



Statistical Release

March 2004

LOCAL AUTHORITY REVENUE EXPENDITURE AND FINANCING

ENGLAND

2002-03 OUTTURN

- **Net current expenditure by local authorities in England was £72.7 billion in 2002-03. 39% of net current expenditure was on education, 18% on social services and 11% on police.**
- **Revenue expenditure was £65.9 billion. 25% of this was raised through council tax, 61% from Revenue Support Grant, redistributed business rates and police grant, and 14% from specific grants.**
- **Local authority reserves totalled £6.6 billion at 1 April 2002. At the same date, unallocated reserves were 2.7% of revenue expenditure.**

This Release provides outturn estimates of local authority revenue expenditure and financing in the financial year April 2002 to March 2003.

This information is derived from Revenue Outturn Returns (RO, RS) submitted by local authorities in England and is based on returns from all 478 local authorities. It has been compiled by the Local Government Finance Statistics division of ODPM.

Net current expenditure by service

Net current expenditure is summarised in **Table 1** and **Chart A**. Service expenditure is based on detailed information from the RO suite of forms, which can be found in the annex **Tables A2 to A10**. The service lines have been created from this detailed information, according to the schema shown in **Table 6**, at the end of this release.

Net current expenditure totalled £72.7 billion in 2002-03.

Education, social services and police make up 68% (£49.5 billion) of the total of net current expenditure. The largest proportion of net current expenditure was on education with a share of 39%. Social services represented a further 18%, with police services contributing another 11%.

Table 1: Net current expenditure by service ^(a)

	Gross expenditure	Gross income ^(b)	£ million Net current expenditure
Education ^(c)	31,748	3,342	28,405
Social services	16,519	3,589	12,931
Police	8,787	541	8,246
Fire	1,853	155	1,698
Highways	2,402	453	1,949
Environmental, Protective and Cultural (EPC)	26,967	7,515	19,451
EPC services comprises			
Central services ^(d)	9,556	6,795	2,761
Court services	460	58	402
Cultural	2,794	872	1,922
Environmental	4,933	1,143	3,790
Housing services (non-HRA)	1,404	543	861
Mandatory rent allowances	6,219	43	6,176
Mandatory rent rebates	475	8	466
Planning	2,003	786	1,217
Parking, public transport & crossing patrols	2,178	1,174	1,003
Concessionary fares	525	38	487
Other	902	536	366
less administration recharges within GFRA	-4,481	-4,481	0
Total net current expenditure	88,276	15,596	72,680

(a) see Table 6 for breakdown of individual service lines

(b) sales, fees and charges and other non-grant income.

(c) includes mandatory student awards of £87 million

(d) includes gross expenditure and income incurred by administration and support services on behalf of general fund revenue account services (GFRA) due to administration recharges

Revenue expenditure

Table 2 shows the link between the definitions of net current and revenue expenditure and shows how revenue expenditure was financed. A more detailed breakdown of this information can be found in **Table A2** in the annex.

Revenue expenditure in 2002-03 was £65.9 billion.

Capital financing costs in 2002-03 amounted to £1.9 billion, while £0.7 billion of capital expenditure was charged to the revenue account. Interest receipts in 2002-03 totalled £0.9 billion. Other non-current expenditure includes the payment of council tax benefit of £2.1 billion but this is netted off by income from specific grants outside Aggregate External Finance (AEF).

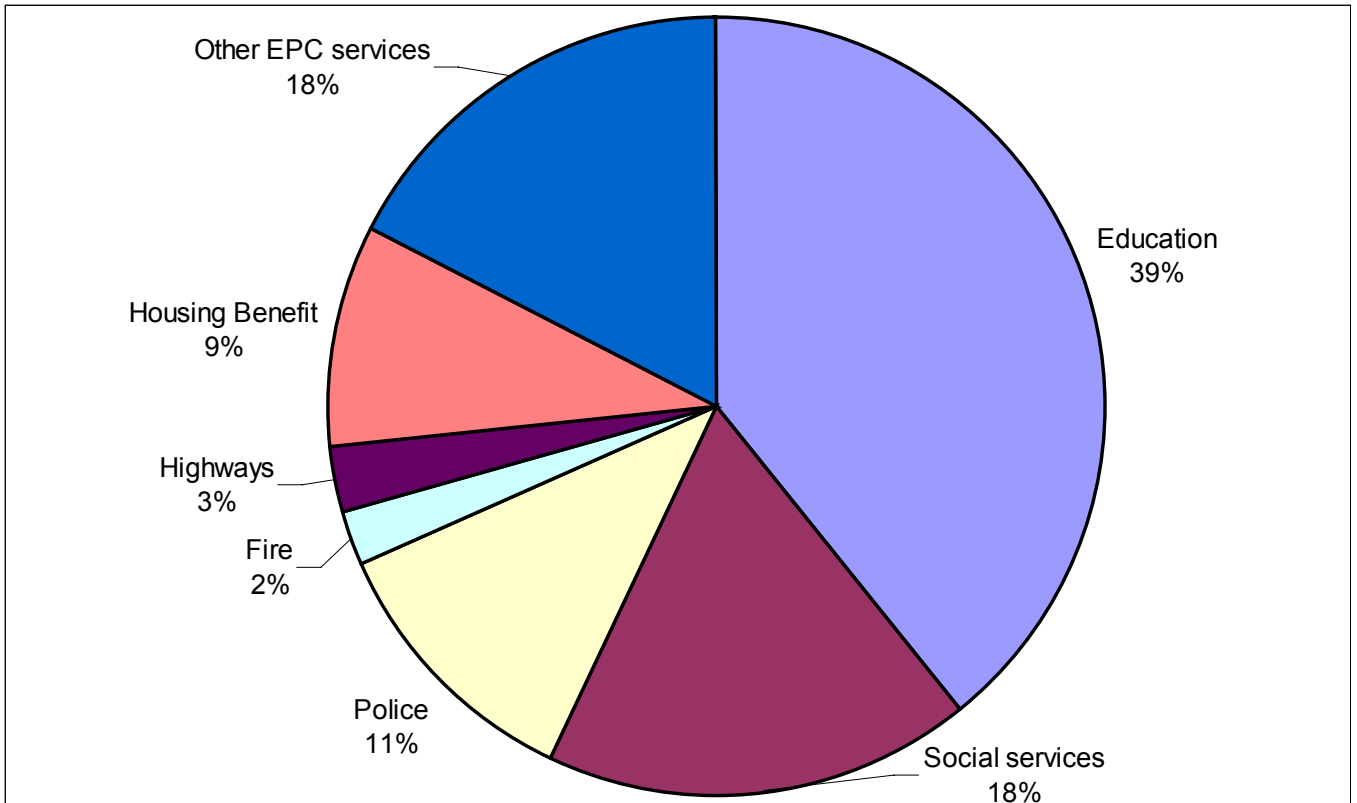
Table 2: Revenue expenditure and financing

	£ million
Net current expenditure	72,680
plus non-current expenditure	
Capital financing	1,922
Capital Expenditure charged to Revenue Account	694
Council tax benefit	2,124
Discretionary Non-Domestic Rate relief	22
Bad debt provision	84
Flood defence payments to the Environment Agency	242
less interest receipts	851
less specific grants outside AEF	10,997
Revenue expenditure	65,919
financed by:	
Revenue Support Grant	19,889
Redistributed business rates	16,632
Police Grant	3,808
General Greater London Authority (GLA) Grant	28
Appropriations to / from reserves	-177
Other items and adjustments	169
Specific grants inside AEF	8,923
Council tax	16,648

Chart B below illustrates the way that revenue expenditure was financed in 2002-03.

