

ANNEX C

General fund revenue accounts

This annex gives detailed information about local authority **General Fund Revenue Account** expenditure relating to **Chapter 3**. The information is represented in the same way as it is returned to Communities and Local Government and, generally, at the same level of detail. It forms the basis of many of the summary tables in the main part of this publication.

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

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

Annex C is divided into the following sections:

- **Detailed revenue outturn data** **section C1**
– from **RO**, **TSR** and **SAR** forms 2006-07
- **Revenue outturn summary and grants** **section C2**
– from **RS** and **RG** forms 2006-07
- **Revenue account net expenditure summaries** **section C3**
– by **region** and LA class 2006-07
- **Revenue account budget estimates** **section C4**
– from **RA** and **SG** forms 2007-08
- **Changes to English local government revenue finance systems** **section C5**

C1 Detailed revenue outturn data

This section gives 2006-07 **General Fund Revenue Account** and **Trading Services Revenue Account** outturn information from the *Revenue Outturn (RO)* returns:

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

Important note

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

DEFINITIONS OF COLUMN HEADINGS IN REVENUE OUTTURN TABLES

The column headings in **Tables C1a** to **C1h** are standard subjective headings which are defined, subject to Communities and Local Government requirements, in accordance with the *Best Value Accounting Code of Practice (BVACOP) Recommended Standard Subjective Analysis (Section 1.7 Chapter 1)* where full details will be found. Grants inside and outside **AEF** are not regarded as income and are not included in total income figures (see **Table C2b**).

SUBJECTIVE ANALYSIS

The subjective analysis in **Table C1h** shows the labour, goods and services purchased by local authorities, what the expenditure was on rather than what it was for. **Table C1h** is based on the results of the *Subjective Analysis Return (SAR)*, a sample survey of about 145 local authorities in 2006-07. The sample results are grossed up to the local authority population using information from the *Revenue Outturn forms*. See also **section 3.5**.

Table C1a: Revenue Outturn Education services (RO1) 2006-07

	EXPENDITURE			INCOME			Net Total Cost (excluding specific grants)	£ thousand
	Employees	Running Expenses	Total Expenditure	Sales, Fees and Charges	Other Income	Total Income			Capital Charges
Schools								
10 Nursery schools	201,313	148,858	350,170	31,630	32,022	63,652	9,466	295,983
20 Primary schools	12,358,370	4,574,746	16,933,115	689,131	1,040,958	1,730,088	622,414	15,825,441
30 Secondary schools	12,655,372	5,269,659	17,925,032	806,514	1,157,132	1,963,646	619,365	16,580,749
40 Special schools	1,478,831	1,202,864	2,681,694	102,685	215,792	318,477	62,728	2,425,947
Non-school funding								
51 Strategic management of non-school services	634,573	742,334	1,376,907	143,172	167,518	310,691	32,623	1,098,840
52 Pre-school education	388,677	1,121,575	1,510,254	42,470	61,118	103,589	6,665	1,413,329
53 Youth education services	380,628	369,777	750,404	42,667	72,367	115,035	16,992	662,362
54 Adult and community learning	371,239	257,790	629,028	81,433	91,144	172,576	9,317	465,771
55 Student support	36,919	72,380	109,298	5,840	16,182	22,023	95	87,370
58 Other non-school education funding	232,776	458,200	690,976	79,693	105,898	185,590	40,396	545,782
90 TOTAL EDUCATION SERVICES	28,738,697	14,218,182	42,956,878	2,025,237	2,960,132	4,985,367	1,420,063	39,391,573

Table C1b: Revenue Outturn Highways, Roads and Transport services (RO2) 2006-07

	EXPENDITURE			INCOME			£ thousand		
	Employees	Running Expenses	Total Expenditure	Sales, Fees and Charges	Other Income	Total Income		Net Current Expenditure	Capital Charges	Net Total Cost (excluding specific grants)
Transport planning, policy and strategy									
11 Highways maintenance planning, policy and strategy	129,696	186,465	316,161	54,915	61,420	116,335	199,825	29,978	229,803
12 Public and other transport planning, policy and strategy	60,664	91,911	152,574	10,139	22,325	32,464	120,110	5,430	125,541
20 Construction – roads and bridges	12,315	13,982	26,297	7,721	12,448	20,169	6,128	350,395	356,523
Highways and roads – maintenance									
31 Structural maintenance – principal roads	21,367	92,201	113,567	5,901	25,742	31,643	81,925	72,331	154,256
of which:									
101 Joint arrangements	...	...	...	...	2,421	...	...	...	...
32 Structural maintenance – other local authority roads	70,081	333,127	403,208	19,277	65,004	84,281	318,927	79,511	398,438
of which:									
102 Joint arrangements	...	...	...	...	3,990	...	...	...	...
130 All local roads: third party liability claims in lines 31 and 32	655	24,002	24,657	1,038	0	1,038	23,619	0	23,619
33 Structural maintenance – bridges	19,198	53,603	72,802	6,294	8,213	14,507	58,295	40,100	98,395
41 Environmental, safety and routine maintenance – principal roads	64,822	303,576	368,398	28,687	20,652	49,340	319,058	20,995	340,052
of which:									
103 Joint arrangements	...	...	...	...	1,532	...	...	...	...
141 Unplanned patching	...	5,546	...	...	...	...	...	...	...
44 Environmental, safety and routine maintenance – other local authority roads	128,510	650,479	778,989	67,297	89,424	156,721	622,268	45,320	667,588
of which:									
104 Joint arrangements	...	...	...	...	7,476	...	...	...	...
144 Unplanned patching	...	49,212	...	...	...	...	...	...	...
48 Winter maintenance	17,736	123,745	141,482	4,209	9,663	13,872	127,610	7,667	135,277
49 Street lighting	42,464	406,186	448,650	11,671	29,516	41,187	407,463	15,603	423,067

(continued)

Table C1b: Revenue Outturn Highways, Roads and Transport services (RO2) 2006-07 (continued)

