

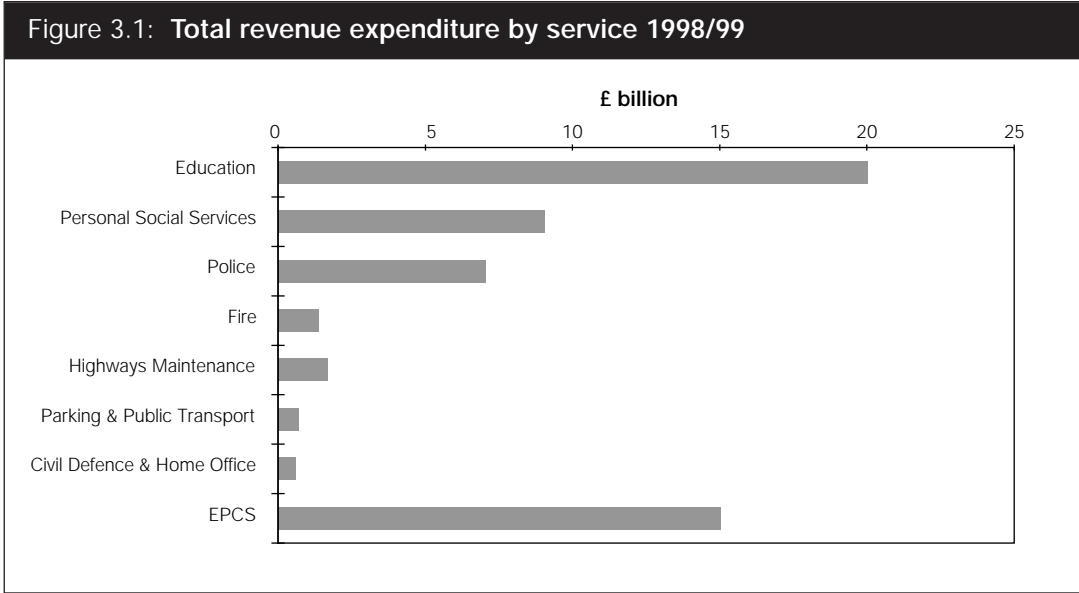
## CHAPTER 3

# Summary of Individual Revenue Accounts: 1998/99 Outturn

This section summarises expenditure and income relating to the General Fund revenue account, the Housing revenue account and the Trading services revenue account. More details on the General Fund revenue account are given in **Tables A1** and **A3** in **Annex A**.

### 3.1 General Fund revenue account (Tables 3.1, 3.2 and 3.3)

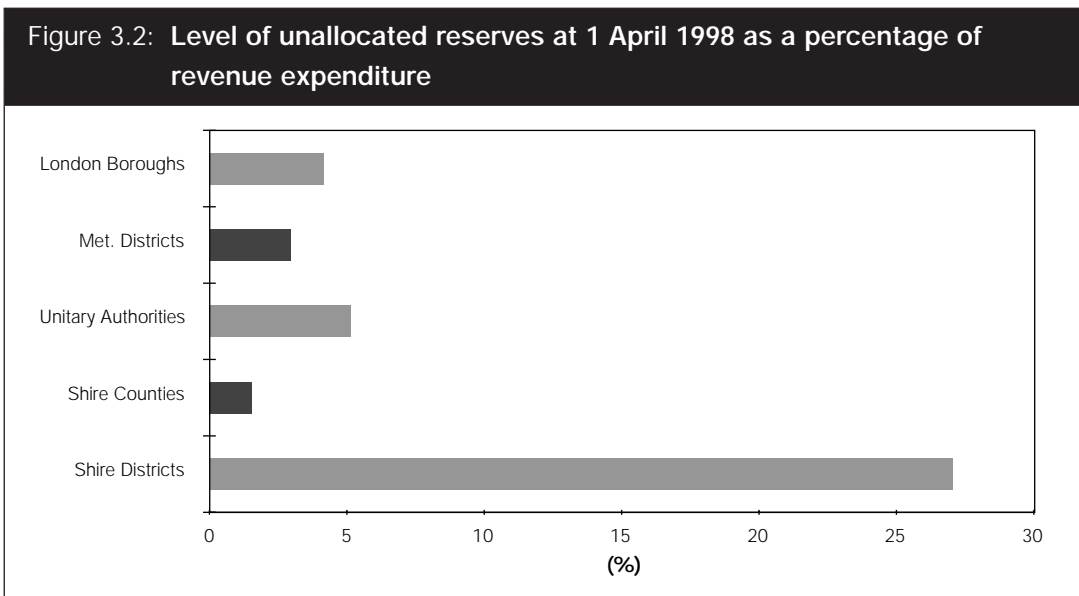
- 3.1.1. Total General Fund revenue account spending (shown in **Table 3.1**) was £65 billion in 1998/99. Employee expenses accounted for £32.5 billion (50%) of this. These employee expenses included direct expenses such as salaries, wages, employers' national insurance and pension contributions and indirect employee expenses such as redundancy payments, relocation expenses and Pensions (Increase) Act payments.
- 3.1.2. Running expenses totalled £32.8 billion. This heading includes direct expenses on maintenance of buildings, heating, transport costs, supplies and services, recharged expenditure (e.g. by general administration), transfer payments (e.g. housing benefit), parish precepts and contributions to other accounts.
- 3.1.3. After deducting income of £11.8 billion, comprising sales, fees and charges, and recharges to other accounts, net current expenditure on services totalled £53.5 billion.
- 3.1.4. Almost a third of total expenditure on services was on education. Personal social services, police and local environmental services (e.g. waste collection and disposal) together accounted for a further 36.3%. The breakdown is shown below in **Figure 3.1**.



