

ANNEX C

General fund revenue accounts

This annex gives detailed information about local authority **General Fund Revenue Account** expenditure relating to **Chapter 3**. 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 many of the summary tables in the main part of this publication.

Some notes on the figures in the tables are given in this annex, but the more extensive notes, which accompany each form sent to local authorities, have not been reproduced here. The most recent year's forms and notes are available from the ODPM internet site at:

www.local.odpm.gov.uk/finance/stats/lgfforms/revenue.htm

Annex C is divided into the following sections:

- **Detailed revenue outturn data** **section C1**
– from RO, TSR and SAR forms 2003-04
- **Revenue outturn summary and grants** **section C2**
– from RS and RG forms 2003-04
- **Revenue account net expenditure summaries** **section C3**
– by region and LA class 2003-04
- **Revenue account budget estimates** **section C4**
– from RA and SG forms 2005-06
- **Changes to English local government revenue finance systems** **section C5**

C1 Detailed revenue outturn data

This section gives 2003-04 **General Fund Revenue Account** and **Trading Services Revenue Account** outturn information from the *Revenue Outturn (RO)* returns, divided into the following service groups:

| | source | table |
|---|---------------|--------------|
| Education services | RO1 | C1a |
| Highways, roads and transport services | RO2 | C1b |
| Social Services | RO3 | C1c |
| Housing services (excluding HRA) | RO4 | C1d |
| Cultural, environmental and planning services | RO5 | C1e |
| Protective, central and other services | RO6 | C1f |
| Trading services | TSR | C1g |
| Subjective analysis | SAR | C1h |

IMPORTANT NOTE

In this section all of the data in the tables are presented on a Financial Reporting Standard 17 (FRS17) basis. Figures in these tables may therefore be inconsistent with those in **chapter 3** or **section C3**. More information on FRS17 can be found in **section 3.1**.

DEFINITIONS OF COLUMN HEADINGS IN REVENUE OUTTURN TABLES

The column headings are standard subjective headings which are defined, subject to ODPM requirements, in accordance with the *Best Value Accounting Code of Practice (BVACOP) Recommended Standard Subjective Analysis (Section 4 Chapter 9)* where full details will be found. Grants inside and outside AEF are not regarded as income and are not included in total income figures (see **Table C2b**).

SUBJECTIVE ANALYSIS

The subjective analysis in **Table C1h** shows the labour, goods and services purchased by local authorities, what the expenditure was on rather than what it was for. **Table C1h** is based on the results of the *Subjective Analysis Return (SAR)*, a sample survey of about 120 local authorities. The sample results are grossed up to the local authority population using information from the *Revenue Outturn* forms. See also **section 3.3**.

Table C1a: Revenue Outturn 2003-04: Education (RO1)

| | | EXPENDITURE | | | INCOME | | | £ thousand | | |
|-----------|---|-------------------|-------------------|-------------------|-------------------------|------------------|------------------|-------------------------|------------------|------------------------------------|
| | | Employees | Running Expenses | Total Expenditure | Sales, Fees and Charges | Other Income | Total Income | Net Current Expenditure | Capital Charges | Net Total Cost (excl. Spec Grants) |
| 11 | Primary schools | 9,916,150 | 2,490,342 | 12,406,492 | 418,327 | 445,579 | 863,906 | 11,542,586 | 1,006,335 | 12,548,921 |
| 12 | Secondary schools | 9,903,201 | 2,866,391 | 12,769,593 | 546,239 | 502,498 | 1,048,737 | 11,720,855 | 973,256 | 12,694,112 |
| 13 | Special schools | 1,089,915 | 311,756 | 1,401,670 | 44,381 | 52,033 | 96,414 | 1,305,257 | 107,239 | 1,412,496 |
| 20 | Local education authority (LEA) centrally held school funds | 2,268,074 | 3,314,478 | 5,582,552 | 603,612 | 504,264 | 1,107,876 | 4,474,675 | 594,452 | 5,069,128 |
| 31 | Inter-authority education recoupment | 1,287 | 160,189 | 161,476 | 23,940 | 107,609 | 131,549 | 29,927 | 12,507 | 42,434 |
| 42 | Pre-school education (including nursery schools) | 345,699 | 724,992 | 1,070,691 | 49,461 | 39,010 | 88,471 | 982,220 | 17,194 | 999,414 |
| 43 | Adult education | 329,615 | 255,080 | 584,694 | 107,621 | 73,060 | 180,681 | 404,014 | 16,271 | 420,285 |
| 47 | Youth education services | 294,699 | 218,471 | 513,170 | 52,301 | 63,315 | 115,616 | 397,553 | 29,951 | 427,504 |
| 48 | Other non-school education funding | 196,767 | 292,261 | 489,027 | 60,020 | 55,784 | 115,804 | 373,223 | 29,798 | 403,021 |
| 90 | TOTAL EDUCATION SERVICES | 24,345,405 | 10,633,960 | 34,979,365 | 1,905,903 | 1,843,152 | 3,749,054 | 31,230,311 | 2,787,002 | 34,017,314 |

Table C1b: Revenue Outturn 2003-04: Highways, Roads and Transport Services (RO2)

| £ thousand | | | | | | | | | | |
|-------------|---|------------------|-------------------|-------------------------|------------------|----------------|-------------------------|------------------|------------------------------------|------------------|
| EXPENDITURE | | | | INCOME | | | | | | |
| | Employees | Running Expenses | Total Expenditure | Sales, Fees and Charges | Other Income | Total Income | Net Current Expenditure | Capital Charges | Net Total Cost (excl. Spec Grants) | |
| 1 | Highways maintenance planning, policy and strategy | 94,961 | 135,481 | 230,440 | 45,276 | 46,757 | 92,034 | 138,408 | 30,110 | 168,518 |
| 2 | Public and other transport planning, policy and strategy | 43,048 | 75,275 | 118,323 | 7,532 | 17,087 | 24,619 | 93,704 | 19,017 | 112,721 |
| 20 | Construction – roads and bridges | 8,107 | 18,236 | 26,343 | 6,743 | 5,731 | 12,474 | 13,869 | 657,990 | 671,859 |
| 31 | Structural maintenance – principal roads | 15,211 | 122,859 | 138,070 | 17,577 | 14,579 | 32,156 | 105,912 | 73,227 | 179,139 |
| 32 | Structural maintenance – other local authority roads | 50,013 | 395,654 | 445,665 | 35,346 | 48,652 | 83,998 | 361,668 | 87,415 | 449,083 |
| 33 | Structural maintenance – bridges | 15,030 | 60,611 | 75,641 | 3,982 | 11,084 | 15,066 | 60,576 | 44,424 | 105,000 |
| 34 | Environmental, safety and routine maintenance – principal roads | 27,938 | 242,888 | 270,826 | 14,378 | 28,755 | 43,133 | 227,695 | 20,171 | 247,866 |
| 35 | Environmental, safety and routine maintenance – other local authority roads | 99,813 | 596,181 | 695,994 | 64,452 | 67,061 | 131,513 | 564,480 | 82,007 | 646,487 |
| 36 | Winter maintenance | 12,402 | 137,817 | 150,218 | 3,653 | 7,589 | 11,243 | 138,975 | 11,884 | 150,858 |
| 38 | Street lighting | 21,219 | 302,453 | 323,671 | 5,499 | 19,726 | 25,225 | 298,447 | 17,640 | 316,087 |
| 39 | Total highways and roads – maintenance (sum of lines 31 to 38) | 241,625 | 1,858,462 | 2,100,086 | 144,886 | 197,447 | 342,335 | 1,757,753 | 336,768 | 2,094,520 |
| 51 | Congestion charging | 3,945 | 136,338 | 140,283 | 168,841 | 905 | 169,746 | -29,463 | 819 | -28,644 |
| 54 | Safe routes (including school crossing patrols) | 29,270 | 14,283 | 43,553 | 498 | 755 | 1,253 | 42,300 | 748 | 43,048 |
| 58 | Road safety education and other traffic management | 90,540 | 298,681 | 389,220 | 62,116 | 38,368 | 100,484 | 288,736 | 42,170 | 330,906 |
| 60 | Parking services | 123,389 | 531,950 | 655,339 | 1,023,439 | 71,026 | 1,094,464 | -439,125 | 111,294 | -327,831 |
| 71 | Concessionary fares | 7,554 | 540,972 | 548,526 | 15,367 | 23,174 | 38,542 | 509,986 | 737 | 510,723 |
| 74 | Bus services | 22,696 | 918,324 | 941,020 | 37,678 | 44,546 | 82,224 | 858,796 | 16,946 | 875,742 |
| 75 | Local rail services | 776 | 998,007 | 998,783 | 353 | 497 | 850 | 997,933 | 9,562 | 1,007,495 |
| 76 | Other public transport | 116,875 | 143,777 | 260,652 | 34,482 | 16,790 | 51,272 | 209,381 | 216,874 | 426,255 |
| 80 | Airports, harbours and toll facilities (excluding Trading Services) | 3,648 | 14,676 | 18,324 | 18,387 | 8,310 | 26,697 | -8,373 | 3,834 | -4,539 |
| 90 | TOTAL HIGHWAYS, ROADS & TRANSPORT SERVICES | 786,433 | 5,684,461 | 6,470,895 | 1,565,597 | 471,392 | 2,036,989 | 4,433,906 | 1,446,868 | 5,880,774 |

Table C1b: Revenue Outturn 2003-04: Highways, Roads and Transport Services (RO2) (continued)

| | EXPENDITURE | | | INCOME | | | £ thousand | | |
|---|-------------|------------------|-------------------|-------------------------|--------------|--------------|-------------------------|-----------------|------------------------------------|
| | Employees | Running Expenses | Total Expenditure | Sales, Fees and Charges | Other Income | Total Income | Net Current Expenditure | Capital Charges | Net Total Cost (excl. Spec Grants) |
| 101 Structural maint–principal roads: joint arrangements in line 31 | 0 | 0 | 0 | 0 | 3,179 | 0 | 0 | 0 | 0 |
| 102 Structural maint – other LA roads: joint arrangements in line 32 | 0 | 0 | 0 | 0 | 13,491 | 0 | 0 | 0 | 0 |
| 104 Env/safety/routine maint – prin roads: joint arrangement in line 34 | 0 | 0 | 0 | 0 | 3,820 | 0 | 0 | 0 | 0 |
| 105 Env/safety/routine maint – oth LA roads: joint arrangement in line 35 | 0 | 0 | 0 | 0 | 14,230 | 0 | 0 | 0 | 0 |
| 110 Structural maint: third party liability claims in lines 31+32 | 1,249 | 20,228 | 21,477 | 279 | 793 | 1,072 | 20,405 | 0 | 20,405 |
| 114 Env/safety/routine maint – prin roads: unplanned patching in line 34 | 0 | 7,371 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 115 Env/safety/routine maint – oth LA roads: unplanned patching in line 35 | 0 | 44,532 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

Table C1c: Revenue outturn 2003-04: Social Services (RO3)

| | | EXPENDITURE | | | INCOME | | | £ thousand | | |
|-----------|---|------------------|-------------------|-------------------|-------------------------|------------------|------------------|-------------------------|-----------------|------------------------------------|
| | | Employees | Running Expenses | Total Expenditure | Sales, Fees and Charges | Other Income | Total Income | Net Current Expenditure | Capital Charges | Net Total Cost (excl. Spec Grants) |
| 10 | Social Services strategy | 74,345 | 33,226 | 107,571 | 1,795 | 21,772 | 23,567 | 84,004 | 710 | 84,714 |
| 20 | Childrens and families services (including youth justice) | 1,766,037 | 2,484,550 | 4,250,587 | 43,987 | 214,867 | 258,854 | 3,991,734 | 51,103 | 4,042,836 |
| 40 | Older people (aged 65 or over) including older mentally | 2,040,032 | 5,671,692 | 7,711,721 | 1,610,901 | 385,846 | 1,996,749 | 5,714,973 | 87,376 | 5,802,349 |
| 51 | Adults aged under 65 with physical disability or sensory impairment | 327,116 | 868,145 | 1,195,261 | 90,718 | 60,300 | 151,018 | 1,044,243 | 22,200 | 1,066,443 |
| 52 | Adults aged under 65 with learning disabilities | 855,611 | 2,373,744 | 3,229,356 | 273,306 | 645,619 | 918,925 | 2,310,431 | 61,051 | 2,371,482 |
| 53 | Adults aged under 65 with mental health needs | 345,716 | 702,131 | 1,047,848 | 68,788 | 113,391 | 182,179 | 865,668 | 16,180 | 881,848 |
| 60 | Asylum seekers | 52,533 | 469,846 | 522,379 | 25,500 | 27,639 | 53,139 | 469,240 | 397 | 469,637 |
| 70 | Other adult Social Services | 65,332 | 322,057 | 387,390 | 8,326 | 58,218 | 66,544 | 320,846 | 5,316 | 326,162 |
| 80 | Supported employment | 56,527 | 74,550 | 131,077 | 45,986 | 15,757 | 61,743 | 69,334 | 1,850 | 71,184 |
| 90 | TOTAL SOCIAL SERVICES | 5,583,250 | 12,999,942 | 18,583,191 | 2,169,306 | 1,543,410 | 3,712,717 | 14,870,474 | 246,182 | 15,116,656 |
| 99 | Supporting people ancillary expenditure included within above social services | 53,816 | 532,695 | 586,511 | 11,074 | 18,575 | 29,649 | 556,862 | 521 | 557,383 |