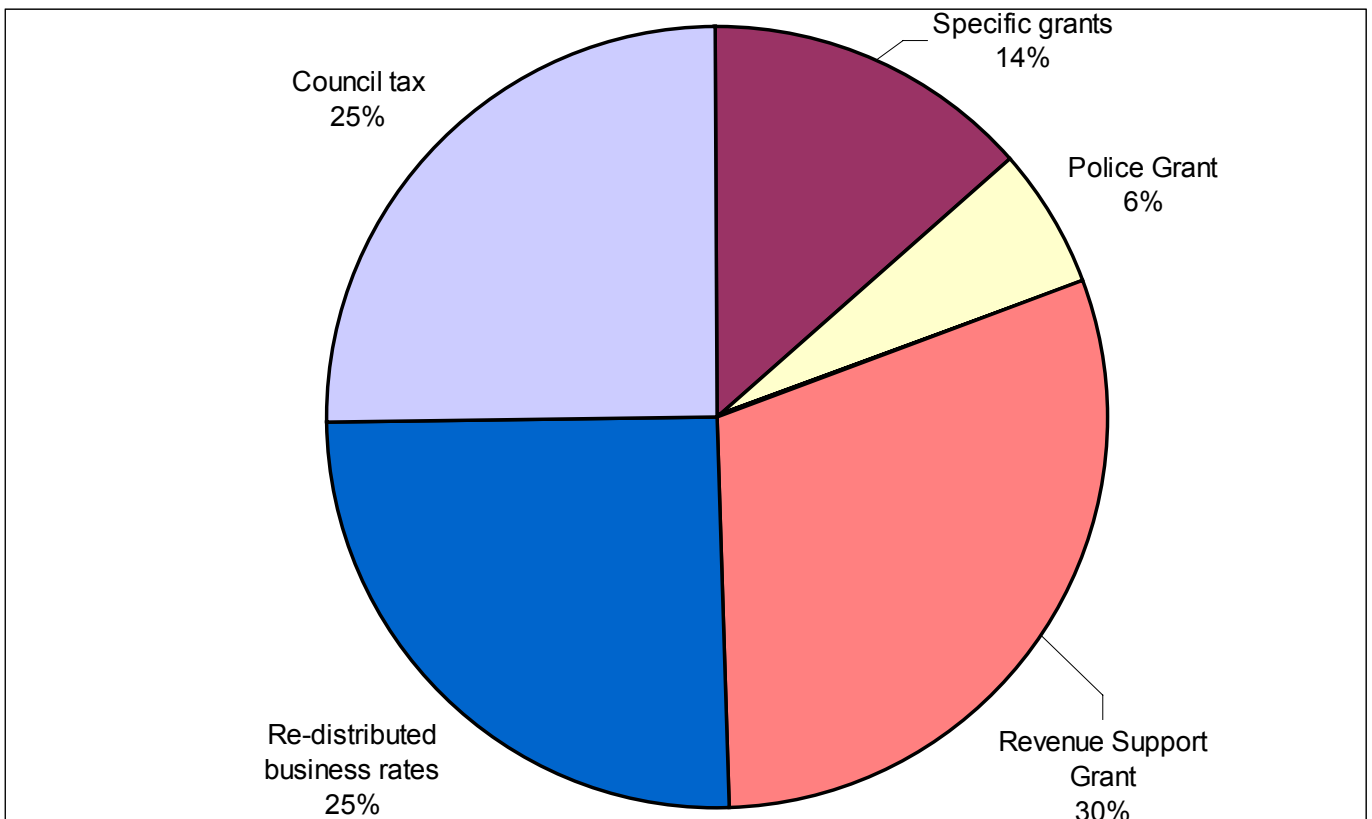
Revenue Support Grant, redistributed business rates and police grant totalled £40.3 billion in 2002-03. Specific grants inside AEF amounted to £8.9 billion. £16.6 billion was raised locally through council tax.

Chart A : Net current expenditure by service



Housing benefit includes mandatory rent allowances and mandatory rent rebates.

Chart B : Financing of revenue expenditure in 2002-03



Expenditure from 1996-97 to 2002-03

This section looks at trends in local authority spending over the last 7 outturn years.

Table 3 gives a summary of net current expenditure by service between 1996-97 and 2002-03, and the trends are shown graphically in **Chart C**.

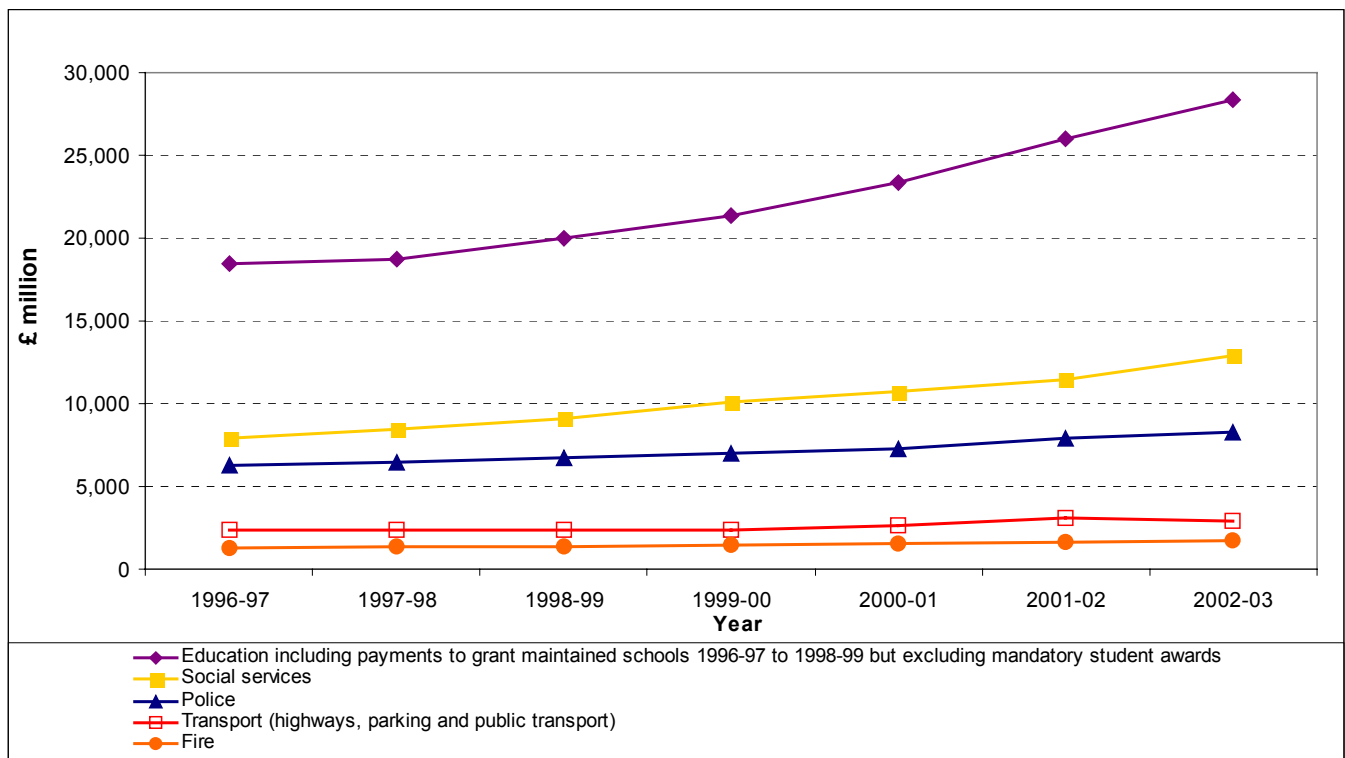
Since 1996-97, the biggest increases have been in personal social services and education which have risen by 63% and 52% respectively.

In the same period net current expenditure has risen by 45%. The lowest increase was on highways - just 16%.

Table 3: Net current expenditure by service 1996-97 to 2002-03

	£ million						
	1996-97	1997-98	1998-99	1999-00	2000-01	2001-02	2002-03
Education (a)	18,686	18,906	19,946	22,164	23,747	26,121	28,405
Social Services	7,943	8,454	9,059	10,050	10,703	11,457	12,931
Police	6,261	6,498	6,692	7,034	7,282	7,912	8,246
Fire	1,281	1,338	1,405	1,473	1,524	1,608	1,698
Highways	1,679	1,627	1,616	1,646	1,783	1,969	1,949
Environmental, Protective and Cultural (EPC)	14,153	14,301	14,787	15,468	16,509	17,364	19,451
EPC services comprises							
Central services	1,613	1,677	1,825	1,870	2,081	2,495	2,761
Court services	336	340	346	353	363	398	402
Cultural	1,277	1,281	1,517	1,618	1,737	1,840	1,922
Environmental	2,545	2,663	2,791	3,007	3,238	3,480	3,790
Housing services (non-HRA)	621	642	679	691	795	780	861
Mandatory rent allowances	5,094	4,978	4,969	5,070	5,195	5,509	6,176
Mandatory rent rebates	74	74	91	128	140	236	466
Planning	588	562	571	571	959	1,107	1,217
Parking, public transport & crossing patrols	230	255	279	250	380	595	1,003
Concessionary fares	427	437	444	453	468	487	487
Other	1,346	1,392	1,275	1,457	870	437	366
Total net current expenditure	50,002	51,125	53,505	57,834	61,548	66,430	72,680
(a) includes mandatory student awards							

Chart C: Trends in service expenditure 1996-97 to 2002-03



Revenue support grant, redistributed business rates and specific grants inside AEF make up the largest proportion of support from central government for the financing of revenue expenditure. **Table 4** summarises how the balance between these main sources of financing has changed since 1996-97.

