

Statistical Release

28 November 2008

LOCAL AUTHORITY REVENUE EXPENDITURE AND FINANCING

ENGLAND 2007-08 FINAL OUTTURN

- Total net current expenditure by local authorities in England was estimated to be £108.2 billion in 2007-08 compared with £103.3 billion in 2006-07, an increase of 5%.
- 37% of net current expenditure in 2007-08 was on education, 17% on social care, 12% on housing benefits and 11% on police.
- 56% of revenue expenditure (on a non-Financial Reporting Standard 17 basis) in 2007-08 was funded by government grants, 26% by council tax and 20% by redistributed non-domestic rates.

This release provides final outturn estimates of local authority revenue expenditure and financing for the financial year April 2007 to March 2008 and revised figures for 2006-07. These estimates are on a Financial Reporting Standard 17 (FRS17) basis except where stated otherwise. This information is derived from Revenue Outturn (RO) returns submitted by all local authorities in England. The release has been compiled by the Local Government Finance Analysis and Capital Finance division of Communities and Local Government.

Contact points:

Press enquiries:

Telephone 020 7944 3042

Email press.office@communities.gsi.gov.uk

Other enquiries:

Telephone 020 7944 4151

Email lqf1.revenue@communities.gsi.gov.uk

Website: www.communities.gov.uk

Local authority revenue expenditure and financing England 2007-08 final outturn

Contents	Page	
Table 1	Net current expenditure by service 2006-07 and 2007-08	4
Chart A	Total net current expenditure by service 2007-08	5
Table 2	Revenue expenditure and financing 2006-07 and 2007-08	6
Table 3	Net current expenditure by service 2003-04 to 2007-08	7
Table 4	Top five incomes from specific grants 2007-08	8
Table 5	Financing of revenue expenditure since 2003-04	9
Table 6	Level of revenue reserves	10
Annex A1	Revenue Outturn Service Expenditure Summary (RSX) 2007-08	12
Annex A2	Revenue Outturn Service Summary (RS) 2007-08	13
Annex A3	Income from specific grants (RG) 2007-08	15
Annex A4	Revenue Outturn Education services (RO1) 2007-08	17
Annex A5	Revenue Outturn Highways, Roads and Transport services (RO2) 2007-08	18
Annex A6	Revenue Outturn Social Care (RO3) 2007-08	19
Annex A7	Revenue Outturn Housing services (RO4) 2007-08	20
Annex A8	Revenue Outturn Cultural, Environmental and Planning services (RO5) 2007-08	21
Annex A9	Revenue Outturn Protective, Central and	

Other services (RO6) 2007-08	23
Annex A10 Trading Services Revenue Account (TSR) 2007-08	25
Annex A11 Subjective Analysis (SAR) 2007-08	27
Annex A12 Business Improvement District Outturn Transactions (BID) 2007-08	31
Annex B Derivation of service lines used in Table 1 and 3	32
Terminology used in this release	33
Data quality	35
Uses made of the data	35
Background Notes	36
Symbols and conventions	36

Net current expenditure by service

1. Net current expenditure in 2007-08 is summarised in **Table 1** and **Chart A**. **Table 1** also shows net current expenditure in 2006-07 and the percentage change to 2007-08. Service expenditure is based on information from the RO suite of forms, which can be found in the **Annexes A1** to **A12**. The service breakdowns have been created from this detailed information, according to **Annex B** of this release.

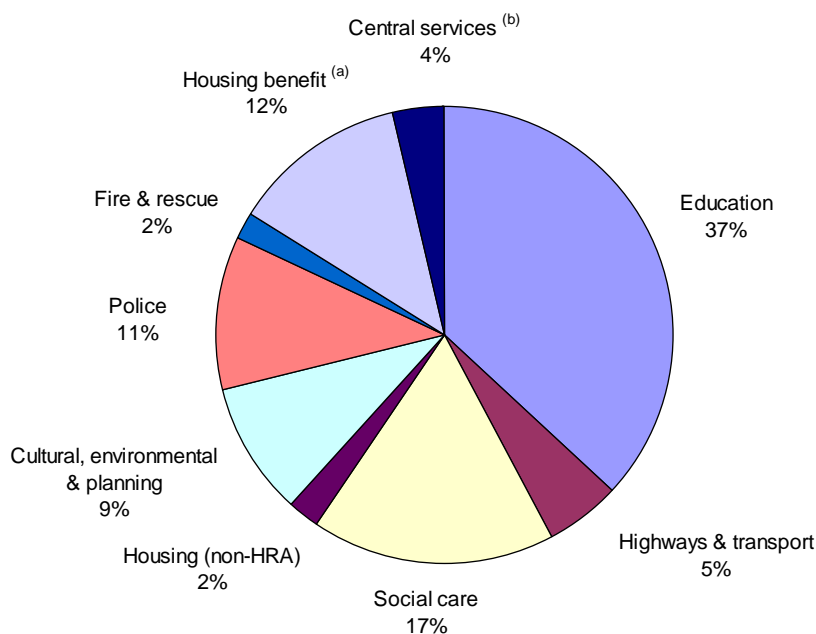
- Total net current expenditure by local authorities in England was estimated to be £108.2 billion in 2007-08 compared with £103.3 billion in 2006-07, an increase of 5%.
- 37% of net current expenditure in 2007-08 was on education, 17% on social care, 12% on housing benefits and 11% on police.

Table 1: Net current expenditure by service 2006-07 and 2007-08

	£ million		
	Net current expenditure 2006-07 (R)	Net current expenditure 2007-08	% Change
Education	37,942	40,135	6
Highways and transport	5,316	5,636	6
Social care	18,108	18,587	3
Housing (excluding Housing Revenue Account)	2,374	2,418	2
Cultural, environmental and planning	9,658	10,139	5
<i>of which:</i>			
<i>Cultural</i>	3,129	3,188	2
<i>Environmental</i>	4,524	4,832	7
<i>Planning and development</i>	2,005	2,119	6
Police	11,542	11,704	1
Fire and rescue	2,193	2,233	2
Courts	62	70	12
Central services	3,430	3,541	3
Other services ^(a)	128	360	182
Mandatory rent allowances	8,261	9,030	9
Mandatory rent rebates to non-HRA tenants	925	937	1
Mandatory rent rebates to HRA tenants	3,403	3,459	2
Total net current expenditure	103,341	108,249	5

(a) The majority of the increase is accounted for by a capital charge in the trading account for Newcastle-upon-Tyne in respect of a shopping centre development.

Chart A: Total net current expenditure by service 2007-08



(a) Housing benefit includes mandatory rent allowances and mandatory rent rebates
(b) Central services include courts and other services

Revenue expenditure and financing

2. **Table 2** shows the link between the definitions of net current and revenue expenditure and how revenue expenditure was financed in 2007-08 compared to 2006-07. A more detailed breakdown of this information can be found in **Annex A2**.

- Revenue expenditure was £98.0 billion in 2007-08, compared with £94.2 billion in 2006-07, an increase of 4%.
- Non-current expenditure in 2007-08 includes the payment of council tax benefit of £3.3 billion, but this is netted off by income from specific grants outside Aggregate External Finance (AEF).
- Specific grants outside AEF increased from £19.6 billion in 2006-07 to £20.8 billion in 2007-08, an increase of 6%. Specific grants inside AEF increased from £41.7 billion to £44.5 billion.

Table 2: Revenue expenditure and financing 2006-07 and 2007-08

	£ million		
	2006-07 (R)	2007-08	% Change
Total net current expenditure	103,341	108,249	5
plus non-current expenditure			
Capital financing ^(a)	2,993	3,004	0
Capital expenditure charged to Revenue Account	1,103	1,095	-1
Council tax benefit	3,235	3,336	3
Discretionary Non-Domestic Rate relief	25	29	15
Bad debt provision	67	56	-17
Flood defence payments to the Environment Agency	23	27	20
Pension interest costs	4,534	4,808	6
<i>less interest receipts</i>	1,481	1,862	26
<i>less specific grants outside AEF ^(b)</i>	19,643	20,761	6
Revenue expenditure	94,198	97,981	4
financed by:			
Specific grants inside AEF ^(b)	41,741	44,486	7
Transfers and adjustments ^(c)	-16	-2	n/a
Appropriations to (-) / from (+) revenue reserves	-974	-1,496	54
Appropriations to (-) / from (+) pension reserves	6,025	5,595	-7
Formula grant	24,820	25,639	3
<i>of which:</i>			
<i>Revenue Support Grant</i>	3,378	3,105	-8
<i>Redistributed non-domestic rates</i>	17,506	18,506	6
<i>Police grant</i>	3,936	4,028	2
General Greater London Authority (GLA) Grant	38	38	1
Other items	111	112	1
Council tax	22,453	23,608	5

(a) Includes capital charges accounted for in External and Internal Trading Accounts; provision for repayment of principal; leasing payments; external interest payments; and HRA item 8 interest payments and receipts

(b) Aggregate External Finance; see Background Notes for definition

(c) Figures for 2006-07 and 2007-08 relate to inter-authority transfers in respect of reorganisation and figures for 2006-07 include adjustments to Formula Grant re 2004-05 and 2005-06 Amending Reports

Expenditure from 2003-04 to 2007-08

3. **Table 3** gives a summary of net current expenditure by service between 2003-04 and 2007-08. It should be noted that year on year comparisons may not be valid due to local government changes in function and responsibility.

Table 3: Net current expenditure by service 2003-04 to 2007-08					
	£ million				
	2003-04	2004-05	2005-06	2006-07 (R)	2007-08
Education	31,293	33,291	36,020	37,942	40,135
Highways and transport	4,434	4,674	4,843	5,316	5,636
Social care	14,870	16,309	17,359	18,108	18,587
Housing (excluding Housing Revenue Account) ^(a)	8,665	13,290	14,066	14,963	15,844
Cultural, environmental and planning	7,888	8,520	9,162	9,658	10,139
Police	9,076	10,205	10,957	11,542	11,704
Fire and rescue	1,738	1,925	2,040	2,193	2,233
Courts ^(b)	437	460	58	62	70
Central services	2,831	2,954	2,432	3,430	3,541
Other services	120	274	206	128	360
Total Net current expenditure	81,353	91,902	97,142	103,341	108,249

(a) Includes mandatory rent allowances and mandatory rent rebates to non-HRA tenants, from 2004-05 also includes mandatory rent rebates to HRA tenants
(b) Includes magistrates' courts up to 2004-05, after which it became a responsibility of Her Majesty's Courts Service (HMCS)

Income from specific grants

4. **Table 4** shows the top five incomes from specific grants inside and outside Aggregate External Finance. Details on all income from specific grants can be found in **Annex A3**.

