

Technical Annex on the Control Totals

Introduction

The control totals have two purposes in informing the relative needs assessment of local authorities:

1. Determining the overall share of relative need for local authorities. The 8 individual relative need formulae (RNFs)¹ have a weight applied to them (known as control totals) to determine the overall relative needs share. The weights reflect the proportion of total net current expenditure², mapped against the individual formulae. Table 1 sets out the detail on the mapping of spending lines to individual formulae areas. This follows on from the initial mapping given in the Policy Statement calculator³ and is shown in the initial mapping column of table 1.
2. To separately determine the relative needs shares for the Foundation Formula (Upper and Lower tier) and Highways Maintenance RNFs using three-years of data⁴ in the expenditure-based regressions. This approach was reviewed by the IFS in their technical peer review.⁵

Methodology

Production of the control totals involves the following broad steps:

1. Mapping of the Revenue Outturn and Section 251 (S251) finance expenditure data to their respective areas of the relative needs formulae.
2. Further refinement of the data specifically around:
 - a. Home to school transport through incorporation of S251 data;
 - b. Concessionary travel levy spend adjustment for those authorities that this concerns;
 - c. Tier split for the upper and lower tier Foundation Formula RNFs through the splitting of expenditure by unitary type authorities⁶ across tiers.
3. Finally, the data is amended for those local authorities that have seen reorganisation in their areas during the time period the control shares cover to arrive at a consistent set of data across time⁷. The data is then lastly converted

¹ ASC, CYPS, FF (lower tier), FF (upper tier), Fire & Rescue, Highways Maintenance, Home to School Transport and Temporary Accommodation.

² Weights use RO 2024/25 and S251 2023/24 data (for Home to School Transport only)

³ [Policy Statement needs calculator](#)

⁴ Regressions use RO and S251: 2021/22, 2022/23 and 2023/24 data

⁵ [IFS technical peer review](#)

⁶ Metropolitan Districts, London Boroughs and Unitary Authorities which provide both upper and lower tier services.

⁷ In the latest year's local authorities

to constant prices (real terms) using the OBR's GDP deflator⁸. More detailed explanation on each of these broad stages follows:

Mapping of the RO data to the RNF areas

1. An initial mapping of the spending lines in RO and S251 data was provided in both the Fair Funding Review 2.0 consultation and the Policy Statement as part of the needs calculator. This showed a broad initial mapping of RNF areas to the individual spending lines.
2. As part of determining the control totals a further step is undertaken to map spend at local authority level to the RNF areas. Table 1 of this note sets out this more detailed mapping for the relevant classes of local authorities with a relative needs share. Most of the mappings follow general rules such as all spend by upper tier authorities on adult social care is mapped to the adult social care RNF but some exceptions include:
 - a. For the local authorities with responsibility for Fire & Rescue, the 3 RO6 lines (210, 220 and 230) are mapped to this RNF. For all other local authorities with any anomalous spend on these lines this is mapped to the Foundation Formula.
 - b. For the standalone Fire & Rescue authorities⁹ (excluding GLA and GMCA), other RO6 lines in scope are also mapped to the Fire & Rescue RNF, for other authorities (excluding GLA and GMCA) these lines are all mapped to the Foundation Formula.
 - c. The GLA and GMCA only have their spend on the 3 RO6 lines (210, 220 and 230) mapped to the Fire & Rescue RNF, all other spend is denoted not applicable.¹⁰
 - d. For Shire Districts, all spending lines are mapped to the Foundation Formula bar those mapped to the Temporary Accommodation RNF.
 - e. The Waste Disposal Authority levy and the Environmental Agency flood defence levy lines (RS 724 and RS 759) are mapped to the Foundation Formula for all upper and lower tier local authorities.
 - f. Use of the Integrated Transport Authority levy data is explained in the next section.

