



Department for  
Communities and  
Local Government

# Quarterly revenue outturn expenditure for local authorities in England: April to June 2015-16

## (revised)

- Net current expenditure in quarter 1 is estimated to be £27.8bn which is 1.0 per cent higher than £27.6bn reported in the same period last year.
- Forecast total service expenditure for 2015-16 reported in quarter 1 is £90.8bn, which is 1.1 per cent lower than the budget estimate of £91.9bn reported by local authorities prior to the beginning of the financial year.
- Forecast net current expenditure for 2015-16 reported in quarter 1 is £111.6bn. This is 1.3 per cent lower than the budget estimate of £113.1bn.
- Net current expenditure in quarter 1 is 24.6 per cent of the initial reported budget estimate for 2015-16 of £113.1bn.

Local Government Finance  
*Statistical Release*

1 October 2015

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**Date of next publication:**

December 2015

# Introduction

The release has been compiled by the Local Government Finance: Analysis and Data Division of the Department for Communities and Local Government and it provides quarterly revenue expenditure outturn data for local authorities in England, for quarter 1 of the financial year 2015-16 (April – June 2015), and compares it to budget data for the same financial year. The data are drawn from Quarterly Revenue Outturn (QRO) forms and Revenue Account (RA) forms requested from all of the 444 authorities in England.

Authorities in England submit budget data to the Department before the start of each financial year on the Revenue Account (RA) form, and Revenue Outturn (RO) data after the end of the year. The Quarterly Revenue Outturn (QRO) data, which are collected following quarters 1, 2 and 3 of the financial year, provide an early indication of local authority revenue expenditure outturn. Historically, outturn on revenue spending has differed from initial (RA) budget.

The quarter 1 figures in this release are based on valid returns from 443 authorities, Westminster did not provide a return in time for publication. Figures have been imputed for the missing authority for the purpose of calculating aggregate figures, as described in the [Methodology section](#) of this release. This release provides the first estimate of financial quarter 1 revenue expenditure outturn data. Authorities will have the opportunity to revise their quarter 1 data following quarter 2, and an update of these figures will then be published.

Throughout this release, comparisons are made between the budget (RA) figures submitted by authorities and their QRO outturn figures. It is important to note that the RA figures are a snapshot produced by authorities at a single point prior to the financial year. The purpose of the comparison is to update the expected expenditure data with actual expenditure data and give a clearer picture of what authorities are spending over the year. A difference between the budget figure and the outturn figure does not necessarily represent an over- or under-spend. Detailed information about the methodology and strengths and limitations of the data are available on [p10](#) of this release.

## Uses made of the data

The main purpose of the QRO collection is to improve the expenditure data used for fiscal monitoring and forecasting by HM Treasury, the Office for Budget Responsibility and the Office for National Statistics. Comments and feedback from the end user for further improvement or about your experiences with this product will be welcomed. Please send all views to [gro@communities.gsi.gov.uk](mailto:gro@communities.gsi.gov.uk).

### Changes to the original 2015-16 data

There have been minor revisions to the subtotals “General Public Services” and “Social Protection” and the “Total Service Expenditure” which is a sum of lines 1 to 22. This total did not equal the sum of the subtotals in the release published on 8 September 2015. Revisions were also made to the forecast full year expenditure figures for Total Service Expenditure and Net Current Expenditure. The revisions do not change any key points from the original release.

## Symbols and conventions

... Not available  
n/a Not applicable

### Rounding

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

## 1. Quarterly revenue outturn by service

Table 1 shows the net current expenditure for quarter 1 of the financial year 2015-16 at a national level, and compares it to the same figure reported on the Revenue Account (RA) Budget return.