- In 2007-08, Dedicated Schools Grant (DSG) was estimated to account for 63% of the income received by local authorities through specific grants inside Aggregate External Finance.

Table 4: Top five incomes from specific grants 2007-08

		£ million
Grants inside Aggregate External Finance		
Dedicated Schools Grant (DSG)	RG line 102	27,921
Standards Fund - Other	RG line 145	2,915
GLA Transport Grant	RG line 221	2,534
Standards Fund - School Standards Grant	RG line 141	1,765
General Sure Start Grant (includes Local Sure Start)	RG line 553	991
Grants outside Aggregate External Finance		
Mandatory Rent Allowances: subsidy	RG line 745	8,737
Council Tax Benefit: subsidy	RG line 741	3,373
Rent Rebates Granted to HRA Tenants: subsidy	RG line 747	3,277
Sixth forms funding from Learning and Skills Council (LSC)	RG line 716	1,941
Mandatory Rent Rebates outside HRA: subsidy	RG line 746	1,430

Financing of revenue expenditure

5. **Table 5** shows the funding of revenue expenditure in terms of government grants, redistributed non-domestic rates and council taxes from 2003-04 onwards. All years are produced on a non-FRS17 basis. This is because local authorities set their council tax with regard to their expenditure on a non-FRS17 basis. A fuller definition of FRS17 can be found in the **Terminology used in this release** section.

- In 2007-08, 56% of revenue expenditure on a non-FRS17 basis was funded by government grants (including Revenue Support Grant, specific grants inside Aggregate External Finance and police grant), 26% by council tax and 20% by redistributed non-domestic rates.

Table 5: Financing of revenue expenditure since 2003-04 ^(a)

	Revenue expenditure (£ million)	Government grants (£ million)	% of total	Redistributed non-domestic rates (£ million)	% of total	Council tax (£ million)	% of total
2003-04	75,244	41,777	56	15,611	21	18,946	25
2004-05	79,303	45,258	57	15,004	19	20,299	26
2005-06	84,423	45,839	54	18,004	21	21,315	25
2006-07 (R)	88,172	49,093	56	17,506	20	22,453	25
2007-08	92,386	51,658	56	18,506	20	23,608	26

(a) Produced on a Non-Financial Reporting Standard 17 basis. Sum of government grants, redistributed non-domestic rates and council tax does not normally exactly equal revenue expenditure because of the use of reserves

Revenue reserves

6. Revenue reserves are an accumulated surplus income, which can be used to finance future expenditure and to provide working balances. The transfer of money into reserves increases the budget requirement for the year.
7. **Table 6** shows the level of local authority revenue reserves at the beginning of each of the last five financial years. Pension reserves are not included in this table because they do not represent resources available to spend.

- The total level of non-schools revenue reserves stood at £11.3 billion at 1 April 2007 compared with £10.6 billion at 1 April 2006, an increase of 7%.
- Schools' reserves stood at £1.8 billion at 1 April 2007 compared with £1.6 billion at 1 April 2006, an increase of 10%.
- Reserves marked as unallocated stood at £3.2 billion at 1 April 2007 compared with £2.9 billion at 1 April 2006, an increase of 9%.

Table 6 : Level of revenue reserves				
				£ million
		Non-schools reserves		
		Other		
At 1 April	Schools reserves	earmarked	Unallocated	Non-schools Total
2003	1,132	4,198	2,224	6,422
2004	1,315	5,484	2,678	8,162
2005	1,498	6,831	2,774	9,605
2006 (R)	1,596	7,644	2,939	10,583
2007	1,760	8,112	3,201	11,313

Detailed outturn information

8. The following annexes show all England detailed outturn information in the same way as it is returned to Communities and Local Government. It forms the basis of the tables in this release.

9. The annexes contain:

	Form	Annex
Revenue Service Expenditure Summary	RSX	A1
Revenue Outturn Summary	RS	A2
Income from specific grants	RG	A3
Education services	RO1	A4
Highways, Roads and Transport services	RO2	A5
Social Care	RO3	A6
Housing services	RO4	A7
Cultural, Environmental and Planning services	RO5	A8
Protective, Central and Other services	RO6	A9
Trading Services Revenue Account	TSR	A10
Subjective Analysis	SAR	A11
Business Improvement District Outturn (BID)	BIDO	A12
Derivation of service lines		B

Annex A1: Revenue Outturn Service Expenditure Summary (RSX) 2007-08

	£ thousand								
	Employees (1)	Running expenses (2)	Total expenditure (3) = (1) + (2)	Sales, fees & charges (4)	Other income (5)	Total income (6) = (4) + (5)	Net current expenditure (7) = (3) - (6)	Capital Charges (8)	Net Total Cost (excluding specific grants) (9) = (7) + (8)
190 Education services	30,087,713	15,300,666	45,388,378	2,049,184	3,204,911	5,254,095	40,134,282	2,971,419	43,105,701
290 Highways, roads and transport services	1,244,456	7,216,816	8,461,272	2,112,969	712,332	2,825,302	5,635,971	1,012,368	6,648,339
390 Social care	6,690,289	16,620,071	23,310,361	2,331,337	2,392,435	4,723,773	18,586,589	337,078	18,923,668
490 Housing services (excluding Housing Revenue Account)	724,381	2,758,857	3,483,238	593,028	526,870	1,119,898	2,363,339	430,787	2,794,126
509 Cultural and related services	1,787,923	2,739,918	4,527,842	865,904	474,248	1,340,153	3,187,690	675,786	3,863,476
590 Environmental services	1,587,433	4,684,983	6,272,418	841,533	598,633	1,440,166	4,832,250	223,519	5,055,769
599 Planning and development services	1,202,455	2,093,759	3,296,214	726,081	450,981	1,177,064	2,119,152	360,472	2,479,623
601 Police services	10,499,511	2,173,367	12,672,878	390,563	578,242	968,805	11,704,073	369,500	12,073,574
602 Fire and rescue services	1,861,672	467,057	2,328,729	39,094	56,662	95,756	2,232,973	108,784	2,341,757
603 Court services	20,611	74,661	95,272	2,263	22,791	25,054	70,218	2,146	72,364
690 Central services	5,787,667	6,938,642	12,726,309	1,064,362	8,440,542	9,504,905	3,221,403	941,055	4,162,458
698 Other services	187,352	406,564	593,917	131,539	236,971	368,510	225,408	55,911	281,319
699 TOTAL SERVICE EXPENDITURE (total of lines 190 to 698) ^(a)	61,681,458	61,475,365	123,156,828	11,147,861	17,695,617	28,843,480	94,313,346	7,488,823	101,802,171

(a) Does not include levies and transfers; see Annexes A2 and B for this information

Annex A2: Revenue Outturn Summary (RS) 2007-08

			£ thousand
	Net current expenditure	Capital Charges	Net total cost (excluding specific grants)
190 Education services	40,134,282	2,971,419	43,105,701
290 Highways, roads and transport services	5,635,971	1,012,368	6,648,339
390 Social care	18,586,589	337,078	18,923,668
490 Housing services (excluding Housing Revenue Account)	2,363,339	430,787	2,794,126
509 Cultural and related services	3,187,690	675,786	3,863,476
590 Environmental services	4,832,251	223,519	5,055,770
599 Planning and development services	2,119,152	360,472	2,479,623
601 Police services	11,704,073	369,500	12,073,574
602 Fire and rescue services	2,232,973	108,784	2,341,757
603 Court services	70,218	2,146	72,364
690 Central services	3,221,403	941,055	4,162,458
698 Other services	225,408	55,911	281,319
699 Total service expenditure (total of lines 190 to 698)	94,313,347	7,488,823	101,802,172
701 Education: student support - mandatory awards	447		
711 Housing benefits: rent allowances - mandatory payments	9,029,790		
712 Housing benefits: non-HRA rent rebates - mandatory payments	937,199		
713 Housing benefits: rent rebates to HRA tenants - mandatory payments	3,459,162		
714 Housing benefits: subsidy limitation transfers from HRA	49,096		
715 Housing benefits: transfers to (+) /from (-) HRA under transitional measures	-3,568		
718 Contribution to the HRA re items shared by the whole community	8,691		
Precepts and levies			
721 Parish precepts	297,929		
722 Passenger Transport Authority levy	0		
724 Waste Disposal Authority levy	0		
727 London Pensions Fund Authority levy	22,048		
728 Other levies	33,847		
731 External Trading Accounts net surplus(-)/ deficit(+)	-69,628		
732 Internal Trading Accounts net surplus(-)/ deficit(+)	99,233		
748 Adjustments to net current expenditure	71,235		
749 Total net current expenditure (total of lines 699 to 748)	108,248,828		
754 Local tax collection: Council tax benefit paid to the Collection Fund	3,336,390		
757 Local tax collection: Non-domestic rate relief - discretionary payments	29,161		
759 Levy: Environment Agency flood defence	27,158		
761 Capital charges accounted for in External Trading Accounts	-242,798		
762 Capital charges accounted for in Internal Trading Accounts	-94,948		
765 Capital expenditure charged to the GF Revenue Account (CERA)	1,094,837		
771 Provision for bad debts	56,106		
773 Provision for repayment of principal	1,418,363		
776 Leasing payments	16,184		
781 Interest: external payments	2,821,486		
783 Interest: HRA item 8 payments and receipts	-914,370		
785 Sub-total (total of lines 749 to 783)	115,796,397		
786 Interest and investment income (-): external receipts and dividends	-1,862,266		
787 Pensions interest cost and expected return on pensions assets	4,808,046		
791 Specific and special revenue grants outside AEF	-20,761,491		
795 Revenue expenditure (total of lines 785 to 791)	97,980,690		

continued

Annex A2: Revenue Outturn Summary (RS) 2007-08 (continued)

£ thousand

	Net current expenditure
797 Specific and special revenue grants inside AEF	-44,486,343
799 Net revenue expenditure (total of lines 795 to 797)	53,494,347
801 Inter-authority transfers in respect of reorganisation	1,747
811 Appropriations to(+)/ from(-) schools' reserves	239,841
815 Appropriations to(+)/ from(-) other earmarked financial reserves	1,039,228
816 Appropriations to(+)/ from(-) unallocated financial reserves	216,895
817 Appropriations to(+)/ from(-) pensions reserve	-5,594,531
830 The budget requirement (total of lines 799 to 817)	49,397,524
851 Revenue Support Grant	-3,104,677
856 Police grant	-4,028,327
858 General GLA grant	-38,348
870 Redistributed non-domestic rates	-18,505,595
880 Other items	-112,140
890 Council tax requirement (total of lines 830 to 880)	23,608,438