Further refinement of the spend data to account for specific issues

3. Home to school transport spend is not directly identifiable in the Revenue Outturn data but instead we use DfE's S251 data to identify this through the use of lines:

⁸ [OBR GDP deflator](#) from November 2025 Economic and fiscal outlook – detailed forecast tables: economy (tab 1.7, column V - headed 'GDP deflator')

⁹ This includes for 2024/25 spend by the York and North Yorkshire Mayoral Combined Authority

¹⁰ Except for statutory concessionary fares for GMCA (use explained later in the concessionary travel adjustment section)

- a. 2.1.4 Home to school transport (pre 16): SEN transport expenditure
 - b. 2.1.5 Home to school transport (pre 16): mainstream home to school transport expenditure
4. For each local authority, the total of their net expenditure in these two lines is used as the basis of the control total for the Home to School Transport RNF. It is also then subtracted from their spend in line 65 in RO1 (Other education and community budget)¹¹ that is mapped to the Foundation Formula to avoid double-counting.
5. Next an adjustment is made for concessionary travel spend. Because some authorities pay an Integrated Transport Authority (ITA) Levy to a transport authority and it is this authority that records expenditure on statutory concessionary fares we make an adjustment to reflect this. For those local authorities impacted¹², the net expenditure made by the transport authority on statutory concessionary fares¹³ is used and is apportioned in proportion to the total of the levy paid by each local authority to the integrated transport authority¹⁴. This new amount replaces the expenditure on ITA levies by those local authorities impacted here.¹⁵ Without this proxy adjustment these authorities would have a lower recorded spend when compared to other local authorities.
6. Next a split of spend is created for unitary-type local authorities i.e. metropolitan districts, London Boroughs and unitary authorities for the Foundation Formula. This is calculated for each year of the data as the proportionate split of the total spend by shire counties and shire districts in aggregate on the lines mapped to the Foundation Formula. The proportion that shire counties in aggregate have recorded is the upper tier split and the reciprocal proportion is the lower tier split i.e. the proportion that shire districts in aggregate have recorded.
7. These proportions are applied to the spend by the unitary-type local authorities on the Foundation Formula lines of spend to split this. The resulting values are then used (after further transformations explained next) in constructing the dependent variable used in the regressions for the upper and lower tier Foundation Formula RNFs.

¹¹ For where local authorities submitted Revenue Outturn data for 2024/25, where this has not been submitted we make no adjustment i.e. their return is zero.

¹² This includes authorities that are part of various transport and combined authorities such as: West Midlands Transport, West Yorkshire Combined Authority, West of England Combined Authority, Cambridgeshire and Peterborough Combined Authority, North East Combined Authority, South Yorkshire Combined Authority, Liverpool City Region Combined Authority and GMCA

¹³ RO2_transpblstt_net_cur_exp in the RO metadata

¹⁴ RS_levyita_net_exp in the RO metadata

¹⁵ Note the GMCA has zero spend on statutory concessionary travel which means that its constituent MDs are assigned zero for their spend here.

Local authority reorganisation over time and real terms conversion of spending

8. To account for local authority reorganisation over time, where applicable, transformations of previous years data are made to make this consistent with the latest local authorities in 2024/25. Where spending needs to be split from a previous county council to new unitary authorities, the proportionate split of total population of the new authorities is used to do this.
9. Finally, spending is converted from nominal reported figures into real terms figures through use of the GDP deflator.

Determining the control total weights

10. The final step in calculating the weights is to group the spending by the RNF they have been mapped to and find the aggregate sum each year of these. Using the RO 2024/25 (and S251 2023/24) data, the relative proportions of the total of these aggregated spends is the weight each control total has for each RNF area.

Changes from the Fair Funding Review 2.0 consultation

- **New expenditure data:** following publication of 2024/25 Revenue Outturn data first release. This now informs the control totals used in the weighting of the relative needs formulae.
- **GDP deflator:** in response to the IFS' technical peer review¹⁶, the GDP deflator (from November 2025) is used to convert each of the years of expenditure data into real terms.