	EXPENDITURE			INCOME			Net Total Cost (excluding specific grants)	£ thousand	
	Employees	Running Expenses	Total Expenditure	Sales, Fees and Charges	Other Income	Total Income			Net Current Expenditure	Capital Charges
Traffic management and road safety									
51 Congestion charging	15,778	146,988	162,766	252,663	85	252,748	-89,982	2	-89,980
54 Safe routes (including school crossing patrols)	34,170	17,079	51,249	609	2,412	3,021	48,228	1,894	50,122
58 Road safety education and other traffic management	146,197	398,579	544,776	83,243	61,890	145,133	399,643	34,492	434,135
Parking services									
61 On-street parking	103,990	330,449	434,439	600,118	39,976	640,094	-205,655	26,822	-178,833
of which:									
161 Penalty Charge Notice income	-	-	-	297,118	-	-	-	-	-
62 Off-street parking	76,225	280,327	356,552	572,491	62,553	635,044	-278,493	52,718	-225,775
Public transport									
71 Concessionary fares	23,192	863,764	886,956	43,216	60,751	103,967	782,989	3,284	786,273
72 Support to operators – bus services	22,952	1,065,181	1,088,133	32,401	87,957	120,357	967,775	19,304	987,079
73 Support to operators – rail services	967	979,065	980,032	54	409	463	979,569	11,414	990,983
74 Support to operators – other	10,346	105,228	115,574	2,241	18,765	21,006	94,568	794	95,362
76 Public transport co-ordination	153,580	278,829	432,409	29,570	42,572	72,142	360,267	55,729	415,996
80 Airports, harbours and toll facilities	6,333	13,160	19,493	24,878	2,136	27,014	-7,521	4,228	-3,293
90 TOTAL HIGHWAYS, ROADS & TRANSPORT SERVICES	1,160,584	6,733,922	7,894,505	1,857,597	723,911	2,581,508	5,312,997	878,012	6,191,008

Table C1c: Revenue Outturn Social Services (RO3) 2006-07

	EXPENDITURE				INCOME				Net Total Cost (excluding specific grants)
	Employees	Running Expenses	Total Expenditure	Sales, Fees and Charges	Other Income	Total Income	Net Current Expenditure	Capital Charges	
11 Social services strategy – children	16,467	11,638	28,105	174	1,289	1,463	26,641	5,429	32,070
25 Children's and families' services – asylum seekers	56,871	208,988	265,859	34,087	19,758	53,845	212,015	714	212,728
29 Children's and families' services – other	2,234,531	3,157,716	5,392,246	84,984	308,328	393,312	4,998,934	25,564	5,024,496
30 Social services strategy – adults	39,878	18,317	58,195	1,123	6,788	7,911	50,284	1,254	51,538
40 Older people (aged 65 or over) including older mentally ill	2,365,144	6,683,549	9,048,693	1,704,618	465,648	2,170,266	6,878,427	63,966	6,942,393
51 Adults aged under 65 with physical disability or sensory impairment	374,520	1,144,477	1,518,997	89,250	92,940	182,190	1,336,807	14,709	1,351,516
52 Adults aged under 65 with learning disabilities	1,061,893	3,174,406	4,236,299	242,968	932,566	1,175,534	3,060,765	36,293	3,097,058
53 Adults aged under 65 with mental health needs	390,110	839,003	1,229,113	63,499	156,878	220,377	1,008,736	11,931	1,020,667
75 Other adult Social services – asylum seekers – lone adults	11,090	57,511	68,601	6,799	8,372	15,171	53,430	82	53,512
79 Other adult Social services – other	134,261	432,984	567,246	32,015	120,944	152,959	414,287	19,391	433,677
80 Supported employment	49,035	44,856	93,891	22,058	17,998	40,056	53,835	584	54,420
90 TOTAL SOCIAL SERVICES	6,733,800	15,773,446	22,507,245	2,281,574	2,131,509	4,413,084	18,094,159	179,918	18,274,077
<i>of which:</i>									
99 Supporting people ancillary expenditure	36,855	262,017	298,872	10,811	14,825	25,636	273,236	1,519	274,755

Table C1d: Revenue Outturn Housing services (RO4) 2006-07

	EXPENDITURE				INCOME			£ thousand		
	Employees	Running Expenses	Total Expenditure	Sales, Fees and Charges	Other Income	Total Income	Net Current Expenditure	Capital Charges	Net Total Cost (excluding specific grants)	
10 Housing strategy, advice and registered social landlords	97,515	137,317	234,832	18,308	46,565	64,873	169,957	91,072	261,029	
20 Housing advances	706	3,693	4,399	489	1,320	1,809	2,590	21,717	24,307	
Private sector housing renewal										
31 Administration of renovation and improvement grants	52,440	60,516	112,956	14,258	30,771	45,029	67,927	154,810	222,737	
38 Other private sector housing renewal	50,397	53,567	103,964	15,840	15,178	31,018	72,947	73,965	146,912	
Homelessness										
41 Hostels (non-HRA support)	11,806	18,831	30,637	16,841	9,257	26,098	4,539	854	5,393	
42 Bed and breakfast accommodation	4,036	156,921	160,957	80,815	59,224	140,039	20,919	109	21,028	
43 Leasehold dwellings	4,225	322,857	327,083	254,401	119,545	373,946	-46,864	160	-46,704	
46 Other temporary accommodation	11,113	167,275	178,388	95,235	41,169	136,404	41,983	3,653	45,636	
47 Homelessness administration	114,459	131,865	246,325	16,181	20,296	36,477	209,847	6,685	216,532	
Housing benefits										
51 Rent allowances – discretionary payments	1,465	20,612	22,076	7,249	20,697	27,946	-5,870	28	-5,842	
52 Non-HRA rent rebates – discretionary payments	370	2,643	3,013	685	678	1,363	1,649	5	1,654	
53 Rent rebates to HRA tenants – discretionary payments	0	19,536	19,536	11,241	7,065	18,306	1,230	-18	1,212	
57 Housing benefits administration	256,730	331,922	588,651	9,825	49,287	59,112	529,540	6,245	535,787	
60 Other council property (Non-HRA)	29,429	112,096	141,525	31,294	26,444	57,738	83,787	15,630	99,417	
Housing welfare										
75 Supporting people	64,949	1,117,643	1,182,590	19,072	29,011	48,083	1,134,507	3,130	1,137,637	
78 Other welfare services	30,030	25,200	55,230	18,937	10,497	29,434	25,796	4,045	29,841	
90 TOTAL HOUSING SERVICES (GFRA only)	729,667	2,682,493	3,412,160	610,670	487,005	1,097,675	2,314,486	382,091	2,696,577	