The balance of funding between government grants, business rates and council has remained relatively constant over the last 7 years. In 2002-03, the split was 50% (£32.6 billion) government grant including revenue support grant, specific grant and police grant, 25% (£16.6 billion), redistributed business rates and 25% (£16.6 billion) council tax. In 2002-03, 14% of revenue expenditure was funded by specific grants as compared to 3% in 1996-97.

Table 4: Revenue expenditure and financing 1996-97 to 2002-03

	£ million										
	Revenue Support Grant	%	Redistributed business rates	%	Police grant	%	Specific grants	%	Council tax	%	Revenue expenditure
1996-97	18,002	39	12,743	27	3,164	7	1,618	3	10,461	22	46,532
1997-98	18,649	39	12,034	25	3,243	7	1,825	4	11,241	24	47,256
1998-99	19,480	39	12,531	25	3,375	7	2,334	5	12,332	25	50,189
1999-00	19,875	37	13,619	25	3,505	7	2,921	5	13,278	25	53,651
2000-01	19,437	34	15,407	27	3,627	6	4,671	8	14,200	25	57,329
2001-02	21,093	34	15,143	24	3,798	6	6,552	11	15,246	25	61,952
2002-03	19,889	30	16,632	25	3,808	6	8,923	14	16,648	25	65,919

Reserves

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. Information on reserves is taken from the RS form (**Table A2**).

Table 5 shows the level of local authority reserves at the beginning of the financial years and an estimate of the level for 2003-04, based on the recorded appropriations to and from financial reserves for the 2002-03 financial year.

Table 5 : Level of revenue reserves from 1996-97						
Financial Year (start)	Schools' reserves	Other earmarked reserves	Unallocated reserves	Total reserves	£ million Revenue expenditure	Unallocated reserves as % of Revenue expenditure
1996-97	593	3,172	2,328	6,093	46,532	5.0
1997-98	538	3,354	2,254	6,146	47,256	4.8
1998-99	499	3,336	2,011	5,846	50,189	4.0
1999-00	539	3,799	2,064	6,402	53,651	3.8
2000-01	694	3,895	1,863	6,452	57,329	3.2
2001-02	1,007	4,047	1,755	6,809	61,952	2.8
2002-03	1,103	3,732	1,756	6,591	65,919	2.7
2003-04 (estimate)	1,099	3,847	1,824	6,769	72,473	2.5

At the beginning of 2002-03, the total level of reserves stood at £6.6 billion compared with £6.1 billion in 1996-97.

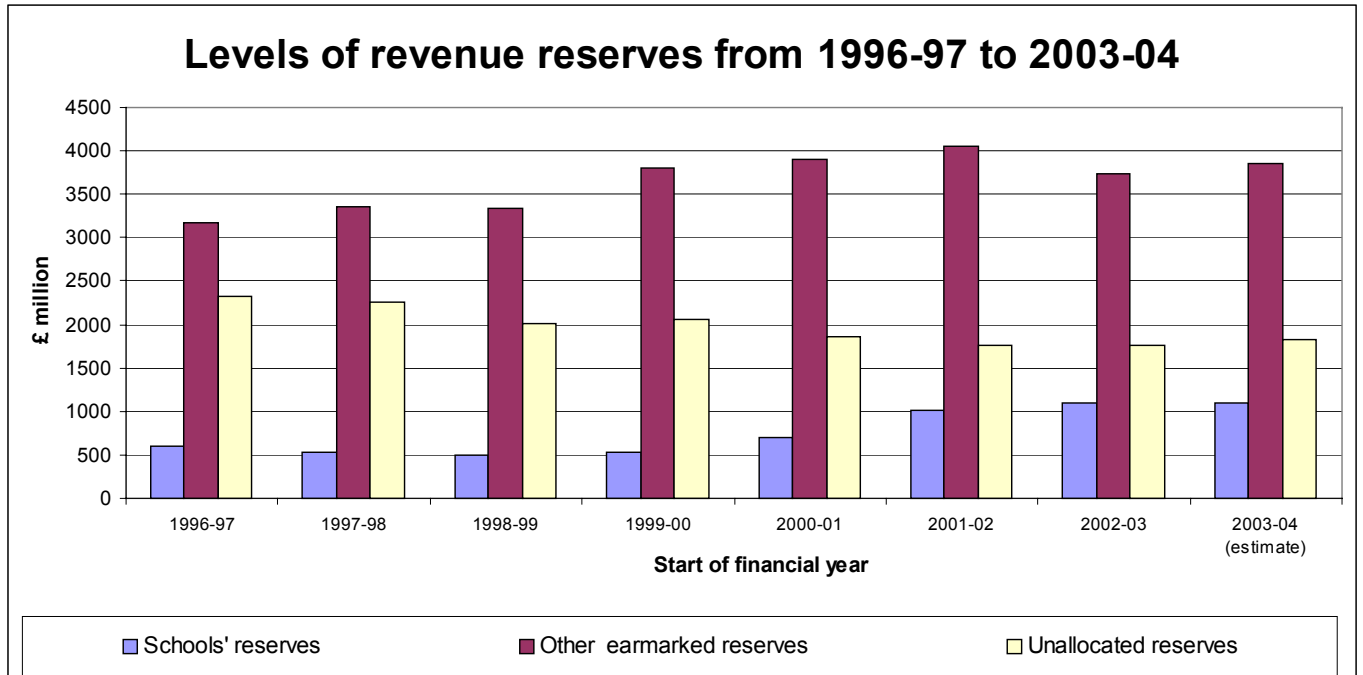
In 2002-03, schools' reserves stood at £1.1 billion, this is 17% of the total level of reserves and compares to just 8% in 1999-2000.

Whilst the share of reserves marked as unallocated has fallen over the 7 years. In the 2002-03 outturn, unallocated reserves represented 27% which was up from the 2001-02 figure of 24%. This compares to 38% back in 1996-97.

As a percentage of revenue expenditure, the level of unallocated reserves in 2002-03 was 2.7%. This compares to 3.2% in 2000-01 and 5.0% in 1996-97.

These trends are shown graphically in **Chart D**.

Chart D



Background Notes

1. National Statistics are produced to high professional standards set out in the National Statistics Code of Practice. They undergo regular quality assurance reviews to ensure that they meet customer demands.
2. The information in this Statistical Release is derived from Revenue Returns (RS and RO suite) submitted by local authorities in England and is based on a full response from all 478 authorities.
3. Enquiries about this Statistical Release should be addressed to John Farrar at John.Farrar@odpm.gsi.gov.uk (Tel. 020 7944 4158).
4. Timings of future Releases are regularly placed on the ODPM website, www.local.odpm.gov.uk and on the ONS National Statistics website, www.statistics.gov.uk.
5. For a fuller picture of recent trends in local government finance readers are directed to "Local Government Financial Statistics England" No. 14 2003 which is available in hard copy from Wetherby Publications Centre (Tel. 0870 1226236) at odpm@twoten.press.net or electronically in PDF format via the Office of the Deputy Prime Minister's web site, www.local.odpm.gov.uk/finance/stats/lgfs/2003/

Definitions of expenditure used in this release

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 **net current expenditure**. Net current expenditure also includes payments made by local authorities on behalf of central government, under statutory schemes such as mandatory student awards and the payment of rent allowances and rebates. Such payments are fully funded by central government through specific grants outside **Aggregate External Finance (AEF)**.

Revenue expenditure is equal to net current expenditure, plus capital financing costs and a few minor adjustments, but excludes expenditure financed by grants outside **aggregate external finance (AEF)**. Revenue expenditure is financed by grants inside AEF, council tax and authorities' reserves.