3.1.5. **Table 3.2** shows the distribution of General Fund revenue account expenditure in 1998/99 by government office region and service. **Table 3.3** gives the same breakdown by class of authority.

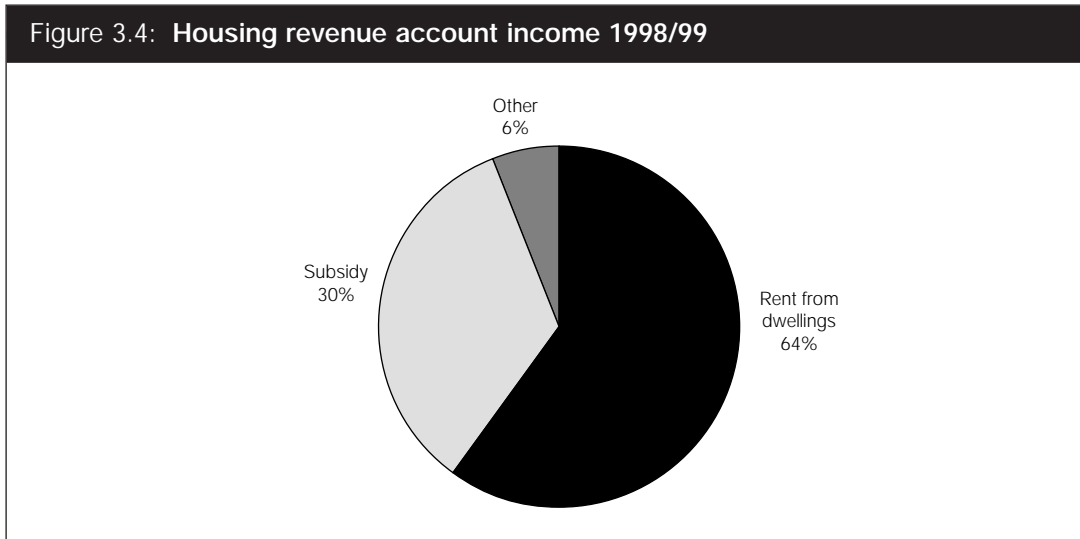
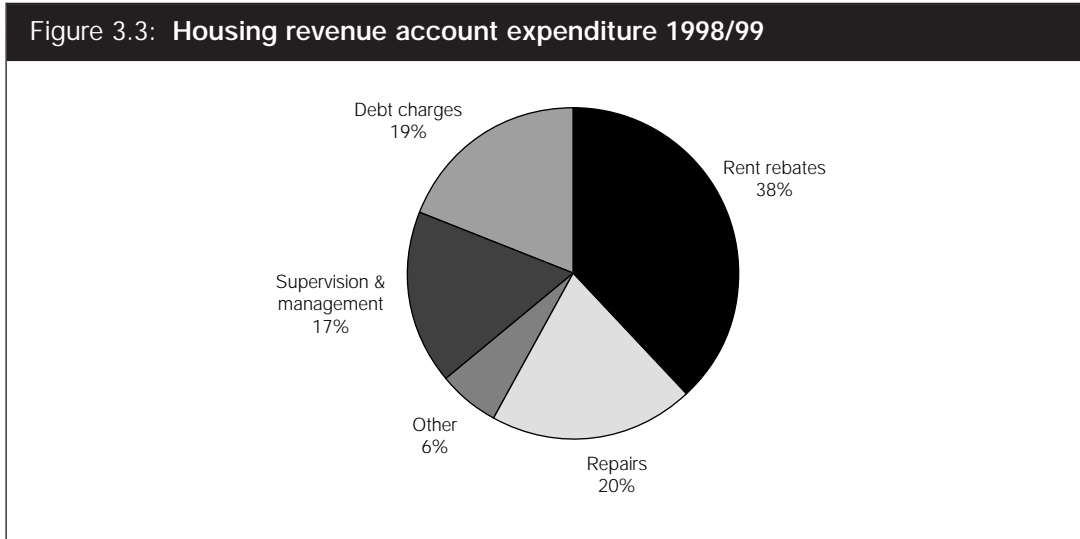
### 3.2 Level and use of reserves (Table 3.4)