- Total service expenditure for quarter 1 is £22.6bn, which is 24.6 per cent of the comparable budgeted (RA) figure.

| Table 1: Estimated Quarterly Revenue Outturn data for England Q1 2015-16 |   |                 |                                    |                      |
|--|---|-----------------|------------------------------------|----------------------|
| Expenditure (£m)   |   | Q1<br>Outturn   | 2015-16<br>Budgeted<br>(RA) figure | Q1 as %<br>of Budget |
| QRO line   |   |                 |                                    |                      |
| 1, 2   | General Public Services   | 638 ®           | 2,212                              | 28.8                 |
| 3  | Defence   | 11              | 41                                 | 26.1                 |
| 4,5  | Public order and Safety   | 3,308           | 13,400                             | 24.7                 |
| 6, 7, 8  | Economic Affairs  | 1,247           | 5,078                              | 24.6                 |
| 9  | Environmental Protection  | 1,025           | 4,513                              | 22.7                 |
| 10, 11, 12   | Housing and Community Amenities   | 364             | 1,615                              | 22.5                 |
| 13, 14   | Health  | 663             | 3,321                              | 20.0                 |
| 15   | Recreation, Culture and Religion  | 595             | 2,392                              | 24.9                 |
| 16   | Education   | 6,230           | 25,682                             | 24.3                 |
| Imputed  | Non-pay element of schools expenditure  | 2,467           | ...                                | ...                  |
| 17, 18   | Social Protection   | 5,693 ®         | 23,260                             | 24.5                 |
| 19   | Non-distributed costs: retirement benefits                                      | 214             | 751                                | 28.5                 |
| 20   | Non-distributed costs: Costs of unused shares of IT facilities and other assets | 7               | 11                                 | 63.4                 |
| 21   | Non-distributed costs: Revenue expenditure on surplus assets                    | 2               | 7                                  | 29.1                 |
| 22   | Other Services (exclude Public health)  | 99              | 281                                | 35.2                 |
| 23   | <b>TOTAL SERVICE EXPENDITURE (TOTAL OF LINES 1 TO 22)<sup>(a)</sup></b>         | <b>22,562 ®</b> | <b>91,859</b>                      | <b>24.6</b>          |
| ®  | Revised   |                 |                                    |                      |
| (a)  | Includes non-pay element of schools expenditure imputed from RA returns.        |                 |                                    |                      |

- Nationally, net current expenditure for quarter 1 is £27.8bn, which is 24.6 per cent of the comparable budgeted (RA) figure.

| <b>Table 1: Estimated Quarterly Revenue Outturn data for England Q1 2015-16</b> |  |                           |   |                              |
|---|--|---------------------------|---|------------------------------|
| <b>Expenditure (£m)</b>   |  | <b>Q1<br/>Outturn</b>     | <b>2015-16<br/>Budgeted<br/>(RA) figure</b> | <b>Q1 as %<br/>of Budget</b> |
| QRO line  |  |                           |   |                              |
| 24  | Housing benefits: rent allowances - mandatory payments   | 3,940                     | 16,156                                      | 24.4                         |
| 25  | Housing benefits: non-HRA rent rebates - mandatory payments  | 131                       | 542   | 24.1                         |
| 26  | Housing benefits: rent rebates to HRA tenants - mandatory payments   | 1,044                     | 4,396                                       | 23.8                         |
| 27  | Housing benefits: subsidy limitation transfers from HRA  | 0                         | 0   | 0.0                          |
| 28  | Contribution to the HRA re items shared by the whole community   | 2                         | 9   | 25.4                         |
| 29  | Parish precepts  | 142                       | 409   | 34.6                         |
| 30  | Integrated Transport Authority levy <sup>(b)</sup>   | -12                       | n/a   | n/a                          |
| 31  | Waste Disposal Authority levy <sup>(b)</sup>   | 8                         | n/a   | n/a                          |
| 32  | London Pensions Fund Authority levy  | 6                         | 24  | 26.2                         |
| 33  | Other levies   | 19                        | 32  | 60.6                         |
| 34  | External Trading Accounts net surplus(-)/ deficit(+)   | -89                       | n/a   | n/a                          |
| 39  | <i>Capital charges included in External Trading Accounts (Line 34)</i>   | 4                         | n/a   | n/a                          |
| 35  | Internal Trading Accounts net surplus(-)/ deficit(+)   | 18                        | n/a   | n/a                          |
| 40  | <i>Capital charges included in Internal Trading Accounts (Line 35)</i>   | -7                        | n/a   | n/a                          |
| 36  | Adjustments to net current expenditure   | -2                        | 76  | -2.6                         |
| 37  | Appropriations to(+) / from(-) Accumulated Absences Account  | 0                         | -6  | 6.0                          |
| 38  | <b>NET CURRENT EXPENDITURE (TOTAL OF LINES 23 TO 37)<sup>(a)</sup></b>   | <b>27,770<sup>®</sup></b> | <b>113,089</b>                              | <b>24.6</b>                  |
| 41  | Interest payable and similar charges   | 734                       | 2,907                                       | 25.3                         |
| 42  | Interest receivable <sup>(c)</sup>   | -177                      | -793  | 22.3                         |
| ®   | Revised  |                           |   |                              |
| (a)   | Includes non-pay element of schools expenditure imputed from RA returns.   |                           |   |                              |
| (b)   | This levy should net out to zero across the year. The fact that it does not do so for the outturn figure(s) is likely to be due to timing differences and estimation on the part of authorities. |                           |   |                              |
| (c)   | The negative figure denotes income.  |                           |   |                              |