Table 6: Derivation of service lines used in Table 1

	Form Reference	Service expenditure name	Levies/transfers
Education	RO1 line 9 RO1 line 10	Education	Inter-authority education recoupment
Social Services	RO3 line 9	Personal Social Services	
Police	RO5 line 1	Police Service	
Fire	RO5 line 2 RS01 line 27	Fire Service	Payment to/from combined fire authority
Highways Maintenance	RO2 line 11	Highways Maintenance	
EPCS:			
Central Services	RO6 line 45 RO6 line 46 RO6 line 47 RO6 line 29 RO6 line 24 RO5 line 3 RO4 line 17 RO6 line 25 RS01 line 38 RS01 line 30	Corporate and Democratic Core Unapportionable Central Overheads Administration and Support Services Central Services to Public Local tax collection Emergency Planning Council tax benefit administration Local authority reorganisation costs	Parish precepts London pensions fund levy
Court Services	RO5 line 15 RO4 line 70	Coroners Court Magistrates Court	
Cultural	RO4 line 60	Libraries, Culture, Heritage and Tourism	
Environmental	RO6 line 3 RO6 line 8 RO6 line 14 RO6 line 11 RO6 line 9 RO6 line 10 RO4 line 35 RO4 line 41 RO6 line 48 RS01 line 29	Waste Management Environmental Health Parks and Open Spaces Cemeteries and Crematoria Community Safety - Crime Reduction Community Safety - Safety Services Agricultural Services including Flood Defence Consumer Protection Licence Fees	Waste disposal auth. levy
Housing Services	RO6 line 42 RO6 line 36 RO4 line 13 RO4 line 15 RS01 line 34 RS01 line 35	Non-HRA housing Homelessness Housing in excess of statutory schemes Housing benefit administration	Negative subsidy HRA Other contributions HRA
Planning	RO6 line 20	Planning	
Parking, public transport & crossing patrols	RO5 line 14 RO2 line 18 RS01 line 28	School crossing patrols Parking and public transport	Passenger transport levy
Other	RO4 line 1 RO6 line 44 RS01 line 31 RS01 line 32 RS01 line 33 RS01 line 39	Employment services Other services	Other Levies Net surplus/deficit on ext TSR Net surplus/deficit on int TSR Adjustment
Admin charges within GFRA	RO6 line 61 RO6 line 62	Recharges within general administration Recharges to general fund revenue account	

Annex - Detailed revenue information

The annex gives detailed information about local authority general fund revenue account expenditure and income. The information is represented in the same way as it is returned to the Office of the Deputy Prime Minister and generally, at the same level of detail. It forms the basis of the summary tables in this release. The extensive notes, which accompany each form sent to local authorities, have not been reproduced here.

The annex contains:

	form	table
Summary of RO suite	RS1X	A1
Revenue Summary	RS	A2
Specific Grants	RG	A3
Education	RO1	A4
Transport	RO2	A5
Social Services	RO3	A6
Housing Benefit, Sports and Culture	RO4	A7
Protective Services	RO5	A8
Finance, Housing and Environmental	RO6	A9
Trading Services Revenue Account	TSR	A10

Table A1: Revenue Summary RS1X 2002-03: England

	£ thousand									
	Employees	Running Expenses	Total Expenditure	Sales, Fees & Charges	Other Income	Total Net Current Income	Net Current Expenditure	Capital Charges	Net Total Cost	
1 Education (RO1 line 9)	21,972,836	9,540,872	31,513,708	1,915,454	1,303,985	3,219,440	28,294,268	3,659,218	31,953,486	
2 Inter-Authority Education Recoupment (RO1 line 10)	0	146,423	146,423	0	122,978	122,978	23,445	10	23,455	
3 Personal Social Services (RO3 line 9)	5,126,308	11,393,082	16,519,391	2,346,486	1,242,208	3,588,693	12,930,698	302,475	13,233,172	
4 Police (RO5 line 1)	7,162,097	1,625,231	8,787,328	191,865	349,412	541,277	8,246,051	416,470	8,662,521	
5 Fire (RO5 line 2)	1,540,280	312,746	1,853,026	26,434	128,791	155,225	1,697,801	133,014	1,830,815	
6 Emergency Planning (RO5 line 3)	16,474	13,408	29,882	1,185	1,769	2,954	26,928	592	27,521	
7 Other Protective Services (RO5 line 16)	33,051	58,425	91,476	839	13,716	14,555	76,921	563	77,484	
8 Highways Maintenance (RO2 line 11)	367,998	2,033,972	2,401,970	172,573	280,887	453,460	1,948,510	1,337,576	3,286,087	
9 Parking and Public Transport (RO2 line 18)	222,863	1,922,584	2,145,446	1,027,383	146,152	1,173,535	971,911	203,212	1,175,123	
10 Concessionary Fares (RO2 line 19)	9,885	515,087	524,972	16,183	22,117	38,300	486,671	254	486,925	
11 Employment Services (RO4 line 1)	54,269	56,797	111,066	38,289	20,266	58,555	52,511	1,988	54,499	
12 Housing Benefit and Administration (RO4 lines 13+14)	171,523	279,604	451,128	2,898	40,501	43,399	407,729	5,166	412,895	
13 Council Tax Benefit Administration Costs (RO4 line 15)	96,954	204,849	301,804	4,747	32,963	37,710	264,094	2,082	266,176	
14 Agricultural Services (RO4 line 35)	7,256	69,713	76,967	16,364	11,228	27,592	49,375	66,168	115,544	
15 Consumer Protection (RO4 line 41)	101,940	65,200	167,140	14,734	7,022	21,756	145,384	2,095	147,478	
16 Libraries, Culture & Heritage, Sports & Tourism (RO4 line 60)	1,108,518	1,685,363	2,793,880	615,739	256,588	872,327	1,921,553	707,420	2,628,973	
17 Magistrates Courts (RO4 line 70)	224,106	176,110	400,216	9,565	34,400	43,965	356,251	69,641	425,892	
18 Non HRA Housing (RO6 line 43)	269,668	699,064	968,732	314,355	184,847	499,199	469,532	383,188	852,720	
19 Local Environmental Services (RO6 line 31)	1,948,674	5,516,942	7,465,616	1,439,955	802,365	2,242,320	5,223,296	463,886	5,687,181	
20 Other Services (RO6 line 44)	217,194	552,417	769,612	185,477	291,813	477,290	292,322	128,593	420,913	
21 Corporate and Democratic Core (RO6 line 45)	308,796	1,255,970	1,564,765	23,019	220,499	243,518	1,321,248	38,546	1,359,794	
22 Unapportionable Central Overheads (RO6 line 46)	422,799	199,293	622,092	17,751	106,678	124,429	497,663	33,344	531,007	
23 Administrative & Support Services (RO6 line 47)	2,931,884	3,027,541	5,959,425	409,080	5,547,797	5,956,876	2,549	287,590	290,139	
24 Licence Fees (RO6 line 48)	29,420	40,746	70,166	60,078	7,119	67,196	2,970	382	3,352	
25 TOTAL SERVICE EXPENDITURE (Lines 1 to 24)	44,344,792	41,391,442	85,736,230	8,850,454	11,176,101	20,026,549	65,709,680	8,243,472	73,953,152	

Continued

Table A2: Revenue Summary RS 2002-03

	£ thousand
	Net current expenditure
1 Education (RO1 line 9)	28,294,268
2 Inter-Authority Education Recoupment (RO1 line 10)	23,445
3 Personal Social Services (RO3 line 9)	12,930,698
4 Police (RO5 line 1)	8,246,051
5 Fire (RO5 line 2)	1,697,801
6 Emergency Planning (RO5 line 3)	26,928
7 Other Protective Services (RO5 line 16)	76,921
8 Highways Maintenance (RO2 line 11)	1,948,510
9 Parking and Public Transport (RO2 line 18)	971,911
10 Concessionary Fares (RO2 line 19)	486,671
11 Employment Services (RO4 line 1)	52,511
12 Housing Benefit and Administration (RO4 lines 13+15)	407,729
13 Council Tax Benefit Administration Costs (RO4 line 17)	264,094
14 Agricultural Services (RO4 line 35)	49,376
15 Consumer Protection (RO4 line 41)	145,384
16 Libraries, Culture & Heritage, Sports & Tourism (RO4 line 60)	1,921,553
17 Magistrates Courts (RO4 line 70)	356,251
18 Non HRA Housing (RO6 line 43)	469,532
19 Local Environmental Services (RO6 line 31)	5,223,295
20 Other Services (RO6 line 44)	292,322
21 Corporate and Democratic Core (RO6 line 45)	1,321,248
22 Unapportionable Central Overheads (RO6 line 46)	497,664
23 Administrative & Support Services (RO6 line 47)	2,549
24 Licence Fees (RO6 line 48)	2,970
25 TOTAL SERVICE EXPENDITURE (Lines 1 to 24)	65,709,684
26 Mandatory Students Awards (RO1 line 11)	87,489
27 Payment to/received by Combined Fire Authority	248
28 Passenger Transport Authority Levy	3
29 Waste Disposal Authority Levy	1
30 London Pensions Fund Authority Levy	23,881
31 Other Levies	28,873
32 Net Surplus/Deficit on External Trading (TSR line 13)	29,047
33 Net Surplus/Deficit on Internal Trading (TSR line 34)	-16,210
34 Negative Subsidy Entitlement from HRA	-23,593
35 Other Revenue Account Contributions to/from HRA	7,774
36 Mandatory Rent Allowances (RO4 line 11)	6,176,357
37 Mandatory Rent Rebates (RO4 line 12)	466,495
38 Parish Precepts	210,112
39 Adjustments	-20,316
40 NET CURRENT EXPENDITURE (Lines 26 to 39)	72,679,842
	<i>continued</i>