3.2.1. Total general fund reserves at 1 April 1998 were £5.8 billion. At 1 April 1999 this figure increased slightly to £6.1 billion. £4.0 billion were earmarked for schools or other purposes, leaving £2.1 billion unallocated. The level of unallocated reserves at 1 April 1999 as a percentage of revenue expenditure in 1998/99 is shown below in **Figure 3.2**.



### 3.3 Housing revenue account (Table 3.5)

3.3.1. Housing revenue account spending, including rent rebates to tenants, totalled £11.2 billion in 1998/99 of which 19% went on debt charges (mainly interest payments). Rents from dwellings accounted for 63% of the £11.1 billion income. The components of Housing Revenue expenditure and income are shown below in **Figure 3.3** and **Figure 3.4**.



3.3.2. Housing revenue account information presented here is derived from Housing revenue account subsidy claim forms. Information on transfers between the Housing revenue account and the General Fund revenue account differ marginally from comparable information given on revenue outturn forms.

## 3.4 Trading Services revenue account (Table 3.6 and 3.7)

- 3.4.1. Local authorities operate a variety of trading services which are either defined under general or local Acts or by custom. They are services of a commercial nature which are substantially financed by charges made to recipients of the services such as civic halls and theatres, markets, industrial estates, tolled bridges, roads, ferries and tunnels. Income and expenditure information of Passenger Transport Executives and the London Transport Executive is not given in this table since these bodies are classed as public corporations.
- 3.4.2. Expenditure on External trading services totalled £1,110 million in 1998/99 and these services generated income of £1,047 million. Corporation estates and industrial estates generated the most income of all the services; together they accounted for 35.2% of total income.

Table 3.1: General Fund revenue account by service <sup>(a)</sup>: 1998/99

	EXPENDITURE		
	Employees	Running Expenses	TOTAL EXPENDITURE
Education	14,145	7,356	21,501
Personal Social Services	4,530	7,067	11,597
Police	5,851	1,159	7,010
Fire	1,303	228	1,531
Highway Maintenance	276	1,667	1,943
EPC Services	6,417	15,308	21,725
<i>Comprising</i>			
Civil Defence and Other Home Office	372	403	775
Magistrates courts	192	141	333
Parking and Public Transport	111	1,349 <sup>(e)</sup>	1,460
Housing Benefit and Council Tax Administration	185	5,395	5,580
Non-HRA Housing	185	458	643
Libraries and Art Galleries	512	548	1,060
Sports & Recreation Centres	176	636	812
Local Environmental Services	1,146	3,934 <sup>(f)</sup>	5,080
Other <sup>(d)</sup>	3,538	2,444 <sup>(g)</sup>	5,982
<b>All General Fund Revenue Account Services</b>	<b>32,522</b>	<b>32,785</b>	<b>65,307</b>

(a) Excludes housing revenue account (HRA), internal and external trading services revenue accounts and expenditure by parish and town councils. For a more detailed analysis see Tables A1 and A2.

(b) Including recharges to other accounts and services, but excluding interest receipts.

(c) Net current expenditure is defined as employees plus running expenses plus joint arrangements expenditure less expenditure met by sales, fees, charges and other income and less joint arrangements income.

(d) Includes supported employment & workshops, flood defence, coast protection, consumer protection and corporate management.

(e) Comprises running expenses from RO returns and net current expenditure from line 24 of the RS return as shown in Table A2.