## 2. In-year forecasts

In-year forecasts (predicted outturn for the whole year) are made by local authorities for a number of lines on the QRO form. Table 2 shows these figures at a national level for total service expenditure and net current expenditure and compares them to the budget estimates from the Revenue Account (RA) Budget return provided by local authorities prior to the start of the financial year.

- Forecast full year expenditure for 2015-16 reported in quarter one is 1.1 per cent less than the budgeted figures for Total Service Expenditure and 1.3 per cent less for Net Current Expenditure reported in the budget estimates at the start of the year.

For comparison, forecast full year expenditure for 2014-15 in quarter one was 0.1 per cent lower than the budgeted figure for Total Service Expenditure and 0.7 per cent lower than the Net Current Expenditure reported in the budget estimates at the start of the year. It was 3.0 per cent higher than the provisional outturn figure for Total Service Expenditure and 1.0 per cent higher than the provisional outturn figure for Net Current Expenditure.

| <b>Table 2: Forecast Revenue Outturn data for England at Q1 2015-16</b> |   |   |  |
|---|---|---|--|
| <b>Expenditure (£m)</b>   | <b>2015-16<br/>Forecast<br/>Outturn<br/>(QRO)<sup>(a)</sup></b> | <b>2015-16<br/>Budgeted<br/>(RA) figure</b> | <b>Percentage<br/>change from<br/>RA</b> |
| 23 <b>TOTAL SERVICE EXPENDITURE</b>                                     | <b>90,808</b> ®   | <b>91,859</b>                               | <b>-1.1%</b>                             |
| 38 <b>NET CURRENT EXPENDITURE</b>                                       | <b>111,569</b> ®  | <b>113,089</b>                              | <b>-1.3%</b>                             |
| 41 Interest payable and similar charges                                 | 2,640   | 2,907                                       | <b>-9.2%</b>                             |
| 42 Interest receivable <sup>(b)</sup>                                   | -776  | -793  | <b>-2.2%</b>                             |

(a) Forecast includes non-pay element of schools expenditure imputed from RA returns.  
 (b) The negative figures denote income.

## 3. Quarterly revenue outturn by class of authority

Table 3 shows total net current expenditure for quarter 1, the in-year forecast, and the comparable budget figure, by class of authority.

- For non-levying authorities the in-year forecast outturn ranges from 107.3 per cent of the budget estimate for Greater London Authority to 96.5 per cent for Unitary Authorities.
- Quarter one outturn for non-levying authorities ranges from 25.6 per cent of the in-year forecast for Police Authorities to 22.6 per cent for Greater London Authority.
- Net current expenditure for England in quarter one is 24.6 per cent of the reported budgeted figure of £113.1bn