Financial reserves levels at start and end of 2007-08	At 1 April 2007	Actuarial gains and losses	At 31 March 2008
911 Schools reserves level	1,759,500		1,999,341
915 Other earmarked financial reserves level	8,111,743		9,150,972
916 Unallocated financial reserves level	3,200,769		3,417,664
917 Estimated pensions reserve level ^(a)	-117,445,578	11,130,349	-111,909,760
920 Prior Year Adjustments	2,593		

Capital charges

931 Depreciation	4,098,344
933 Loss on impairment of assets ^(b)	3,024,854
934 Amortisation of deferred charges	1,858,358
935 Credit for amortisation of capital grants and other capital contributions ^(c)	-1,492,731
939 Total capital charges (total of lines 931 to 935)	7,488,823

Equal pay costs

941 One off equal pay costs - falling on the schools budget	36,698
942 One off equal pay costs - chargeable to any other revenue account	366,488

Net current expenditure without taking FRS17 into account

	Net current expenditure	Net current expenditure without FRS17
961 Education services	40,134,282	40,203,397
962 Highways, roads and transport services	5,635,971	5,631,882
963 Social care	18,586,589	18,559,270
964 Housing services (excluding Housing Revenue Account)	2,363,339	2,357,652
965 Cultural and related services	3,187,690	3,174,546
966 Environmental services	4,832,250	4,813,658
967 Planning and development services	2,119,152	2,107,130
971 Police services	11,704,073	11,152,463
972 Fire and rescue services	2,232,973	2,119,361
973 Court services	70,218	69,830
975 Central services (excluding Non-distributed costs: retirement benefits)	2,665,685	2,646,653
976 Non-distributed costs: retirement benefits	555,719	484,088
978 Other services	225,408	224,284
981 External Trading Accounts net surplus(-)/ deficit(+)	-69,628	-71,431
982 Internal Trading Accounts net surplus(-)/ deficit(+)	99,233	83,682
986 Pensions interest cost and expected return on pensions assets	4,808,046	
987 Appropriations to(+)/ from(-) pensions reserve	-5,594,531	
989 Total (total of lines 961 to 987)	93,556,466	93,556,466

(a) Pensions reserves represent the liabilities authorities are judged to have incurred under Financial Reporting Standard 17 for future pensions additional to the contributions made to pension funds. The movement during the year on the pensions reserve reflects the appropriation from the revenue account shown at line 817 above together with actuarial gains and losses on pension fund assets and liabilities (which are not taken to the revenue account)

(b) The main explanation for the significant increase in impairments in 2007-08 is likely to be a change in the format of the accounts introduced by the [local government SORP] for that year. This required almost all impairments to be taken to revenue account, when in previous years many could be taken to a fixed asset restatement account. This change has no effect on the amount authorities are required to finance from taxation because impairments only affects the capital charges and net total cost, that has no impact on the revenue summary statement below the service expenditure line

(c) Where capital expenditure has been financed by capital grant, the grant is credited to the income and expenditure account over the useful life of the asset in line with the depreciation charge

Annex A3: Income from specific grants (RG) 2007-08**£ thousand****Grants within Aggregate External Finance (AEF)**

102 Dedicated Schools Grant (DSG)	27,921,431
105 Children's Services	128,383
107 Treatment Foster Care	1,816
109 Sharing IS Index	11,087
111 General Sure Start grant (includes Local Sure Start)	990,554
141 Standards Fund - School Standards Grant	1,764,964
145 Standards Fund - Other	2,915,473
161 Teenage Pregnancy Local Implementation	22,570
181 Unaccompanied Asylum Seeking Children (UASC) Leaving Care Costs	37,033
195 Youth Opportunity	28,731
196 Positive Activities for Young People programme (PAYP)	17,115
210 Specific Road Safety Grant	32,873
211 Detrunking	37,876
212 Kerbcraft Road Safety	187
213 Work Related Road Safety	0
214 Rural Road Safety	700
215 Road Safety Partnerships	20,818
216 Road Safety Delivery	1,288
217 Congestion Performance Fund	214
218 Transport Innovation Fund	5,869
219 Inner City Demonstration Projects	0
221 GLA Transport Grant	2,534,253
231 Metropolitan Railway Passenger Services	193,389
241 Personalised Travel Pilot	0
243 Roadside Vehicle Testing	0
251 Rural Bus Challenge and Kickstart	10,559
255 Rural Bus Subsidy	52,149
257 Travel Plan Bursaries	1,129
261 Urban Bus Challenge and Kickstart	3,347
301 Access & Systems Capacity	539,726
311 AIDS Support	17,809
321 Carers	191,436
325 Child and Adolescent Mental Health Services (CAMHS)	87,686
341 Delayed Discharges	98,048
351 Human Resources Development Strategy	44,205
353 Individual Budgets Pilots	2,917
355 Mental Health	131,463
357 Mental Capacity Act and Independent Mental Capacity Advocate Service	13,086
361 National Training Strategy	90,404
365 Partnerships for Older People Projects	29,881
366 Preventative Technology	33,389
371 Preserved Rights	270,441
372 Smokefree Legislation	12,638
375 Commission for Social Care Inspection (CSCI) Reimbursement Grant	1,359
405 Housing Benefit and Council Tax Benefit Administration	477,066
451 Performance Standards Fund	2,509
481 Workstep	15,962
511 Homelessness	40,018
515 Local Authority Business Growth Incentives (LABGI) scheme	246,495
521 Local Area Agreements (LAA) Reward Grant or Local Public Service Agreement (LPSA) Performance Reward Grant	154,940
522 Local Area Agreements (LAA) Pump Priming Grant	33,493
523 Other Local Area Agreements (LAA) Revenue Grants	470,022
531 Neighbourhood Renewal Fund	354,122
537 New Dimension Grants	16,653
541 Planning Delivery Grant	86,136
545 The Private Finance Initiative (PFI)	489,179
551 Supporting People Administration	54,174
553 Supporting People Grant - Housing	850,844
554 Supporting People Grant - Social Care	754,719
571 Animal Movement Licences	2,981
581 National Parks & Broads	32,572
592 Waste Performance and Efficiency	36,624
595 Copyright, Patents and Designs Act grant	944
611 Asylum Seekers	137,687
614 Alcohol Arrest Referral Pilots	426
617 Drug Action Teams	34,865
618 Crime and Disorder Reduction Partnerships	2,074
621 Basic Command Units (BCU) Fund	37,172

continued

Annex A3: Income from specific grants (RG) 2007-08 (continued)

	£ thousand
625 Community Support Officers	172,280
631 Counter Terrorism	376,762
632 Initial Police Learning and Development Programme	13,687
635 Crime Fighting Fund	269,798
643 Neighbourhood Policing Fund	150,698
647 Probation Loan Charges	1,078
648 Reform Deal	3,992
650 Additional Rule 2 Grant	136,312
661 Young People Substance Misuse Partnership	39,212
669 LFEPA Civil Contingencies	1,305
698 Other grants within AEF ^(a)	691,246
699 TOTAL REVENUE GRANTS WITHIN AEF	
(Total of lines 102 to 698) (Transferred to RS line 797 as income)	44,486,343
Grants outside Aggregate External Finance (AEF)	
709 Children's Fund	80,692
710 Neighbourhood Support Fund	2,278
711 Education Maintenance Allowance	70
713 Higher Education Funding Council (HEFC) Payments	20,559
714 Connexions	215,558
715 Adult and Community Learning from Learning and Skills Council (LSC)	305,356
716 Sixth forms funding from Learning and Skills Council (LSC)	1,940,876
717 Further Education funding from Learning and Skills Council (LSC)	79,521
718 Mandatory Student Awards	3,206
719 DVLA Trading Fund	0
720 Free Flowing Cities	0
721 Mersey Travel	92,014
741 Council Tax Benefit: subsidy	3,372,601
745 Mandatory Rent Allowances: subsidy	8,736,623
746 Mandatory Rent Rebates outside HRA: subsidy	1,430,436
747 Rent Rebates Granted to HRA Tenants: subsidy	3,276,831
750 Beacon	18,190
751 Capacity Building	10,563
752 Housing Acts / Urban Developments - contributions towards cost of loan charges	3,682
753 New Deal for Communities (NDC)	98,120
754 LG Efficiency Challenge Fund	128
755 Efficiency Improvements in Local Government	13,265
756 Fire Services	11,567
757 New Ventures Fund	0
758 Best Value Parishes	0
759 Invest to Save	2,129
760 Neighbourhood Management Pathfinder	4,819
761 Neighbourhood Element	6,724
762 Joint Liveability	196
763 Safer and Stronger Communities Fund Programme	32,331
764 Local Enterprise Growth Initiative	41,050
765 New Growth Points Funding	2,804
767 Cleaner, Safer, Greener Element	3,206
769 Housing Market Renewal Grant	81,327
771 Countryside Commission Grant	1,520
772 Rural Social and Community Programme	537
774 Aggregates Levy Sustainability Fund	1,308
780 Building Safer Communities	8,045
782 Tackling Violent Crime Programme	1,032
783 Crime Reduction Grants	12,402
784 Drug Strategy Partnership Support Grant	22,734
785 Anti-Social Behaviour Trailblazer	1,082
786 Anti-Social Behaviour Action Area	441
787 Anti-Social Behaviour Grant	3,198
788 Youth Offending Teams Grant	56,376
791 European Community Grants	108,907
798 Other grants outside AEF ^(a)	657,186
799 TOTAL REVENUE GRANTS OUTSIDE AEF	
(total of lines 709 to 798) (Transferred to RS line 791 as income)	20,761,491
800 TOTAL SPECIFIC AND SPECIAL REVENUE GRANTS (total of lines 699 + 799)	65,247,834

(a) This category may include amounts which should have been allocated to one of the main grants in the preceding rows

Annex A4: Revenue Outturn Education services (RO1) 2007-08

	£ thousand								
	Employees	Running expenses	Total expenditure	Sales, fees & charges	Other income	Total income	Net current expenditure	Capital charges	Net total cost (excluding specific grants)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
			= (1) + (2)			= (4) + (5)	= (3) - (6)		= (7) + (8)
Schools									
10 Nursery schools	216,647	156,148	372,795	32,048	37,493	69,542	303,253	17,230	320,483
20 Primary schools	12,999,173	4,862,113	17,861,287	707,235	1,070,850	1,778,086	16,083,202	1,305,465	17,388,666
30 Secondary schools	13,239,070	5,606,965	18,846,036	840,050	1,199,654	2,039,706	16,806,329	1,278,357	18,084,687
40 Special schools	1,542,341	1,222,801	2,765,142	104,855	202,092	306,946	2,458,195	113,864	2,572,059
Non-school funding									
51 Strategic management of non-school services	555,331	768,012	1,323,342	86,641	237,033	323,674	999,670	84,096	1,083,766
52 Pre-school education	442,199	1,179,836	1,622,035	48,205	92,633	140,839	1,481,196	21,069	1,502,265
53 Youth education services	406,308	430,593	836,901	46,636	85,024	131,660	705,240	42,143	747,382
54 Adult and community learning	364,780	290,136	654,914	89,406	99,984	189,389	465,525	15,904	481,430
55 Student support	28,873	35,633	64,507	2,783	7,084	9,867	54,640	116	54,756
58 Other non-school education funding	292,990	748,427	1,041,417	91,325	173,064	264,388	777,030	93,173	870,203
90 TOTAL EDUCATION SERVICES	30,087,713	15,300,665	45,388,377	2,049,184	3,204,911	5,254,095	40,134,281	2,971,419	43,105,699