Table C1d: Revenue Outturn 2003-04: Housing Services (RO4)

| | | EXPENDITURE | | | INCOME | | | £ thousand | | |
|-----------|---|----------------|------------------|-------------------|-------------------------|----------------|----------------|-------------------------|-----------------|------------------------------------|
| | | Employees | Running Expenses | Total Expenditure | Sales, Fees and Charges | Other Income | Total Income | Net Current Expenditure | Capital Charges | Net Total Cost (excl. Spec Grants) |
| 20 | Housing advances | 1,428 | 5,904 | 7,332 | 2,064 | 2,012 | 4,076 | 3,256 | 23,915 | 27,171 |
| 31 | Administration of renovation and improvement grants | 36,412 | 51,878 | 88,291 | 8,998 | 22,128 | 31,126 | 57,165 | 182,678 | 239,843 |
| 38 | Other private sector housing renewal | 28,940 | 32,973 | 61,913 | 10,149 | 11,780 | 21,929 | 39,984 | 90,753 | 130,737 |
| 42 | Bed and breakfast accommodation | 3,996 | 206,713 | 210,709 | 124,791 | 54,024 | 178,815 | 31,895 | 255 | 32,150 |
| 43 | Leasehold dwellings | 2,694 | 158,454 | 161,148 | 144,476 | 18,652 | 163,128 | -1,980 | 384 | -1,596 |
| 45 | Hostels and other temporary accommodation | 14,896 | 80,665 | 95,560 | 23,833 | 15,080 | 38,913 | 56,646 | 2,664 | 59,310 |
| 48 | Homelessness administration | 69,419 | 85,208 | 154,627 | 5,930 | 10,471 | 16,401 | 138,225 | 4,192 | 142,417 |
| 49 | Total homelessness (sum of lines 42 to 48) | 91,004 | 531,041 | 622,044 | 299,031 | 98,227 | 397,258 | 224,789 | 7,495 | 232,283 |
| 51 | Rent allowances | 0 | 6,368,937 | 6,368,937 | 16,838 | 65,228 | 82,066 | 6,286,872 | 0 | 6,286,872 |
| 52 | Rent rebates (non-HRA) | 0 | 308,684 | 308,684 | 178 | 7,545 | 7,723 | 300,961 | 0 | 300,961 |
| 53 | Discretionary additions to HRA rent rebates | 0 | 11,198 | 11,198 | 24 | 554 | 578 | 10,620 | 0 | 10,620 |
| 57 | Total non-HRA housing benefits (sum of lines 51 to 53) | 0 | 6,688,819 | 6,688,819 | 17,040 | 73,327 | 90,367 | 6,598,454 | 0 | 6,598,454 |
| 58 | Housing benefits administration | 205,471 | 295,330 | 500,802 | 7,008 | 38,671 | 45,679 | 455,123 | 8,005 | 463,128 |
| 71 | Welfare services | 8,999 | 10,020 | 19,019 | 4,499 | 4,876 | 9,375 | 9,644 | 2,497 | 12,141 |
| 75 | Supporting people | 64,177 | 1,063,655 | 1,127,831 | 17,759 | 17,036 | 34,795 | 1,093,036 | 880 | 1,093,916 |
| 80 | Other non-HRA housing services | 101,823 | 186,560 | 288,382 | 46,712 | 57,808 | 104,520 | 183,863 | 121,993 | 305,856 |
| 90 | TOTAL NON-HRA HOUSING SERVICES | 538,253 | 8,866,181 | 9,404,435 | 413,260 | 325,864 | 739,124 | 8,665,311 | 438,216 | 9,103,526 |
| 99 | TOTAL NON-HRA HOUSING SERVICES (excluding lines 51 & 52) | 538,253 | 2,188,560 | 2,726,812 | 396,244 | 253,092 | 649,336 | 2,077,479 | 438,216 | 2,515,695 |

Table C1e: Revenue Outturn 2003-04: Cultural, Environmental and Planning services (RO5)

| | EXPENDITURE | | | INCOME | | | £ thousand | | |
|---|------------------|------------------|-------------------|-------------------------|----------------|------------------|-------------------------|-----------------|------------------------------------|
| | Employees | Running Expenses | Total Expenditure | Sales, Fees and Charges | Other Income | Total Income | Net Current Expenditure | Capital Charges | Net Total Cost (excl. Spec Grants) |
| 111 Archives | 26,015 | 21,632 | 47,647 | 3,971 | 6,424 | 10,395 | 37,252 | 6,258 | 43,510 |
| 113 Heritage | 13,058 | 20,622 | 33,679 | 2,971 | 9,637 | 12,607 | 21,072 | 3,728 | 24,800 |
| 114 Museums and galleries | 92,004 | 111,832 | 203,836 | 31,669 | 18,085 | 49,754 | 154,082 | 45,532 | 199,614 |
| 118 Arts development and support; theatres and public entertainment | 89,980 | 271,588 | 361,568 | 111,719 | 25,171 | 136,890 | 224,679 | 54,407 | 279,086 |
| 121 Community centres | 32,608 | 54,055 | 86,663 | 13,817 | 7,402 | 21,219 | 65,444 | 21,864 | 87,308 |
| 122 Foreshore | 6,541 | 13,572 | 20,113 | 9,473 | 2,575 | 12,048 | 8,065 | 4,057 | 12,122 |
| 123 Sports development and community recreation | 101,776 | 141,591 | 243,367 | 37,974 | 36,164 | 74,138 | 169,228 | 17,592 | 186,820 |
| 128 Sports and recreation facilities, including golf courses | 301,076 | 517,352 | 818,427 | 338,462 | 54,996 | 393,458 | 424,971 | 332,765 | 757,736 |
| 130 Open spaces | 263,323 | 659,789 | 923,111 | 104,973 | 127,749 | 232,720 | 690,390 | 92,301 | 782,692 |
| 140 Tourism | 55,001 | 115,549 | 170,550 | 45,014 | 11,626 | 56,640 | 113,909 | 8,926 | 122,835 |
| 150 Library service | 484,468 | 430,248 | 914,716 | 79,010 | 39,537 | 118,547 | 796,169 | 98,886 | 895,055 |
| 190 TOTAL CULTURAL AND RELATED SERVICES | 1,465,851 | 2,357,828 | 3,823,679 | 779,054 | 339,363 | 1,118,418 | 2,705,262 | 686,317 | 3,391,578 |
| 210 Cemetery, cremation and mortuary services | 50,333 | 120,366 | 170,699 | 155,386 | 7,790 | 163,175 | 7,524 | 18,501 | 26,024 |
| 221 Food safety | 55,233 | 45,843 | 101,076 | 5,538 | 2,087 | 7,625 | 93,452 | 421 | 93,873 |
| 227 Public conveniences | 13,723 | 74,135 | 87,858 | 2,142 | 2,196 | 4,338 | 83,521 | 19,366 | 102,888 |
| 228 Other environmental health | 231,574 | 235,345 | 466,918 | 48,733 | 63,869 | 112,602 | 354,316 | 10,024 | 364,341 |
| 229 Licensing | 33,828 | 50,220 | 84,048 | 61,570 | 7,616 | 69,186 | 14,863 | 433 | 15,296 |
| 231 Crime reduction | 59,621 | 136,207 | 195,828 | 13,475 | 37,899 | 51,374 | 144,455 | 17,848 | 162,303 |
| 232 Safety services | 36,831 | 59,224 | 96,055 | 7,478 | 16,995 | 24,473 | 71,582 | 2,330 | 73,912 |

Table C1e: Revenue Outturn 2003-04: Cultural, Environmental and Planning services (RO5) (continued)

| | EXPENDITURE | | | INCOME | | | £ thousand | | |
|--|------------------|------------------|-------------------|-------------------------|------------------|------------------|-------------------------|------------------|------------------------------------|
| | Employees | Running Expenses | Total Expenditure | Sales, Fees and Charges | Other Income | Total Income | Net Current Expenditure | Capital Charges | Net Total Cost (excl. Spec Grants) |
| 241 Defences against flooding | 3,804 | 16,935 | 20,739 | 686 | 1,185 | 1,871 | 18,868 | 5,996 | 24,864 |
| 243 Internal drainage levy work | 726 | 22,658 | 23,384 | 410 | 385 | 795 | 22,589 | 381 | 22,970 |
| 247 Coast protection | 2,364 | 13,139 | 15,503 | 430 | 2,296 | 2,726 | 12,777 | 34,593 | 47,370 |
| 250 Agricultural and fisheries services | 1,634 | 16,565 | 18,199 | 17,214 | 6,628 | 23,842 | -5,643 | 10,722 | 5,079 |
| 260 Consumer protection | 109,996 | 73,358 | 183,354 | 17,305 | 6,711 | 24,016 | 159,338 | 1,733 | 161,071 |
| 270 Street cleansing (not chargeable to Highways) | 148,303 | 453,008 | 601,312 | 22,985 | 39,978 | 62,963 | 538,349 | 4,521 | 542,870 |
| 281 Waste collection | 216,028 | 961,358 | 1,177,387 | 203,764 | 108,525 | 312,289 | 865,098 | 19,314 | 884,411 |
| 282 Waste disposal | 41,749 | 1,252,873 | 1,294,622 | 96,454 | 59,127 | 155,580 | 1,139,041 | 18,884 | 1,157,925 |
| 289 Total waste management (sum of lines 281 & 282) | 257,777 | 2,214,232 | 2,472,009 | 300,218 | 167,652 | 467,869 | 2,004,139 | 38,198 | 2,042,336 |
| 290 TOTAL ENVIRONMENTAL SERVICES | 1,005,746 | 3,531,234 | 4,536,980 | 653,571 | 363,286 | 1,016,857 | 3,520,128 | 165,067 | 3,685,194 |
| 310 Building control | 122,368 | 100,375 | 222,742 | 156,655 | 18,741 | 175,396 | 47,345 | 1,591 | 48,936 |
| 320 Development control | 233,792 | 251,877 | 485,668 | 189,168 | 29,486 | 218,654 | 267,014 | 5,181 | 272,195 |
| 335 Conservation and listed buildings planning policy | 16,589 | 18,201 | 34,790 | 1,268 | 2,569 | 3,836 | 30,954 | 3,904 | 34,858 |
| 338 Other planning policy | 106,812 | 119,500 | 226,311 | 54,348 | 25,571 | 79,919 | 146,392 | 35,474 | 181,866 |
| 340 Environmental initiatives | 59,971 | 81,393 | 141,364 | 17,984 | 29,775 | 47,759 | 93,606 | 17,164 | 110,770 |
| 350 Economic development | 247,141 | 622,082 | 869,223 | 173,450 | 167,051 | 340,501 | 528,721 | 125,734 | 654,455 |
| 360 Community development | 123,631 | 479,161 | 602,792 | 20,675 | 34,473 | 55,148 | 547,643 | 12,825 | 560,467 |
| 390 TOTAL PLANNING AND DEVELOPMENT SERVICES | 910,301 | 1,672,586 | 2,582,887 | 613,547 | 307,664 | 921,211 | 1,661,675 | 201,873 | 1,863,548 |
| 400 TOTAL CULTURAL, ENVIRONMENTAL & PLANNING SERVICES | 3,381,896 | 7,561,648 | 10,943,546 | 2,046,170 | 1,010,313 | 3,056,485 | 7,887,064 | 1,053,257 | 8,940,319 |

