government/local_government_funding.htm)

## 9. Enquiries

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### **Public enquiries and Responsible Statistician:**

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

[www.statistics.gov.uk/hub/browse-by-theme/index.html](http://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](http://www.gov.uk/government/organisations/department-for-communities-and-local-government/about/statistics)



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This document/publication is also available on our website at [www.gov.uk/dclg](http://www.gov.uk/dclg)

If you have any enquiries regarding this document/publication, email [contactus@communities.gov.uk](mailto:contactus@communities.gov.uk) or write to us at:

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