(f) Comprises running expenses from RO returns and net current expenditure from line 25 of the RS return.

(g) Comprises running expenses from RO returns and net current expenditure from line 26 to 36 of the RS return.

(h) This includes debt redemption, leasing payments, external interest receipts and dividends and receipts charged to, internal and external trading services accounts.

(i) Net Current Expenditure.

(j) The aggregate of reported demands and precepts on charging authorities' collection funds.

Summary of Individual Revenue Accounts: 1998/99 Outturn

£ million

INCOME		(other than interest receipts, government grants council tax benefit grant & transitional reduction scheme grant, revenue support grant, non-domestic rates, community charges, special grants, use of reserves and other income)	
Sales, Fees and Charges	Other Income <sup>(b)</sup>	INCOME	NET CURRENT EXPENDITURE <sup>(c)</sup>
1,216	339	1,555	19,946
1,802	736	2,538	9,059
142	175	317	6,693
20	109	129	1,402
67	255	322	1,621
2,912	4,062	6,974	14,751
16	201	217	558
4	20	24	309
659	106	765	695
16	44	60	5,520
143	100	243	400
118	61	179	881
179	71	250	562
916	489	1,405	3,675
861	2,970	3,831	2,150
6,159	5,676	11,835	53,471(i)
			825
			717
			1,937
			7
			13
			190
			1,808
			37
			59,005
			(8,816)
			50,189
			(2,334)
			47,855
			(67)
			243
			48,030
			(102)
			(3,375)
			(19,480)
			(12,531)
			(211)
			12,332
			Education
			Personal Social Services
			Police
			Fire
			Highway Maintenance
			EPC Services
			Comprising
			Civil Defence and Other Home Office
			Magistrates courts
			Parking and Public Transport
			Housing Benefit and Council Tax Admin
			Non-HRA Housing
			Libraries and Art Galleries
			Sports & Recreation Centres
			Local Environmental Services
			Other <sup>(d)</sup>
			All General Fund Revenue Account Services
			Capital Charges net of Interest Receipts <sup>(h)</sup>
			Capital Expenditure Charged to the Rev Acc
			Gross Expenditure on Council Tax Benefit
			Reorganisation: Transitional Reduction Grant
			Discretionary Non-Domestic Rate Relief
			Flood Defence Payments to the Environment Agency
			Payments to Government in respect of GMS
			Bad Debt Provision
			Gross Revenue Expenditure
			Specific & Special Grants outside AEF
			Revenue Expenditure
			Specific & Special Grants inside AEF
			Net Revenue Expenditure
			Other Adjustments
			Use of Reserves
			The Budget Requirement
			SSA Reduction Grant
			Police Grant
			Revenue Support Grant
			Distributable Non-domestic rate
			Other Items
			Precepts/demand on Collection fund <sup>(i)</sup>

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

**Table 3.2: General Fund revenue account net expenditure by service and government office region <sup>(a, b)</sup>: 1998/99**