Table C1f: Revenue Outturn 2003-04: Protective, Central and Other Services (RO6)

| | EXPENDITURE | | | INCOME | | | £ thousand | | |
|---|------------------|------------------|-------------------|-------------------------|------------------|------------------|-------------------------|-----------------|------------------------------------|
| | Employees | Running Expenses | Total Expenditure | Sales, Fees and Charges | Other Income | Total Income | Net Current Expenditure | Capital Charges | Net Total Cost (excl. Spec Grants) |
| 100 POLICE SERVICES | 7,821,587 | 1,861,902 | 9,683,488 | 314,819 | 292,576 | 607,395 | 9,076,093 | 422,122 | 9,498,215 |
| 200 FIRE SERVICES | 1,520,115 | 337,869 | 1,857,984 | 28,902 | 90,540 | 119,442 | 1,738,542 | 107,614 | 1,846,156 |
| 320 Coroners court services | 10,816 | 51,626 | 62,442 | 3,345 | 13,097 | 16,442 | 46,000 | 410 | 46,410 |
| 350 Magistrates and other court services | 243,524 | 199,509 | 443,033 | 13,709 | 37,960 | 51,669 | 391,364 | 53,492 | 444,856 |
| 390 TOTAL COURT SERVICES (sum of line 320 & 350) | 254,340 | 251,135 | 505,475 | 17,054 | 51,057 | 68,111 | 437,364 | 53,902 | 491,266 |
| 410 CORPORATE & DEMOCRATIC CORE | 339,876 | 1,312,705 | 1,652,580 | 38,926 | 244,216 | 283,142 | 1,369,439 | 36,989 | 1,406,428 |
| 421 Council tax collection | 144,527 | 286,250 | 430,777 | 49,067 | 49,302 | 98,369 | 332,408 | 2,737 | 335,145 |
| 422 Council tax benefits administration | 110,771 | 168,828 | 279,598 | 2,930 | 16,662 | 19,592 | 260,006 | 2,147 | 262,153 |
| 425 Non-domestic rates collection | 26,654 | 61,914 | 88,569 | 14,334 | 71,214 | 85,547 | 3,019 | 556 | 3,575 |
| 430 Registration of births, deaths and marriages | 58,200 | 34,474 | 92,674 | 54,073 | 3,611 | 57,684 | 34,990 | 1,912 | 36,902 |
| 441 Registration of electors | 19,698 | 32,361 | 52,059 | 1,076 | 1,661 | 2,737 | 49,321 | 312 | 49,633 |
| 442 Conducting elections | 9,163 | 38,090 | 47,253 | 1,467 | 6,358 | 7,825 | 39,426 | 1,979 | 41,405 |
| 450 Emergency planning | 17,633 | 14,402 | 32,037 | 1,387 | 1,537 | 2,924 | 29,112 | 952 | 30,064 |
| 470 Other central services to the public | 62,890 | 185,149 | 248,039 | 177,069 | 79,711 | 256,780 | -8,740 | 26,467 | 17,727 |
| 480 NON-DISTRIBUTED COSTS | 298,559 | 160,729 | 459,289 | 13,001 | 80,149 | 93,151 | 366,138 | 49,004 | 415,142 |
| 489 MANAGEMENT & SUPPORT SERVICES (sum of col 5 in lines 491 to 498) | 3,167,344 | 3,195,315 | 6,362,657 | 466,526 | 5,789,670 | 6,256,196 | 106,461 | 288,616 | 395,077 |
| 490 TOTAL CENTRAL SERVICES (sum of lines 410 to 489) | 4,255,315 | 5,490,214 | 9,745,530 | 819,857 | 6,344,092 | 7,163,948 | 2,581,582 | 411,670 | 2,993,252 |
| 491 Recharges within general administration | 0 | 0 | 0 | 0 | 1,427,027 | 0 | 0 | 0 | 0 |
| 492 Recharges to General Fund Revenue Account | 0 | 0 | 0 | 0 | 3,140,439 | 0 | 0 | 0 | 0 |
| 493 Recharges to central government | 0 | 0 | 0 | 0 | 5,918 | 0 | 0 | 0 | 0 |
| 494 Recharges to other accounts | 0 | 0 | 0 | 0 | 930,220 | 0 | 0 | 0 | 0 |
| 498 Other management and support services income (excluding recharges) | 0 | 0 | 0 | 0 | 286,066 | 0 | 0 | 0 | 0 |
| 500 OTHER SERVICES | 222,421 | 497,428 | 719,848 | 167,854 | 337,782 | 505,637 | 214,210 | 74,157 | 288,366 |

Table C1g: Trading services revenue account (TSR) 2003-04

| | | EXPENDITURE | | | | INCOME | | | £ thousand |
|--------------------------|--|----------------|------------------|--------------------------------|-------------------|-----------------------|----------------|----------------|--------------------------|
| | | Employees | Running Expenses | Capital Charges ^(a) | Total Expenditure | Sales, Fees & Charges | Other Income | Total Income | Net Surplus (-)/ Deficit |
| External Services | | | | | | | | | |
| 1 | Industrial Estates | 3,955 | 63,136 | 57,560 | 124,651 | 147,461 | 24,131 | 171,592 | -46,940 |
| 2 | Corporation Estates | 7,309 | 65,092 | 77,817 | 150,219 | 155,579 | 33,308 | 188,888 | -38,669 |
| 3 | Fishery Harbours | 1,222 | 1,400 | 1,145 | 3,767 | 6,519 | 246 | 6,765 | -2,998 |
| 4 | Local Authority Ports & Piers | 4,769 | 8,457 | 2,250 | 15,476 | 10,835 | 1,655 | 12,490 | 2,986 |
| 5 | Airports | 1,106 | 1,846 | 715 | 3,667 | 2,773 | 1,714 | 4,487 | -820 |
| 6 | Tolled Bridges,Roads etc | 9,296 | 12,873 | 17,096 | 39,265 | 47,802 | 70 | 47,872 | -8,607 |
| 7 | Civic Halls, Theatres etc | 20,033 | 58,062 | 11,841 | 89,936 | 49,455 | 7,804 | 57,259 | 32,676 |
| 8 | Civic Restaurants | 2,459 | 4,165 | 1 | 6,625 | 6,059 | 379 | 6,438 | 186 |
| 9 | Markets – Horticultural & Other | 24,182 | 60,036 | 13,668 | 97,886 | 93,120 | 17,538 | 110,658 | -12,772 |
| 12 | Other External Trading Services | 52,763 | 262,569 | 30,785 | 346,117 | 216,738 | 134,211 | 350,949 | -4,832 |
| 13 | TOTAL EXTERNAL SERVICES (Lines 1 to 12) | 127,094 | 537,635 | 212,878 | 877,607 | 736,341 | 221,057 | 957,397 | -79,790 |

(continued)

Table C1g: Trading services revenue account (TSR) 2003-04 (continued)

| | | EXPENDITURE | | | | INCOME | | | £ thousand |
|--|---|------------------|------------------|--------------------------------|-------------------|-----------------------|----------------|------------------|--------------------------|
| | | Employees | Running Expenses | Capital Charges ^(a) | Total Expenditure | Sales, Fees & Charges | Other Income | Total Income | Net Surplus (-)/ Deficit |
| Internal Services | | | | | | | | | |
| 14 | Building cleaning/maintenance | 426,330 | 307,643 | 2,382 | 736,355 | 685,787 | 49,955 | 735,742 | 613 |
| 15 | Construction & property | 316,164 | 366,825 | 10,392 | 693,381 | 655,409 | 44,933 | 700,342 | -6,961 |
| 16 | Finance | 52,779 | 37,534 | 70 | 90,383 | 82,566 | 6,301 | 88,867 | 1,516 |
| 17 | Grounds maintenance | 166,120 | 135,724 | 2,740 | 304,584 | 260,905 | 37,270 | 298,175 | 6,408 |
| 18 | Highways maintenance | 209,532 | 437,255 | 5,248 | 652,034 | 601,778 | 59,273 | 661,051 | -9,016 |
| 19 | Housing management | 32,454 | 21,645 | 86 | 54,185 | 53,416 | 1,269 | 54,685 | -500 |
| 20 | Legal | 44,902 | 22,023 | 36 | 66,961 | 60,446 | 7,392 | 67,838 | -877 |
| 21 | On-street parking | 11,558 | 17,571 | 10 | 29,139 | 22,228 | 14,011 | 36,239 | -7,100 |
| 22 | Other catering | 43,754 | 52,889 | 436 | 97,079 | 72,794 | 21,776 | 94,570 | 2,509 |
| 23 | Other cleaning | 96,428 | 52,098 | 1,291 | 149,817 | 133,675 | 13,427 | 147,102 | 2,715 |
| 24 | Refuse collection | 112,379 | 107,731 | 3,923 | 224,033 | 179,822 | 39,660 | 219,482 | 4,552 |
| 25 | Schools & welfare catering | 276,538 | 260,501 | 626 | 537,665 | 423,410 | 115,658 | 539,068 | -1,403 |
| 26 | Security | 19,743 | 8,673 | 65 | 28,481 | 27,239 | 2,011 | 29,250 | -769 |
| 27 | Sports & leisure | 83,120 | 61,937 | 1,462 | 146,519 | 86,933 | 54,905 | 141,838 | 4,680 |
| 28 | Vehicle maintenance etc | 79,948 | 295,770 | 7,390 | 383,108 | 348,528 | 41,457 | 389,985 | -6,878 |
| 29 | Information technology | 58,503 | 88,470 | 2,757 | 149,730 | 144,856 | 6,896 | 151,752 | -2,022 |
| 30 | Personnel | 21,208 | 13,645 | 35 | 34,888 | 33,773 | 1,395 | 35,168 | -280 |
| 33 | Other Internal Trading Services | 460,516 | 546,419 | 22,795 | 1,029,730 | 849,849 | 174,167 | 1,024,016 | 5,715 |
| 34 | TOTAL INTERNAL SERVICES (LINES 14 TO 33) | 2,511,976 | 2,834,352 | 61,744 | 5,408,073 | 4,723,413 | 691,755 | 5,415,169 | -7,097 |
| 35 | TOTAL ALL TRADING SERVICES (LINES 13 + 34) | 2,639,071 | 3,371,988 | 274,622 | 6,285,679 | 5,459,754 | 912,812 | 6,372,566 | -86,886 |
| a) Capital charges includes depreciation, notional interest, loss on impairment of assets and amortisation of deferred charges | | | | | | | | | |

Table C1h: Subjective Analysis Return (SAR) (grossed up all England) 2003-04

| | | £ thousand | | | | | | | | | |
|-----------|--|-------------------|-------------------|------------------|------------------|------------------|-----------------|------------------|------------------|------------------|------------------|
| | | All Services | Education | Social Services | Police | Fire | Local Transport | Waste Collection | Recreation | Administration | Other General |
| 1 | Education: Pay | 15,521,710 | 15,498,267 | 2,381 | 11 | 0 | 1,982 | 0 | 16,741 | 2,144 | 183 |
| 2 | Education: National Insurance | 1,170,955 | 1,169,738 | 179 | 0 | 0 | 2 | 0 | 884 | 152 | 0 |
| 3 | Education: Pensions | 1,772,689 | 1,770,038 | 249 | 2 | 0 | 85 | 0 | 1,383 | 222 | 709 |
| 4 | Education: London Weighting | 60,470 | 60,166 | 0 | 0 | 0 | 0 | 0 | 305 | 0 | 0 |
| 5 | Education: Total (Lines 1 to 4) | 18,525,824 | 18,498,208 | 2,809 | 13 | 0 | 2,069 | 0 | 19,314 | 2,519 | 892 |
| 6 | Police & Fire: Pay | 5,531,404 | 74,017 | 0 | 4,486,423 | 958,196 | 0 | 0 | 3 | 8,337 | 4,430 |
| 7 | Police & Fire: National Insurance | 488,675 | 4,103 | 0 | 406,651 | 76,812 | 0 | 0 | 0 | 697 | 411 |
| 8 | Police & Fire: Pensions | 1,106,181 | 6,376 | 0 | 898,805 | 191,978 | 0 | 0 | 0 | 7,817 | 1,205 |
| 9 | Police & Fire: London Weighting | 154,496 | 0 | 0 | 130,201 | 24,295 | 0 | 0 | 0 | 0 | 0 |
| 10 | Police & Fire: Total (Lines 6 to 9) | 7,280,756 | 84,496 | 0 | 5,922,080 | 1,251,281 | 0 | 0 | 3 | 16,851 | 6,046 |
| 11 | All Other Staff: Pay | 17,608,909 | 4,351,169 | 4,546,687 | 1,330,902 | 115,648 | 625,015 | 206,961 | 1,189,644 | 2,492,699 | 2,750,182 |
| 12 | All Other Staff: National Insurance | 1,167,131 | 236,575 | 305,889 | 100,007 | 8,823 | 45,386 | 13,270 | 76,162 | 178,373 | 202,648 |
| 13 | All Other Staff: Pensions | 1,862,113 | 400,288 | 456,274 | 151,290 | 16,358 | 70,438 | 23,031 | 120,665 | 265,662 | 358,106 |
| 14 | All Other Staff: London Weighting | 116,148 | 15,293 | 23,943 | 31,015 | 4,222 | 5,976 | 875 | 9,515 | 6,534 | 18,777 |
| 15 | All Other Staff: Total (Lines 11 to 14) | 20,754,301 | 5,003,325 | 5,332,792 | 1,613,214 | 145,050 | 746,816 | 244,137 | 1,395,986 | 2,943,267 | 3,329,713 |
| 16 | Other Pay Related Costs | 2,115,899 | 727,599 | 247,647 | 286,279 | 123,784 | 37,558 | 13,663 | 50,713 | 204,424 | 424,232 |
| 17 | Total Part A – Pay Estimates (Lines 5, 10, 15 & 16) | 48,676,781 | 24,313,628 | 5,583,247 | 7,821,587 | 1,520,115 | 786,443 | 257,800 | 1,466,015 | 3,167,061 | 3,760,884 |
| 18 | Repairs and Maintenance of Buildings | 1,667,622 | 743,872 | 100,681 | 145,038 | 25,497 | 124,588 | 6,891 | 179,743 | 139,450 | 201,862 |
| 19 | Energy Costs – Electricity | 342,258 | 147,417 | 28,029 | 24,234 | 4,341 | 44,851 | 1,423 | 35,346 | 28,702 | 27,916 |
| 20 | Energy Costs – Gas and Other | 187,822 | 101,499 | 21,881 | 10,720 | 4,205 | 1,517 | 621 | 23,050 | 11,332 | 12,999 |
| 21 | Rents | 537,379 | 74,606 | 94,088 | 51,960 | 4,179 | 16,141 | 6,595 | 25,589 | 69,929 | 194,291 |
| 22 | Rates | 754,506 | 314,058 | 31,407 | 69,529 | 23,884 | 62,887 | 3,438 | 80,646 | 98,452 | 70,205 |
| 23 | Water Services | 128,694 | 64,911 | 13,129 | 5,145 | 1,968 | 2,226 | 933 | 18,795 | 6,220 | 15,365 |
| 24 | Fixtures & Fittings | 54,124 | 24,203 | 9,095 | 1,232 | 926 | 6,837 | 92 | 4,013 | 3,637 | 4,090 |
| 25 | Cleaning and Domestic Supplies | 433,781 | 227,246 | 34,978 | 34,544 | 7,135 | 9,893 | 1,536 | 29,914 | 40,672 | 47,864 |
| 26 | Grounds Maintenance Costs | 394,692 | 78,313 | 7,404 | 1,406 | 745 | 38,598 | 3,117 | 191,477 | 4,330 | 69,302 |
| 27 | Premises Insurance | 199,290 | 107,609 | 8,016 | 2,954 | 1,600 | 4,980 | 549 | 20,546 | 19,280 | 33,756 |
| 28 | Other Premises Related Expenditure | 544,961 | 180,168 | 23,376 | 57,357 | 2,124 | 127,021 | 7,977 | 37,959 | 28,898 | 80,082 |
| 29 | Total Premises Expenses (Total lines 18 to 28) | 5,245,130 | 2,063,902 | 372,085 | 404,119 | 76,605 | 439,540 | 33,172 | 647,078 | 450,899 | 757,730 |