| Table 3: Quarter 1 net current expenditure by class of authority (2015-16) |                     |                                |                              |                                      |                                  |
|--|---------------------|--------------------------------|------------------------------|--------------------------------------|----------------------------------|
| Total net current expenditure (£m)   | Quarter 1 outturn   | 2015-16 Forecast Outturn (QRO) | 2015-16 Budgeted (RA) figure | Q1 outturn as percentage of forecast | Forecast as percentage of budget |
| ENGLAND  | 27,770 <sup>®</sup> | 111,569 <sup>®</sup>           | 113,089                      | 24.9%                                | 98.7%                            |
| <i>Class of authority</i>  |                     |                                |                              |                                      |                                  |
| London Boroughs  | 4,969               | 19,821                         | 20,200                       | 25.1%                                | 98.1%                            |
| Greater London Authority   | 1,235               | 5,456                          | 5,082                        | 22.6%                                | 107.3%                           |
| Metropolitan Districts   | 5,856               | 22,976                         | 22,845                       | 25.5%                                | 100.6%                           |
| Unitary Authorities  | 5,090               | 20,559                         | 21,315                       | 24.8%                                | 96.5%                            |
| Shire Counties   | 6,110               | 24,690                         | 25,113                       | 24.7%                                | 98.3%                            |
| Shire Districts  | 2,157               | 8,618                          | 8,862                        | 25.0%                                | 97.2%                            |
| Police Authorities   | 2,015               | 7,878                          | 8,146                        | 25.6%                                | 96.7%                            |
| Fire Authorities   | 326                 | 1,356                          | 1,384                        | 24.0%                                | 97.9%                            |
| Other Authorities <sup>(a)</sup>   | 12                  | 216                            | 142                          | 5.5%                                 | 152.3%                           |

(a) Other authorities include park, passenger and waste authorities. These authorities levy and so expenditure will be offset by levy income within the financial year.

## Accompanying table

An additional table with quarter 1 outturn data and in-year forecast data at local authority and class of authority level has been produced for authorities who submitted valid data. This is not included in the printed version of this release. It is available on the Department's website at:

<https://www.gov.uk/government/organisations/department-for-communities-and-local-government/series/quarterly-revenue-outturn-for-local-authorities-in-england>

## Technical notes

### Terminology used in this release

A list of terms relating to local government finance is given in the glossary at Annex G of *Local Government Finance Statistics England* No. 25 2015. This is accessible at:

<https://www.gov.uk/government/statistics/local-government-financial-statistics-england-2015>

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.

**Classification of the Functions of Government (COFOG) codes** provide a standard means of referring to services provided by government. Further detail on what is covered by each COFOG code is available from the UN Statistics Division (link below). COFOG-1 codes (the highest level of the hierarchy) are used on the QRO form.

(<http://unstats.un.org/unsd/cr/registry/regcst.asp?Cl=4>).

**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**. 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**.

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

**Total service expenditure** is added to figures for housing benefits, parish precepts, levies, trading accounts and adjustments to expenditure to reach the net current expenditure figure. The majority of the difference between total service expenditure and net current expenditure is made up of housing benefits.

## Methodology

This release compares QRO data with data reported on the annual Revenue Account (RA) Budget return completed by local authorities at the beginning of the year. The forms are not directly comparable and so, in order to make the comparison, relevant RA lines have had to be aggregated to provide a comparison to each QRO line. A mapping document which shows the relationship between lines on the RA, RO and QRO forms is available at:

<https://www.gov.uk/government/publications/quarterly-revenue-outturn>

Aggregate national and class of authority figures are produced by using imputed figures for any authority which failed to submit its form by the deadline for inclusion in this release, or for which the form was received but contained significant data quality issues which could not be resolved with the authority in time for publication. Where imputation methodology has been applied to an authority for the purpose of producing aggregate figures, no data are published for that authority in the online LA-level table available from:

<https://www.gov.uk/government/organisations/department-for-communities-and-local-government/series/quarterly-revenue-outturn-for-local-authorities-in-england>

The imputed figures for such authorities are taken to be a percentage of the comparable Revenue Account (RA) figures submitted for the financial year. This is the Q1 outturn figure as a percentage of the comparable RA figure for valid authorities. For this release, this percentage was calculated to be 24.4 per cent. This methodology assumes that the missing authorities' outturn are in keeping with its budgeted expenditure and that its expenditure in the current quarter, as a percentage of its

budgeted expenditure for the year, is the same as that for authorities for which validated QRO data are available.