Annex A5: Revenue Outturn Highways, Roads and Transport services (RO2) 2007-08

	£ thousand								
	Employees (1)	Running expenses (2)	Total expenditure (3) = (1) + (2)	Sales, fees & charges (4)	Other income (5)	Total income (6) = (4) + (5)	Net current expenditure (7) = (3) - (6)	Capital charges (8)	Net total cost (excluding specific grants) (9) = (7) + (8)
Transport planning, policy and strategy									
11 Highways maintenance planning, policy and strategy	137,674	180,322	317,994	68,052	58,567	126,619	191,375	32,240	223,615
12 Public and other transport planning, policy and strategy	56,436	113,205	169,641	13,843	25,065	38,908	130,733	8,477	139,210
20 Construction - roads and bridges	16,953	15,844	32,797	10,953	9,958	20,911	11,886	359,910	371,796
Highways and roads - maintenance									
31 Structural maintenance - principal roads	18,867	93,651	112,518	20,373	24,883	45,256	67,262	93,661	160,923
32 Structural maintenance - other local authority roads	63,296	325,774	389,070	25,821	63,387	89,208	299,863	73,073	372,936
33 Structural maintenance - bridges	15,623	50,478	66,101	6,427	6,941	13,368	52,733	44,471	97,204
41 Environmental, safety and routine maintenance - principal roads	54,872	363,982	418,854	25,445	25,834	51,280	367,574	6,016	373,590
44 Environmental, safety and routine maintenance - other local authority roads	140,614	663,706	804,318	69,957	108,785	178,742	625,576	68,973	694,550
48 Winter maintenance	17,015	125,673	142,689	3,169	11,059	14,228	128,460	10,183	138,643
49 Street lighting	40,366	437,392	477,757	11,932	32,837	44,769	432,991	20,685	453,676
Traffic management and road safety									
51 Congestion charging	8,912	164,877	173,789	328,408	34	328,442	-154,653	115	-154,538
54 Safe routes (including school crossing patrols)	37,059	22,956	60,015	1,012	3,780	4,792	55,223	2,022	57,244
58 Road safety education and other traffic management	241,263	433,140	674,404	120,978	54,240	175,218	499,186	41,795	540,980
Parking services									
61 On-street parking	107,242	359,111	466,353	658,002	37,574	695,576	-229,223	39,462	-189,761
62 Off-street parking	74,274	283,701	357,976	599,040	45,435	644,474	-286,499	109,893	-176,607
Public transport									
71 Concessionary fares	12,442	991,012	1,003,454	40,554	90,386	130,941	872,513	3,343	875,856
72 Support to operators - bus services	21,464	1,118,135	1,139,599	51,478	60,631	112,109	1,027,490	30,093	1,057,584
73 Support to operators - rail services	1,006	1,007,904	1,008,910	46	475	521	1,008,389	9,680	1,018,069
74 Support to operators - other	14,927	172,123	187,050	4,957	21,867	26,824	160,226	2,275	162,501
76 Public transport co-ordination	156,769	281,467	438,236	28,729	28,772	57,501	380,735	50,426	431,161
80 Airports, harbours and toll facilities	7,382	12,363	19,745	23,792	1,822	25,614	-5,869	5,575	-294
90 TOTAL HIGHWAYS, ROADS & TRANSPORT SERVICES	1,244,456	7,216,816	8,461,271	2,112,969	712,332	2,825,302	5,635,971	1,012,368	6,648,339
Additional Information									
101 Structural maintenance - principal roads: joint arrangements in line 31					1,974				
102 Structural maintenance - other local authority roads: joint arrangements in line 32					1,127				
103 Environmental, safety and routine maintenance - principal roads: joint arrangements in line 41					2,398				
104 Environmental, safety and routine maintenance - other local authority roads: joint arrangements in line 44					5,039				
130 Structural maintenance (all local roads): third party liability claims in lines 31+ 32	568	18,939	19,507	0	824	824	18,683	0	18,683
141 Environmental, safety and routine maintenance - principal roads: unplanned patching in line 41		6,222							
144 Environmental, safety and routine maintenance - other local authority roads: unplanned patching in line 44		47,568							
161 On-street parking: Penalty Charge Notice income included in line 61				333,494					
162 On street parking: other sales, fees and charges in line 61				324,509					

Annex A6: Revenue Outturn Social Care (RO3) 2007-08

	£ thousand								
	Employees	Running expenses	Total expenditure	Sales, fees & charges	Other income	Total income	Net current expenditure	Capital charges	Net total cost (excluding specific grants)
	(1)	(2)	(3) = (1) + (2)	(4)	(5)	(6) = (4) + (5)	(7) = (3) - (6)	(8)	(9) = (7) + (8)
11 Social care strategy - children	77,476	79,814	157,290	6,440	12,957	19,397	137,893	8,431	146,324
25 Children's and families' services - asylum seekers	34,811	144,274	179,086	10,264	27,623	37,887	141,199	473	141,672
29 Children's and families' services - other	2,280,536	3,363,155	5,643,691	93,290	382,735	476,026	5,167,665	57,571	5,225,237
30 Social care strategy - adults	58,899	39,569	98,469	5,615	41,456	47,071	51,398	10,447	61,845
40 Older people (aged 65 or over) including older mentally ill	2,299,408	6,803,781	9,103,189	1,740,573	454,497	2,195,069	6,908,119	119,893	7,028,011
51 Adults aged under 65 with physical disability or sensory impairment	359,304	1,215,724	1,575,025	94,042	99,744	193,784	1,381,241	22,234	1,403,475
52 Adults aged under 65 with learning disabilities	1,023,857	3,529,210	4,553,068	264,478	1,028,036	1,292,515	3,260,554	79,508	3,340,062
53 Adults aged under 65 with mental health needs	396,307	925,362	1,321,669	63,746	186,299	250,045	1,071,623	16,387	1,088,011
75 Other adult Social care - asylum seekers - lone adults	7,631	50,345	57,977	4,305	8,539	12,843	45,134	-9	45,125
79 Other adult Social care - other	107,229	429,083	536,312	30,596	138,384	168,982	367,331	20,376	387,707
80 Supported employment	44,832	39,755	84,586	17,987	12,166	30,152	54,434	1,767	56,201
90 TOTAL SOCIAL CARE	6,690,289	16,620,071	23,310,361	2,331,337	2,392,435	4,723,773	18,586,589	337,078	18,923,668
99 Supporting people ancillary expenditure (included within above total)	26,271	240,340	266,611	12,609	7,894	20,503	246,108	99	246,207

Annex A7: Revenue Outturn Housing services (RO4) 2007-08

	£ thousand								
	Employees	Running expenses	Total expenditure	Sales, fees & charges	Other income	Total income	Net current expenditure	Capital charges	Net total cost (excluding specific grants)
	(1)	(2)	(3) = (1) + (2)	(4)	(5)	(6) = (4) + (5)	(7) = (3) - (6)	(8)	(9) = (7) + (8)
10 Housing strategy, advice and enabling	109,301	156,569	265,870	24,263	58,420	82,683	183,186	149,372	332,559
20 Housing advances	917	6,090	7,007	542	829	1,371	5,637	27,816	33,453
Private sector housing renewal									
31 Administration of financial support for repairs and improvements	51,167	47,091	98,258	14,361	21,896	36,257	62,001	144,649	206,649
38 Other private sector housing renewal	48,392	56,747	105,139	11,153	20,390	31,543	73,595	55,841	129,436
Homelessness									
41 Hostels (non-HRA support)	12,333	23,720	36,053	20,350	9,855	30,205	5,849	2,458	8,307
42 Bed and breakfast accommodation	4,481	150,016	154,497	98,387	43,736	142,123	12,374	261	12,635
43 Leasehold dwellings	4,213	337,337	341,550	268,893	119,709	388,602	-47,052	7,248	-39,804
46 Other temporary accommodation	11,458	159,920	171,378	55,165	80,189	135,354	36,025	1,682	37,707
47 Homelessness administration	118,278	145,093	263,371	22,283	18,781	41,066	222,305	1,810	224,116
Housing benefits									
51 Rent allowances - discretionary payments	2,147	29,171	31,318	8,766	10,651	19,417	11,902	261	12,162
52 Non-HRA rent rebates - discretionary payments	4,731	8,124	12,855	357	5,539	5,896	6,958	-70	6,888
53 Rent rebates to HRA tenants - discretionary payments	1,084	19,934	21,018	5,562	7,533	13,095	7,923	288	8,211
57 Housing benefits administration	250,404	324,718	575,121	8,071	51,580	59,651	515,470	6,165	521,633
60 Other council property (Non-HRA)	25,634	100,416	126,050	29,316	24,345	53,661	72,389	21,503	93,892
Housing welfare									
75 Supporting people	58,408	1,174,832	1,233,240	15,791	38,639	54,430	1,178,810	3,394	1,182,204
78 Other welfare services	21,435	19,078	40,513	9,767	14,776	24,543	15,970	8,109	24,079
90 TOTAL HOUSING SERVICES (GFRA only)	724,381	2,758,857	3,483,238	593,028	526,870	1,119,898	2,363,339	430,787	2,794,126

Annex A8: Revenue Outturn Cultural, Environmental and Planning services (RO5) 2007-08