Table C1h: Subjective Analysis Return (SAR) (grossed up all England) 2003-04 (continued)

| | | £ thousand | | | | | | | | | |
|-----------|--|-------------------|------------------|------------------|------------------|----------------|------------------|------------------|----------------|------------------|------------------|
| | | All Services | Education | Social Services | Police | Fire | Local Transport | Waste Collection | Recreation | Administration | Other General |
| 30 | Vehicle Repair & Maintenance | 140,313 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 31 | Vehicle Running Costs | 200,603 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 32 | Contract Hire and Operating Leases | 1,046,293 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | Car Allowances for Travelling Expenses | 382,675 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 34 | Transport Allowances for Travelling Expenses | 114,397 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | Transport Insurance | 53,166 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 36 | Other Transport Related Expenditure | 412,479 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 37 | Total Transport Expenses (Total lines 30 to 36) | 2,349,927 | 867,756 | 423,597 | 229,467 | 77,129 | 145,242 | 185,866 | 73,584 | 144,527 | 202,759 |
| 38 | Equipment, Furniture & Materials | 1,601,416 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 39 | Catering | 747,421 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 40 | Clothing, Uniforms & Laundry | 100,920 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 41 | Printing, Stationery and General Office Expenses | 613,180 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 42 | Communications and Computing – Postage | 167,742 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 43 | Communications and Computing – Telephone | 436,374 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 44 | Communications and Computing – Computer Costs | 1,225,133 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 45 | Communications and Computing – Other | 214,286 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 46 | Subsistence and Conference Expenses | 224,972 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 47 | Subscriptions | 156,745 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 48 | Insurance | 301,487 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 49 | Schools Non ICT Learning Resources | 517,566 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 50 | Schools ICT Learning Resources | 187,544 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 51 | Exam Fees | 206,518 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 52 | Other Supplies and Services Expenditure | 7,826,669 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 53 | Total Supplies & Services Expenses (lines 38 to 52) | 14,527,975 | 5,390,624 | 1,406,567 | 1,062,332 | 109,739 | 1,394,423 | 531,103 | 780,283 | 1,299,306 | 2,553,599 |

Table C1h: Subjective Analysis Return (SAR) (grossed up all England) 2003-04 (continued)

| | | | | | | | | | | | £ thousand |
|-----------|--|-------------------|-------------------|-------------------|------------------|------------------|------------------|------------------|------------------|------------------|-------------------|
| | All Services | Education | Social Services | Police | Fire | Local Transport | Waste Collection | Recreation | Administration | Other General | |
| 54 | Joint Authorities and Other Local Authorities | 1,257,693 | 190,994 | 501,486 | 52,576 | 314 | 113,799 | 81,130 | 36,540 | 32,237 | 248,617 |
| 55 | Grants to Voluntary Bodies | 923,836 | 270,160 | 331,272 | 4,120 | 2 | 12,230 | 6,943 | 43,642 | 12,817 | 242,650 |
| 56 | Private Contractors and Other Agencies – Professional Services | 2,901,291 | 263,346 | 1,827,486 | 70,159 | 8,550 | 137,945 | 117,813 | 36,573 | 77,461 | 361,958 |
| 57 | Private Contractors and Other Agencies – Agency Staff | 665,759 | 163,153 | 231,579 | 1,393 | 633 | 87,819 | 75,889 | 6,517 | 21,148 | 77,627 |
| 58 | Private Contractors and Other Agencies – Other | 10,634,760 | 381,769 | 6,703,992 | 1,454 | 942 | 1,354,857 | 788,468 | 133,884 | 81,338 | 1,188,056 |
| 59 | ITOs | 2,403,375 | 101,068 | 109,889 | 0 | 0 | 1,581,401 | 275,027 | 142,916 | 25,615 | 167,458 |
| 60 | Total Third Party Payments (lines 54 to 59) | 18,786,713 | 1,370,491 | 9,705,705 | 129,700 | 10,441 | 3,288,051 | 1,345,270 | 400,073 | 250,617 | 2,286,366 |
| 61 | Total Transfer Payments (Discretionary) | 632,618 | 209,158 | 329,069 | 0 | 0 | 24,278 | 2,000 | 9,122 | 39,712 | 19,279 |
| 62 | Total Support Services Expenditure/Income | 6,008,637 | 775,300 | 762,919 | 36,284 | 63,955 | 393,083 | 117,009 | 447,523 | 1,009,885 | 2,402,680 |
| 63 | Total Part B (Lines 29, 37, 53, 60, 61 & 62) | 47,551,000 | 10,677,229 | 12,999,942 | 1,861,902 | 337,869 | 5,684,617 | 2,214,419 | 2,357,663 | 3,194,947 | 8,222,412 |
| 64 | Rental Income | 828,769 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 65 | Recharges | 7,751,452 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 66 | All Other Income | 13,100,491 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 67 | Total Part C (Lines 64 to 66) | 21,680,712 | 3,760,474 | 3,712,717 | 607,395 | 119,442 | 2,036,929 | 467,892 | 1,118,278 | 6,255,911 | 3,601,674 |
| 68 | Total Part A (line 17) | 48,676,781 | 24,313,628 | 5,583,247 | 7,821,587 | 1,520,115 | 786,443 | 257,800 | 1,466,015 | 3,167,061 | 3,760,884 |
| 69 | Total Part B (line 63) | 47,551,000 | 10,677,229 | 12,999,942 | 1,861,902 | 337,869 | 5,684,617 | 2,214,419 | 2,357,663 | 3,194,947 | 8,222,412 |
| 70 | Total Part C (line 67) | 21,680,712 | 3,760,474 | 3,712,717 | 607,395 | 119,442 | 2,036,929 | 467,892 | 1,118,278 | 6,255,911 | 3,601,674 |
| 71 | Total Parts A+B-C (lines 68+69-70) | 74,547,069 | 31,230,383 | 14,870,472 | 9,076,094 | 1,738,542 | 4,434,131 | 2,004,327 | 2,705,400 | 106,097 | 8,381,622 |
| 72 | Transfer Payments (Mandatory) | 6,650,432 | 62,477 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 6,587,955 |
| 73 | Total Service Expenditure (Lines 71+72) | 81,197,501 | 31,292,860 | 14,870,472 | 9,076,094 | 1,738,542 | 4,434,131 | 2,004,327 | 2,705,400 | 106,097 | 14,969,577 |

C2 Revenue outturn summary and grants

Table C2a gives 2003-04 **General Fund Revenue Account** outturn information from the *Revenue Summary (RS)* return. The expenditure recorded on each of the service lines of this return is on the basis of **Net Current Expenditure** as defined in **section 3.1**. The RS return gives a summary of the information collected on individual RO returns as well as a detailed breakdown of income and expenditure not recorded on RO returns, including items which cannot be allocated to any single service. **Table C2c** gives a subjective summary of Net Current Expenditure across all the RO returns.

The data in **Table C2a** and **Table C2c** are presented on a Financial Reporting Standard 17 (FRS17) basis. More information on FRS17 can be found in **section 3.1**.

Table C2d gives 2003-04 net current expenditure by service on FRS17 and non-FRS17 bases. These data are from the RS return.

Table C2b gives 2003-04 specific and special grants outturn information from the *Revenue Grants (RG)* return.

| Table C2a: Revenue outturn summary (RS) 2003-04 | | £ thousand |
|---|---|-------------------------|
| | | Net current expenditure |
| 1 | Education services | 31,230,381 |
| 2 | Highways, roads and transport services | 4,433,906 |
| 3 | Social services | 14,870,475 |
| 4 | Housing services (excluding HRA) | 2,077,479 |
| 5 | Cultural and related services | 2,705,262 |
| 6 | Environmental services | 3,520,127 |
| 7 | Planning and development services | 1,661,675 |
| 8 | Police services | 9,076,093 |
| 9 | Fire services | 1,738,542 |
| 10 | Court services | 437,364 |
| 11 | Central services | 2,581,581 |
| 12 | Other services | 214,210 |
| 19 | TOTAL SERVICE EXPENDITURE (Total of lines 1 to 12) | 74,547,091 |
| 20 | Support for students – mandatory awards | 62,477 |
| 21 | Payment to/received by Combined Fire Authority | -777 |
| 22 | Passenger Transport Authority levy | 0 |
| 23 | Waste Disposal Authority levy | 1,113 |
| 24 | London Pensions Fund Authority levy | 24,014 |
| 25 | Other levies | 22,741 |
| 26 | External Trading Account net surplus/deficit | -79,790 |
| 27 | Internal Trading Account net surplus/deficit | -7,097 |
| 28 | Negative subsidy entitlement from HRA (Housing Revenue Account) | -22,293 |
| 29 | Other Revenue Account contributions to/from HRA | 21,766 |
| 30 | Mandatory rent allowances | 6,286,872 |
| 31 | Mandatory rent rebates | 300,961 |
| 32 | Parish precepts | 225,614 |
| 33 | Adjustments | -30,058 |
| 39 | NET CURRENT EXPENDITURE (Total of lines 19 to 33) | 81,352,635 |