Changes from the Provisional Local Government Finance Settlement 2026 to 2027

There have been no changes to the control totals since the provisional Settlement.

Data and technical definitions

Data:

- Local authority revenue expenditure and financing England: Revenue Outturn multi-year data set¹⁷ and metadata guidance¹⁸

¹⁶ [IFS technical peer review](#)

¹⁷

https://assets.publishing.service.gov.uk/media/68e3b61b49e17d00a56ffe12/Revenue_Outturn_time_series_data_v3.csv (Note version 3 is used in the calculation of the control totals and was available at the time of the first release of the 2024/25 RO data). The link will download the latest on the following web page which is currently v3.1 (including second release information): [Local authority revenue expenditure and financing England: Revenue outturn multi-year data set - GOV.UK](#)

¹⁸

https://assets.publishing.service.gov.uk/media/68e35f9bdadf7616351e4e18/Revenue_Outturn_metadata.a.ods

- LA expenditure on schools, other education and community - unrounded data: S251 data¹⁹
- ONS, total population mid-year estimates²⁰
- GDP deflator from the OBR's November 2025 Economic and fiscal outlook – detailed forecast tables: economy (tab 1.7, column V - headed 'GDP deflator')²¹

¹⁹ [LA expenditure on schools, other education and community - unrounded data, Data set from LA and school expenditure - Explore education statistics - GOV.UK](#)

²⁰ <https://www.nomisweb.co.uk/datasets/pestsyoala>

²¹ <https://obr.uk/download/november-2025-economic-and-fiscal-outlook-detailed-forecast-tables-economy/?tmstv=1764610561>

Definitions

Table 1: RO spending lines to RNF mapping

Data item name ²²	RO row no.	Col No.	RO form	Initial mapping ²³	GMCA	GLA	FIRE	LB	MD	UA ²⁴	SC	SD
ro1_eduoth_net_cur_exp ²⁵	65	7	RO1	FF	NA	NA	NA	FF/HTST	FF/HTST	FF/HTST	FF/HTST	FF
ro2_transpln_hghwys_mnt_net_cur_exp	11	7	RO2	HM	NA	NA	NA	HM	HM	HM	HM	FF
ro2_transpln_pub_oth_net_cur_exp	12	7	RO2	FF	NA	NA	NA	FF	FF	FF	FF	FF
ro2_transrdsmnt_prn_rds_net_cur_exp	31	7	RO2	HM	NA	NA	NA	HM	HM	HM	HM	FF
ro2_transrdsmnt_oth_rds_net_cur_exp	32	7	RO2	HM	NA	NA	NA	HM	HM	HM	HM	FF
ro2_transrdsmnt_brd_net_cur_exp	33	7	RO2	HM	NA	NA	NA	HM	HM	HM	HM	FF
ro2_transrdsenv_prn_rds_net_cur_exp	41	7	RO2	HM	NA	NA	NA	HM	HM	HM	HM	FF
ro2_transrdsenv_oth_rds_net_cur_exp	44	7	RO2	HM	NA	NA	NA	HM	HM	HM	HM	FF
ro2_transrdswnt_net_cur_exp	48	7	RO2	HM	NA	NA	NA	HM	HM	HM	HM	FF
ro2_transrdslgh_net_cur_exp	49	7	RO2	HM	NA	NA	NA	HM	HM	HM	HM	FF
ro2_transrdstrfsft_net_cur_exp	54	7	RO2	FF	NA	NA	NA	FF	FF	FF	FF	FF
ro2_transrdstrfoth_net_cur_exp	58	7	RO2	FF	NA	NA	NA	FF	FF	FF	FF	FF
ro2_transprk_on_str_prk_net_cur_exp	61	7	RO2	FF	NA	NA	NA	FF	FF	FF	FF	FF
ro2_transprk_off_str_prk_net_cur_exp	62	7	RO2	FF	NA	NA	NA	FF	FF	FF	FF	FF
ro2_transpblstt_net_cur_exp	71	7	RO2	FF	FF	NA	NA	FF	FF	FF	FF	FF
ro2_transpbldsc_net_cur_exp	72	7	RO2	FF	NA	NA	NA	FF	FF	FF	FF	FF
ro2_transpblopr_bus_net_cur_exp	73	7	RO2	FF	NA	NA	NA	FF	FF	FF	FF	FF
ro2_transpblopr_rail_net_cur_exp	74	7	RO2	FF	NA	NA	NA	FF	FF	FF	FF	FF
ro2_transpblopr_oth_net_cur_exp	75	7	RO2	FF	NA	NA	NA	FF	FF	FF	FF	FF