Table C1e: Revenue Outturn Cultural, Environmental and Planning services (RO5) 2006-07

	EXPENDITURE			INCOME			Net Total Cost (excluding specific grants)
	Employees	Running Expenses	Total Expenditure	Sales, Fees and Charges	Other Income	Total Income	
CULTURAL AND RELATED SERVICES							
Culture and heritage							
111 Archives	30,989	23,387	54,376	3,809	9,265	13,074	44,400
112 Arts development and support	36,966	115,163	152,129	10,672	22,977	33,649	128,273
113 Heritage	24,347	31,351	55,698	8,078	15,197	23,275	36,215
114 Museums and galleries	109,197	141,771	250,967	34,215	32,191	66,405	205,978
115 Theatres and public entertainment	83,723	232,865	316,588	129,395	28,382	157,777	192,205
Recreation and sport							
121 Community centres and public halls	34,307	59,398	93,705	17,432	17,440	34,873	77,524
122 Foreshore	7,107	15,820	22,927	11,987	3,364	15,351	10,078
123 Sports development and community recreation	122,917	149,091	272,006	37,887	49,974	87,861	198,888
128 Sports and recreation facilities, including golf courses	345,511	574,998	920,509	353,388	52,415	405,803	670,487
130 Open spaces	381,403	752,550	1,133,953	118,351	196,702	315,053	855,901
140 Tourism	62,076	141,478	203,553	38,669	15,973	54,642	152,565
150 Library service	554,969	450,409	1,005,377	65,013	50,983	115,996	951,070
190 TOTAL CULTURAL AND RELATED SERVICES	1,793,511	2,688,279	4,481,790	828,894	494,862	1,323,758	3,523,583
210 Cemetery, cremation and mortuary services	64,088	134,861	198,949	177,219	12,638	189,857	19,270
ENVIRONMENTAL SERVICES							
Environmental health							
221 Food safety	68,820	52,927	121,747	7,064	3,867	10,931	111,178
227 Public conveniences	15,611	75,590	91,201	2,144	2,473	4,617	99,382
228 Other environmental health	284,355	257,395	541,750	55,092	72,563	127,655	425,662
229 Licensing	65,754	83,619	149,373	96,115	16,846	112,961	36,911
Community Safety							
231 Crime reduction	121,284	239,590	360,874	19,082	69,986	89,068	285,304
232 Safety services	85,948	87,928	173,876	7,679	27,844	35,523	140,216

Table C1e: Revenue Outturn Cultural, Environmental and Planning services (RO5) 2006-07 (continued)

	EXPENDITURE			INCOME			Net Total Cost (excluding specific grants)	£ thousand	
	Employees	Running Expenses	Total Expenditure	Sales, Fees and Charges	Other Income	Total Income			Net Current Expenditure	Capital Charges
ENVIRONMENTAL SERVICES (continued)									
Flood defence, land drainage and coast protection									
241 Defences against flooding	4,146	16,400	20,546	1,047	3,937	4,984	15,562	3,558	19,120
243 Internal drainage levy work	1,070	25,832	26,902	778	55	833	26,069	281	26,350
247 Coast protection	2,947	13,437	16,384	325	2,488	2,813	13,571	19,401	32,972
250 Agricultural and fisheries services	1,413	14,736	16,149	17,134	4,967	22,101	-5,952	2,377	-3,575
260 Trading standards	124,842	70,980	195,822	13,288	12,028	25,316	170,506	1,470	171,976
270 Street cleansing (not chargeable to Highways)	242,988	521,611	764,599	24,554	78,962	103,516	661,083	6,009	667,092
Waste management									
281 Waste collection	361,741	1,192,350	1,554,092	249,736	188,561	438,297	1,115,795	40,017	1,155,812
282 Waste disposal	60,707	1,754,408	1,815,115	138,013	222,744	360,757	1,454,357	9,154	1,463,511
290 TOTAL ENVIRONMENTAL SERVICES	1,505,715	4,541,662	6,047,378	809,270	719,959	1,529,229	4,518,148	133,031	4,651,179
PLANNING AND DEVELOPMENT SERVICES									
310 Building control	143,343	111,416	254,759	157,757	22,751	180,508	74,251	856	75,107
320 Development control	320,015	323,811	643,826	254,876	40,582	295,458	348,367	5,427	353,795
Planning policy									
335 Conservation and listed buildings planning policy	23,007	22,371	45,378	1,000	3,244	4,244	41,134	3,116	44,250
338 Other planning policy	146,664	158,797	305,461	55,761	37,161	92,922	212,539	7,510	220,049
340 Environmental initiatives	72,628	92,395	165,023	15,864	34,614	50,478	114,545	15,351	129,896
350 Economic development	307,823	854,715	1,162,537	210,861	208,862	419,723	742,816	310,448	1,053,264
360 Community development	168,699	363,463	532,163	13,360	79,042	92,402	439,762	9,211	448,973
390 TOTAL PLANNING AND DEVELOPMENT SERVICES	1,182,179	1,926,968	3,109,148	709,479	426,255	1,135,733	1,973,414	351,920	2,325,334
400 TOTAL CULTURAL, ENVIRONMENTAL & PLANNING SERVICES	4,481,405	9,156,911	13,638,314	2,347,644	1,641,076	3,988,721	9,649,593	850,503	10,500,096

Table C1f: Revenue Outturn Protective, Central and Other services (RO6) 2006-07 (continued)