Table C2a: Revenue outturn summary (RS) 2003-04 (continued)

| | | £ thousand |
|-----------|---|-------------------------|
| | | Net current expenditure |
| 40 | Gross expenditure on Council Tax Benefit paid to Collection Fund | 2,639,164 |
| 41 | Discretionary non-domestic rate relief | 41,197 |
| 42 | Flood defence payments to the Environment Agency (levy) | 267,710 |
| 43 | Bad debt provision | 90,184 |
| 44 | Provision for repayment of principal | 878,185 |
| 45 | External interest payments | 2,651,769 |
| 46 | HRA Item 8 – interest payments/receipts component | -1,056,901 |
| 47 | Capital Charges accounted for in External Trading Services | -212,879 |
| 48 | Capital Charges accounted for in Internal Trading Services | -61,744 |
| 49 | Leasing payments met from General Fund Revenue Account not included elsewhere | 10,136 |
| 50 | Capital expenditure charged to Revenue Account (CERA) | 936,320 |
| 51 | SUB-TOTAL (Total of lines 39 to 50) | 87,535,776 |
| 52 | External Interest Receipts and Dividends | -764,739 |
| 53 | Pensions Interest Cost and Expected Return on Pensions Assets | 4,057,166 |
| 54 | Specific & Special Grants Outside AEF | -11,897,498 |
| 55 | REVENUE EXPENDITURE (Total of lines 51 to 54) | 78,930,708 |
| 56 | Specific & Special Grants inside AEF | -13,447,337 |
| 59 | NET REVENUE EXPENDITURE (Total of lines 55 and 56) | 65,483,371 |
| 61 | Adjustments | -46,295 |
| 62 | Appropriations to/from Schools Financial Reserves | 148,378 |
| 63 | Appropriations to/from Other Earmarked Financial Reserves | 746,492 |
| 64 | Appropriations to/from Unallocated Financial Reserves | 370,898 |
| 65 | Appropriations to/from Pensions Reserves | -3,686,524 |
| 69 | THE BUDGET REQUIREMENT (Total of lines 59 to 65) | 63,016,321 |
| 71 | Police Grant | -4,078,806 |
| 72 | Revenue Support Grant | -24,214,791 |
| 73 | Redistributed Non-Domestic Rates | -15,610,662 |
| 74 | General GLA (Greater London Authority) Grant | -35,958 |
| 75 | Other Items | -129,821 |
| 79 | COUNCIL TAX REQUIREMENT (Total lines 69 to 75) | 18,946,282 |
| 81 | Schools Financial Reserves at 1 April 2003 | 1,131,736 |
| 82 | Other Earmarked Financial Reserves at 1 April 2003 | 4,198,498 |
| 83 | Unallocated Financial Reserves at 1 April 2003 | 2,224,144 |
| 88 | Prior Year Adjustments | -448,732 |
| 91 | Depreciation | 2,738,720 |
| 92 | Notional Interest | 3,495,377 |
| 93 | Loss on Impairment of Assets | 86,651 |
| 94 | Amortisation of Deferred Charges | 720,243 |
| 99 | Total Capital Charges (Total of lines 91 to 94) | 7,040,991 |

Table C2b: Specific and special grants outturn (RG) 2003-04

| | | £ thousand |
|--------------------------|--|-------------------|
| | | Total |
| Grants within AEF | | |
| 1 | Civil Defence | 15,857 |
| 2 | National Parks & Broads | 28,555 |
| 3 | Waste Re-Cycling Challenge | 24,423 |
| 4 | Childcare | 268,431 |
| 5 | Excellence in Cities | 187,879 |
| 6 | Leadership Incentive | 95,721 |
| 7 | School Standards | 813,738 |
| 8 | Standards Fund | 1,862,240 |
| 9 | Teachers Pay Reform | 751,199 |
| 10 | GLA Transport Grant | 2,549,127 |
| 11 | Metropolitan Railway Passenger Services | 233,371 |
| 12 | Rural Bus Challenge | 16,704 |
| 13 | Rural Bus Subsidy | 39,602 |
| 14 | Urban Bus Challenge | 5,288 |
| 15 | Access & Systems Capacity | 152,564 |
| 16 | AIDS/HIV Support | 16,318 |
| 17 | Child and Adolescent Mental Health Services (CAMHS) | 44,528 |
| 18 | Carers | 96,991 |
| 19 | Childrens Services | 571,164 |
| 20 | Deferred Payments | 15,153 |
| 21 | Delayed Discharges | 44,421 |
| 22 | Mental Health | 131,358 |
| 23 | National Training Strategy | 19,015 |
| 24 | Performance | 91,226 |
| 25 | Preserved Rights | 503,554 |
| 26 | Residential Allowance | 177,154 |
| 27 | Teenage Pregnancy Local Implementation | 23,320 |
| 28 | Training Support | 54,529 |
| 29 | Council Tax Benefit Administration | 169,625 |
| 30 | Housing Benefit Administration | 314,810 |
| 31 | Workstep | 16,660 |
| 32 | Airwaves Communication Project | 33,064 |
| 33 | Asylum Seekers | 453,580 |
| 34 | Basic Command Units (BCU) Challenge Fund | 35,867 |
| 35 | Community Support Officers | 34,092 |
| 36 | Counter Terrorism | 59,736 |
| 37 | Crime Fighting Fund | 252,992 |
| 38 | London & South East Allowance | 36,025 |
| 39 | Police Negotiating Board | 26,738 |
| 40 | Rural Policing Fund | 24,266 |
| 41 | Street Crime Initiative | 27,077 |
| 42 | Magistrates Courts | 307,689 |
| 43 | Local Public Service Agreement (LPSA) Performance Reward | 31,663 |
| 44 | Neighbourhood Renewal Fund | 313,842 |
| 45 | Neighbourhood Wardens | 33,083 |
| 46 | Planning Delivery | 27,333 |
| 47 | The Private Finance Initiative (PFI) | 227,843 |
| 48 | Supporting People Administration | 44,378 |
| 49 | Supporting People Programme | 1,647,761 |
| 50 | Other | 495,194 |
| 51 | TOTAL GRANTS INSIDE AEF (LINES 1 to 50) | 13,446,747 |

| Table C2b: Specific and special grants outturn (RG) 2003-04 (continued) | | £ thousand |
|--|--|-------------------|
| | | Total |
| Grants outside AEF | | |
| 52 | Historic Buildings and Monuments Commission Grant (English Heritage) | 1,689 |
| 53 | Countryside Commission | 9,079 |
| 54 | Education Maintenance Allowances | 115,329 |
| 55 | Higher Education Funding Council (HEFC) Payments | 24,953 |
| 56 | Learning and Skills Council (LSC) grant for Adult Education | 368,796 |
| 57 | Learning and Skills Council (LSC) grant for Sixth Forms | 1,531,404 |
| 58 | Mandatory Student Awards | 64,902 |
| 59 | Council Tax Benefit | 2,456,353 |
| 60 | Fraud Incentive Scheme | 57,039 |
| 61 | Mandatory Rent Allowances: subsidy | 5,795,904 |
| 62 | Mandatory Rent Rebates outside HRA: subsidy | 351,209 |
| 63 | Police: small grants/grants to loan charges | 13,064 |
| 64 | Housing Acts Urban Developments – grants to debt charges | 5,046 |
| 65 | New Deal for Communities (NDC) | 95,574 |
| 66 | Single Regeneration Budget (SRB) | 306,293 |
| 67 | European Community | 137,536 |
| 68 | Other | 563,259 |
| 69 | TOTAL GRANTS OUTSIDE AEF (LINES 52 to 68) | 11,897,430 |
| 70 | TOTAL SPECIFIC AND SPECIAL GRANTS (LINES 51 + 69) | 25,344,176 |

Table C2c: Revenue outturn subjective summary 2003-04

| | | EXPENDITURE | | | INCOME | | | £ thousand | | |
|-----------|---|-------------------|-------------------|--------------------|-------------------------|-------------------|-------------------|-------------------------|------------------|------------------------------------|
| | | Employees | Running Expenses | Total Expenditure | Sales, Fees and Charges | Other Income | Total Income | Net Current Expenditure | Capital Charges | Net Total Cost (excl. Spec Grants) |
| 1 | Education services | 24,313,628 | 10,677,227 | 34,990,855 | 1,910,908 | 1,849,567 | 3,760,474 | 31,230,381 | 2,787,002 | 34,017,384 |
| 2 | Highways, roads and transport services | 786,433 | 5,684,461 | 6,470,895 | 1,565,597 | 471,392 | 2,036,989 | 4,433,906 | 1,446,868 | 5,880,774 |
| 3 | Social services | 5,583,250 | 12,999,942 | 18,583,191 | 2,169,306 | 1,543,410 | 3,712,717 | 14,870,474 | 246,182 | 15,116,656 |
| 4 | Housing services (excluding HRA) | 538,253 | 2,188,560 | 2,726,812 | 396,244 | 253,092 | 649,336 | 2,077,479 | 438,216 | 2,515,695 |
| 5 | Cultural and related services | 1,465,851 | 2,357,828 | 3,823,679 | 779,054 | 339,363 | 1,118,418 | 2,705,262 | 686,317 | 3,391,578 |
| 6 | Environmental services | 1,005,746 | 3,531,234 | 4,536,980 | 653,571 | 363,286 | 1,016,857 | 3,520,128 | 165,067 | 3,685,194 |
| 7 | Planning and development services | 910,301 | 1,672,586 | 2,582,887 | 613,547 | 307,664 | 921,211 | 1,661,675 | 201,873 | 1,863,548 |
| 8 | Police services | 7,821,587 | 1,861,902 | 9,683,488 | 314,819 | 292,576 | 607,395 | 9,076,093 | 422,122 | 9,498,215 |
| 9 | Fire services | 1,520,115 | 337,869 | 1,857,984 | 28,902 | 90,540 | 119,442 | 1,738,542 | 107,614 | 1,846,156 |
| 10 | Court services | 254,340 | 251,135 | 505,475 | 17,054 | 51,057 | 68,111 | 437,364 | 53,902 | 491,266 |
| 11 | Central services | 4,255,315 | 5,490,214 | 9,745,530 | 819,857 | 6,344,092 | 7,163,948 | 2,581,582 | 411,670 | 2,993,252 |
| 12 | Other services | 222,421 | 497,428 | 719,848 | 167,854 | 337,782 | 505,637 | 214,210 | 74,157 | 288,366 |
| 19 | TOTAL SERVICE EXPENDITURE (Total of lines 1 to 12) | 48,677,240 | 47,550,386 | 96,227,624 | 9,436,713 | 12,243,821 | 21,680,535 | 74,547,096 | 7,040,990 | 81,588,084 |
| 20 | Support for students – mandatory awards | 0 | 62,477 | 62,477 | 0 | 0 | 0 | 62,477 | 0 | 62,477 |
| 21 | Payment to/received by Combined Fire Authority | 0 | -777 | -777 | 0 | 0 | 0 | -777 | 0 | -777 |
| 22 | Passenger Transport Authority levy | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | Waste Disposal Authority levy | 0 | 1,113 | 1,113 | 0 | 0 | 0 | 1,113 | 0 | 1,113 |
| 24 | London Pensions Fund Authority levy | 0 | 24,014 | 24,014 | 0 | 0 | 0 | 24,014 | 0 | 24,014 |
| 25 | Other levies | 0 | 22,741 | 22,741 | 0 | 0 | 0 | 22,741 | 0 | 22,741 |
| 26 | External Trading Account net surplus/deficit | 0 | -79,790 | -79,790 | 0 | 0 | 0 | -79,790 | 0 | -79,790 |
| 27 | Internal Trading Account net surplus/deficit | 0 | -7,097 | -7,097 | 0 | 0 | 0 | -7,097 | 0 | -7,097 |
| 28 | Negative subsidy entitlement from HRA | 0 | -22,293 | -22,293 | 0 | 0 | 0 | -22,293 | 0 | -22,293 |
| 29 | Other Revenue Account contributions to/from HRA | 0 | 21,766 | 21,766 | 0 | 0 | 0 | 21,766 | 0 | 21,766 |
| 30 | Mandatory rent allowances | 0 | 6,368,937 | 6,368,937 | 16,838 | 65,228 | 82,066 | 6,286,872 | 0 | 6,286,872 |
| 31 | Mandatory rent rebates | 0 | 308,684 | 308,684 | 178 | 7,545 | 7,723 | 300,961 | 0 | 300,961 |
| 32 | Parish precepts | 0 | 225,614 | 225,614 | 0 | 0 | 0 | 225,614 | 0 | 225,614 |
| 33 | Adjustments | 0 | -30,058 | -30,058 | 0 | 0 | 0 | -30,058 | 0 | -30,058 |
| 39 | NET CURRENT EXPENDITURE (Total of lines 19 to 33) | 48,677,240 | 54,445,717 | 103,122,955 | 9,453,729 | 12,316,594 | 21,770,324 | 81,352,639 | 7,040,990 | 88,393,627 |

Table C2d Net current expenditure by service on a FRS17 and non-FRS17 basis 2003-04

| | | £ million |
|--|-------------------------------------|---|
| | Net current expenditure FRS17 | Net current expenditure non-FRS17 |
| Education services | 31,230 | 31,139 |
| Highways, roads and transport services | 4,434 | 4,496 |
| Social services | 14,870 | 14,817 |
| Housing services (GFRA only) | 2,077 | 2,083 |
| Cultural, environmental and planning services | 7,888 | 7,990 |
| Police services | 9,076 | 9,192 |
| Fire services | 1,739 | 1,845 |
| Court services | 437 | 431 |
| Central services | 2,581 | 2,698 |
| Other services | 214 | 235 |
| Pensions interest cost and expected return on assets | 4,058 | 0 |
| Appropriations to/from pensions reserves | -3,687 | 0 |
| Adjustments | 0 | -7 |
| TOTAL | 74,918 | 74,918 |

C3 Revenue account net expenditure summaries

In this section all of the data in the tables are presented on a non-Financial Reporting Standard 17 (FRS17) basis. More information on FRS17 can be found in **section 3.1**.