²² See RO metadata file 'Data Dictionary' tab for more information

²³ As presented in the [Policy Statement needs calculator](#)

²⁴ All unitary authorities but excluding the Isles of Scilly

²⁵ S251 2023/24 data used to determine the HTST spend within this RO1 spending line

ro2_transpblcrd_net_cur_exp	76	7	RO2	FF	NA	NA	NA	FF	FF	FF	FF	FF
ro2_transaht_net_cur_exp	80	7	RO2	FF	NA	NA	NA	FF	FF	FF	FF	FF
ro3_cscsr_net_cur_exp	10	7	RO3	CYPS	NA	NA	NA	CYPS	CYPS	CYPS	CYPS	FF
ro3_csclkd_net_cur_exp	13	7	RO3	CYPS	NA	NA	NA	CYPS	CYPS	CYPS	CYPS	FF
ro3_cscoth_net_cur_exp	15	7	RO3	CYPS	NA	NA	NA	CYPS	CYPS	CYPS	CYPS	FF
ro3_cscfml_net_cur_exp	22	7	RO3	CYPS	NA	NA	NA	CYPS	CYPS	CYPS	CYPS	FF
ro3_cscyth_net_cur_exp	23	7	RO3	CYPS	NA	NA	NA	CYPS	CYPS	CYPS	CYPS	FF
ro3_cscsfgr_net_cur_exp	25	7	RO3	CYPS	NA	NA	NA	CYPS	CYPS	CYPS	CYPS	FF
ro3_cscasy_net_cur_exp	26	7	RO3	CYPS	NA	NA	NA	CYPS	CYPS	CYPS	CYPS	FF
ro3_cscsrv_net_cur_exp	27	7	RO3	CYPS	NA	NA	NA	CYPS	CYPS	CYPS	CYPS	FF
ro3_ascphyadl_net_cur_exp	32	7	RO3	ASC	NA	NA	NA	ASC	ASC	ASC	ASC	FF
ro3_ascphyold_net_cur_exp	33	7	RO3	ASC	NA	NA	NA	ASC	ASC	ASC	ASC	FF
ro3_ascsnsadl_net_cur_exp	34	7	RO3	ASC	NA	NA	NA	ASC	ASC	ASC	ASC	FF
ro3_ascsnsold_net_cur_exp	35	7	RO3	ASC	NA	NA	NA	ASC	ASC	ASC	ASC	FF
ro3_ascmmradl_net_cur_exp	36	7	RO3	ASC	NA	NA	NA	ASC	ASC	ASC	ASC	FF
ro3_ascmmrold_net_cur_exp	37	7	RO3	ASC	NA	NA	NA	ASC	ASC	ASC	ASC	FF
ro3_asclrnadl_net_cur_exp	40	7	RO3	ASC	NA	NA	NA	ASC	ASC	ASC	ASC	FF
ro3_asclrnold_net_cur_exp	41	7	RO3	ASC	NA	NA	NA	ASC	ASC	ASC	ASC	FF
ro3_ascmntadl_net_cur_exp	44	7	RO3	ASC	NA	NA	NA	ASC	ASC	ASC	ASC	FF
ro3_ascmntold_net_cur_exp	45	7	RO3	ASC	NA	NA	NA	ASC	ASC	ASC	ASC	FF
ro3_ascscsbs_net_cur_exp	48	7	RO3	ASC	NA	NA	NA	ASC	ASC	ASC	ASC	FF
ro3_ascscasy_net_cur_exp	49	7	RO3	ASC	NA	NA	NA	ASC	ASC	ASC	ASC	FF
ro3_ascscclrr_net_cur_exp	50	7	RO3	ASC	NA	NA	NA	ASC	ASC	ASC	ASC	FF
ro3_ascscslsl_net_cur_exp	51	7	RO3	ASC	NA	NA	NA	ASC	ASC	ASC	ASC	FF
ro3_ascass_net_cur_exp	53	7	RO3	ASC	NA	NA	NA	ASC	ASC	ASC	ASC	FF
ro3_ascrasssfg_net_cur_exp	54	7	RO3	ASC	NA	NA	NA	ASC	ASC	ASC	ASC	FF
ro3_ascinf_net_cur_exp	55	7	RO3	ASC	NA	NA	NA	ASC	ASC	ASC	ASC	FF
ro3_asccmstad_net_cur_exp	56	7	RO3	ASC	NA	NA	NA	ASC	ASC	ASC	ASC	FF
ro3_ascdsbcr_net_cur_exp	8	7	RO3	ASC	NA	NA	NA	ASC	ASC	ASC	ASC	FF
ro3_ascothnondsbcrl_net_cur_exp	9	7	RO3	ASC	NA	NA	NA	ASC	ASC	ASC	ASC	FF
ro4_housgfcfstr_hous_str_adv_enb_net_cur_exp	10	7	RO4	FF	NA	NA	NA	FF	FF	FF	FF	FF
ro4_housgfcfstr_hous_adv_net_cur_exp	20	7	RO4	FF	NA	NA	NA	FF	FF	FF	FF	FF