£ thousand

	Employees (1)	Running expenses (2)	Total expenditure (3) = (1) + (2)	Sales, fees & charges (4)	Other income (5)	Total income (6) = (4) + (5)	Net current expenditure (7) = (3) - (6)	Capital charges (8)	Net total cost (excluding specific grants) (9) = (7) + (8)
CULTURAL AND RELATED SERVICES									
Culture and heritage									
111 Archives	31,041	25,894	56,935	3,606	7,735	11,341	45,594	4,948	50,542
112 Arts development and support	36,033	121,326	157,358	14,058	22,964	37,022	120,337	11,063	131,399
113 Heritage	29,957	37,358	67,315	21,765	11,127	32,893	34,422	25,274	59,696
114 Museums and galleries	108,296	154,358	262,653	27,868	38,586	66,456	196,198	49,479	245,677
115 Theatres and public entertainment	84,302	234,165	318,468	137,282	20,694	157,976	160,492	57,651	218,142
Recreation and sport									
121 Community centres and public halls	32,975	67,084	100,059	18,504	13,575	32,079	67,980	31,902	99,882
122 Foreshore	7,794	16,607	24,401	12,268	3,974	16,242	8,159	2,508	10,667
123 Sports development and community recreation	124,393	167,245	291,638	42,935	51,087	94,025	197,614	18,337	215,952
128 Sports and recreation facilities, including golf courses	347,424	597,360	944,783	350,772	58,155	408,925	535,858	270,705	806,564
130 Open spaces	371,336	729,675	1,101,011	122,705	188,991	311,696	789,315	105,568	894,882
140 Tourism	61,763	116,784	178,548	40,603	14,632	55,235	123,314	4,985	128,299
150 Library service	552,609	472,063	1,024,671	73,538	42,727	116,265	908,406	93,366	1,001,772
190 TOTAL CULTURAL AND RELATED SERVICES	1,787,924	2,739,918	4,527,842	865,904	474,248	1,340,153	3,187,690	675,786	3,863,476
210 Cemetery, cremation and mortuary services	66,428	141,187	207,616	186,808	9,889	196,698	10,917	19,652	30,570
ENVIRONMENTAL SERVICES									
Environmental health									
221 Food safety	69,859	53,836	123,696	7,233	5,973	13,207	110,488	556	111,044
227 Public conveniences	15,374	76,005	91,379	2,055	1,907	3,962	87,417	19,964	107,382
228 Other environmental health	289,043	270,765	559,807	58,454	75,110	133,564	426,241	23,417	449,657
229 Licensing	68,952	81,155	150,107	111,039	11,296	122,336	27,771	2,525	30,295
Community Safety									
231 Crime reduction	128,622	251,571	380,194	24,584	78,321	102,906	277,288	13,663	290,951
232 Safety services	100,097	87,595	187,692	12,631	26,601	39,231	148,463	4,419	152,882

continued

Annex A8: Revenue Outturn Cultural, Environmental and Planning services (RO5) 2007-08 (continued)

	£ thousand								
	Employees	Running expenses	Total expenditure	Sales, fees & charges	Other income	Total income	Net current expenditure	Capital charges	Net total cost (excl. spec grants)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
			= (1) + (2)			= (4) + (5)	= (3) - (6)		= (7) + (8)
ENVIRONMENTAL SERVICES (continued)									
Flood defence, land drainage and coast protection									
241 Defences against flooding	3,926	20,264	24,190	1,491	4,262	5,753	18,437	4,306	22,743
243 Internal drainage and related work	2,305	29,885	32,190	1,345	886	2,231	29,959	492	30,451
247 Coast protection	2,811	14,295	17,106	483	2,172	2,655	14,451	24,406	38,857
250 Agricultural and fisheries services	2,129	14,908	17,037	16,749	4,811	21,560	-4,522	11,622	7,100
260 Trading Standards	126,562	74,816	201,377	14,713	11,177	25,890	175,487	1,663	177,151
270 Street cleansing (not chargeable to Highways)	255,872	525,105	780,977	26,648	63,363	90,012	690,966	9,180	700,146
Waste management									
281 Waste collection	386,939	1,268,965	1,655,906	262,053	179,116	441,171	1,214,735	56,791	1,271,526
282 Waste disposal	68,516	1,774,626	1,843,142	115,246	123,747	238,993	1,604,150	30,862	1,635,011
290 TOTAL ENVIRONMENTAL SERVICES	1,587,433	4,684,982	6,272,418	841,533	598,633	1,440,167	4,832,250	223,519	5,055,768
PLANNING AND DEVELOPMENT SERVICES									
310 Building control	139,078	115,030	254,108	157,209	26,475	183,684	70,426	-1,592	68,834
320 Development control	327,238	329,976	657,216	254,319	46,341	300,660	356,556	5,717	362,273
Planning policy									
335 Conservation and listed buildings planning policy	22,466	23,697	46,163	1,888	3,915	5,803	40,360	2,647	43,007
338 Other planning policy	148,402	181,127	329,529	61,283	50,224	111,507	218,022	9,970	227,993
340 Environmental initiatives	71,863	89,163	161,028	11,958	32,984	44,942	116,086	24,218	140,304
350 Economic development	314,093	986,235	1,300,328	218,760	230,340	449,099	851,229	295,818	1,147,046
360 Community development	179,309	368,533	547,843	20,664	60,704	81,368	466,474	23,693	490,166
390 TOTAL PLANNING AND DEVELOPMENT SERVICES	1,202,455	2,093,759	3,296,214	726,081	450,981	1,177,064	2,119,153	360,472	2,479,624
400 TOTAL CULTURAL, ENVIRONMENTAL & PLANNING SERVICES	4,577,808	9,518,663	14,096,472	2,433,519	1,523,861	3,957,382	10,139,093	1,259,775	11,398,869

Annex A9: Revenue Outturn Protective, Central and Other services (RO6) 2007-08

	£ thousand								
	Employees (1)	Running expenses (2)	Total expenditure (3) = (1) + (2)	Sales, fees & charges (4)	Other income (5)	Total income (6) = (4) + (5)	Net current expenditure (7) = (3) - (6)	Capital charges (8)	Net total cost (excluding specific grants) (9) = (7) + (8)
PROTECTIVE SERVICES									
100 TOTAL POLICE SERVICES	10,499,511	2,173,367	12,672,878	390,563	578,242	968,805	11,704,073	369,500	12,073,574
FIRE AND RESCUE SERVICES									
210 Community fire safety	219,629	67,926	287,555	6,932	10,784	17,716	269,839	6,535	276,374
220 Fire fighting and rescue operations	1,634,849	397,493	2,032,342	31,878	43,775	75,653	1,956,689	102,147	2,058,836
230 Fire and rescue service emergency planning and civil defence	7,194	1,638	8,832	284	2,103	2,387	6,445	102	6,547
290 TOTAL FIRE AND RESCUE SERVICES	1,861,672	467,057	2,328,729	39,094	56,662	95,756	2,232,973	108,784	2,341,757
COURT SERVICES									
320 Coroners' court services	16,923	67,872	84,795	2,023	16,508	18,531	66,264	1,245	67,509
350 Other court services	3,688	6,789	10,477	240	6,283	6,523	3,954	901	4,855
390 TOTAL COURT SERVICES	20,611	74,661	95,272	2,263	22,791	25,054	70,218	2,146	72,364
410 CORPORATE AND DEMOCRATIC CORE	516,645	1,446,833	1,963,478	54,345	272,267	326,612	1,636,864	225,030	1,861,895
CENTRAL SERVICES TO THE PUBLIC									
Local tax collection									
421 Council tax collection	161,565	322,521	484,087	84,687	57,983	142,670	341,416	3,929	345,345
422 Council tax discounts for prompt payment	847	612	1,459	45	9	54	1,405	0	1,405
423 Council tax discounts locally funded	1,092	2,274	3,366	53	309	362	3,004	0	3,004
425 Council tax benefits administration	124,321	194,399	318,722	8,149	30,062	38,212	280,511	2,278	282,789
426 Non-domestic rates collection	28,227	70,615	98,841	15,312	71,632	86,945	11,897	879	12,777
428 BID ballots	133	163	296	21	254	275	21	1	22
430 Registration of births, deaths and marriages	75,736	39,338	115,074	63,914	7,742	71,656	43,418	1,940	45,358

continued

Annex A9: Revenue Outturn Protective, Central and Other services (RO6) 2007-08 (continued)

	£ thousand								
	Employees	Running expenses	Total expenditure	Sales, fees & charges	Other income	Total income	Net current expenditure	Capital charges	Net total cost (excluding specific grants)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
			= (1) + (2)			= (4) + (5)	= (3) - (6)		= (7) + (8)
CENTRAL SERVICES TO THE PUBLIC									
(continued)									
Elections									
441 Registration of electors	27,077	42,311	69,388	1,855	2,548	4,403	64,984	493	65,475
442 Conducting elections	16,310	53,808	70,118	2,557	8,807	11,364	58,754	123	58,877
450 Emergency planning	33,534	36,825	70,358	3,531	8,316	11,848	58,511	884	59,395
460 Local land charges	27,942	51,302	79,243	124,791	8,829	133,620	-54,375	961	-53,414
470 General grants, bequests and donations	5,564	104,925	110,489	2,911	7,740	10,651	99,838	3,392	103,229
Non-distributed costs									
481 Retirement benefits	546,658	90,048	636,706	6,983	74,005	80,988	555,719	34,629	590,348
482 Costs of unused shares of IT facilities and other assets	6,309	42,489	48,798	8,712	9,773	18,485	30,313	34,489	64,802
483 Depreciation / impairment of surplus costs etc	614	15,724	16,338	3	677	680	15,658	77,488	93,146
489 MANAGEMENT AND SUPPORT SERVICES	4,215,093	4,424,458	8,639,552	686,494	7,879,588	8,566,082	73,471	554,539	628,010
490 TOTAL CENTRAL SERVICES	5,787,668	6,938,642	12,726,310	1,064,362	8,440,542	9,504,905	3,221,404	941,055	4,162,458
491 Recharges within central services					2,064,906				
492 Recharges to general fund revenue account (excluding central services)					4,605,433				
493 Recharges to central government					23,124				
494 Recharges to other accounts					752,489				
495 Other management and support services income (excluding recharges)					433,638				
500 TOTAL OTHER SERVICES	187,352	406,564	593,917	131,539	236,971	368,510	225,408	55,911	281,319