Table A2: Revenue Summary RS 2002-03 (continued)

	£ thousand
	Net current expenditure
41 Gross Expenditure on Council Tax Benefit paid to Collection Fund	2,124,098
42 Discretionary Non Domestic Rate Relief	22,448
43 Flood Defence Payments to the Environment Agency	241,833
44 Bad Debt Provision	83,989
45 Provision for Repayment of Principal	767,158
46 External Interest Payments	2,749,033
47 HRA Item 8 - Interest payments/receipts component	-1,186,415
48 Capital Charges accounted for in External Trading	-330,965
49 Capital Charges accounted for in Internal Trading	-105,061
50 Leasing Payments met from General Fund Revenue Account not included elsewhere	28,191
51 Capital expenditure charged to Revenue Account (CERA)	693,993
52 SUB-TOTAL (Lines 40 to 51)	77,768,144
53 External Interest Receipts and Dividends	-851,452
54 Specific & Special Grants Outside AEF (from RG Box "B")	-10,997,336
55 REVENUE EXPENDITURE (Total of Lines 52 to 54)	65,919,356
56 Specific & Special Grants inside AEF (from RG Box "A")	-8,922,925
57 NET REVENUE EXPENDITURE (Lines 55 + 56)	56,996,430
58 Adjustments	-30,225
59 Appropriations to/from Financial Reserves under Fair Funding Arrangements	-4,284
60 Appropriations to/from Other Earmarked Financial Reserves	114,339
61 Appropriations to/from Unallocated Financial Reserves	67,299
62 THE BUDGET REQUIREMENT (Lines 57 to 61)	57,143,559
63 Police Grant allocation under principal formula	-3,808,209
64 Revenue Support Grant	-19,888,921
65 Redistributed Non-Domestic Rates	-16,632,497
66 General GLA Grant	-27,950
67 Other Items	-138,468
68 COUNCIL TAX REQUIREMENT (Lines 62 to 67)	16,647,514
69 Schools Financial Reserves at 1/4/02	1,103,134
70 Other Earmarked Financial Reserves at 1/4/02	3,732,477
71 Unallocated Financial Reserves at 1/4/02	1,756,442
72 Prior Year Adjustments	19,474
73 Depreciation	2,592,393
74 Notional Interest	4,931,313
75 Loss on Impairment of Assets	121,122
76 Amortisation of Deferred Charges	598,640
77 TOTAL CAPITAL CHARGES (Total of lines 73 to 76)	8,243,470

Table A3: RG Specific and Special Grants 2002-03

							£ thousand
	Education	Social Services	Police	Highways	EPCS	(a) Capital Financing	Total
Grants within AEF							
1 Standards Fund	2,045,681	0	0	0	0	0	2,045,681
2 Nursery Education for 3 years olds	224,125	0	0	0	0	0	224,125
3 Teachers Pay Reform	577,103	0	0	0	0	0	577,103
4 School Standards Grant	668,700	0	0	0	0	0	668,700
5 Child Care and Early Years	180,637	17,428	0	0	2,641	0	200,706
6 Education Maintenance Allowances	106,383	0	0	0	0	0	106,383
7 Social Services Training Support Programme (TSP)	0	54,340	0	0	300	0	54,640
8 AIDS/HIV Support	0	15,865	0	0	44	0	15,909
9 Mental Health	0	146,800	0	0	0	0	146,800
10 Promoting Independence	0	162,927	0	0	78	0	163,005
11 Preserved Rights	0	604,720	0	0	34	0	604,754
12 Residential Allowance	0	90,023	0	0	0	0	90,023
13 Carers Grant	0	89,635	0	0	0	0	89,635
14 Childrens Social Services	0	445,687	0	0	46	0	445,733
15 Deferred Payments (Charges on Home)	0	7,192	0	0	0	0	7,192
16 Young Peoples Substance Misuse Planning	0	6,138	0	0	1,719	0	7,857
17 Performance Fund	0	29,245	0	0	29	0	29,274
18 Care Direct	0	3,199	0	0	0	0	3,199
19 Building Care Capacity	0	179,126	0	0	0	0	179,126
20 Teenage Pregnancy Local Implementation	0	11,861	0	0	619	0	12,480
21 Magistrates Courts	82	0	0	0	280,271	8,022	288,375
22 Emergency Planning (Civil Defence)	0	0	0	0	15,860	247	16,107
23 Crime Fighting Fund	0	0	216,483	0	4,340	0	220,823
24 Airwaves Communication	0	0	15,110	0	0	0	15,110
25 Rural Policing	0	0	26,100	0	0	0	26,100
26 Asylum Seekers	2,376	501,306	0	0	19,566	0	523,248
27 Housing Benefit Administration	0	0	0	0	128,295	0	128,295
28 Council Tax Benefit Administration	0	0	0	0	86,853	0	86,853
29 National Parks Grant	0	0	0	0	23,253	0	23,253
30 Waste and Recycling	0	0	0	0	18,940	0	18,940

(continued)

Table A3: RG Specific and Special Grants 2002-03 (continued)

							£ thousand
	Education	Social Services	Police	Highways	EPCS	(a) Capital Financing	Total
31 Metropolitan Railway Passenger Services Grant	0	0	0	0	239,084	0	239,084
32 Rural Bus Services	0	0	0	0	39,826	0	39,826
33 Rural Bus Challenge	0	0	0	0	13,701	0	13,701
34 Urban Bus Challenge	0	0	0	0	2,197	0	2,197
35 GLA Transport Grant	0	0	0	210,302	611,161	0	821,463
36 Supporting People Implementation Grant	0	0	0	0	27,476	0	27,476
37 Neighbourhood Renewal Fund	0	0	0	0	211,553	0	211,553
38 The Private Finance Initiative	0	0	0	0	0	133,430	133,430
39 Other Grants within AEF	114,202	112,912	85,207	2,245	108,469	3,200	426,235
40 Total Grants within AEF (Lines 1 to 39)	3,919,289	2,478,403	342,900	212,547	1,836,356	144,899	8,934,394
Grants outside AEF							
41 Higher Education Funding Council (HEFC) Payments	33,100	0	0	0	0	1,424	34,524
42 Mandatory Student Awards	74,127	0	0	0	0	0	74,127
43 Learning and Skills Council (LSC) grant for Adult Education	332,797	0	0	0	0	0	332,797
44 Learning and Skills Council (LSC) grant for Sixth Forms	1,269,993	0	0	0	0	0	1,269,993
45 Mandatory Rent Allowances: subsidy	0	0	0	0	5,910,940	0	5,910,940
46 Mandatory Rent Rebates outside HRA: subsidy	0	0	0	0	291,293	0	291,293
47 Fraud Incentive Scheme	0	0	0	0	30,666	0	30,666
48 Council Tax Benefit Grant	0	0	0	0	2,094,225	0	2,094,225
49 Police: Small Grants/Grants to Loan Charges	0	0	7,873	0	0	2,397	10,270
50 Milk Grant (Milk Intervention Board)	6,646	0	0	0	150	0	6,796
51 Single Regeneration Budget (SRB)	45,372	6,049	1,598	0	224,269	5,981	283,269
52 Housing Acts Urban Development - Grants to Debt Charge	0	0	0	0	0	6,121	6,121
53 Countryside Commission Grants (English Nature)	0	0	0	0	9,687	0	9,687
54 Historic Buildings and Monuments Commission Grant	0	0	0	0	5,219	0	5,219
55 European Community Grants	30,830	6,258	0	0	61,105	0	98,193
56 Other Grants Outside AEF	134,043	23,822	121,611	10,595	235,630	2,240	527,747
57 Total Grants outside AEF (Lines 41 to 56)	1,926,909	36,129	131,082	10,595	8,863,184	18,372	10,985,868
58 TOTAL SPECIFIC AND SPECIAL GRANTS	5,846,198	2,514,532	473,982	223,142	10,699,540	163,231	19,920,262