Table C3a: Revenue account net expenditure by service and region 2003-04

| | North East | North West | Yorks & Humber | East Midlands | West Midlands | East of England | London | South East | South West | Total England |
|--|--------------|---------------|----------------|---------------|---------------|-----------------|---------------|---------------|--------------|----------------|
| | | | | | | | | | | £ million |
| Education | 1,704 | 4,545 | 3,239 | 2,595 | 3,282 | 3,218 | 5,211 | 4,588 | 2,820 | 31,201 |
| Highways and transport | 176 | 562 | 368 | 215 | 343 | 293 | 1,985 | 328 | 225 | 4,495 |
| Social Services | 817 | 1,998 | 1,373 | 1,125 | 1,483 | 1,514 | 3,071 | 2,117 | 1,318 | 14,817 |
| Housing (excluding HRA) | 384 | 1,300 | 651 | 425 | 792 | 632 | 2,455 | 1,233 | 800 | 8,670 |
| Culture, environment and planning | 450 | 1,110 | 773 | 634 | 818 | 776 | 1,521 | 1,208 | 700 | 7,990 |
| <i>of which</i> | | | | | | | | | | |
| <i>Culture</i> | 176 | 407 | 292 | 238 | 300 | 281 | 430 | 424 | 243 | 2,789 |
| <i>Environmental</i> | 162 | 501 | 320 | 272 | 342 | 368 | 646 | 592 | 333 | 3,536 |
| <i>Planning and development</i> | 112 | 203 | 162 | 124 | 177 | 127 | 445 | 193 | 124 | 1,665 |
| Police | 446 | 1,201 | 824 | 629 | 841 | 794 | 2,470 | 1,239 | 747 | 9,192 |
| Fire | 113 | 261 | 186 | 123 | 185 | 172 | 369 | 269 | 167 | 1,844 |
| Courts | 27 | 66 | 28 | 36 | 52 | 37 | 88 | 59 | 38 | 431 |
| Central services | 185 | 392 | 234 | 226 | 275 | 325 | 549 | 483 | 279 | 2,948 |
| Other | 3 | 12 | 17 | 5 | 41 | 11 | 38 | -13 | 26 | 141 |
| Net current expenditure | 4,305 | 11,447 | 7,694 | 6,013 | 8,111 | 7,770 | 17,757 | 11,512 | 7,120 | 81,729 |
| Capital financing | 154 | 390 | 346 | 160 | 317 | 145 | 289 | 258 | 148 | 2,209 |
| Capital Expenditure charged to Revenue Account | 26 | 54 | 46 | 59 | 68 | 63 | 453 | 97 | 70 | 936 |
| Interest receipts | -42 | -83 | -55 | -46 | -81 | -91 | -170 | -124 | -72 | -765 |
| Other non-current expenditure | 191 | 476 | 291 | 218 | 347 | 276 | 604 | 378 | 257 | 3,038 |
| Gross revenue expenditure | 4,634 | 12,285 | 8,322 | 6,403 | 8,763 | 8,163 | 18,932 | 12,122 | 7,524 | 87,147 |
| Specific grants outside AEF | -667 | -1,674 | -1,004 | -735 | -1,176 | -992 | -3,052 | -1,549 | -1,048 | -11,897 |
| Revenue expenditure | 3,967 | 10,611 | 7,317 | 5,668 | 7,586 | 7,171 | 15,880 | 10,573 | 6,476 | 75,250 |
| Specific grants inside AEF | -662 | -1,775 | -1,142 | -806 | -1,119 | -842 | -4,831 | -1,368 | -902 | -13,447 |
| Net revenue expenditure | 3,305 | 8,836 | 6,176 | 4,861 | 6,467 | 6,329 | 11,049 | 9,205 | 5,573 | 61,803 |
| Use of reserves | 51 | 52 | 56 | 63 | 48 | 52 | 776 | 104 | 64 | 1,266 |
| Other adjustments | 27 | 78 | 4 | -43 | 124 | -66 | -46 | -97 | -32 | -52 |
| Budget requirement | 3,383 | 8,965 | 6,236 | 4,882 | 6,639 | 6,316 | 11,779 | 9,212 | 5,605 | 63,016 |
| Revenue Support Grant | -1,480 | -3,819 | -2,611 | -1,758 | -2,696 | -2,050 | -5,349 | -2,740 | -1,711 | -24,215 |
| Redistributed business rates | -798 | -2,135 | -1,576 | -1,324 | -1,671 | -1,711 | -2,284 | -2,540 | -1,565 | -15,604 |
| City of London offset | 0 | 0 | 0 | 0 | 0 | 0 | -7 | 0 | 0 | -7 |
| Police Grant | -218 | -560 | -378 | -269 | -393 | -333 | -1,115 | -501 | -312 | -4,079 |
| General GLA grant | 0 | 0 | 0 | 0 | 0 | 0 | -36 | 0 | 0 | -36 |
| Other items | -9 | -10 | -14 | -12 | -10 | -13 | -34 | -16 | -12 | -130 |
| Council tax requirement | 879 | 2,442 | 1,656 | 1,518 | 1,869 | 2,209 | 2,955 | 3,415 | 2,004 | 18,946 |

Source: Revenue Outturn (RO) and Revenue Summary (RS) returns

Table C3b: Revenue account net expenditure by service and region per head 2003-04

| | £ per head | | | | | | | | | |
|---|------------------|------------------|-------------------|------------------|------------------|--------------------|------------------|------------------|------------------|-------------------|
| | North East | North West | Yorks & Humber | East Midlands | West Midlands | East of England | London | South East | South West | Total England |
| Population^(a) | 2,539,363 | 6,804,532 | 5,009,306 | 4,252,294 | 5,319,892 | 5,462,918 | 7,387,868 | 8,080,280 | 4,999,287 | 49,855,740 |
| Education | 671 | 668 | 647 | 610 | 617 | 589 | 705 | 568 | 564 | 626 |
| Highways and transport | 69 | 83 | 74 | 51 | 64 | 54 | 269 | 41 | 45 | 90 |
| Social Services | 322 | 294 | 274 | 265 | 279 | 277 | 416 | 262 | 264 | 297 |
| Housing (excluding HRA) | 151 | 191 | 130 | 100 | 149 | 116 | 332 | 153 | 160 | 174 |
| Culture, environment and planning | 177 | 163 | 154 | 149 | 154 | 142 | 206 | 150 | 140 | 160 |
| <i>of which</i> | | | | | | | | | | |
| <i>Culture</i> | 69 | 60 | 58 | 56 | 56 | 51 | 58 | 52 | 49 | 56 |
| <i>Environmental</i> | 64 | 74 | 64 | 64 | 64 | 67 | 87 | 73 | 67 | 71 |
| <i>Planning and development</i> | 44 | 30 | 32 | 29 | 33 | 23 | 60 | 24 | 25 | 33 |
| Police | 176 | 177 | 164 | 148 | 158 | 145 | 334 | 153 | 149 | 184 |
| Fire ^(a) | 44 | 38 | 37 | 29 | 35 | 31 | 50 | 33 | 34 | 37 |
| Courts | 11 | 10 | 6 | 9 | 10 | 7 | 12 | 7 | 8 | 9 |
| Central services | 73 | 58 | 47 | 53 | 52 | 59 | 74 | 60 | 56 | 59 |
| Other | 1 | 2 | 3 | 1 | 8 | 2 | 5 | -2 | 5 | 3 |
| Net current expenditure | 1,695 | 1,682 | 1,536 | 1,414 | 1,525 | 1,422 | 2,403 | 1,425 | 1,424 | 1,639 |
| Capital financing | 61 | 57 | 69 | 38 | 60 | 27 | 39 | 32 | 30 | 44 |
| Capital Expenditure charged to Revenue Account | 10 | 8 | 9 | 14 | 13 | 12 | 61 | 12 | 14 | 19 |
| Interest receipts | -17 | -12 | -11 | -11 | -15 | -17 | -23 | -15 | -14 | -15 |
| Other non-current expenditure | 75 | 70 | 58 | 51 | 65 | 51 | 82 | 47 | 52 | 61 |
| Gross revenue expenditure | 1,825 | 1,805 | 1,661 | 1,506 | 1,647 | 1,494 | 2,563 | 1,500 | 1,505 | 1,748 |
| Specific grants outside AEF | -263 | -246 | -201 | -173 | -221 | -182 | -413 | -192 | -210 | -239 |
| Revenue expenditure | 1,562 | 1,559 | 1,461 | 1,333 | 1,426 | 1,313 | 2,149 | 1,309 | 1,295 | 1,509 |
| Specific grants inside AEF | -261 | -261 | -228 | -190 | -210 | -154 | -654 | -169 | -180 | -270 |
| Net revenue expenditure | 1,302 | 1,299 | 1,233 | 1,143 | 1,216 | 1,159 | 1,496 | 1,139 | 1,115 | 1,240 |
| Use of reserves | 20 | 8 | 11 | 15 | 9 | 10 | 105 | 13 | 13 | 25 |
| Other adjustments | 11 | 11 | 1 | -10 | 23 | -12 | -6 | -12 | -6 | -1 |
| Budget requirement | 1,332 | 1,318 | 1,245 | 1,148 | 1,248 | 1,156 | 1,594 | 1,140 | 1,121 | 1,264 |
| Revenue Support Grant | -583 | -561 | -521 | -413 | -507 | -375 | -724 | -339 | -342 | -486 |
| Redistributed business rates | -314 | -314 | -315 | -311 | -314 | -313 | -309 | -314 | -313 | -313 |
| City of London offset | 0 | 0 | 0 | 0 | 0 | 0 | -1 | 0 | 0 | 0 |
| Police Grant | -86 | -82 | -75 | -63 | -74 | -61 | -151 | -62 | -62 | -82 |
| General GLA grant | 0 | 0 | 0 | 0 | 0 | 0 | -5 | 0 | 0 | -1 |
| Other items | -3 | -1 | -3 | -3 | -2 | -2 | -5 | -2 | -2 | -3 |
| Council tax requirement | 346 | 359 | 331 | 357 | 351 | 404 | 400 | 423 | 401 | 380 |

Source: Revenue Outturn (RO) and Revenue Summary (RS) returns

^(a) Based on whole population figures for the region from the ONS mid-year estimates

Table C3c: Revenue account net expenditure by service and class of authority 2003-04

| | | | | | | | £ million |
|--|--------------------|---------------------------|------------------------|-------------------|--------------------|----------------------|------------------|
| | London boroughs | Metropolitan districts | Unitary authorities | Shire counties | Shire districts | Other authorities | Total England |
| Education | 5,211 | 7,432 | 5,241 | 13,317 | 0 | 0 | 31,201 |
| Highways and transport | 1,985 | 892 | 337 | 1,125 | 17 | 139 | 4,495 |
| Social Services | 3,071 | 3,439 | 2,312 | 5,974 | 21 | 0 | 14,817 |
| Housing (excluding HRA) | 2,455 | 1,970 | 1,507 | 158 | 2,581 | 0 | 8,670 |
| Culture, environment and planning | 1,527 | 1,795 | 1,328 | 1,300 | 2,004 | 37 | 7,990 |
| <i>of which</i> | | | | | | | |
| <i>Culture</i> | 430 | 678 | 501 | 465 | 677 | 38 | 2,789 |
| <i>Environmental</i> | 653 | 712 | 585 | 644 | 948 | -5 | 3,536 |
| <i>Planning and development</i> | 445 | 405 | 241 | 192 | 379 | 5 | 1,665 |
| Police | 2,470 | 0 | 0 | 0 | 0 | 6,722 | 9,192 |
| Fire | 369 | 0 | 281 | 775 | 0 | 419 | 1,844 |
| Courts | 8 | 98 | 42 | 203 | 0 | 80 | 431 |
| Central services | 549 | 575 | 435 | 357 | 976 | 55 | 2,948 |
| Other | 54 | 41 | 23 | 44 | 18 | -39 | 141 |
| Net Current Expenditure | 17,699 | 16,242 | 11,506 | 23,254 | 5,617 | 7,412 | 81,729 |
| Capital financing | 287 | 738 | 331 | 674 | 12 | 166 | 2,209 |
| Capital Expenditure charged to Revenue Account | 453 | 50 | 37 | 225 | 71 | 101 | 936 |
| Interest receipts | -168 | -98 | -94 | -90 | -238 | -76 | -765 |
| Other non-current expenditure | 604 | 803 | 472 | 162 | 996 | 1 | 3,038 |
| Gross revenue expenditure | 18,875 | 17,735 | 12,252 | 24,225 | 6,458 | 7,603 | 87,147 |
| Specific grants outside AEF | -3,052 | -2,776 | -1,806 | -1,093 | -3,117 | -55 | -11,897 |
| Revenue expenditure | 15,823 | 14,959 | 10,446 | 23,132 | 3,342 | 7,548 | 75,250 |
| Specific grants inside AEF | -4,764 | -2,655 | -1,750 | -3,294 | -207 | -777 | -13,447 |
| Net revenue expenditure | 11,059 | 12,304 | 8,696 | 19,838 | 3,134 | 6,772 | 61,803 |
| Use of reserves | 766 | 20 | 80 | 310 | -27 | 118 | 1,266 |
| Other adjustments | -46 | 189 | -4 | 44 | -202 | -35 | -52 |
| Budget requirement | 11,779 | 12,512 | 8,771 | 20,192 | 2,905 | 6,856 | 63,016 |
| Revenue Support Grant | -5,349 | -6,167 | -3,701 | -6,632 | -815 | -1,551 | -24,215 |
| Redistributed business rates | -2,284 | -3,168 | -2,479 | -6,162 | -802 | -709 | -15,604 |
| City of London offset | -7 | 0 | 0 | 0 | 0 | 0 | -7 |
| Police Grant | -1,115 | 0 | 0 | 0 | 0 | -2,964 | -4,079 |
| General GLA grant | -36 | 0 | 0 | 0 | 0 | 0 | -36 |
| Other items | -34 | -19 | -14 | -44 | -10 | -9 | -130 |
| Council tax requirement | 2,955 | 3,158 | 2,577 | 7,355 | 1,279 | 1,622 | 18,946 |