Annex A10: Trading Services Revenue Account (TSR) 2007-08

£ thousand									
	Employees	Running expenses	Total expenditure	Sales, fees & charges	Other income	Total income	Gross surplus (-)/ deficit (+)	Capital charges	Net surplus (-)/ deficit (+)
	(1)	(2)	(3) = (1) + (2)	(4)	(5)	(6) = (4) + (5)	(7) = (3) - (6)	(8)	(9) = (7) + (8)
External Trading Accounts									
260 Car Parks	1,710	5,211	6,921	13,242	440	13,682	-6,761	1,170	-5,591
281 Airports	571	416	987	1,250	2,469	3,719	-2,732	1,126	-1,606
282 Ports	4,285	5,321	9,606	7,119	1,872	8,991	615	1,365	1,980
283 Piers	0	0	0	0	0	0	0	0	0
284 Toll bridges and roads	14,105	18,084	32,189	54,684	9	54,693	-22,504	9,195	-13,309
514 Museums	159	201	360	75	34	109	251	-2	249
515 Theatres	8,212	25,756	33,968	24,760	1,519	26,279	7,689	1,312	9,001
521 Civic halls	5,163	14,682	19,845	15,438	1,384	16,822	3,023	4,895	7,918
525 Civic restaurants	4,782	5,704	10,486	8,460	1,671	10,131	355	7	362
528 Sports facilities	9,121	12,313	21,434	12,313	4,433	16,746	4,688	1,200	5,888
535 Crematoria	2,465	5,096	7,561	4,818	3,707	8,525	-964	386	-578
550 Fishery harbours	1,821	4,286	6,107	6,005	386	6,391	-284	444	160
580 Trade waste	4,362	15,083	19,445	20,218	1,849	22,067	-2,622	333	-2,289
591 Building control	13,181	11,110	24,292	20,486	2,293	22,779	1,513	19	1,532
594 Corporation estates	3,467	46,329	49,796	97,582	30,121	127,703	-77,907	151,479	73,572
595 Industrial estates	4,721	57,851	62,572	133,100	37,888	170,988	-108,416	29,629	-78,786
596 Investment properties	1,573	31,575	33,148	99,525	11,444	110,969	-77,821	13,994	-63,827
597 Market undertakings	20,866	54,288	75,154	72,243	18,116	90,359	-15,205	14,720	-484
691-695 Other External Trading Accounts	65,118	312,714	377,832	144,892	248,285	393,177	-15,345	11,526	-3,820
698 TOTAL EXTERNAL TRADING ACCOUNTS	165,683	626,021	791,703	736,211	367,920	1,104,130	-312,427	242,798	-69,628
<i>of which:</i>									
931 Depreciation								62,879	
933 Loss on impairment of assets ^(a)								182,894	
934 Amortisation of deferred charges								6,465	
935 Credit for amortisation of capital grants and other capital contributions								-9,439	
939 Total capital charges (total of lines 931 to 935)								242,799	

continued

Annex A10: Trading Services Revenue Account (TSR) 2007-08 (continued)

	£ thousand								
	Employees	Running expenses	Total expenditure	Sales, fees & charges	Other income	Total income	Gross surplus (-)/ deficit (+)	Capital charges	Net Surplus (-)/ Deficit (+)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
			= (1) + (2)			= (4) + (5)	= (3) - (6)		= (7) + (8)
Internal Trading Accounts									
716 Administrative Education support services	10,654	8,727	19,381	10,813	8,421	19,234	147	204	351
717 Specialist Education support services	18,006	10,736	28,742	8,832	16,216	25,048	3,694	213	3,907
723 Highways maintenance	202,322	396,012	598,334	344,986	263,386	608,372	-10,038	4,175	-5,863
726 On-street parking	4,749	4,345	9,094	2,223	6,220	8,443	651	46	697
733 Social Services: residential homes	2,464	742	3,206	0	3,196	3,196	10	0	10
734 Social Services: home care services	0	0	0	0	0	0	0	0	0
741 Housing management	10,055	4,393	14,448	7	14,527	14,534	-86	0	-86
752 Leisure management	24,745	18,078	42,823	30,155	12,574	42,729	94	90	184
757 Environmental cleaning and sweeping	70,495	35,677	106,172	55,894	44,298	100,192	5,980	942	6,922
810 Construction and property services	150,172	144,913	295,085	84,877	213,919	298,796	-3,711	6,381	2,670
821 Building cleaning	233,753	46,311	280,064	160,144	118,719	278,864	1,200	1,190	2,390
825 Building maintenance	217,920	218,633	436,554	253,126	181,485	434,611	1,943	9,823	11,766
830 Grounds maintenance	112,895	117,132	230,027	105,533	109,754	215,287	14,740	2,345	17,085
841 Vehicle maintenance	56,761	137,458	194,219	79,041	116,819	195,860	-1,641	8,477	6,836
845 Vehicle management and transport	51,861	206,543	258,404	113,765	173,603	287,368	-28,964	26,416	-2,548
850 Refuse collection	56,046	50,335	106,381	36,742	71,433	108,175	-1,794	2,956	1,162
860 Catering services	310,638	270,941	581,578	405,140	158,678	563,818	17,760	2,027	19,787
871 Office services (printing, security, etc)	29,211	42,408	71,619	21,508	46,891	68,399	3,220	863	4,083
872 Information Technology	56,756	104,152	160,908	30,603	135,146	165,749	-4,841	10,030	5,189
873 Finance services	49,742	36,226	85,968	9,744	76,171	85,915	53	1,459	1,512
874 Legal services	50,302	28,311	78,613	10,863	67,675	78,538	75	146	221
875 Personnel services	39,065	20,486	59,551	10,973	47,240	58,213	1,338	400	1,738
891-895 Other Internal Trading Accounts	333,235	444,399	777,634	391,643	381,536	773,179	4,455	16,765	21,220
898 TOTAL INTERNAL TRADING ACCOUNTS	2,091,846	2,346,958	4,438,805	2,166,612	2,267,908	4,434,520	4,285	94,948	99,233
<i>of which:</i>									
931 Depreciation								78,454	
933 Loss on impairment of assets								11,059	
934 Amortisation of deferred charges								9,553	
935 Credit for amortisation of capital grants and other capital contributions								-4,118	
939 Total capital charges (total of lines 931 to 935)								94,948	
899 TOTAL EXTERNAL+ INTERNAL TRADING ACCOUNTS	2,257,530	2,972,979	5,230,508	2,902,822	2,635,828	5,538,649	-308,142	337,746	29,604

(a) Includes a large amount for Newcastle-upon-Tyne in respect of a shopping centre developemnt.

Annex A11: Subjective Analysis (SAR) 2007-08

£ thousand

	Education services	Highways, roads and transport services	Social care	Housing services (excluding HRA)	Cultural and related services	Environmental services	Planning and development services
PART A - PAY ESTIMATES							
1 Teacher salary	16,598,359	0	13,559	0	1,430	2	3
2 Employers' National Insurance contributions	1,297,780	0	1,055	0	106	0	0
3 Employers' Pension contributions	2,125,985	0	1,886	0	202	0	0
4 Location allowance	56,380	0	0	0	0	0	0
5 TOTAL TEACHERS GROUP (Total of lines 1 to 4)	20,078,505	0	16,500	0	1,738	2	3
6 Police & Fire salary	0	0	0	0	0	0	0
7 Employers' National Insurance contributions	0	0	0	0	0	0	0
8 Employers' Pension contributions	0	0	0	0	0	0	0
9 Location allowance	0	0	0	0	0	0	0
10 TOTAL POLICE & FIRE GROUP (Total of lines 6 to 9)	0	0	0	0	0	0	0
11 All Other Staff salary	7,760,224	967,172	5,289,192	571,180	1,426,483	1,220,856	923,218
12 Employers' National Insurance contributions	467,802	66,949	386,621	42,525	95,279	90,992	71,582
13 Employers' Pension contributions	962,877	143,191	721,966	78,660	183,641	168,603	134,158
14 Location allowance	17,385	2,216	11,637	3,791	8,126	4,015	3,325
15 TOTAL ALL OTHER STAFF GROUP (Total of lines 11 to 14)	9,208,290	1,179,528	6,409,415	696,155	1,713,529	1,484,466	1,132,284
16a Adjustments made for FRS17	-69,115	4,089	27,319	5,687	13,144	18,592	12,022
16b Other Pay Related Costs	870,035	60,839	237,053	22,539	59,513	84,372	58,147
17 TOTAL Part A (Total of lines 5, 10, 15, 16a & 16b)	30,087,713	1,244,456	6,690,289	724,381	1,787,924	1,587,433	1,202,455
PART B - RUNNING EXPENSES							
18 Repairs, Alterations and Maintenance of Buildings	1,008,614	149,943	89,588	20,000	201,620	58,086	33,076
19 Energy Costs - Electricity	262,029	104,481	38,437	8,722	65,217	11,691	9,492
20 Energy Costs - Gas and Other	201,304	5,906	30,479	3,087	41,431	9,144	3,607
21 Rents	137,398	33,261	88,906	194,742	29,937	16,411	21,476
22 Rates	375,778	78,458	32,154	4,092	99,820	27,268	16,238
23 Water Services	98,748	2,675	14,276	2,719	24,310	10,343	3,187
24 Fixtures & Fittings	34,115	1,480	3,532	503	4,296	2,634	583
25 Cleaning and Domestic Supplies	368,461	8,326	45,084	3,452	39,901	29,382	7,860
26 Grounds Maintenance Costs	117,585	42,072	10,125	2,046	154,516	48,586	9,403
27 Premises Insurance	104,740	3,931	8,134	1,870	19,903	2,957	11,819
28 Other Premises Related Expenditure	298,867	92,396	22,786	11,408	45,330	28,585	14,604
29 TOTAL PREMISES EXPENSES (Total of lines 18 to 28)	3,007,640	522,928	383,499	252,641	726,284	245,086	131,343
30 Direct Transport Costs - Vehicle Repair & Maintenance	18,564	12,956	8,776	424	12,951	57,575	598
31 Direct Transport Costs - Vehicle Running Costs	51,023	19,661	31,862	1,048	20,818	104,723	1,004
32 Contract Hire and Operating Leases	540,274	99,277	142,544	2,684	35,604	141,055	3,471
33 Car Allowances for Travelling Expenses	82,917	22,753	163,301	8,168	13,551	19,560	16,522
34 Public Transport Allowances for Travelling Expenses	106,169	17,850	32,489	777	2,810	1,734	2,630
35 Transport Insurance	3,550	2,172	3,218	201	2,598	6,987	140
36 Other Transport Related Expenditure	258,487	125,377	79,141	1,247	10,230	42,506	3,590
37 TOTAL TRANSPORT EXPENSES (Total of lines 30 to 36)	1,060,984	300,046	461,330	14,549	98,561	374,136	27,955

continued

Annex A11: Subjective Analysis (SAR) 2007-08 (continued)