(a) The capital financing elements of specific and special grants outside AEF are themselves outside AEF, with the exception of those relating to the Private Finance Initiative

Table A4: Revenue Outturn 2002-03: Education (RO1)

£ thousand									
	Employees	Running Expenses	Total Expenditure	Sales, Fees & Charges	Other Income	Total Income	Net Current Expenditure	Capital Charges	Net Total Cost
1 Primary Education	8,945,255	2,463,066	11,408,321	472,092	295,910	768,003	10,640,318	1,400,758	12,041,076
2 Secondary Education	8,853,635	2,662,748	11,516,384	546,563	351,799	898,363	10,618,021	1,376,497	11,994,518
3 Special Education	1,142,191	397,715	1,539,906	47,105	46,813	93,918	1,445,988	155,861	1,601,849
4 LEA Centrally Held Schools Funds	2,059,716	2,749,290	4,809,007	591,294	425,804	1,017,098	3,791,909	627,333	4,419,242
5 Pre School Education	284,421	603,821	888,242	43,715	35,845	79,560	808,682	21,101	829,783
6 Adult Education	272,419	215,094	487,513	106,606	65,615	172,221	315,292	22,907	338,199
7 Youth Service	265,881	208,464	474,345	63,900	48,575	112,475	361,870	41,903	403,773
8 Other Continuing Education and Community Services	149,317	240,672	389,990	44,180	33,623	77,803	312,186	12,859	325,045
9 TOTAL (Lines 1 to 8)	21,972,836	9,540,872	31,513,708	1,915,454	1,303,985	3,219,440	28,294,268	3,659,218	31,953,486
10 Inter Authority Education Recoupment	0	146,423	146,423	0	122,978	122,978	23,445	10	23,455
11 Mandatory Student Awards	0	87,489	87,489	0	0	0	87,489	0	87,489
12 TOTAL EDUCATION (Line 9 to 11)	21,972,836	9,774,784	31,747,620	1,915,454	1,426,963	3,342,418	28,405,202	3,659,228	32,064,430

Table A5: Revenue Outturn 2002-03: Transport (RO2)

	£ thousand								
	Employees	Running Expenses	Total Expenditure	Sales, Fees & Charges	Other Income	Total Income	Net Current Expenditure	Capital Charges	Net Total Cost
1 Transport, Planning, Policy and Strategy									
- Highways Maintenance	66,734	87,802	154,536	34,790	29,085	63,875	90,661	12,918	103,578
2 Traffic Management and Road Safety	81,115	182,484	263,599	32,221	25,997	58,218	205,381	69,237	274,618
3 Structural Maintenance - Principal Roads	12,616	105,966	118,582	10,897	14,217	25,114	93,468	63,921	157,389
4 Structural Maintenance - Other Local Authority Roads	49,479	394,082	443,562	22,200	62,895	85,095	358,467	80,167	438,634
5 Routine Maintenance - Principal Roads	29,324	232,703	262,026	11,430	30,559	41,988	220,038	15,849	235,887
6 Routine Maintenance - Other Local Authority Roads	81,464	539,684	621,148	46,527	72,703	119,230	501,919	103,407	605,326
7 Roads - Public Lighting	17,387	296,099	313,486	4,961	23,920	28,881	284,606	16,337	300,942
8 Winter Service	9,205	117,997	127,202	2,313	8,581	10,894	116,309	4,735	121,044
9 Bridges - Structural Maintenance and Strengthening	15,126	47,314	62,440	5,135	9,906	15,041	47,399	37,884	85,283
10 Construction - Roads and Bridges	5,547	29,841	35,388	2,100	3,024	5,124	30,264	933,121	963,385
11 TOTAL HIGHWAYS MAINTENANCE (Lines 1 to 10)	367,998	2,033,972	2,401,970	172,573	280,887	453,460	1,948,510	1,337,576	3,286,087
12 Parking	102,843	483,257	586,101	922,825	43,525	966,350	-380,249	157,215	-223,034
13 Transport, Planning, Policy and Strategy - Other	49,574	55,468	105,042	21,354	11,289	32,643	72,399	20,512	92,911
14 Expenditure on Bus Services	14,867	750,767	765,635	28,035	46,277	74,312	691,323	7,212	698,535
15 Payments on local rail services	602	317,190	317,792	68	26,464	26,532	291,260	4,627	295,887
16 Other public transport	54,976	315,901	370,876	55,102	18,597	73,699	297,178	13,646	310,824
17 TOTAL PUBLIC TRANSPORT (Lines 13 to16)	120,019	1,439,326	1,559,345	104,558	102,627	207,185	1,352,160	45,997	1,398,157
18 TOTAL PARKING & PUBLIC TRANSPORT (Lines 12+1	222,863	1,922,584	2,145,446	1,027,383	146,152	1,173,535	971,911	203,212	1,175,123
19 Concessionary Fares	9,885	515,087	524,972	16,183	22,117	38,300	486,671	254	486,925
Joint Arrangements									
20 Structural Maintenance - Principal Roads line3	0	0	0	0	4,004	0	0	0	0
21 Structural Maintenance - Other LA Roads line 4	0	0	0	0	21,807	0	0	0	0
22 Routine Maintenance - Principal Roads line 5	0	0	0	0	5,094	0	0	0	0
23 Routine Maintenance - Other LA Roads line 6	0	0	0	0	22,787	0	0	0	0
24 included within line 11 col 2 & 5	0	107,301	0	0	68,065	0	0	0	0
Unplanned Patching									
25 Routine Maintenance - Principal Roads line 5	0	6,391	0	0	0	0	0	0	0
26 Routine Maintenance - Other Local Roads line 6	0	42,865	0	0	0	0	0	0	0

Table A6: Revenue outturn 2002-03: Personal Social Services (RO3)

	£ thousand								
	Employees	Running Expenses	Total Expenditure	Sales, Fees & Charges	Other Income	Total Income	Net Current Expenditure	Capital Charges	Net Total Cost
1 Service Strategy	127,607	28,054	155,661	1,260	12,247	13,507	142,154	3,753	145,907
2 Children and Family Services	1,572,785	2,123,307	3,696,093	30,574	195,704	226,278	3,469,814	65,507	3,535,321
3 Older People (Aged 65 and over) - older mentally ill	1,896,705	5,156,771	7,053,476	1,752,699	246,778	1,999,477	5,053,999	112,596	5,166,594
4 Adults (Aged under 65) - with a physical disability	296,397	778,216	1,074,613	102,244	43,323	145,567	929,046	22,538	951,584
5 Adults (Aged under 65) - with learning disabilities	791,606	2,035,009	2,826,614	345,690	550,230	895,921	1,930,694	76,011	2,006,705
6 Adults (Aged under 65) - with mental health needs	340,099	590,511	930,610	82,250	108,214	190,463	740,147	17,581	757,728
7 Asylum Seekers	52,207	537,078	589,285	24,841	43,501	68,342	520,942	634	521,576
8 Other Adult Services	48,903	144,136	193,040	6,927	42,210	49,137	143,902	3,855	147,757
9 TOTAL PERSONAL SOCIAL SERVICES (Lines 1 to 9)	5,126,308	11,393,082	16,519,391	2,346,486	1,242,208	3,588,693	12,930,698	302,475	13,233,172

Table A7: Revenue Outturn 2002-03: Housing Benefit, Sports, Culture and Other (RO4)