ro4_housprvsecrnw_adm_rpr_imp_net_cur_exp	31	7	RO4	FF	NA	NA	NA	FF	FF	FF	FF	FF
ro4_housprvsecrnw_oth_net_cur_exp	38	7	RO4	FF	NA	NA	NA	FF	FF	FF	FF	FF
ro4_housgfcfcnc_net_cur_exp	60	7	RO4	FF	NA	NA	NA	FF	FF	FF	FF	FF
ro4_housgfcfwlfsp_net_cur_exp	75	7	RO4	FF	NA	NA	NA	FF	FF	FF	FF	FF
ro4_housgfcfwlfoth_net_cur_exp	78	7	RO4	FF	NA	NA	NA	FF	FF	FF	FF	FF
ro4_housgfcfhml_ngt_prv_mng_acc_net_cur_exp	80	7	RO4	TA	NA	NA	NA	TA	TA	TA	FF	TA
ro4_housgfcfhml_prv_acc_alsd_net_cur_exp	81	7	RO4	TA	NA	NA	NA	TA	TA	TA	FF	TA
ro4_housgfcfhml_hst_incl_rcpt_net_cur_exp	82	7	RO4	TA	NA	NA	NA	TA	TA	TA	FF	TA
ro4_housgfcfhml_bb_hlts_net_cur_exp	83	7	RO4	TA	NA	NA	NA	TA	TA	TA	FF	TA
ro4_housgfcfhml_la_ha_stk_net_cur_exp	84	7	RO4	TA	NA	NA	NA	TA	TA	TA	FF	TA
ro4_housgfcfhml_any_oth_temp_acc_net_cur_exp	85	7	RO4	TA	NA	NA	NA	TA	TA	TA	FF	TA
ro4_housgfcfhml_tmp_acc_adm_net_cur_exp	86	7	RO4	FF	NA	NA	NA	FF	FF	FF	FF	FF
ro4_housgfcfhml_hml_rdct_act_net_cur_exp	87	7	RO4	FF	NA	NA	NA	FF	FF	FF	FF	FF
ro4_housgfcfhml_non_hml_rdct_act_run_net_cur_exp	88	7	RO4	FF	NA	NA	NA	FF	FF	FF	FF	FF
ro5_culhrtarc_net_cur_exp	111	7	RO5	FF	NA	NA	NA	FF	FF	FF	FF	FF
ro5_culhrt_art_dvl_spp_net_cur_exp	112	7	RO5	FF	NA	NA	NA	FF	FF	FF	FF	FF
ro5_culhrt_hrt_net_cur_exp	113	7	RO5	FF	NA	NA	NA	FF	FF	FF	FF	FF
ro5_culhrt_msm_gll_net_cur_exp	114	7	RO5	FF	NA	NA	NA	FF	FF	FF	FF	FF
ro5_culhrt_tht_pbl_ent_net_cur_exp	115	7	RO5	FF	NA	NA	NA	FF	FF	FF	FF	FF
ro5_culspr_cmm_cen_pub_hll_net_cur_exp	121	7	RO5	FF	NA	NA	NA	FF	FF	FF	FF	FF
ro5_culspr_frs_net_cur_exp	122	7	RO5	FF	NA	NA	NA	FF	FF	FF	FF	FF
ro5_culspr_spr_dvl_cmm_rec_net_cur_exp	123	7	RO5	FF	NA	NA	NA	FF	FF	FF	FF	FF
ro5_culspr_spr_lsr_fcl_net_cur_exp	129	7	RO5	FF	NA	NA	NA	FF	FF	FF	FF	FF
ro5_culprk_opn_net_cur_exp	131	7	RO5	FF	NA	NA	NA	FF	FF	FF	FF	FF
ro5_culall_net_cur_exp	137	7	RO5	FF	NA	NA	NA	FF	FF	FF	FF	FF
ro5_cultrs_net_cur_exp	140	7	RO5	FF	NA	NA	NA	FF	FF	FF	FF	FF
ro5_cullib_net_cur_exp	150	7	RO5	FF	NA	NA	NA	FF	FF	FF	FF	FF
ro5_envcmt_net_cur_exp	210	7	RO5	FF	NA	NA	NA	FF	FF	FF	FF	FF
ro5_envrgltrd_net_cur_exp	219	7	RO5	FF	NA	NA	NA	FF	FF	FF	FF	FF
ro5_envrglenvwtr_net_cur_exp	220	7	RO5	FF	NA	NA	NA	FF	FF	FF	FF	FF
ro5_envrglenvfd_net_cur_exp	221	7	RO5	FF	NA	NA	NA	FF	FF	FF	FF	FF
ro5_envrglenvenv_net_cur_exp	222	7	RO5	FF	NA	NA	NA	FF	FF	FF	FF	FF