£ thousand

	Education services	Highways, roads and transport services	Social care	Housing services (excluding HRA)	Cultural and related services	Environmental services	Planning and development services
PART B - RUNNING EXPENSES (continued)							
38 Equipment, Furniture & Materials	891,721	81,391	167,964	28,922	233,175	121,979	26,641
39 Catering	653,979	1,486	110,313	1,539	27,157	2,074	4,306
40 Clothing, Uniforms & Laundry	11,280	2,641	9,315	715	4,695	6,939	919
41 Printing, Stationery and General Office Expenses	327,132	26,982	48,084	16,489	44,400	20,644	36,696
42 Communications and Computing - Postage	35,199	8,255	10,664	6,059	9,359	3,479	4,692
43 Communications and Computing - Telephone	73,283	11,133	47,524	5,564	17,519	11,865	8,263
44 Communications and Computing - Computer Costs	397,939	95,409	70,078	20,609	39,898	18,963	27,296
45 Communications and Computing - Other	50,962	3,725	10,439	2,854	5,090	3,497	3,268
46 Subsistence and Conference Expenses	64,064	2,711	19,902	2,065	5,047	3,804	8,393
47 Subscriptions	99,633	4,205	17,321	3,642	21,304	6,924	18,177
48 Insurance	119,493	126,717	14,612	1,364	13,133	5,343	4,072
49 Schools' Non ICT Learning Resources	625,271	290	25,369	243	339	281	80
50 Schools' ICT Learning Resources	266,743	293	5,334	319	234	410	103
51 Exam Fees	252,306	101	15,915	289	111	248	703
52 Other Supplies and Services Expenditure	3,216,466	1,101,135	1,408,243	767,091	488,757	975,995	509,948
53 TOTAL SUPPLIES & SERVICES EXPENDITURE (Total of lines 38 to 52)	7,085,470	1,466,473	1,981,080	857,763	910,220	1,182,446	653,557
54 Joint Authorities and Other Local Authorities	447,632	593,190	675,360	73,549	52,013	134,283	210,923
55 Grants to Voluntary Bodies	499,576	20,580	513,104	30,282	91,416	46,836	165,393
56 Private Contractors and Other Agencies - Professional Services	463,445	262,724	2,337,505	162,445	78,560	418,045	152,871
57 Private Contractors and Other Agencies - Agency Staff	306,415	141,157	345,736	52,185	28,125	47,724	47,586
58 Private Contractors and Other Agencies - Other	1,150,849	1,569,472	8,464,993	893,905	170,954	1,409,326	138,138
59 Internal Trading Organisations	308,813	1,800,421	192,909	20,834	61,788	131,906	25,991
60 TOTAL THIRD PARTY PAYMENTS (Total of lines 54 to 59)	3,176,729	4,387,544	12,529,610	1,233,200	482,854	2,188,119	740,902
61 Total Transfer Payments (Discretionary)	35,633	69,362	305,367	57,229	13,488	13,310	3,980
62 Expenditure on Management and Support Services	934,208	470,462	959,184	343,475	508,512	681,884	536,022
63 TOTAL Part B (Total of lines 29, 37, 53, 60, 61 & 62)	15,300,665	7,216,816	16,620,071	2,758,857	2,739,918	4,684,982	2,093,759
PART C - INCOME							
64 Rental Income	146,826	38,035	47,017	598,841	111,316	35,290	292,320
65 Recharges	563,045	487,936	431,867	112,923	228,844	282,284	175,603
66 All Other Income	4,544,224	2,299,332	4,244,890	408,134	999,993	1,122,593	709,141
67 TOTAL Part C (Lines 64 to 66)	5,254,095	2,825,302	4,723,773	1,119,898	1,340,153	1,440,167	1,177,064
PART D - SUMMARY							
68 TOTAL PART A (= Line 17)	30,087,713	1,244,456	6,690,289	724,381	1,787,924	1,587,433	1,202,455
69 TOTAL PART B (= Line 63)	15,300,665	7,216,816	16,620,071	2,758,857	2,739,918	4,684,982	2,093,759
70 TOTAL PART C (= Line 67)	5,254,095	2,825,302	4,723,773	1,119,898	1,340,153	1,440,167	1,177,064
71 TOTAL SERVICE EXPENDITURE (Lines 68 + 69 - 70)	40,134,282	5,635,971	18,586,589	2,363,339	3,187,690	4,832,251	2,119,152

continued

Annex A11: Subjective Analysis (SAR) 2007-08 (continued)

£ thousand

	Police services	Fire & rescue services	Court services	Central services	Other services	TOTAL ALL SERVICES	Management and support services (inc. in Central)
PART A - PAY ESTIMATES							
1 Teacher salary	0	0	0	827	0	16,614,181	499
2 Employers' National Insurance contributions	0	0	0	29	0	1,298,970	28
3 Employers' Pension contributions	0	0	0	42	0	2,128,115	40
4 Location allowance	0	0	0	0	0	56,380	0
5 TOTAL TEACHERS GROUP (Total of lines 1 to 4)	0	0	0	898	0	20,097,645	567
6 Police & Fire salary	5,650,910	1,135,582	0	49,868	1,433	6,837,792	49,861
7 Employers' National Insurance contributions	488,880	89,435	0	3,944	140	582,399	3,943
8 Employers' Pension contributions	1,442,183	243,560	0	8,931	346	1,695,019	8,230
9 Location allowance	182,752	29,053	0	0	0	211,805	0
10 TOTAL POLICE & FIRE GROUP (Total of lines 6 to 9)	7,764,724	1,497,630	0	62,742	1,918	9,327,015	62,034
11 All Other Staff salary	1,655,259	149,055	15,786	4,046,701	127,041	24,152,168	3,279,963
12 Employers' National Insurance contributions	123,025	11,356	1,276	311,134	10,578	1,679,119	243,972
13 Employers' Pension contributions	244,826	27,117	2,672	729,065	19,179	3,415,956	449,911
14 Location allowance	50,525	5,807	25	10,521	1,408	118,781	8,126
15 TOTAL ALL OTHER STAFF GROUP (Total of lines 11 to 14)	2,073,635	193,336	19,759	5,097,421	158,207	29,366,025	3,981,972
16a Adjustments made for FRS17	551,610	113,611	388	90,663	1,124	769,134	-89,723
16b Other Pay Related Costs	109,541	57,095	464	535,944	26,103	2,121,645	260,243
17 TOTAL Part A (Total of lines 5, 10, 15, 16a & 16b)	10,499,511	1,861,672	20,611	5,787,668	187,352	61,681,465	4,215,093
PART B - RUNNING EXPENSES							
18 Repairs, Alterations and Maintenance of Buildings	106,000	26,676	1,609	221,183	35,481	1,951,876	179,775
19 Energy Costs - Electricity	46,075	5,989	530	62,589	7,490	622,742	50,444
20 Energy Costs - Gas and Other	18,695	6,561	483	24,334	3,041	348,072	19,904
21 Rents	87,296	6,565	4,615	162,150	16,554	799,311	125,618
22 Rates	86,438	23,602	3,341	151,716	13,555	912,459	122,665
23 Water Services	7,312	2,362	88	12,563	1,694	180,276	9,617
24 Fixtures & Fittings	1,872	884	2	3,939	158	53,998	3,029
25 Cleaning and Domestic Supplies	33,796	6,175	178	69,722	5,951	618,287	56,969
26 Grounds Maintenance Costs	2,198	909	11	10,265	1,239	398,955	6,999
27 Premises Insurance	5,805	1,311	590	44,866	2,532	208,457	35,709
28 Other Premises Related Expenditure	120,948	8,464	1,484	172,367	6,584	823,823	113,460
29 TOTAL PREMISES EXPENSES (Total of lines 18 to 28)	516,434	89,498	12,930	935,691	94,279	6,918,254	724,190
30 Direct Transport Costs - Vehicle Repair & Maintenance	55,864	12,666	105	16,198	2,344	199,021	12,351
31 Direct Transport Costs - Vehicle Running Costs	76,521	13,832	13	43,694	3,696	367,896	32,246
32 Contract Hire and Operating Leases	21,827	40,366	420	51,481	6,214	1,085,217	37,053
33 Car Allowances for Travelling Expenses	41,928	9,137	113	53,295	1,494	432,740	35,368
34 Public Transport Allowances for Travelling Expenses	18,265	2,179	22	9,888	152	194,963	6,752
35 Transport Insurance	25,094	4,168	4	14,449	1,219	63,800	11,653
36 Other Transport Related Expenditure	39,809	3,740	488	13,199	229	578,044	8,956
37 TOTAL TRANSPORT EXPENSES (Total of lines 30 to 36)	279,308	86,087	1,165	202,201	15,349	2,921,672	144,378

continued

Annex A11: Subjective Analysis (SAR) 2007-08 (continued)

£ thousand

	Police services	Fire & rescue services	Court services	Central services	Other services	TOTAL ALL SERVICES	Management and support services (inc. in Central)
PART B - RUNNING EXPENSES (continued)							
38 Equipment, Furniture & Materials	110,481	27,887	200	143,983	11,745	1,846,089	101,200
39 Catering	18,848	3,161	270	19,110	1,575	843,818	12,060
40 Clothing, Uniforms & Laundry	46,274	18,752	60	6,996	471	109,057	5,088
41 Printing, Stationery and General Office Expenses	43,287	4,047	732	151,667	3,592	723,751	88,927
42 Communications and Computing - Postage	8,528	817	325	81,699	1,495	170,572	43,508
43 Communications and Computing - Telephone	116,054	9,828	181	100,286	1,487	402,988	77,083
44 Communications and Computing - Computer Costs	274,216	15,949	180	396,622	6,307	1,363,468	305,643
45 Communications and Computing - Other	61,065	8,472	18	87,065	1,110	237,565	65,154
46 Subsistence and Conference Expenses	24,213	3,398	478	57,068	667	191,810	20,663
47 Subscriptions	2,846	1,198	54	50,956	2,080	228,340	20,837
48 Insurance	24,656	1,362	24	103,889	9,792	424,458	80,648
49 Schools' Non ICT Learning Resources	0	469	2	340	9	652,694	129
50 Schools' ICT Learning Resources	0	0	4	734	0	274,175	451
51 Exam Fees	0	0	269	2,303	3,505	275,750	1,655
52 Other Supplies and Services Expenditure	471,792	60,722	30,336	1,398,163	106,959	10,535,609	615,073
53 TOTAL SUPPLIES & SERVICES EXPENDITURE (Total of lines 38 to 52)	1,202,260	156,061	33,133	2,600,880	150,794	18,280,139	1,438,119
54 Joint Authorities and Other Local Authorities	58,555	2,066	14,876	35,474	1,288	2,299,210	10,156
55 Grants to Voluntary Bodies	6,186	407	19	96,332	12,236	1,482,366	25,338
56 Private Contractors and Other Agencies - Professional Services	38,217	6,243	4,807	457,518	8,853	4,391,233	306,453
57 Private Contractors and Other Agencies - Agency Staff	17,350	1,149	696	115,729	3,784	1,107,634	79,959
58 Private Contractors and Other Agencies - Other	51,018	3,143	3,293	319,896	66,665	14,241,651	236,209
59 Internal Trading Organisations	0	0	103	85,164	8,865	2,636,795	55,255
60 TOTAL THIRD PARTY PAYMENTS (Total of lines 54 to 59)	171,328	13,008	23,794	1,110,112	101,691	26,158,892	713,370
61 Total Transfer Payments (Discretionary)	0	0	276	24,849	2,567	526,060	15,342
62 Expenditure on Management and Support Services	4,038	122,402	3,363	2,064,906	41,884	6,670,339	1,389,059
63 TOTAL Part B (Total of lines 29, 37, 53, 60, 61 & 62)	2,173,367	467,057	74,661	6,938,642	406,564	61,475,359	4,424,458
PART C - INCOME							
64 Rental Income	24,429	3,787	6	113,636	33,481	1,444,984	72,029
65 Recharges	17,836	501	209	7,445,952	113,809	9,860,807	7,390,645
66 All Other Income	926,540	91,468	24,840	1,945,317	221,219	17,537,690	1,103,408
67 TOTAL Part C (Lines 64 to 66)	968,805	95,756	25,054	9,504,905	368,510	28,843,482	8,566,082
PART D - SUMMARY							
68 TOTAL PART A (= Line 17)	10,499,511	1,861,672	20,611	5,787,668	187,352	61,681,465	4,215,093
69 TOTAL PART B (= Line 63)	2,173,367	467,057	74,661	6,938,642	406,564	61,475,359	4,424,458
70 TOTAL PART C (= Line 67)	968,805	95,756	25,054	9,504,905	368,510	28,843,482	8,566,082
71 TOTAL SERVICE EXPENDITURE (Lines 68 + 69 - 70)	11,704,073	2,232,973	70,218	3,221,403	225,408	94,313,347	73,471