	EXPENDITURE				INCOME				Net Total Cost (excluding specific grants)	
	Employees	Running Expenses	Total Expenditure	Sales, Fees and Charges	Other Income	Total Income	Net Current Expenditure	Capital Charges		
CENTRAL SERVICES TO THE PUBLIC (continued)										
Elections										
441 Registration of electors	25,157	42,696	67,853	1,709	2,176	3,885	63,968	216	64,184	
442 Conducting elections	11,862	39,411	51,273	1,406	3,329	4,735	46,538	64	46,603	
450 Emergency planning	30,831	27,450	58,281	3,113	4,064	7,177	51,104	932	52,035	
460 Local land charges	26,845	50,211	77,056	155,208	6,804	162,012	-84,956	875	-84,081	
470 General grants, bequests and donations	7,219	106,554	113,773	3,433	14,804	18,237	95,536	5,421	100,957	
Non-distributed costs										
481 Retirement benefits	431,745	66,364	498,109	8,594	57,498	66,092	432,017	14,336	446,353	
482 Costs of unused shares of IT facilities and other assets	4,770	41,537	46,307	6,325	13,037	19,362	26,945	15,427	42,372	
483 Depreciation/impairment of surplus costs etc	2,920	1,875	4,795	11	866	877	3,918	19,307	23,225	
489 MANAGEMENT AND SUPPORT SERVICES	4,233,945	4,222,691	8,456,635	789,065	7,415,954	8,205,019	251,617	337,156	588,772	
490 TOTAL CENTRAL SERVICES	5,672,726	6,614,009	12,286,735	1,152,370	7,982,465	9,134,835	3,151,898	442,484	3,594,383	
491 Recharges within central services	-	-	-	-	2,014,338	-	-	-	-	
492 Recharges to general fund revenue account (excluding central services)	-	-	-	-	4,096,237	-	-	-	-	
493 Recharges to central government	-	-	-	-	37,419	-	-	-	-	
494 Recharges to other accounts	-	-	-	-	934,528	-	-	-	-	
495 Other management and support services income (excluding recharges)	333,433	-	-	-	-	-	-	-	-	
500 TOTAL OTHER SERVICES	236,619	442,581	679,200	116,441	337,700	454,142	225,057	35,183	260,241	

Table C1g: Trading Services Revenue Account (TSR) 2006-07

	EXPENDITURE			INCOME			£ thousand		
	Employees	Running Expenses	Total Expenditure	Sales, Fees and Charges	Other Income	Total Income		Gross Surplus (-)/ Deficit (+)	Capital Charges	Net Surplus (-)/ Deficit (+)
External Trading Accounts									
260 Car parks	1,418	3,109	4,527	10,166	593	10,759	-6,232	740	-5,492
281 Airports	275	668	943	951	1,798	2,749	-1,806	148	-1,658
282 Ports	3,439	4,713	8,152	7,189	-203	6,986	1,166	842	2,008
283 Piers	0	-2	-2	0	0	0	-2	0	-2
284 Toll bridges and roads	11,071	18,299	29,370	47,655	3,412	51,067	-21,697	9,365	-12,332
514 Museums	138	141	279	45	42	87	192	16	208
515 Theatres	9,564	27,142	36,706	25,959	1,753	27,712	8,994	2,250	11,244
521 Civic halls	5,278	16,466	21,744	13,240	3,577	16,817	4,927	2,878	7,805
525 Civic restaurants	9,177	9,705	18,882	15,881	1,778	17,659	1,223	114	1,337
528 Sports facilities	11,826	13,635	25,461	18,237	3,253	21,490	3,971	657	4,628
535 Crematoria	1,701	2,324	4,025	3,867	474	4,341	-316	56	-260
550 Fishery harbours	1,676	4,288	5,964	5,762	228	5,990	-26	1,257	1,231
580 Trade waste	2,951	11,577	14,529	12,677	3,584	16,261	-1,732	282	-1,450
591 Building control	11,264	10,942	22,206	18,561	2,493	21,054	1,152	8	1,160
594 Corporation estates	4,637	56,457	61,094	96,305	47,846	144,151	-83,057	6,840	-76,217
595 Industrial estates	5,607	60,977	66,584	134,768	39,587	174,355	-107,771	10,632	-97,139
596 Investment properties	1,028	26,001	27,029	84,060	5,952	90,012	-62,983	2,122	-60,861
597 Market undertakings	25,663	65,698	91,361	82,782	22,135	104,917	-13,556	7,208	-6,348
691-695 Other External Trading Accounts	68,604	292,071	360,675	174,159	202,784	376,943	-16,268	5,059	-11,209
698 TOTAL EXTERNAL TRADING ACCOUNTS	175,317	624,211	799,529	752,264	341,086	1,093,350	-293,821	50,474	-243,347
<i>of which:</i>									
931 Depreciation	...	...	...	...	...	...	...	42,975	...
933 Loss on impairment of assets	...	...	...	...	...	...	...	6,695	...
934 Amortisation of deferred charges	...	...	...	...	...	...	...	2,607	...
935 Credit for amortisation of capital grants and other capital contributions	...	...	...	...	...	...	...	-1,804	...
939 Total capital charges (total of lines 931 to 935)								50,473	

(continued)

Table C1g: Trading Services Revenue Account (TSR) 2006-07 (continued)