ro5_envrglenvhsn_net_cur_exp	223	7	RO5	FF	NA	NA	NA	FF	FF	FF	FF	FF
ro5_envrglenvhs_net_cur_exp	224	7	RO5	FF	NA	NA	NA	FF	FF	FF	FF	FF
ro5_envrglenvprrtxlvs_net_cur_exp	225	7	RO5	FF	NA	NA	NA	FF	FF	FF	FF	FF
ro5_envrglenvprrtlvs_net_cur_exp	226	7	RO5	FF	NA	NA	NA	FF	FF	FF	FF	FF
ro5_envrglenvpst_net_cur_exp	227	7	RO5	FF	NA	NA	NA	FF	FF	FF	FF	FF
ro5_envrglenvtlt_net_cur_exp	228	7	RO5	FF	NA	NA	NA	FF	FF	FF	FF	FF
ro5_envrglenvanm_net_cur_exp	229	7	RO5	FF	NA	NA	NA	FF	FF	FF	FF	FF
ro5_envrglenvlcn_net_cur_exp	230	7	RO5	FF	NA	NA	NA	FF	FF	FF	FF	FF
ro5_envcmmmcrm_net_cur_exp	231	7	RO5	FF	NA	NA	NA	FF	FF	FF	FF	FF
ro5_envcmmsft_net_cur_exp	232	7	RO5	FF	NA	NA	NA	FF	FF	FF	FF	FF
ro5_envcmmcct_net_cur_exp	233	7	RO5	FF	NA	NA	NA	FF	FF	FF	FF	FF
ro5_envfldfld_net_cur_exp	241	7	RO5	FF	NA	NA	NA	FF	FF	FF	FF	FF
ro5_envflddrn_net_cur_exp	243	7	RO5	FF	NA	NA	NA	FF	FF	FF	FF	FF
ro5_envflddrnlev_net_cur_exp	244	7	RO5	FF	NA	NA	NA	FF	FF	FF	FF	FF
ro5_envcst_net_cur_exp	247	7	RO5	FF	NA	NA	NA	FF	FF	FF	FF	FF
ro5_envagr_net_cur_exp	250	7	RO5	FF	NA	NA	NA	FF	FF	FF	FF	FF
ro5_envstr_net_cur_exp	270	7	RO5	FF	NA	NA	NA	FF	FF	FF	FF	FF
ro5_envcll_net_cur_exp	281	7	RO5	FF	NA	NA	NA	FF	FF	FF	FF	FF
ro5_envdsp_net_cur_exp	282	7	RO5	FF	NA	NA	NA	FF	FF	FF	FF	FF
ro5_envtrd_net_cur_exp	283	7	RO5	FF	NA	NA	NA	FF	FF	FF	FF	FF
ro5_envrcy_net_cur_exp	284	7	RO5	FF	NA	NA	NA	FF	FF	FF	FF	FF
ro5_envmin_net_cur_exp	285	7	RO5	FF	NA	NA	NA	FF	FF	FF	FF	FF
ro5_envclm_net_cur_exp	286	7	RO5	FF	NA	NA	NA	FF	FF	FF	FF	FF
ro5_planbld_net_cur_exp	310	7	RO5	FF	NA	NA	NA	FF	FF	FF	FF	FF
ro5_plandvl_net_cur_exp	320	7	RO5	FF	NA	NA	NA	FF	FF	FF	FF	FF
ro5_planplc_cns_lst_bld_net_cur_exp	335	7	RO5	FF	NA	NA	NA	FF	FF	FF	FF	FF
ro5_planplc_oth_net_cur_exp	338	7	RO5	FF	NA	NA	NA	FF	FF	FF	FF	FF
ro5_planenv_net_cur_exp	340	7	RO5	FF	NA	NA	NA	FF	FF	FF	FF	FF
ro5_planeconddev_net_cur_exp	350	7	RO5	FF	NA	NA	NA	FF	FF	FF	FF	FF
ro5_planecnrsr_net_cur_exp	351	7	RO5	FF	NA	NA	NA	FF	FF	FF	FF	FF
ro5_planbsn_net_cur_exp	352	7	RO5	FF	NA	NA	NA	FF	FF	FF	FF	FF
ro5_plancmm_net_cur_exp	360	7	RO5	FF	NA	NA	NA	FF	FF	FF	FF	FF