Source: Revenue Outturn (RO) and Revenue Summary (RS) returns

C4 Revenue account budget estimates

Table C4a gives full details of 2005-06 revenue budgets, from the RA return. The estimates are all at outturn prices. Detailed figures for budgeted service expenditure by individual local authorities are available in *Finance and General Statistics 2005-06*, published by CIPFA.

In **Table C4a** all of the data in the tables are presented on a mixed Financial Reporting Standard 17 (FRS17) basis. For 2005-06 revenue budgets, local authorities were given the option to report data on either a FRS17 basis or non-FRS17 basis. 105 authorities presented their data on a FRS17 basis. No adjustments have been made to this data to account for this. More information on FRS17 can be found in **section 3.1**.

Table C4b gives 2005-06 specific and special grants budget information from the SG return.

Table C4c gives 2005-06 budgeted net current expenditure by service on FRS17 and non-FRS17 bases for the 105 authorities reporting on a FRS17 basis. These data are from the RA return.

Table C4a: Revenue account budget estimates (RA) 2005-06

| | | £ thousand | | |
|--|--|----------------------------|--------------------|--|
| | | Net Current Expenditure | Capital Charges | Net Total Cost Excluding Spec Grants |
| Education | | | | |
| 110 | Nursery schools | 627,762 | 26,919 | 654,681 |
| 120 | Primary schools | 14,033,892 | 1,295,223 | 15,329,115 |
| 130 | Secondary schools | 14,422,524 | 1,264,881 | 15,687,405 |
| 140 | Special schools | 2,052,505 | 127,761 | 2,180,266 |
| 150 | Non-school funding | 3,812,997 | 268,865 | 4,081,862 |
| Total Education | | 34,949,680 | 2,983,649 | 37,933,329 |
| Highways, Roads and Transport | | | | |
| 210 | Transport planning, policy and strategy | 221,978 | 58,555 | 280,534 |
| 220 | Construction | 17,194 | 753,731 | 770,924 |
| 230 | Structural maintenance | 569,718 | 347,892 | 917,610 |
| 247 | Environmental, safety and routine maintenance | 853,914 | 135,166 | 989,080 |
| 248 | Winter maintenance | 132,557 | 4,572 | 137,129 |
| 249 | Street lighting | 343,380 | 24,428 | 367,808 |
| 251 | Traffic management and road safety: congestion charging | -103,733 | 3,846 | -99,887 |
| 254 | Traffic management and road safety: safe routes (including school crossing patrols) | 51,388 | 2,705 | 54,093 |
| 258 | Traffic management and road safety: other | 168,087 | 54,138 | 222,225 |
| 260 | Parking services | -502,655 | 121,100 | -381,554 |
| 271 | Public transport: concessionary fares | 557,940 | 1,709 | 559,649 |
| 275 | Public transport: support to operators | 2,394,642 | 41,871 | 2,436,513 |
| 276 | Public transport: co-ordination | 287,886 | 127,855 | 415,741 |
| 280 | Airports, harbours and toll facilities | -7,252 | 5,549 | -1,703 |
| Total Highways, Roads and Transport | | 4,985,044 | 1,683,117 | 6,668,162 |
| Social Services | | | | |
| 310 | Social Services strategy | 82,182 | 5,259 | 87,441 |
| 320 | Children's and families' services (including youth justice) | 4,640,422 | 56,157 | 4,696,579 |
| 340 | Older people (aged 65 or over) including older mentally ill | 6,736,662 | 90,301 | 6,826,963 |
| 351 | Adults aged under 65 with physical disability or sensory impairment | 1,198,885 | 18,690 | 1,217,574 |
| 352 | Adults aged under 65 with learning disabilities | 2,627,596 | 61,070 | 2,688,665 |
| 353 | Adults aged under 65 with mental health needs | 941,349 | 13,913 | 955,263 |
| 360 | Asylum seekers | 293,388 | 449 | 293,837 |
| 370 | Other adult Social Services | 319,860 | 4,210 | 324,071 |
| 380 | Supported employment | 59,676 | 1,642 | 61,318 |
| Total Social Services | | 16,900,020 | 251,691 | 17,151,711 |
| Housing (GFRA only) | | | | |
| 440 | Homelessness | 229,295 | 7,064 | 236,359 |
| 456 | Housing benefits: rent allowances and rent rebates – discretionary payments | 22,470 | 9 | 22,479 |
| 457 | Housing benefits administration | 470,199 | 6,542 | 476,741 |
| 475 | Housing welfare: Supporting People | 1,294,323 | 2,117 | 1,296,440 |
| 480 | Other GFRA housing services | 347,470 | 355,396 | 702,866 |
| Total Housing (GFRA only) | | 2,363,757 | 371,128 | 2,734,885 |
| Cultural and related | | | | |
| 501 | Culture and heritage | 517,927 | 123,911 | 641,837 |
| 502 | Recreation and sport | 683,605 | 361,845 | 1,045,452 |
| 503 | Open spaces | 753,276 | 95,930 | 849,205 |
| 504 | Tourism | 132,495 | 7,324 | 139,818 |
| 505 | Library service | 869,080 | 108,065 | 977,145 |
| Total Cultural and related | | 2,956,383 | 697,075 | 3,653,457 |

Table C4a: Revenue account budget estimates (RA) 2005-06 (continued)

| | | £ thousand | | |
|---------------------------------------|--|----------------------------|--------------------|--|
| | | Net Current Expenditure | Capital Charges | Net Total Cost Excluding Spec Grants |
| Environmental | | | | |
| 510 | Cemetery, cremation and mortuary services | 3,815 | 19,084 | 22,899 |
| 521 | Environmental health: food safety | 112,177 | 982 | 113,159 |
| 527 | Environmental health: public conveniences | 84,630 | 19,409 | 104,039 |
| 528 | Environmental health: other | 375,079 | 19,583 | 394,662 |
| 529 | Licensing | 32,730 | 601 | 33,331 |
| 530 | Community safety | 292,188 | 19,514 | 311,702 |
| 541 | Flood defence | 19,454 | 7,811 | 27,265 |
| 543 | Land drainage: internal drainage levy work | 27,384 | 764 | 28,148 |
| 547 | Coast protection | 12,752 | 33,115 | 45,866 |
| 550 | Agriculture and fisheries services | -3,447 | 16,030 | 12,583 |
| 560 | Consumer protection | 167,624 | 2,600 | 170,222 |
| 570 | Street cleansing (not chargeable to Highways) | 622,121 | 6,264 | 628,385 |
| 581 | Waste collection | 1,001,280 | 34,550 | 1,035,829 |
| 582 | Waste disposal | 1,409,697 | 20,415 | 1,430,112 |
| Total Environmental | | 4,157,484 | 200,722 | 4,358,202 |
| Planning and development | | | | |
| 591 | Building and development control; Planning policy; Environmental initiatives | 689,478 | 41,173 | 730,651 |
| 595 | Economic development | 515,116 | 212,833 | 727,950 |
| 596 | Community development | 448,669 | 12,595 | 461,264 |
| Total Planning and development | | 1,653,263 | 266,601 | 1,919,865 |
| 601 | Police services | 10,359,552 | 460,491 | 10,820,043 |
| 602 | Fire services | 2,095,023 | 120,532 | 2,215,555 |
| Court Services | | | | |
| 604 | Coroners' court services | 49,055 | 444 | 49,499 |
| 605 | Other court services | 7,511 | 13,017 | 20,528 |
| Total Court Services | | 56,566 | 13,461 | 70,027 |
| Central services | | | | |
| 610 | Corporate and democratic core | 1,662,877 | 75,302 | 1,738,180 |
| 623 | Local tax collection: council tax discounts – locally funded | 13,098 | 693 | 13,791 |
| 625 | Local tax collection: council tax benefits administration | 290,048 | 2,806 | 292,854 |
| 628 | Local tax collection: other | 318,099 | 5,044 | 323,143 |
| 650 | Emergency planning | 46,419 | 293 | 46,712 |
| 675 | Central services to the public: other | 221,566 | 20,681 | 242,248 |
| 681 | Non-distributed costs – retirement benefits | 480,290 | 1,921 | 482,211 |
| 682 | Non-distributed costs – costs of unused shares of IT facilities and other assets | 97,171 | 41,300 | 138,471 |
| Total Central services | | 3,129,568 | 148,040 | 3,277,610 |
| 698 | Other services | 225,434 | 168,394 | 393,828 |
| 699 | TOTAL SERVICE EXPENDITURE (total of lines 110 to 698) | 83,831,767 | 7,364,898 | 91,196,664 |

Table C4a: Revenue account budget estimates (RA) 2005-06 (continued)

| | | £ thousand |
|------------|---|--------------------------------|
| | | Net Current Expenditure |
| 701 | Education: student support – mandatory awards | 17,076 |
| 711 | Housing benefits: rent allowances – mandatory payments | 7,200,465 |
| 712 | Housing benefits: non-HRA rent rebates – mandatory payments | 465,856 |
| 713 | Housing benefits: rent rebates to HRA tenants – mandatory payments | 3,783,002 |
| 714 | Housing benefits: subsidy limitation transfers from HRA | -37,409 |
| 715 | Housing benefits: transfers to/from HRA under transitional measures | -21,593 |
| 718 | Contribution to the HRA re items shared by the whole community | 8,684 |
| 721 | Parish Precepts | 259,930 |
| 722 | Passenger Transport Authority levy | 779 |
| 724 | Waste Disposal Authority levy | 11,641 |
| 727 | London Pensions Fund Authority levy | 23,093 |
| 728 | Other levies | 21,836 |
| 731 | External Trading Accounts net surplus/deficit | -79,062 |
| 732 | Internal Trading Accounts net surplus/deficit | 25,404 |
| 748 | Adjustments to net current expenditure | -32,555 |
| 749 | NET CURRENT EXPENDITURE (total of lines 699 to 748) | 95,478,914 |
| 754 | Local tax collection: Council tax benefit paid to the Collection Fund | 2,994,106 |
| 757 | Local tax collection: Non-domestic rate relief – discretionary payments | 26,123 |
| 759 | Levy: Environment Agency flood defence | 26,833 |
| 761 | Capital charges accounted for in External Trading Accounts | -156,744 |
| 762 | Capital charges accounted for in Internal Trading Accounts | -93,169 |
| 765 | Capital expenditure charged to the GF Revenue Account (CERA) | 868,287 |
| 771 | Provision for bad debts | 19,939 |
| 773 | Provision for repayment of principal | 1,141,519 |
| 776 | Leasing payments | 24,600 |
| 781 | Interest: external payments | 2,676,667 |
| 783 | Interest: HRA item 8 payments and receipts | -863,040 |
| 785 | SUB-TOTAL (total of lines 749 to 783) | 102,144,037 |
| 786 | Interest and investment income: external receipts and dividends | -837,305 |
| 787 | Pensions interest cost and expected return on assets | 616,431 |
| 791 | Specific and special grants outside AEF [SG line 799 as income] | -17,273,773 |
| 795 | REVENUE EXPENDITURE (total of lines 785 to 791) | 84,649,389 |
| 797 | Specific and special grants inside AEF [SG line 699 as income] | -13,014,444 |
| 799 | NET REVENUE EXPENDITURE (total of lines 795 to 797) | 71,634,948 |
| 801 | Inter-authority transfers in respect of reorganisation | 3,294 |
| 802 | Adjustments to Formula Grant re 2003-04 Amending Report | 8,386 |
| 811 | Appropriations to/from schools' reserves | 1,692 |
| 815 | Appropriations to/from other earmarked financial reserves | -128,602 |
| 816 | Appropriations to/from unallocated financial reserves | -385,823 |
| 817 | Appropriations to/from pensions reserves | -657,105 |
| 830 | THE BUDGET REQUIREMENT (total of lines 799 to 817) | 70,476,794 |
| 851 | Revenue Support Grant | -26,663,245 |
| 856 | Police grant | -4,352,630 |
| 858 | General GLA grant | -37,493 |
| 870 | Redistributed non-domestic rates | -18,004,170 |
| 880 | Other items | -103,973 |
| 890 | COUNCIL TAX REQUIREMENT (total of lines 830 to 880) | 21,315,280 |
| 911 | Estimated Schools Reserves at 1 April 2005 | 1,142,381 |
| 915 | Estimated Other Earmarked Financial Reserves at 1 April 2005 | 4,323,094 |
| 916 | Estimated Unallocated Financial Reserves at 1 April 2005 | 2,538,691 |
| 917 | Estimated Pensions Reserves at 1 April 2005 | -11,298,578 |
| 920 | Prior Year Adjustments | 0 |
| 931 | Depreciation | 2,948,704 |
| 932 | Notional interest | 3,912,037 |
| 933 | Loss on impairment of assets | 7,626 |
| 934 | Amortisation of deferred charges | 496,530 |
| 939 | Total capital charges (total of lines 931 to 934) | 7,364,898 |