£ thousand									
	Employees	Running Expenses	Total Expenditure	Sales, Fees & Charges	Other Income	Total Income	Net Current Expenditure	Capital Charges	Net Total Cost
1 Employment Services	54,269	56,797	111,066	38,289	20,266	58,555	52,511	1,988	54,499
11 Rent Allowances	0	6,219,435	6,219,435	13,252	29,827	43,079	6,176,357	1,076	6,177,433
12 Rent Rebates (non HRA)	0	474,601	474,601	57	8,048	8,105	466,495	0	466,495
13 Allowances in excess of statutory schemes	0	15,084	15,084	132	373	505	14,579	938	15,517
14 TOTAL HOUSING BENEFIT (Lines 11 to 13)	0	6,709,119	6,709,119	13,441	38,247	51,688	6,657,431	2,014	6,659,445
15 Housing Benefit Administration Cost	171,523	264,520	436,044	2,766	40,128	42,894	393,150	4,228	397,378
16 TOTAL HOUSING BENEFIT & ADMIN (Lines 14 + 15)	171,523	6,973,640	7,145,163	16,207	78,375	94,582	7,050,581	6,242	7,056,823
17 Council Tax Benefit Administration Cost	96,954	204,849	301,804	4,747	32,963	37,710	264,094	2,082	266,176
31 Flood Defence:Own Expenditure	3,938	18,934	22,870	556	1,209	1,765	21,105	7,911	29,017
32 Flood Defence:IDB Special Levies	0	24,656	24,656	0	34	34	24,622	0	24,622
33 Coast Protection	2,081	12,296	14,377	528	1,964	2,492	11,885	36,664	48,549
34 Other Agriculture and Fisheries	1,237	13,827	15,064	15,280	8,021	23,301	-8,237	21,593	13,356
35 TOTAL AGRICULTURAL SERVICES (Lines 31 to 34)	7,256	69,713	76,967	16,364	11,228	27,592	49,375	66,168	115,544
41 Consumer Protection	101,940	65,200	167,140	14,734	7,022	21,756	145,384	2,095	147,478

(continued)

Table A7: Revenue Outturn 2002-03: Housing Benefit, Sports, Culture and Other (RO4) (continued)

	£ thousand								
	Employees	Running Expenses	Total Expenditure	Sales, Fees & Charges	Other Income	Total Income	Net Current Expenditure	Capital Charges	Net Total Cost
51 Libraries	455,117	424,701	879,818	73,269	48,812	122,081	757,737	122,605	880,342
52 Museums & Galleries	87,078	111,627	198,705	31,272	18,503	49,775	148,930	60,195	209,125
53 Archives & Records	35,878	34,453	70,331	15,479	5,220	20,699	49,632	17,534	67,166
54 Art Activities & Facilities	61,642	225,419	287,061	79,293	18,835	98,128	188,933	51,090	240,023
55 Conservation of Historic Environment - Planning	14,483	12,796	27,279	1,139	1,339	2,478	24,801	3,478	28,279
56 Conservation of Historic Environment - Other	8,104	12,255	20,359	2,043	2,777	4,820	15,538	3,770	19,308
57 Sports Facilities	252,789	497,760	750,549	298,341	50,313	348,654	401,895	375,304	777,199
58 Sports Development Services and Community Recreation	140,645	250,030	390,675	69,071	96,609	165,680	224,995	60,948	285,943
59 Tourism	52,781	116,322	169,104	45,832	14,179	60,011	109,093	12,495	121,587
60 TOTAL LIBRARIES, CULTURE ETC (Lines 51 to 59)	1,108,518	1,685,363	2,793,880	615,739	256,588	872,327	1,921,553	707,420	2,628,973
70 Magistrates Courts	224,106	176,110	400,216	9,565	34,400	43,965	356,251	69,641	425,892
75 Memo Box A: Magistrates Courts - Joint Arrangement	0	11,707	0	0	13,453	0	0	0	0

Table A8: Revenue Outturn 2002-03: Protective services (RO5)

									£ thousand	
	Employees	Running Expenses	Total Sales, Fees & Charges	Total Sales, Fees & Charges	Other Income	Total Net Current Income	Net Current Expenditure	Capital Charges	Net Total Cost	
1	Police Service	7,162,097	1,625,231	8,787,328	191,865	349,412	541,277	8,246,051	416,470	8,662,521
2	Fire Service	1,540,280	312,746	1,853,026	26,434	128,791	155,225	1,697,801	133,014	1,830,815
3	Emergency Planning	16,474	13,408	29,882	1,185	1,769	2,954	26,928	592	27,521
14	School Crossing Patrols	22,824	9,337	32,161	161	558	719	31,442	69	31,511
15	Coroners Courts	10,227	49,088	59,315	678	13,158	13,836	45,479	494	45,973
16	TOTAL PROTECTIVE SERVICE (Lines 14+15)	33,051	58,425	91,476	839	13,716	14,555	76,921	563	77,484

Table A9: Revenue Outturn 2002-03: Finance, Housing and Environmental Services (RO6)

£ thousand									
	Employees	Running Expenses	Total Expenditure	Sales, Fees & Charges	Other Income	Total Income	Net Current Expenditure	Capital Charges	Net Total Cost
1 Waste Collection	154,193	858,887	1,013,080	181,339	79,598	260,937	752,143	14,234	766,377
2 Waste Disposal Functions	37,264	1,167,887	1,205,151	94,472	56,138	150,610	1,054,541	23,191	1,077,733
3 TOTAL WASTE MANAGEMENT (Lines 1+2)	191,457	2,026,774	2,218,231	275,811	135,736	411,547	1,806,684	37,426	1,844,109
4 Public Conveniences	14,500	76,077	90,577	2,536	4,318	6,854	83,723	24,695	108,418
5 Street sweeping & cleaning not chargeable to highways	105,833	423,261	529,094	25,100	27,402	52,502	476,592	3,011	479,603
6 Other environmental health	221,257	229,401	450,658	49,569	69,127	118,696	331,961	9,258	341,219
7 Food Safety	50,189	44,234	94,422	5,871	1,781	7,653	86,770	475	87,244
8 TOTAL ENVIRONMENTAL HEALTH (Lines 4 to 7)	391,778	772,973	1,164,751	83,077	102,629	185,705	979,046	37,438	1,016,484
9 Community safety - Crime Reduction	40,671	115,286	155,957	8,778	32,099	40,877	115,080	16,941	132,021
10 Community safety - Safety Services	20,930	32,170	53,100	4,360	13,623	17,983	35,117	1,309	36,426
11 Cemeteries & Crematoria	44,334	113,184	157,518	139,720	9,157	148,877	8,641	22,592	31,233
12 National Parks	14,834	19,487	34,322	4,946	1,646	6,592	27,729	2,540	30,269
13 Parks & open spaces (inc country parks)	215,409	619,562	834,972	101,432	113,623	215,055	619,917	101,888	721,804
14 TOTAL PARKS & OPEN SPACES (Lines 12 + 13)	230,244	639,049	869,293	106,378	115,269	221,647	647,647	104,428	752,073
15 Core Planning Services	294,493	317,884	612,378	230,861	34,290	265,151	347,227	56,558	403,785
16 Building Control	114,404	97,434	211,837	150,111	17,444	167,554	44,283	1,272	45,555
17 Economic Development	179,933	489,296	669,228	124,698	129,409	254,107	415,121	126,003	541,124
18 Other Planning Services	73,415	103,868	177,283	24,507	26,937	51,444	125,839	28,863	154,702
19 Community Development	94,035	238,248	332,283	16,276	31,578	47,854	284,429	11,046	295,475
20 TOTAL PLANNING (Lines 15 to 19)	756,279	1,246,730	2,003,009	546,453	239,657	786,110	1,216,899	223,742	1,440,641

Table A9: Revenue Outturn 2002-03: Finance, Housing and Environmental Services (RO6) (continued)