	EXPENDITURE			INCOME			Gross Surplus (-)/ Deficit (+)	Capital Charges	Net Surplus (-)/ Deficit (+)
	Employees	Running Expenses	Total Expenditure	Sales, Fees and Charges	Other Income	Total Income			
Internal Trading Accounts									
716 Administrative education support services	6,485	7,964	14,449	10,918	3,592	14,510	-61	181	120
717 Specialist education support services	16,327	13,319	29,646	14,264	16,729	30,993	-1,347	166	-1,181
723 Highways maintenance	191,373	377,738	569,111	329,045	249,096	578,141	-9,030	3,166	-5,864
726 On-street parking	3,152	1,535	4,687	1,633	2,299	3,932	755	16	771
733 Social services: residential homes	0	0	0	0	0	0	0	0	0
734 Social services: home care services	1,964	963	2,927	0	2,930	2,930	-3	0	-3
741 Housing management	9,228	5,245	14,473	146	14,731	14,877	-404	0	-404
752 Leisure management	17,923	12,592	30,515	20,100	8,976	29,076	1,439	106	1,545
757 Environmental cleaning and sweeping	71,655	35,637	107,292	56,259	45,596	101,855	5,437	910	6,347
810 Construction and property services	174,918	189,258	364,175	131,474	233,972	365,447	-1,272	3,618	2,346
821 Building cleaning	240,975	57,400	298,376	149,427	143,910	293,337	5,039	386	5,425
825 Building maintenance	200,988	250,409	451,397	221,334	226,159	447,493	3,904	1,563	5,466
830 Grounds maintenance	117,924	98,978	216,901	70,716	143,488	214,204	2,697	1,772	4,469
841 Vehicle maintenance	57,669	158,335	216,004	104,367	117,224	221,592	-5,588	6,438	850
845 Vehicle management and transport	50,673	190,979	241,652	90,744	179,227	269,971	-28,319	19,345	-8,974
850 Refuse collection	69,931	63,847	133,778	45,909	86,961	132,870	908	2,549	3,457
860 Catering services	338,932	272,317	611,249	415,463	178,444	593,907	17,343	710	18,053
871 Office services (printing, security, etc)	29,808	39,502	69,310	26,782	40,985	67,767	1,543	582	2,125
872 Information technology	73,750	126,428	200,178	42,245	163,584	205,829	-5,651	13,697	8,047
873 Finance services	58,232	42,648	100,880	14,052	87,351	101,403	-523	2,164	1,641
874 Legal services	48,938	25,559	74,497	16,446	56,900	73,346	1,151	93	1,244
875 Personnel services	35,676	19,767	55,443	17,478	36,723	54,201	1,242	125	1,367
891 Other Internal Trading Accounts	359,306	408,985	768,291	445,153	308,907	754,060	14,230	12,228	26,458
898 TOTAL INTERNAL TRADING ACCOUNTS	2,175,825	2,399,405	4,575,230	2,223,956	2,347,784	4,571,740	3,490	69,816	73,306
<i>of which:</i>									
931 Depreciation	...	...	...	...	...	...	...	66,203	...
933 Loss on impairment of assets	...	...	...	...	...	...	...	2,039	...
934 Amortisation of deferred charges	...	...	...	...	...	...	...	1,236	...
935 Credit for amortisation of capital grants and other capital contributions	...	...	...	...	...	...	...	337	...
939 Total capital charges (total of lines 931 to 935)								69,815	
899 TOTAL EXTERNAL+ INTERNAL TRADING ACCOUNTS	2,351,142	3,023,616	5,374,759	2,976,220	2,688,870	5,665,090	-290,330	120,290	-170,041

Table C1h: Subjective Analysis (SAR) (grossed up all England) 2006-07

	Education services	Highways, roads and transport services	Social services (exc. HRA)	Housing services and related services	Cultural and related services	Environmental services	Planning and development services	Police services	Fire and rescue services	Court services	Central services	Other services	TOTAL ALL SERVICES	£ thousand Management and support services (inc. in Central)
PART A – PAY ESTIMATES														
1 Teacher salary	15,933,964	269	10,241	0	3,113	62	30	0	0	0	2,320	0	15,950,000	2,131
2 Employers' National Insurance contributions	1,234,241	23	798	0	211	5	3	0	0	0	172	0	1,235,453	155
3 Employers' Pension contributions	1,900,426	0	853	0	213	0	0	0	0	0	1,910	0	1,903,401	161
4 Location allowance	20,355	0	0	0	0	0	0	0	0	0	0	0	20,355	0
5 TOTAL TEACHERS GROUP (Total of lines 1 to 4)	19,088,987	292	11,893	0	3,538	67	33	0	0	0	4,401	0	19,109,210	2,447
6 Police & Fire salary	0	0	0	0	0	0	0	5,294,542	1,070,152	0	37,904	993	6,403,590	21,649
7 Employers' National Insurance contributions	0	0	0	0	0	0	0	472,564	86,453	0	3,476	63	562,556	2,320
8 Employers' Pension contributions	0	0	0	0	0	0	0	1,402,092	237,912	0	6,873	0	1,646,877	4,525
9 Location allowance	0	0	0	0	0	0	0	176,606	27,998	0	0	0	204,604	0
10 TOTAL POLICE & FIRE GROUP (Total of lines 6 to 9)	0	0	0	0	1,402,610	1,154,254	885,418	7,345,803	1,422,514	14,440	48,254	1,056	8,817,626	28,493
11 All Other Staff salary	7,229,902	875,794	5,236,259	552,328	1,402,610	1,154,254	885,418	1,733,472	151,595	14,440	4,128,254	152,496	23,516,823	3,298,343
12 Employers' National Insurance contributions	430,198	64,475	386,088	44,842	95,573	88,693	69,600	131,450	11,359	1,162	316,414	10,889	1,650,721	236,945
13 Employers' Pension contributions	803,308	124,204	651,706	76,921	166,074	146,512	121,702	244,445	24,833	2,260	593,865	20,174	2,976,003	395,062
14 Location allowance	32,682	1,777	19,577	5,344	9,033	5,191	4,902	46,803	5,550	24	16,347	739	147,969	8,320
15 TOTAL ALL OTHER STAFF GROUP (Total of lines 11 to 14)	8,496,089	1,066,251	6,293,609	679,435	1,673,290	1,394,650	1,081,621	2,156,169	193,338	17,886	5,054,880	184,299	28,291,516	3,938,670
16a Adjustments made for FRS17	99,103	28,813	166,756	21,441	59,484	46,166	38,123	721,269	165,894	303	-8,837	-13,530	1,324,985	-42,303
16b Other Pay Related Costs	1,054,518	65,229	261,542	28,791	57,200	64,833	62,402	118,084	49,355	306	574,028	64,795	2,401,082	306,639
17 TOTAL Part A (Total of lines 28,738,697 5, 10, 15, 16a & 16b)	28,738,697	1,160,584	6,733,800	729,667	1,793,511	1,505,715	1,182,179	10,341,325	1,831,101	18,495	5,672,726	236,619	59,944,419	4,233,945
PART B – RUNNING EXPENSES														
18 Repairs, Alterations and Maintenance of Buildings	890,189	123,350	95,302	32,742	175,140	50,748	30,784	121,885	25,507	1,208	215,669	36,660	1,799,185	170,250
19 Energy Costs – Electricity	219,112	88,193	34,170	7,053	57,516	11,879	8,729	40,195	6,162	554	63,160	4,113	540,836	51,008
20 Energy Costs – Gas and Other	196,301	2,775	30,411	3,042	41,996	7,819	3,086	22,875	6,043	322	23,276	2,257	340,203	18,540
21 Rents	137,100	31,334	92,375	383,221	29,822	14,851	30,088	69,213	7,281	4,333	175,856	11,130	986,604	142,465
22 Rates	382,688	76,940	30,195	4,269	98,027	25,094	16,938	81,972	23,282	3,351	163,633	9,005	915,394	129,238
23 Water Services	86,586	2,571	13,864	2,278	23,711	9,025	2,745	6,561	2,218	74	11,233	1,266	162,132	8,605
24 Fixtures & Fittings	27,896	1,106	5,460	682	3,978	2,874	571	2,015	1,017	4	3,314	36	48,954	2,626
25 Cleaning and Domestic Supplies	335,878	7,169	40,737	3,554	37,398	29,900	7,083	39,698	6,031	198	62,294	1,154	571,093	49,614
26 Grounds Maintenance Costs	105,635	35,018	9,018	3,119	172,479	48,039	9,342	2,058	888	7	9,531	2,155	397,289	6,472
27 Premises Insurance	114,969	4,866	8,854	2,382	18,616	3,337	13,716	3,704	1,195	609	44,538	1,094	217,880	33,444
28 Other Premises Related Expenditure	229,463	123,365	24,688	8,510	47,214	29,081	19,493	97,581	6,978	1,940	129,701	4,469	722,482	80,015
29 TOTAL PREMISES EXPENSES (Total of lines 18 to 28)	2,725,816	496,687	385,075	450,847	705,896	232,647	142,575	487,755	86,601	12,602	902,205	73,340	6,702,047	692,277