ro6_frs_cmm_fs_net_cur_exp	210	7	RO6	Fire & Rescue	Fire & Rescue	Fire & Rescue	Fire & Rescue	FF	FF	Fire & Rescue/FF	Fire & Rescue/FF	FF
ro6_frs_ffr_opr_net_cur_exp	220	7	RO6	Fire & Rescue	Fire & Rescue	Fire & Rescue	Fire & Rescue	FF	FF	Fire & Rescue/FF	Fire & Rescue/FF	FF
ro6_frs_frs_emr_pln_net_cur_exp ²⁶	230	7	RO6	Fire & Rescue	Fire & Rescue	Fire & Rescue	Fire & Rescue	FF	FF	Fire & Rescue/FF	Fire & Rescue/FF	FF
ro6_cencrp_net_cur_exp	410	7	RO6	FF	NA	NA	Fire & Rescue	FF	FF	FF	FF	FF
ro6_centax_cll_net_cur_exp	421	7	RO6	FF	NA	NA	Fire & Rescue	FF	FF	FF	FF	FF
ro6_centaxdsc_prm_pym_net_cur_exp	422	7	RO6	FF	NA	NA	Fire & Rescue	FF	FF	FF	FF	FF
ro6_centaxdsc_net_cur_exp	423	7	RO6	FF	NA	NA	Fire & Rescue	FF	FF	FF	FF	FF
ro6_centaxadm_net_cur_exp	425	7	RO6	FF	NA	NA	Fire & Rescue	FF	FF	FF	FF	FF
ro6_centaxoth_non_dms_cll_net_cur_exp	426	7	RO6	FF	NA	NA	Fire & Rescue	FF	FF	FF	FF	FF
ro6_centaxoth_bid_bll_net_cur_exp	428	7	RO6	FF	NA	NA	Fire & Rescue	FF	FF	FF	FF	FF
ro6_cencntbrt_dth_mrr_net_cur_exp	430	7	RO6	FF	NA	NA	Fire & Rescue	FF	FF	FF	FF	FF
ro6_cencnt_rgs_elc_net_cur_exp	441	7	RO6	FF	NA	NA	Fire & Rescue	FF	FF	FF	FF	FF
ro6_cencnt_cnd_elc_net_cur_exp	442	7	RO6	FF	NA	NA	Fire & Rescue	FF	FF	FF	FF	FF
ro6_cenemr_net_cur_exp	450	7	RO6	FF	NA	NA	Fire & Rescue	FF	FF	FF	FF	FF
ro6_cencnt_lcl_lnd_chr_net_cur_exp	460	7	RO6	FF	NA	NA	Fire & Rescue	FF	FF	FF	FF	FF