	£ million				
	North East	North West	Yorkshire & the Humber	East Midlands	West Midlands
Education	1,158	3,046	2,149	1,608	2,300
Personal Social Services	497	1,283	889	659	907
Police	354	936	628	458	644
Fire	90	213	141	93	143
Highway Maintenance	96	231	160	137	141
EPC Services	757	2,214	1,346	952	1,409
Comprising					
Civil Defence and Other Home Office	30	93	59	42	62
Magistrates courts	14	44	28	24	31
Parking and Public Transport	49	256	126	27	120
Housing Benefit and Council Tax Administration	226	781	418	270	441
Non-HRA Housing	10	33	27	24	33
Libraries and Art Galleries	47	121	84	70	93
Sports & Recreation Centres	48	90	82	43	51
Local Environmental Services	210	527	330	275	368
Other	123	269	191	178	210
<b>Net Current Expenditure</b>	<b>2,952</b>	<b>7,924</b>	<b>5,313</b>	<b>3,908</b>	<b>5,545</b>
Capital Charges net of Interest Receipts	81	207	213	47	122
Capital Expenditure Charged to the Rev Acc	42	90	49	46	104
Gross Expenditure on Council Tax Benefit	139	363	203	140	223
Expenditure on CT Reduction Scheme	0	0	2	0	0
Discretionary Non-Domestic Rate Relief	(2)	2	1	1	2
Flood Defence Payments to NRA	3	22	16	15	16
Payments to Government in respect of GMS	2	135	59	160	147
Bad Debt Provision	2	3	5	2	(1)
<b>Gross Revenue Expenditure</b>	<b>3,220</b>	<b>8,746</b>	<b>5,862</b>	<b>4,320</b>	<b>6,157</b>
Specific & Special Grants outside AEF	(443)	(1,351)	(776)	(523)	(825)
<b>Revenue Expenditure</b>	<b>2,776</b>	<b>7,395</b>	<b>5,086</b>	<b>3,797</b>	<b>5,333</b>
Specific & Special Grants inside AEF	(112)	(394)	(264)	(146)	(235)
<b>Net Revenue Expenditure</b>	<b>2,664</b>	<b>7,001</b>	<b>4,822</b>	<b>3,652</b>	<b>5,098</b>
Other Adjustments	(4)	(12)	(1)	(3)	(7)
Use of Reserves	4	96	33	17	3
<b>The Budget Requirement</b>	<b>2,664</b>	<b>7,085</b>	<b>4,853</b>	<b>3,666</b>	<b>5,094</b>
SSA Reduction Grant	0	0	0	(2)	(1)
Police Grant	(181)	(467)	(314)	(219)	(320)
Revenue Support Grant	(1,184)	(3,051)	(2,087)	(1,382)	(2,149)
Distributable Non-domestic rate	(663)	(1,758)	(1,285)	(1,057)	(1,356)
Other Items	(18)	(25)	(25)	(22)	(24)
<b>Precepts/demand on Collection fund</b>	<b>618</b>	<b>1,784</b>	<b>1,143</b>	<b>985</b>	<b>1,244</b>

**Table 3.2: General Fund revenue account net expenditure by service and government office region <sup>(a, b)</sup>: 1998/99 (continued)**

	£ million				
	East of England	London	South East	South West	All England
Education	1,871	3,171	2,861	1,781	19,946
Personal Social Services	823	2,025	1,222	752	9,059
Police	534	1,774	830	533	6,692
Fire	127	275	199	120	1,402
Highway Maintenance	192	240	257	168	1,621
EPC Services	1,284	3,252	2,210	1,327	14,751
<i>Comprising</i>					
Civil Defence and Other Home Office	51	96	73	53	559
Magistrates courts	28	68	44	27	309
Parking and Public Transport	21	66	27	3	695
Housing Benefit and Council Tax Administration	452	1,533	888	510	5,520
Non-HRA Housing	28	159	53	33	400
Libraries and Art Galleries	89	169	130	78	881
Sports & Recreation Centres	55	74	76	44	562
Local Environmental Services	358	643	618	346	3,675
Other	203	444	301	232	2,150
<b>Net Current Expenditure</b>	<b>4,832</b>	<b>10,737</b>	<b>7,580</b>	<b>4,682</b>	<b>53,471</b>
Capital Charges net of Interest Receipts	0	131	8	15	825
Capital Expenditure Charged to the Rev Acc	90	111	105	81	717
Gross Expenditure on Council Tax Benefit	161	340	211	156	1,937
Expenditure on CT Reduction Scheme	(0)	0	4	0	7
Discretionary Non-Domestic Rate Relief	2	2	3	2	13
Flood Defence Payments to NRA	29	32	37	20	190
Payments to Government in respect of GMS	398	387	346	174	1,808
Bad Debt Provision	2	17	5	2	37
<b>Gross Revenue Expenditure</b>	<b>5,514</b>	<b>11,757</b>	<b>8,299</b>	<b>5,131</b>	<b>59,005</b>
Specific & Special Grants outside AEF	(738)	(2,075)	(1,289)	(797)	(8,816)
<b>Revenue Expenditure</b>	<b>4,776</b>	<b>9,682</b>	<b>7,010</b>	<b>4,334</b>	<b>50,189</b>
Specific & Special Grants inside AEF	(177)	(533)	(281)	(193)	(2,334)
<b>Net Revenue Expenditure</b>	<b>4,599</b>	<b>9,149</b>	<b>6,729</b>	<b>4,141</b>	<b>47,855</b>
Other Adjustments	(1)	(5)	(36)	3	(67)
Use of Reserves	(5)	8	79	9	243
<b>The Budget Requirement</b>	<b>4,593</b>	<b>9,152</b>	<b>6,771</b>	<b>4,152</b>	<b>48,030</b>
SSA Reduction Grant	(1)	(91)	(7)	(1)	(102)
Police Grant	(264)	(938)	(412)	(260)	(3,375)
Revenue Support Grant	(1,631)	(4,411)	(2,203)	(1,383)	(19,480)
Distributable Non-domestic rate	(1,346)	(1,821)	(2,009)	(1,235)	(12,531)
Other Items	(21)	(25)	(28)	(24)	(211)
<b>Precepts/demand on Collection fund</b>	<b>1,330</b>	<b>1,866</b>	<b>2,114</b>	<b>1,249</b>	<b>12,332</b>

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

(a) For the service lines, this table gives a breakdown of the 'net current expenditure' column of Table 3.1. Service lines are as defined in Table 3.1.