(continued)

Table C1h: Subjective Analysis (SAR) (grossed up all England) 2006-07 (continued)

	Education services	Highways, roads and transport services	Social Services	Housing services (exc. HRA)	Cultural and related services	Environmental services	Planning and development services	Police services	Fire and rescue services	Court services	Central services	Other services	TOTAL ALL SERVICES	£ thousand Management and support services (inc. in Central)
PART B – RUNNING EXPENSES (continued)														
30 Direct Transport Costs – Vehicle Repair & Maintenance	31,715	10,129	11,591	679	12,192	56,831	311	50,783	11,105	116	16,072	5,050	206,574	12,087
31 Direct Transport Costs – Vehicle Running Costs	56,520	18,325	35,125	1,175	19,224	87,405	951	70,283	14,209	13	43,529	5,915	352,674	30,669
32 Contract Hire and Operating Leases	525,223	64,336	138,945	2,485	36,505	135,203	3,841	22,097	33,739	338	47,285	19,217	1,029,215	33,751
33 Car Allowances for Travelling Expenses	90,761	17,779	173,936	7,490	13,299	18,210	16,371	31,592	8,875	160	59,205	1,161	438,838	40,073
34 Public Transport Allowances for Travelling Expenses	106,803	13,366	22,909	948	2,418	2,001	2,285	18,869	2,058	37	10,192	303	182,189	6,985
35 Transport Insurance	3,606	19,112	3,556	236	2,786	5,675	607	18,714	4,708	4	13,357	1,281	73,642	10,867
36 Other Transport Related Expenditure	198,075	104,627	71,980	2,245	8,384	38,001	2,339	56,964	5,992	441	26,401	4,321	519,771	20,473
37 TOTAL TRANSPORT EXPENSES (Total of lines 30 to 36)	1,012,703	247,675	458,043	15,259	94,807	343,326	26,706	269,302	80,687	1,109	216,042	37,248	2,802,904	154,903
38 Equipment, Furniture & Materials	724,515	97,175	153,666	30,673	213,349	116,486	28,051	109,661	22,470	306	144,220	16,870	1,657,442	104,283
39 Catering	664,418	1,184	99,632	1,870	29,342	2,652	3,507	19,100	3,625	289	26,371	1,504	853,494	18,088
40 Clothing, Uniforms & Laundry	11,652	2,161	9,350	334	4,353	6,512	576	44,301	16,623	55	6,682	411	103,010	4,823
41 Printing, Stationery and General Office Expenses	282,416	25,953	59,721	14,556	52,119	22,255	36,246	42,341	4,740	423	169,548	4,107	714,423	105,464
42 Communications and Computing – Postage	34,091	6,527	12,127	5,563	9,945	5,162	5,666	8,335	669	68	88,328	975	177,457	48,467
43 Communications and Computing – Telephone	73,851	10,144	49,279	5,573	18,305	11,890	8,021	105,687	15,352	304	126,367	2,397	427,170	99,004
44 Communications and Computing – Computer Costs	383,510	96,505	81,295	17,856	43,026	17,016	28,599	257,230	16,482	318	407,482	24,442	1,373,761	319,604
45 Communications and Computing – Other	47,067	4,241	6,167	1,656	3,446	2,913	7,329	72,718	7,943	12	49,543	15,188	218,222	39,272
46 Subsistence and Conference Expenses	53,821	2,176	19,688	1,699	3,835	3,555	6,770	27,954	3,213	277	50,843	376	174,207	15,762
47 Subscriptions	56,135	8,568	30,579	7,483	16,777	7,718	15,043	2,693	872	42	55,350	515	201,774	20,957
48 Insurance	105,005	104,163	15,277	2,122	13,656	7,581	3,604	24,684	2,389	28	69,418	9,024	356,950	53,682
49 Schools' Non ICT Learning Resources	762,827	847	24,217	1,149	2,740	1,090	252	0	0	13	1,618	33	794,788	706
50 Schools' ICT Learning Resources	325,378	730	5,747	1,007	561	948	219	0	0	13	1,490	0	336,092	867
51 Exam Fees	283,953	212	4,528	309	5,401	280	389	1,343	0	274	1,596	0	298,285	1,300
52 Other Supplies and Services Expenditure	2,784,205	1,127,065	993,932	472,322	507,173	960,164	519,211	461,263	73,369	31,069	1,286,860	96,427	9,313,061	613,276
53 TOTAL SUPPLIES & SERVICES EXPENDITURE (Total of lines 38 to 52)	6,592,844	1,487,651	1,565,205	564,168	924,027	1,166,221	663,483	1,177,310	167,749	33,491	2,485,712	172,268	17,000,129	1,445,556