In order to estimate the education line (QRO line 16) for authorities with missing or invalid data, both RA and RO (Revenue Outturn) figures are used. The 2013-14 RO for each authority is used (as 2014-15 RO data will not be available until October/November 2015) to determine the percentage of its total net current expenditure on schools that is made up of employee costs. This percentage is applied to the 2015-16 RA figure for total net current expenditure on schools to estimate the employee element of this expenditure, and is added to RA lines 145 and 165 (services to young people and other community learners, and other strategic functions) to produce an estimate of the annual QRO education figure for the authority. The quarterly figure is then estimated by applying to this annual figure the percentage described **Error! Reference source not found.**

The non-pay element of schools expenditure is not a mandatory part of the QRO collection. Again, where an education authority does not provide this figure, it is imputed from the 2015-16 RA figure and the 2013-14 RO figure. This non-pay element is taken to be the proportion of RA line 190 (total schools expenditure) for each authority which is deemed likely to apply to schools' non-pay, multiplied by the percentage determined above to convert it to a quarterly figure.

## Strengths and limitations of the data

The data are limited by certain factors, as outlined below.

- a. Local authorities are asked to work to a level of materiality of £1m for all lines except 34, 35, 39 and 40 (trading account lines), for which the materiality level is £5m.
- b. For the purposes of the QRO return, authorities are asked to estimate the apportionment of central service charges to the appropriate service lines on an accrued basis. However, the majority of authorities do not undertake this apportionment formally until year end. There is a large difference, therefore, between the RA and QRO for line 2 within General Public Services, as authorities have either had to estimate the apportionment or have not undertaken any apportionment of recharges in their return (instead including all costs in line 2 of the return).
- c. The non-pay element of schools expenditure is not a mandatory element of the QRO collection, and is imputed from the RA form as outlined in the methodology section of this release when not provided by the authority. This methodology assumes that the spending pattern for this type of expenditure is the same as the average spending pattern of valid authorities across all lines on the form.
- d. Where authorities fail to submit a return, or where, at the point of publication, significant data quality issues remain, figures for the authority are imputed for the purpose of calculating aggregate figures. This imputation relies on a number of assumptions, including that the authority's expenditure remains in line with its budget and that the proportion of its expenditure occurring in the current quarter is equal to the same proportion for validated authorities.



## Data quality

The information in this Statistical Release is derived from Department for Communities and Local Government Quarterly Revenue Outturn (QRO) returns submitted by local authorities in England. All local authorities are required to complete all relevant parts of the QRO return. Thurrock and Westminster have failed to complete returns for QRO 1.

Figures are subjected to rigorous pre-defined validation tests as the data are received and stored, and queries are followed up with authorities prior to publication. To conform to National Accounts principles, these figures are provided on a non-International Accounting Standard 19 (IAS19) and a PFI "off balance sheet" basis, unless otherwise stated.

The release document, once prepared, is also subject to intensive peer review before being cleared as fit for the purposes of publication.

## 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/quarterly-revenue-outturn-for-local-authorities-in-england>

Timings of future releases are regularly placed on the Gov.UK website,

<https://www.gov.uk/government/statistics>

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

<https://www.gov.uk/government/publications/quarterly-revenue-outturn>

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 electronically from the Department for Communities and Local Government website.

<https://www.gov.uk/government/statistics/local-government-financial-statistics-england-2015>

Quarterly capital statistics are published for England and are available at the following web link:

<https://www.gov.uk/government/statistical-data-sets/live-tables-on-local-government-finance>

Revenue Account (RA) and Revenue Outturn (RO) data for England are available at the following web link:

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

## 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>

## Revisions policy

This is a revised version of the original statistical release on Quarterly Revenue Outturn in England Quarter 1 2015-16 which was published on 8 September 2015. Revisions were made to the subtotals "General Public Services" and "Social Protection" and the "Total Service Expenditure" which is a sum of lines 1 to 22. Revisions were also made to the forecast full year expenditure for Total Service Expenditure and Net Current Expenditure.

Revisions have arisen due to further validation queries.

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.

## Devolved administration statistics

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

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

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

Northern Ireland: [http://www.doeni.gov.uk/index/local\\_government/local\\_government\\_funding.htm](http://www.doeni.gov.uk/index/local_government/local_government_funding.htm)

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Information about statistics at DCLG is available via Gov.UK:

<https://www.gov.uk/government/statistics>

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October 2015

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ISBN: 978-1-4098-4692-5