(b) The government office regions are comprised of the following county councils or former county council areas:

NORTH EAST: Cleveland, Durham, Northumberland and Tyne and Wear;

NORTH WEST: Cumbria, Cheshire, Greater Manchester, and Lancashire and Merseyside;

YORKSHIRE & THE HUMBER: The Humber, North Yorkshire, South Yorkshire and West Yorkshire;

EAST MIDLANDS: Derbyshire, Leicestershire, Lincolnshire, Northamptonshire and Nottinghamshire;

WEST MIDLANDS: Hereford and Worcester, Shropshire, Staffordshire, Warwickshire and West Midlands;

EAST OF ENGLAND: Bedfordshire, Cambridgeshire, Essex, Hertfordshire, Norfolk and Suffolk;

LONDON: Greater London;

SOUTH EAST: Berkshire, Buckinghamshire, East Sussex, Hampshire, Isle of Wight, Kent, Oxfordshire, Surrey and West Sussex;

SOUTH WEST: Avon, Cornwall, Devon, Dorset, Gloucestershire, Somerset and Wiltshire.

Table 3.3: General Fund revenue account net expenditure by service and class of authority

(a): 1998/99

							£ million
	London Metropolitan Boroughs <sup>(b)</sup>	Metropolitan Districts	Unitary Authorities	Shire Counties <sup>(c)</sup>	Shire Districts	Other Authorities	All England
Education	3,171	5,011	3,314	8,450	0	0	19,946
Personal Social Services	2,025	2,225	1,462	3,330	18	0	9,059
Police	57	0	0	0	0	6,635	6,692
Fire	0	0	5	216	0	1,181	1,402
Highway Maintenance	240	342	252	744	42	0	1,621
EPC Services	3,177	3,403	2,596	1,845	4,054	(324)	14,751
<i>Comprising</i>							
Civil Defence and Other Home Office	52	142	64	224	21	56	558
Magistrates courts	33	74	29	139	0	34	309
Parking and Public Transport	66	(37)	30	104	(18)	550	695
Housing Benefit and Council Tax Administration	1,533	1,151	968	0	1,868	0	5,520
Non-HRA Housing	159	65	53	14	109	0	400
Libraries and Art Galleries	169	202	159	284	66	0	880
Sports & Recreation Centres	74	160	106	7	215	0	562
Local Environmental Services	617	804	596	475	1,133	50	3,675
Other	475	842	591	597	660	(1,014)	2,150
<b>Net Current Expenditure</b>	<b>8,670</b>	<b>10,981</b>	<b>7,630</b>	<b>14,584</b>	<b>4,114</b>	<b>7,492</b>	<b>53,471</b>
Capital Charges net of Interest Receipts	116	397	90	481	(361)	103	825
Capital Expenditure Charged to the Rev Acc	109	130	55	206	142	75	717
Gross Expenditure on Council Tax Benefit	340	619	313	0	665	0	1,937
Expenditure on CT Reduction Scheme	0	0	6	0	0	0	7
Discretionary Non-Domestic Rate Relief	2	2	(0)	0	8	0	13
Flood Defence Payments to NRA	32	31	27	100	0	0	190
Payments to Government in respect of GMS	387	222	253	946	0	0	1,808
Bad Debt Provision	17	2	10	3	5	0	37
<b>Gross Revenue Expenditure</b>	<b>9,672</b>	<b>12,383</b>	<b>8,384</b>	<b>16,321</b>	<b>4,574</b>	<b>7,670</b>	<b>59,005</b>
Specific & Special Grants outside AEF	(2,060)	(2,098)	(1,450)	(882)	(2,284)	(42)	(8,816)
<b>Revenue Expenditure</b>	<b>7,613</b>	<b>10,285</b>	<b>6,934</b>	<b>15,439</b>	<b>2,291</b>	<b>7,627</b>	<b>50,189</b>
Specific & Special Grants inside AEF	(452)	(448)	(265)	(719)	(50)	(399)	(2,334)
<b>Net Revenue Expenditure</b>	<b>7,160</b>	<b>9,837</b>	<b>6,669</b>	<b>14,720</b>	<b>2,240</b>	<b>7,228</b>	<b>47,855</b>
Other Adjustments	(8)	(2)	(33)	(16)	(1)	(7)	(67)
Use of Reserves	(57)	65	66	4	29	136	243
<b>The Budget Requirement</b>	<b>7,095</b>	<b>9,901</b>	<b>6,702</b>	<b>14,707</b>	<b>2,268</b>	<b>7,357</b>	<b>48,030</b>
SSA Reduction Grant	(59)	0	(0)	0	(5)	(38)	(102)
Police Grant	(26)	0	0	0	0	(3,349)	(3,375)
Revenue Support Grant	(3,796)	(4,919)	(2,978)	(5,445)	(621)	(1,720)	(19,480)
Distributable Non-domestic rate	(1,617)	(2,545)	(1,939)	(4,603)	(725)	(1,101)	(12,531)
Other Items	(22)	(55)	(28)	(58)	(33)	(15)	(211)
<b>Precepts/demand on Collection fund</b>	<b>1,575</b>	<b>2,382</b>	<b>1,756</b>	<b>4,601</b>	<b>884</b>	<b>1,134</b>	<b>12,332</b>