²⁶ For lines 210,220 and 230 of RO6, where a unitary authority or shire county has a fire & rescue service the spend is aligned to Fire & Rescue, otherwise if any anomalous net current expenditure this is aligned to the Foundation Formula

ro6_cencnt_lcl_wlf_net_cur_exp	465	7	RO6	FF	NA	NA	Fire & Rescue	FF	FF	FF	FF	FF
ro6_cencnt_gnr_bqs_dnt_net_cur_exp	470	7	RO6	FF	NA	NA	Fire & Rescue	FF	FF	FF	FF	FF
ro6_cencrn_net_cur_exp	475	7	RO6	FF	NA	NA	Fire & Rescue	FF	FF	FF	FF	FF
ro6_cencrtoth_net_cur_exp	476	7	RO6	FF	NA	NA	Fire & Rescue	FF	FF	FF	FF	FF
rs_levyita_net_exp ²⁷	722	1	RS	FF	NA	NA	NA	NA	FF	FF	FF	NA
rs_levywaste_net_exp	724	1	RS	FF	NA	NA	NA	FF	FF	FF	FF	FF
rs_levyflood_net_exp	759	1	RS	FF	NA	NA	NA	FF	FF	FF	FF	FF

RNF formula key:

FF – Foundation Formula

TA – Temporary Accommodation RNF

HM – Highway Maintenance RNF

HTST – Home to School Transport RNF

CYPS – Children and Young People’s Services RNF

ASC – Adult Social Care RNF

Fire & Rescue – Fire & Rescue RNF

NA – not applicable

²⁷ See the adjustment for concessionary travel spend to understand how this data line is used in conjunction with the ‘ro2_transpblstt_net_cur_exp’ line.