(continued)

Table C1h: Subjective Analysis (SAR) (grossed up all England) 2006-07 (continued)

	Education services	Highways, roads and transport services	Social Services	Housing services (exc. HRA)	Cultural and related services	Environmental services	Planning and development services	Police services	Fire and rescue services	Court services	Central services	Other services	TOTAL ALL SERVICES	£ thousand Management and support services (inc. in Central)
PART B – RUNNING EXPENSES (continued)														
54 Joint Authorities and Other Local Authorities	498,096	573,868	676,095	106,345	80,260	125,429	148,905	58,080	2,559	9,946	35,172	8,767	2,323,521	14,068
55 Grants to Voluntary Bodies	594,845	28,770	669,526	54,737	74,652	41,003	159,613	9,044	285	13	73,704	18,285	1,724,478	14,044
56 Private Contractors and Other Agencies – Professional Services	396,191	173,119	1,944,013	176,695	67,955	360,234	116,148	64,621	7,458	4,578	413,194	10,539	3,734,745	239,331
57 Private Contractors and Other Agencies – Agency Staff	289,587	117,528	237,588	33,691	18,744	35,211	47,554	13,718	1,507	240	71,809	4,036	871,214	49,089
58 Private Contractors and Other Agencies – Other	1,024,380	1,501,078	8,506,632	857,509	168,987	1,377,581	81,527	39,580	1,472	3,763	255,638	56,168	13,874,315	173,151
59 Internal Trading Organisations	380,136	1,631,377	182,389	28,987	65,377	176,687	28,038	0	0	33	80,311	13,848	2,587,182	36,059
60 TOTAL THIRD PARTY PAYMENTS (Total of lines 54 to 59)	3,183,235	4,025,740	12,216,243	1,257,965	475,974	2,116,145	581,786	185,044	13,280	18,573	929,828	111,843	25,115,455	525,742
61 Total Transfer Payments (Discretionary)	72,380	50,197	268,005	42,791	18,373	9,104	7,814	0	-227	0	65,881	-4,426	529,890	32,273
62 Expenditure on Management and Support Services	631,204	425,972	880,875	351,463	469,202	674,220	504,605	3,705	99,233	3,248	2,014,338	52,509	6,110,575	1,371,940
63 TOTAL Part B (Total of lines 29, 37, 53, 60, 61 & 62)	14,218,182	6,733,922	15,773,446	2,682,493	2,688,279	4,541,662	1,926,968	2,123,115	447,323	69,024	6,614,009	442,581	58,261,004	4,222,691
PART C – INCOME														
64 Rental Income	119,974	49,463	58,470	359,438	86,602	32,670	270,334	20,326	4,692	133	77,448	37,175	1,116,726	57,709
65 Recharges	689,212	451,501	431,938	124,269	218,576	333,612	161,018	15,223	850	3,610	7,082,522	194,420	9,706,750	7,054,401
66 All Other Income	4,176,181	2,080,544	3,922,675	613,969	1,018,580	1,162,947	704,381	777,600	79,773	21,339	1,974,865	222,547	16,755,401	1,092,909
67 TOTAL Part C (Lines 64 to 66)	4,985,367	2,581,508	4,413,084	1,097,675	1,323,758	1,529,229	1,135,733	813,149	85,315	25,082	9,134,835	454,142	27,578,877	8,205,019
PART D – SUMMARY														
68 TOTAL PART A (= Line 17)	28,738,697	1,160,584	6,733,800	729,667	1,793,511	1,505,715	1,182,179	10,341,325	1,831,101	18,495	5,672,726	236,619	59,944,419	4,233,945
69 TOTAL PART B (= Line 63)	14,218,182	6,733,922	15,773,446	2,682,493	2,688,279	4,541,662	1,926,968	2,123,115	447,323	69,024	6,614,009	442,581	58,261,004	4,222,691
70 TOTAL PART C (= Line 67)	4,985,367	2,581,508	4,413,084	1,097,675	1,323,758	1,529,229	1,135,733	813,149	85,315	25,082	9,134,835	454,142	27,578,877	8,205,019
71 TOTAL SERVICE EXPENDITURE (Lines 68 + 69 - 70)	37,971,511	5,312,997	18,094,159	2,314,485	3,158,031	4,518,148	1,973,414	11,651,291	2,193,109	62,437	3,151,898	225,057	90,626,541	25,167

C2 Revenue outturn summary and grants

Table C2a gives 2006-07 **General Fund Revenue Account** outturn information from the *Revenue Summary (RS)* return. The expenditure recorded on each of the service lines of this return is on the basis of **Net Current Expenditure** as defined in **section 3.1**. The *RS* return gives a summary of the information collected on individual *RO* returns as well as a detailed breakdown of income and expenditure not recorded on *RO* returns, including items which cannot be allocated to any single service. **Tables C2b** and **C2c** give a subjective summary of Total Service Expenditure across all the *RO* returns.