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

(a) For the service lines, this table gives a breakdown of the 'net current expenditure' column of Table 3.1. Service lines are as defined in Table 3.1.

(b) Including City of London.

(c) Including Council of the Isles of Scilly.

Table 3.4: Level and use of reserves: 1998/99

	London Boroughs	Metropolitan Districts	Unitary Authorities	Shire Counties	Shire Districts	£ million All England
<b>Level of Reserves at 1 April 1998</b>						
General Fund reserves under LMS	74	82	83	259	0	499
Other earmarked reserves	639	529	395	559	933	3,336
Unallocated reserves	328	305	327	220	615	2,011
<b>Total General fund reserves at 1 April 1998</b>	<b>1,041</b>	<b>916</b>	<b>805</b>	<b>1,038</b>	<b>1,547</b>	<b>5,845</b>
<b>Appropriations during 1998/99</b>						
Local management of school reserves	2	14	12	4	(0)	32
Other earmarked reserves	(48)	54	26	(14)	31	157
Unallocated reserves	(11)	(3)	28	14	(2)	54
<b>Total appropriations to/from General fund reserves during 1998/99</b>	<b>(57)</b>	<b>65</b>	<b>66</b>	<b>4</b>	<b>29</b>	<b>243</b>
Transfers during 1998/99	4	0	(1)	(9)	3	0
<b>Level of reserves at 1 April 1999</b>						
LMS reserves	76	97	99	258	2	532
Other earmarked reserves	598	584	419	543	965	3,498
Unallocated reserves	314	300	353	232	613	2,058
<b>Total General fund reserves at 1 April 1999</b>	<b>988</b>	<b>982</b>	<b>870</b>	<b>1,032</b>	<b>1,580</b>	<b>6,089</b>
<b>Level of Unallocated Reserves at 1 April 1999 as a % of revenue expenditure in 1998/99</b>						
	4	3	5	1	27	4

Source: RS98

Table 3.5: Housing revenue account (HRA) by class of authority: 1998/99

	London Authorities	Metropolitan Authorities	Shire Authorities	All Authorities	£ million % of total
<b>EXPENDITURE</b>					
Supervision and Management: General	454	327	486	1,266	11
Supervision and Management: Special	248	167	283	698	6
Repairs (incl transfers to the repairs a/c)	475	763	963	2,201	20
Expenditure for Capital Purposes	107	70	212	390	3
Debt charges	859	711	579	2,149	19
Rebates <sup>(a)</sup>	1,023	1,312	1,890	4,225	38
Transfers	8	0	60	68	1
Other expenditure	96	53	42	191	2
<b>Total Expenditure</b>	<b>3,269</b>	<b>3,401</b>	<b>4,515</b>	<b>11,186</b>	<b>100</b>
<b>INCOME</b>					
Rents other than dwellings	62	28	93	183	2
Rents from dwellings <sup>(b)</sup>	1,672	2,037	3,344	7,052	63
Heating and other services	140	56	106	301	3
Interest income	45	29	75	149	1
Government subsidy <sup>(c)</sup>	1,309	1,197	864	3,371	30
LA subsidy	1	1	4	7	0
Other income	15	20	29	63	1
<b>Total Income</b>	<b>3,245</b>	<b>3,367</b>	<b>4,513</b>	<b>11,126</b>	<b>100</b>
Change on balances	(25)	(32)	(18)	(75)	
End year balances	182	107	367	656	

Source: Housing Subsidy Claim forms

(a) From 1990/91 onwards, rebates are included in the account as an expenditure item. Government subsidy includes an exchequer contribution to rebates.