	£ thousand								
	Employees	Running Expenses	Total Expenditure	Sales, Fees & Charges	Other Income	Total Income	Net Current Expenditure	Capital Charges	Net Total Cost
21 NDR (Non Domestic Rates) costs	23,364	60,916	84,280	11,292	72,450	83,742	538	660	1,198
22 Cost of (non-)/domestic Rate Collection	3,201	10,941	14,142	2,437	2,368	4,805	9,337	60	9,397
23 Council Tax Collection Costs	131,382	275,701	407,083	49,252	46,696	95,948	311,135	2,993	314,128
24 TOTAL LOCAL TAX COLLECTION (Lines 21 to 23)	157,947	347,558	505,505	62,981	121,514	184,495	321,010	3,713	324,723
25 Local Authority Reorganisation Costs	716	474	1,190	31	58	89	1,101	1,034	2,135
26 Cost of Elections	8,133	26,296	34,429	1,608	2,149	3,757	30,672	169	30,841
27 Registration of Electors	18,611	32,758	51,369	1,747	1,256	3,003	48,366	255	48,621
28 Registration of Births, Deaths and Marriages	50,375	26,766	77,141	42,031	2,198	44,229	32,912	1,559	34,471
29 Other Central Services to the Public	37,198	136,924	174,122	166,981	27,020	194,001	-19,879	13,283	-6,596
30 TOTAL CENTRAL SERVICES TO PUBLIC (Lines 26 to 29)	114,317	222,744	337,061	212,367	32,623	244,990	92,071	15,265	107,336
31 TOTAL LOCAL ENVIRONMENTAL SERVICE	1,948,674	5,516,942	7,465,616	1,439,955	802,365	2,242,320	5,223,296	463,886	5,687,181
32 Bed & Breakfast Accommodation	13,957	202,039	215,995	149,609	26,437	176,045	39,950	203	40,153
33 Private Sector Leasing	2,429	69,997	72,426	54,152	11,517	65,669	6,757	140	6,897
34 Other Homelessness	24,010	75,642	99,652	29,309	21,032	50,341	49,311	3,131	52,442
35 Administration (Homelessness)	53,662	67,120	120,782	10,328	8,990	19,318	101,464	1,259	102,723
36 TOTAL HOMELESSNESS (Lines 32 to 35)	94,058	414,798	508,855	243,398	67,976	311,373	197,482	4,733	202,215
37 Home Renovation Grants and Minor Works As	33,374	51,876	85,251	12,630	16,082	28,711	56,540	196,492	253,032
38 Other Housing Renewal Functions	21,889	29,679	51,568	9,675	12,121	21,796	29,772	52,507	82,279
39 Housing Support to Individuals	18,827	26,721	45,548	9,187	4,327	13,514	32,034	3,094	35,128
40 Other Housing	100,320	158,878	259,198	38,556	69,647	108,202	150,995	106,063	257,058
41 Advances : Housing & Small Dwellings Acquisit	1,200	17,112	18,312	909	14,694	15,603	2,709	20,299	23,008
42 TOTAL OTHER NON-HRA HOUSING (Lines 37 to 41)	175,610	284,266	459,877	70,957	116,871	187,826	272,050	378,455	650,505
43 TOTAL NON-HRA HOUSING (Lines 36 + 42)	269,668	699,064	968,732	314,355	184,847	499,199	469,532	383,188	852,720

Table A9: Revenue Outturn 2002-03: Finance, Housing and Environmental Services (RO6) (continued)

£ thousand									
	Employees	Running Expenses	Total Expenditure	Sales, Fees & Charges	Other Income	Total Income	Net Current Expenditure	Capital Charges	Net Total Cost
44 Other Services	217,194	552,417	769,612	185,477	291,813	477,290	292,322	128,593	420,913
45 Corporate & Democratic Core	308,796	1,255,970	1,564,765	23,019	220,499	243,518	1,321,248	38,546	1,359,794
46 Unapportionable Central Overheads	422,799	199,293	622,092	17,751	106,678	124,429	497,663	33,344	531,007
47 Administration & Support Services	2,931,884	3,027,541	5,959,425	409,080	5,547,797	5,956,876	2,549	287,590	290,139
48 Licence Fees	29,420	40,746	70,166	60,078	7,119	67,196	2,970	382	3,352
50 MEMO BOX A - Waste Collection : Joint Arrangements	0	23,581	0	0	10,735	0	0	0	0
60 TOTAL MEMO BOX B - OTHER SERVICES (Lines 51 to 59)	217,196	552,415	769,612	185,477	291,813	477,290	292,322	128,592	420,913
61 MEMO BOX C - Recharges within General Adr	0	0	0	0	1,268,838	0	0	0	0
62 MEMO BOX C - Recharges to General Fund Revenue Account	0	0	0	0	3,212,601	0	0	0	0
63 MEMO BOX C - Recharges to Central Governr	0	0	0	0	31,107	0	0	0	0
64 MEMO BOX C - Recharges to Other Accounts	0	0	0	0	805,641	0	0	0	0
65 MEMO BOX C - Other Income, excluding rech:	0	0	0	0	229,611	0	0	0	0

Table A10: Trading Services Revenue Account (TSR) 2002-03

									£ thousand
	Employees	Running Expenses	Depreciation	Notional Interest	(a) Total Expenditure	Sales, Fees & Charges	Other Income	Total Income	Net Surplus/Deficit
External Services									
1 Industrial Estates	5,388	73,434	15,719	74,699	169,784	155,350	25,189	180,539	-10,754
2 Corporation Estates	4,687	76,097	7,171	134,478	222,573	177,476	32,954	210,430	12,143
3 Fishery Harbours	1,135	1,632	338	1,043	4,148	2,561	117	2,678	1,470
4 Local Authority Ports & Piers	7,500	13,499	2,120	6,764	29,883	30,687	2,054	32,741	-2,858
5 Airports	1,052	1,433	435	407	3,327	3,442	1,085	4,527	-1,200
6 Tolled Bridges,Roads etc	10,002	14,658	7,091	17,480	49,287	54,067	168	54,235	-4,948
7 Civic Halls, Theatres etc	24,957	70,813	6,815	13,956	116,805	58,116	6,786	64,902	51,902
8 Civic Restaurants	2,490	4,136	0	0	6,626	6,298	161	6,459	167
9 Markets - Horticultural & Other	26,111	71,142	6,828	16,859	122,426	108,361	20,221	128,582	-6,156
10 Other External Trading Services	33,880	163,915	3,486	13,168	214,494	96,387	122,369	218,756	-4,262
11 Other External Trading Services	7,267	82,029	7,215	18,571	115,092	111,254	10,377	121,631	-6,539
12 Other External Trading Services	8,748	8,380	584	1,020	18,732	17,717	933	18,650	82
13 TOTAL EXTERNAL SERVICES (Lines 1 to 12)	133,217	581,167	57,802	298,444	1,073,176	821,717	222,414	1,044,130	29,047

Continued

Table A10: Trading Services Revenue Account (TSR) 2002-03 (continued)

										£ thousand
	Employees	Running Expenses	Depreciation	Notional Interest	(a) Total Expenditure	Sales, Fees & Charges	Other Income	Total Income	Net Surplus/ Deficit	
Internal Services										
14 Building cleaning/maintenance	557,143	493,131	2,286	2,456	1,055,066	892,417	172,382	1,064,799	-9,733	
15 Construction & property	308,998	326,928	2,288	3,172	641,575	587,732	60,522	648,254	-6,679	
16 Finance	60,544	46,380	85	35	107,320	99,781	7,946	107,727	-407	
17 Grounds maintenance	186,104	146,369	2,358	1,048	335,896	280,246	51,450	331,696	4,200	
18 Highways maintenance	203,969	489,381	3,335	2,146	698,854	643,013	63,168	706,181	-7,327	
19 Housing management	39,062	23,243	71	13	62,389	58,654	4,951	63,605	-1,216	
20 Legal	42,522	18,256	36	0	60,814	48,293	13,277	61,570	-756	
21 On-street parking	13,108	10,103	122	8	23,341	20,892	4,768	25,660	-2,319	
22 Other catering	41,676	43,449	70	274	85,475	61,409	23,419	84,828	647	
23 Other cleaning	93,599	55,920	982	363	150,865	136,796	16,287	153,083	-2,218	
24 Refuse collection	126,350	123,941	3,358	1,027	254,698	196,941	56,168	253,109	1,589	
25 Schools & welfare catering	256,465	241,925	240	288	498,997	410,856	88,614	499,470	-473	
26 Security	19,843	15,294	37	24	35,204	32,653	2,040	34,693	511	
27 Sports & leisure	109,451	84,584	606	1,750	196,415	110,002	78,513	188,515	7,900	
28 Vehicle maintenance etc	78,748	284,292	7,183	2,746	372,994	343,659	35,432	379,091	-6,097	
29 Information technology	46,948	67,903	1,740	502	117,093	111,370	7,430	118,800	-1,707	
30 Personnel	18,512	16,101	342	756	36,104	33,176	1,432	34,608	1,496	
31 Other Internal Trading Services	160,950	190,200	7,328	10,207	370,675	305,271	60,929	366,200	4,475	
32 Other Internal Trading Services	78,026	121,039	688	913	200,666	175,808	24,874	200,682	-16	
33 Other Internal Trading Services	107,488	74,879	3,993	2,115	188,515	136,212	50,383	186,595	1,920	
34 TOTAL INTERNAL SERVICES (Lines 14 to 33)	2,549,506	2,873,318	37,148	29,843	5,492,956	4,685,181	823,985	5,509,166	-16,210	
35 TOTAL ALL TRADING SERVICES (Lines 13 and 34)	2,682,723	3,454,485	94,950	328,287	6,566,132	5,506,898	1,046,399	6,553,296	12,837	

(a) Total Expenditure includes Loss on Impairment of Assets and Amortisation of Deferred Charges which are not shown as separate items