Annex A12: Business Improvement District Outturn Transactions (BID) 2007-08

£ thousand

1 Balance at 1 April 2007	1,685
Expenditure for 2007-08	
2 Revenue expenditure: employee costs	2,112
3 Revenue expenditure: running expenses	10,905
4 Capital expenditure	447
5 TOTAL EXPENDITURE (lines 2 to 4)	13,464
Income for 2007-08	
6 Income from BID levies	12,551
7 Contribution from the billing authority	346
8 Contribution from a county council	0
9 Contribution from parish councils	5
10 Other contributions	423
11 TOTAL INCOME (lines 6 to 10)	13,325
12 Balance at 31 March 2008 (line 1 - line 5 + line 11)	1,546

Annex B: Derivation of service lines used in Table 1 and 3

	Line reference	Levies/transfers
Education	RS line 190	
	RS line 701	Mandatory student awards
Highways and transport	RS line 290	
	RS line 722	Passenger transport authority levy
Social care	RS line 390	
Housing (excluding Housing Revenue Account)	RS line 490	
	RS line 714	Subsidy limitation transfers from HRA
	RS line 715	Transfers to/from HRA under transitional measures
	RS line 718	Contribution to HRA re items shared by whole community
Cultural	RS line 509	
Environment	RS line 590	
	RS line 724	Waste disposal authority levy
Planning	RS line 599	
Police	RS line 601	
Fire and rescue	RS line 602	
Courts	RS line 603	
Central services	RS line 690	
	RS line 721	Parish precepts
	RS line 727	London Pensions Fund Authority levy
Other	RS line 698	
	RS line 728	Other levies
	RS line 731	External Trading Accounts net surplus/deficit
	RS line 732	Internal Trading Accounts net surplus/deficit
	RS line 748	Adjustments
Total net current expenditure	RS line 749	

Terminology used in this release

A list of terms relating to local government finance is given in the glossary at Annex G of *Local Government Finance Statistics England* No. 18 2008. This is accessible at <http://www.local.communities.gov.uk/finance/stats/lgfs/2008/lgfs18/annexG.pdf>. The most relevant terms for this release are explained below.

Aggregate External Finance - is the total amount of grant provided to finance all local government expenditure, excluding that subject to separate arrangements under statutory schemes, rent allowances and rebates and council tax benefit, which are funded by specific grants outside Aggregate External Finance.

Current expenditure - is the cost of running local authority services within the financial year. This includes the costs of staffing, heating, lighting and cleaning, together with expenditure on goods and services consumed within the year. This expenditure is offset by income from sales, fees and charges and other (non-grant) income, which gives **total net current expenditure** (line 749). Total net current expenditure also includes payments made by local authorities on behalf of central government, under statutory schemes and the payment of rent allowances and rebates. Such payments are fully funded by central government through specific grants outside **Aggregate External Finance**.

Dedicated Schools Grant (DSG) – there was a change in the funding of specific and formula grants in 2006-07 largely due to changes in the way that expenditure on schools is funded. From 2006-07, local authorities receive school funding through specific grant rather than funding previously included in formula grant.

Equal pay costs are one off costs incurred by the local authority in settling equal pay claims for their employees. The costs include any claims for transitional, compensatory and back pay costs related to equal pay claims. Those costs which fall on the schools budget are shown in Annex A2 at line 941 and those that fall elsewhere on the local authority's revenue account are shown in Annex A2 at line 942.

Financial Reporting Standard 17 (FRS17) - Local authorities account for retirement benefits (pensions) in their service expenditure in accordance with FRS17. This requirement is enshrined in the Code of Practice on Local Authority Accounting in the UK, published by the Chartered Institute of Public Finance and Accountancy (CIPFA) and in CIPFA's Best Value Accounting Code of Practice (BVACOP). The estimates in this release are on a FRS17 basis except where stated otherwise.

Under FRS17 most of the pension schemes covering local government employees are classed as defined benefit schemes. The main implication of defined benefit status is that retirement benefits are accounted for on the basis of the retirement benefit entitlement to which employment in the year gives rise, rather than the cash amounts of employer's contribution or pension due for the year. The major exception to defined benefit status is the teachers' pension scheme, which is administered centrally; local authorities account for this on a defined contribution basis, and the charges to service expenditure equal the employer's contribution.

The defined benefit charges are not allowed to impact on council tax payers, the charge that must ultimately be carried by taxpayers is the employer's contributions due for the year. Consequently, the effects on the revenue account are that the net current expenditure service lines are on a defined benefit basis, but the Budget Requirement is based on the cash contributions due. This neutrality is achieved by reversing out the impact of FRS17. In the analysis this is shown - after taking account of a further element of

the FRS17 charge, "Pensions interest cost and expected return on pensions assets" (line 787) - by the entry "Appropriations to/from pensions reserves" (line 817). Line 787 is a small difference between two large numbers and hence can show volatile movements from year to year. More than three quarters of line 787 relates to police and fire authorities, where most employees belong to the unfunded pension schemes for police and firefighters. The appropriation in line 817 equals the difference between the FRS17 charges (including Line 787) and the employer's contributions for the year.

Formula Grant – the main channel of government funding. This includes **Redistributed non-domestic rates**, **Revenue Support Grant** and Police grant. The distribution is determined by the Formula spending shares formulae, also taking account of authorities' relative ability to raise council tax and the floor damping mechanism. There are no restrictions on what local government can spend it on.

Redistributed non-domestic rates – non-domestic rates which, having been paid into the non-domestic rating pool, are redistributed between local authorities on the basis of population, as part of **Formula Grant**.

Revenue expenditure (line 795) - is equal to total net current expenditure (line 749), plus capital financing costs and a few minor adjustments, but excludes expenditure financed by grants outside **Aggregate External Finance**. Revenue expenditure is financed by grants inside Aggregate External Finance, council tax and authorities' reserves.

Revenue Support Grant – a general grant which replaced rate support grant in 1990-91. Now it is distributed as part of **Formula Grant**.

Data quality

1. This Statistical Release contains National Statistics and as such has been produced to the high professional standards set out in the National Statistics Code of Practice. National Statistics products undergo regular quality assurance reviews to ensure that they meet customer demands.
2. The information in this Statistical Release is derived from Communities and Local Government Revenue Outturn (RO) returns submitted by all local authorities in England. All local authorities complete all relevant parts of the RO returns, with the exception of the Subjective Analysis Return (SAR) which is completed by a sample of authorities and grossed up to provide estimates for all local authorities in England.
3. Figures are subjected to rigorous pre-defined validation tests both within the form itself, while the form is being completed by the authority, and also as the data are received and stored.
4. Finally, the release document, once prepared, is also subject to intensive peer review before being cleared as fit for the purposes of publication.
5. Please note that the figures in this release have not been adjusted to take into account changes of responsibility between 2006-07 and 2007-08.

Uses made of the data

1. The data in this Statistical Release are essential for a number of different purposes. A central and immediate purpose is to provide the Secretary of State, Ministers, HM Treasury and the Office for National Statistics with the most up to date information available on local authority revenue spending for decision making. In particular, the data are provided to the Office for National Statistics for National Accounts purposes and to HM Treasury to inform the Chancellor's Budget Report.
2. The data are also important sources for various evidence based policy and financial decisions and answering numerous parliamentary questions. In addition they are used by local authorities and their associations, regional bodies, members of the business community and the general public.

Background Notes

1. This Statistical Release can be found at the following web address:
<http://www.local.communities.gov.uk/finance/stats/natstats.htm#rev>
2. For press enquiries about this Statistical Release, please contact the Local Government press desk on 020 7944 3042 or email press.office@communities.gsi.gov.uk. For other enquiries, please contact the Data and Dissemination team on 020 7944 4151 or email LGF1.REVENUE@communities.gsi.gov.uk
3. Timings of future releases are regularly placed on the Department's website, www.communities.gov.uk and on the National Statistics website, www.statistics.gov.uk/press_release/currentreleases.asp.
4. Final Revenue Outturn figures in this release follow Provisional Outturn information published on 29 August 2008.
5. The notes, which accompany each form sent to local authorities, can be found at: www.local.communities.gov.uk/finance/stats/lgforms/Revenue.htm
6. For a fuller picture of recent trends in local government finance, readers are directed to *Local Government Financial Statistics England* No. 18 2008, which is available in hard copy from Wetherby Publications Centre at communities@twoten.com (Tel. 0870 1226 236) and electronically from the Communities and Local Government website: <http://www.local.communities.gov.uk/finance/stats/lgfs/2008/index.htm>
7. Both the Scottish Government and the Welsh Assembly Government also collect revenue outturn data. Their information can be found at the following websites:

Scotland:

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

Wales:

<http://wales.gov.uk/topics/statistics/theme/loc-gov/?lang=en>

Symbols and conventions

...	=	not available
0	=	zero or negligible
n/a	=	not applicable
	=	discontinuity
(R)	=	revised

Rounding

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