Table C4b: Income from specific and special grants – budgets (SG) 2005-06

| | £ thousand |
|---|-------------------|
| Grants within AEF | |
| 101 Adoption Support and Guardianship Special Orders | 30,762 |
| 105 Choice Protects | 53,517 |
| 111 General Sure Start grant | 461,255 |
| 121 Excellence in Cities | 306,089 |
| 125 Leadership Incentive | 119,802 |
| 131 Safeguarding Children | 97,810 |
| 141 School Standards | 870,896 |
| 145 Standards Fund | 1,846,931 |
| 151 Teachers' Pay Reform/Threshold | 854,291 |
| 161 Teenage Pregnancy Local Implementation | 35,144 |
| 171 Transitional Support | 50,867 |
| 181 Unaccompanied Asylum Seeking Children (UASC) Leaving Care Costs | 23,103 |
| 211 Detrunking | 29,184 |
| 221 GLA Transport Grant | 2,168,025 |
| 231 Metropolitan Railway Passenger Services | 212,866 |
| 251 Rural Bus Challenge | 11,305 |
| 255 Rural Bus Subsidy | 49,220 |
| 261 Urban Bus Challenge | 6,068 |
| 301 Access & Systems Capacity | 575,333 |
| 311 AIDS Support | 15,714 |
| 321 Carers | 182,461 |
| 325 Child and Adolescent Mental Health Services (CAMHS) | 86,055 |
| 341 Delayed Discharges | 99,119 |
| 351 Human Resources Development Strategy | 51,751 |
| 355 Mental Health | 134,211 |
| 361 National Training Strategy | 84,649 |
| 371 Preserved Rights | 350,632 |
| 381 Residential Allowance | 215,939 |
| 405 Housing Benefit and Council Tax Benefit Administration | 381,054 |
| 451 Performance Standards Fund | 9,336 |
| 481 Workstep | 16,812 |
| 511 Homelessness Strategies | 25,478 |
| 515 Local Authority Business Growth Incentives (LABGI) scheme | 5,425 |
| 521 Local Public Service Agreement (LPSA) Performance Reward | 33,753 |
| 531 Neighbourhood Renewal Fund | 341,528 |
| 535 Neighbourhood Wardens | 4,683 |
| 537 New Dimension Crewing | 4,103 |
| 541 Planning Delivery | 55,022 |
| 545 The Private Finance Initiative (PFI) | 212,203 |
| 551 Supporting People Administration | 53,311 |
| 553 Supporting People Programme – Housing | 819,431 |
| 554 Supporting People Programme – Social Services | 792,574 |
| 581 National Parks & Broads | 37,246 |
| 591 Waste Minimisation Recycling Fund | 8,397 |
| 592 Waste Performance and Efficiency | 11,945 |
| 601 Airwaves Communication Project | 14,734 |
| 611 Asylum Seekers | 242,607 |
| 621 Basic Command Units (BCU) Challenge Fund | 30,332 |
| 625 Community Support Officers | 50,776 |
| 631 Counter Terrorism | 63,986 |
| 635 Crime Fighting Fund | 265,723 |
| 637 DNA | 27,116 |
| 641 London & South East Allowance | 47,917 |
| 643 Neighbourhood Policing Fund | 25,844 |
| 645 Police Negotiating Board | 56,642 |
| 651 Rural Policing Fund | 25,040 |
| 655 Street Crime Initiative | 7,516 |
| 661 Young People Substance Misuse Partnership | 23,402 |
| 698 Other grants within AEF | 297,511 |
| 699 TOTAL GRANTS WITHIN AEF (total of lines 101 to 698) | |
| (Transferred to RA line 797 as income) | 13,014,444 |

Table C4b: Income from specific and special grants – budgets (SG) 2005-06
(continued)

| | £ thousand |
|--|-------------------|
| Grants outside AEF | |
| 711 Education Maintenance Allowances | 9,836 |
| 713 Higher Education Funding Council (HEFC) Payments | 27,347 |
| 715 Learning and Skills Council (LSC) grant for Adult Education | 367,349 |
| 716 Learning and Skills Council (LSC) grant for Sixth Forms | 1,656,738 |
| 718 Mandatory Student Awards | 116,570 |
| 721 Mersey Travel | 77,956 |
| 741 Council Tax Benefit | 2,965,842 |
| 743 Fraud Incentive Scheme | 32,339 |
| 745 Mandatory Rent Allowances: subsidy | 7,083,306 |
| 746 Mandatory Rent Rebates outside HRA: subsidy | 812,623 |
| 747 Rent Rebates Granted to HRA Tenants | 3,347,702 |
| 751 Capacity Building | 1,448 |
| 752 Housing Acts Urban Developments – grants to debt charges | 4,004 |
| 753 New Deal for Communities (NDC) | 91,471 |
| 755 Single Regeneration Budget (SRB) | 75,884 |
| 761 Historic Buildings and Monuments Commission Grant (English Heritage) | 715 |
| 771 Countryside Commission | 6,535 |
| 781 Police: small grants/grants to loan charges | 10,250 |
| 791 European Community | 118,415 |
| 798 Other grants outside AEF | 467,444 |
| 799 TOTAL GRANTS OUTSIDE AEF (total of lines 711 to 798) (Transferred to RA line 791 as income) | 17,273,774 |
| 800 TOTAL SPECIFIC AND SPECIAL GRANTS (total of lines 699 + 799) | 30,288,217 |

Table C4c: Budgeted net current expenditure by service on a FRS17 and non-FRS17 basis 2005-06 (for 105 authorities reporting on a FRS17 basis)

| | £ million | |
|--|-------------------------------------|---|
| | Net current expenditure FRS17 | Net current expenditure non-FRS17 |
| Education services | 6,484 | 6,477 |
| Highways, roads and transport services | 465 | 463 |
| Social services | 3,033 | 3,008 |
| Housing services (GFRA only) | 466 | 467 |
| Cultural, environmental and planning services | 1,739 | 1,731 |
| Police services | 1,311 | 1,264 |
| Fire services | 258 | 274 |
| Court services | 11 | 11 |
| Central services | 556 | 596 |
| Other services | 31 | 28 |
| Net surplus/deficit on trading services | -7 | -11 |
| Pensions interest cost and expected return on assets | 616 | 0 |
| Appropriations to/from pensions reserves | -657 | 0 |
| TOTAL | 14,309 | 14,309 |

C5 Changes to English local government revenue finance systems

Before 1900, most of the spending of local bodies was financed locally. With the exception of police forces (which were supported by a 50% Home Office grant) and some primary education grants, there were few grants from central government. Various rates were levied for specific services (eg highway rates, poor rates and school rates) and not all were assessed in the same way. Following the abolition of the separate poor rate in 1929, rates became a single unified tax. By then, sizeable central government grants were being paid to encourage different areas to provide services of a consistent standard. These were usually made for specific purposes, rather than as general (unhypothecated) financial support for local spending.

| | |
|----------------------|---|
| The position in 1945 | Nearly 80% of central government grants were in the form of specific grants. The remaining 20% was an unhypothecated or block grant. Approximately equal amounts obtained from government grants and local rates. |
| 1948 | Transfer of responsibility for the setting of rateable values of all properties to the Inland Revenue Valuation Office. Previously, each local authority set its own rateable values, resulting in substantial differences between average rateable values for similar properties in different parts of the country. |
| 1948 | Block grant to be paid only to authorities whose means or rate resources were below the national average and renamed Exchequer Equalisation Grant. |
| 1958 | Many specific grants replaced by General Grant, a new form of unhypothecated block grant so specific grants accounted for less than 30% of government grants. Exchequer Equalisation Grant renamed Rate Deficiency Grant. |
| 1966 | General Grant, Rate Deficiency Grant and specific grants for school meals and milk incorporated into Rate Support Grant (RSG) with three elements: domestic, needs and resources. |
| 1971 | Rating revaluation. New rateable values came into effect from April 1972. |
| 1974 | Following structural reorganisation, proportions of resources and domestic elements of RSG increased. Needs element paid to upper tier, resources and domestic elements payable to lower tiers. More specific grants incorporated into RSG. About 20% of government grants were specific grants. Ratio of government grants: local rates approximately 17:10. |

- 1981 Needs and resources elements of RSG became Block Grant – payable to both upper and lower tiers – and calculated to penalise high spending authorities for the first time. Its distribution was based on each authority's Grant-Related Expenditure (GRE) as calculated by the Department of the Environment.
- 1984 Rate limitation (capping) introduced. During the 1980s, the method of grant allocation was adjusted to provide a disincentive to over-spending.
- 1986 The government published a Green Paper, *Paying for Local Government*, which considered ways of improving the system.
- 1989 Non-domestic rating revaluation. New national rating system came into effect from April 1990.
- 1990 Domestic rates were abolished and community charge (poll tax) and nationally determined uniform non-domestic rate introduced. **Revenue Support Grant** replaced rate support grant. **Aggregate external finance (AEF)** replaced aggregate exchequer grant (AEG). **SSAs** replaced GREAs. Ring-fenced housing revenue account introduced. Districts collected RSG for the area and passed a portion of this and of community charge to county councils.
- 1991 An additional £140 per charge payer was provided in central government support, thereby increasing the proportion of local government spending funded by central government.
- 1993 **Council tax** replaced the community charge as the local domestic tax. RSG and non-domestic rate entitlements were paid into the General Fund of each billing and major precepting authority rather than into the Collection Fund of billing (formerly charging) authorities.
- 1998 The White Paper *Modern Local Government – In Touch with the People* announced a 3-year review programme for Revenue Grant Distribution aimed at improving its fairness and equity.
- 1999 Pre-announced universal capping limits were discontinued to be replaced with reserve powers, which allowed local authorities budgets to be looked at over more than one year. Non-domestic rating revaluation. New rateable value came into effect from April 2000. Central Support Protection Grant introduced to ensure minimum levels of grant support for billing and precepting authorities.

- 2000 *Modernising Local Government Finance: A Green Paper* consulted on options for reform of the revenue grant distribution system.
- 2001 For authorities with education and social service responsibilities damping of changes in grant support based on the floor and ceiling mechanism instead of through Central Support Protection Grant.
- The White Paper *Strong Local Leadership – Quality Public Services* published in December 2001.
- 2002 A new formula grant distribution system introduced, based on Formula Spending Shares (FSS), instead of SSAs, from 2003-04.
- 2003 The Local Government Bill 2003 received Royal Assent on 18 September. The Act is a deregulatory measure which includes new borrowing freedoms, expenditure grants designed to allow all authorities more flexibility in the use of existing resources, the introduction of the new small business rate relief, powers to charge for discretionary services, new trading powers, the introduction of Business Improvement Districts, and the introduction of a fixed 10-yearly cycle for council tax revaluation.
- From 2003-04 local authorities' final accounts were required to comply in full with Financial Reporting Standard 17 (FRS17) on retirement benefits. This requires future liabilities for retired benefits to be recognised in the accounts for all the main categories of local government employees (other than teachers).