(b) Gross (ie including rents met by rebates).

(c) Including an exchequer contribution to rebates.



Table 3.7: Internal Trading Services revenue accounts by service: 1998/99

	£ thousand					
	EXPENDITURE					
	Employees	Running Expenses & Transfers to Other Authorities	Capital Charges		Capital Expenditure Charged to Revenue	Total Expenditure
			Depreciation	Notional Interest		
14 Building cleaning/maintenance	657,249	610,424	1,902	3,463	227	1,273,265
15 Construction & property	433,434	439,761	1,134	4,392	538	879,259
16 Finance	41,552	34,534	15	212	0	76,313
17 Grounds maintenance	236,850	191,503	3,209	2,088	287	433,936
18 Highways maintenance	229,078	454,507	7,796	3,307	2,577	697,266
19 Housing management	255,448	83,049	193	482	27	339,199
20 Legal	33,185	16,359	20	345	11	49,920
21 On-street parking	13,249	6,984	20	10	0	20,263
22 Other catering	46,973	56,757	102	76	57	103,965
23 Other cleaning	153,710	88,791	1,674	801	186	245,163
24 Refuse collection	189,705	168,520	2,713	1,412	497	362,847
25 Schools & welfare catering	253,885	250,729	124	319	39	505,097
26 Security	12,934	3,180	19	5	0	16,138
27 Sports & Leisure	236,925	179,944	249	462	239	417,819
28 Vehicle Maintenance etc	69,970	201,329	3,742	1,823	1,726	278,589
29 Information Technology	22,634	36,908	202	40	0	59,784
30 Personnel	64,985	96,194	1,566	2,751	0	165,496
<b>31 Total Internal Services (lines 14 to 30)</b>	<b>2,951,765</b>	<b>2,919,476</b>	<b>24,680</b>	<b>21,989</b>	<b>6,411</b>	<b>5,924,321</b>
<b>32 Total All Trading Services (lines 13 + 31)</b>	<b>3,106,241</b>	<b>3,545,678</b>	<b>51,823</b>	<b>312,086</b>	<b>18,351</b>	<b>7,034,176</b>
			INCOME			
		Sales Fees and Charges	Other Income from Other Authorities	Interest Receipts	Total Income	Net Current Expenditure
14 Building cleaning/maintenance		1,231,769	64,341	94	1,296,205	(22,942)
15 Construction & property		795,015	113,295	31	908,340	(29,081)
16 Finance		71,197	5,459	0	76,656	(343)
17 Grounds maintenance		400,223	37,168	76	437,468	(3,532)
18 Highways maintenance		636,852	75,073	43	711,968	(14,702)
19 Housing management		306,778	42,869	16	349,663	(10,464)
20 Legal		47,879	4,730	0	52,608	(2,688)
21 On-street parking		20,617	329	0	20,946	(683)
22 Other catering		76,283	27,247	33	103,563	403
23 Other cleaning		232,095	20,103	33	252,231	(7,068)
24 Refuse collection		330,602	35,674	467	366,743	(3,894)
25 Schools & welfare catering		457,361	52,108	113	509,582	(4,485)
26 Security		15,867	643	1	16,511	(373)
27 Sports & Leisure		235,723	183,001	1,288	420,012	(2,193)
28 Vehicle Maintenance etc		253,129	28,146	(13)	281,262	(2,673)
29 Information Technology		52,648	8,974	0	61,622	(1,838)
30 Personnel		128,441	36,607	877	165,925	(429)
<b>31 Total Internal Services (lines 14 to 30)</b>		<b>5,292,481</b>	<b>735,765</b>	<b>3,059</b>	<b>6,031,307</b>	<b>(106,986)</b>
<b>32 Total All Trading Services (lines 13 + 31)</b>		<b>6,153,118</b>	<b>909,953</b>	<b>15,237</b>	<b>7,078,310</b>	<b>(44,134)</b>

Source: TSR Return