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

Table C2d give 2006-07 net current expenditure by service on both FRS17 and non-FRS17 bases. These data are from the *RS* return.

Table C2b gives 2006-07 specific and special grants outturn information from the *Revenue Grants (RG)* return.

Table C2a: Revenue Outturn Summary (RS) 2006-07			
			£ thousand
	Net current expenditure	Capital charges	Net total cost excluding specific grants
190 Education services	37,971,511	1,420,063	39,391,573
290 Highways, roads and transport services	5,312,997	878,012	6,191,008
390 Social services	18,094,159	179,918	18,274,077
490 Housing services (excluding Housing Revenue Account)	2,314,485	382,091	2,696,577
509 Cultural and related services	3,158,031	365,552	3,523,583
590 Environmental services	4,518,148	133,031	4,651,179
599 Planning and development services	1,973,414	351,920	2,325,334
601 Police services	11,651,291	253,965	11,905,256
602 Fire & rescue services	2,193,109	80,065	2,273,174
603 Court services	62,437	2,103	64,540
690 Central services	3,151,898	442,484	3,594,383
698 Other services	225,057	35,183	260,241
699 Total service expenditure (total of lines 190 to 698)	90,626,541	4,524,387	95,150,927
701 Education: student support – mandatory awards	710		
711 Housing benefits: rent allowances – mandatory payments	8,263,791		
712 Housing benefits: non-HRA rent rebates – mandatory payments	924,998		
713 Housing benefits: rent rebates to HRA tenants – mandatory payments	3,406,269		
714 Housing benefits: subsidy limitation transfers from HRA	45,283		
715 Housing benefits: transfers to (+) /from (-) HRA under transitional measures	-5,735		
718 Contribution to the HRA re items shared by the whole community	14,128		

(continued)

Table C2a: Revenue Outturn Summary (RS) 2006-07 (continued)

	£ thousand
	Net current expenditure
Precepts and levies	
721 Parish precepts	279,122
722 Passenger Transport Authority levy	0
724 Waste Disposal Authority levy	1,082
727 London Pensions Fund Authority levy	22,360
728 Other levies	54,973
731 External Trading Accounts net surplus(-)/ deficit(+)	-243,347
732 Internal Trading Accounts net surplus(-)/ deficit(+)	73,305
748 Adjustments to net current expenditure	49,319
749 Total net current expenditure (total of lines 699 to 748)	103,512,799
754 Local tax collection: Council tax benefit paid to the Collection Fund	3,234,632
757 Local tax collection: Non-domestic rate relief - discretionary payments	25,445
759 Levy: Environment Agency flood defence	22,698
761 Capital charges accounted for in External Trading Accounts	-50,474
762 Capital charges accounted for in Internal Trading Accounts	-69,816
765 Capital expenditure charged to the GF Revenue Account (CERA)	1,105,974
771 Provision for bad debts	67,363
773 Provision for repayment of principal	1,239,303
776 Leasing payments	19,632
781 Interest: external payments	2,754,453
783 Interest: HRA item 8 payments and receipts	-899,889
785 Sub-total (total of lines 749 to 783)	110,962,119
786 Interest and investment income (-): external receipts and dividends	-1,481,119
787 Pensions interest cost and expected return on pensions assets	4,533,717
791 Specific and special revenue grants outside AEF	-19,642,665
795 Revenue expenditure (total of lines 785 to 791)	94,372,051
797 Specific and special revenue grants inside AEF	-41,771,349
799 Net revenue expenditure (total of lines 795 to 797)	52,600,701
801 Inter-authority transfers in respect of reorganisation	7,104
802 Adjustments to Formula Grant re 2004-05 and 2005-06 Amending Reports	8,442
811 Appropriations to(+)/ from(-) schools' reserves	151,632
815 Appropriations to(+)/ from(-) other earmarked financial reserves	355,156
816 Appropriations to(+)/ from(-) unallocated financial reserves	187,734
817 Appropriations to(+)/ from(-) pensions reserve	-5,889,657
830 The budget requirement (total of lines 799 to 817)	47,421,113
851 Revenue Support Grant	-3,378,118
856 Police grant	-3,935,789
858 General GLA grant	-37,868
870 Redistributed non-domestic rates	-17,505,605
880 Other items	-110,908
890 Council tax requirement (total of lines 830 to 880)	22,452,831

(continued)

Table C2a: Revenue Outturn Summary (RS) 2006-07 (continued)

				£ thousand
Financial reserves levels at start and end of 2006-07				
		At 1 April 2006	Actuarial gains and losses	At 31 March 2007
911	Schools reserves level	1,595,639		1,747,271
915	Other earmarked financial reserves level	8,104,484		8,459,641
916	Unallocated financial reserves level	2,939,452		3,127,186
917	Estimated pensions reserve level ^(a)	-122,225,200	9,032,834	-119,082,023
920	Prior Year Adjustments	77,586		
Capital charges				
931	Depreciation	3,688,943		
933	Loss on impairment of assets	194,319		
934	Amortisation of deferred charges	1,385,727		
935	Credit for amortisation of capital grants and other capital contributions ^(b)	-744,603		
939	Total capital charges (total of lines 931 to 935)	4,524,386		
<p>(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)</p> <p>(b) 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.</p>				

Table C2b: Income from specific grants (RG) 2006-07

	£ thousand
Grants within Aggregate External Finance (AEF)	
102 Dedicated Schools Grant (DSG)	26,321,489
105 Children's Services	296,628
107 Treatment Foster Care	2,573
109 Sharing IS Index	19,127
111 General Sure Start grant (includes Local Sure Start)	828,591
126 Change Fund	17,290
127 Regional Development Workers/Looked after Children Taskforce	68
128 Secure accommodation (Bed Bank)	0
129 Children's Trusts	1,610
141 Standards Fund – School Standards Grant (including personalisation)	1,360,408
145 Standards Fund – Other	3,076,320
161 Teenage Pregnancy Local Implementation	25,663
172 Transforming Youth Work Development Fund	991
181 Unaccompanied Asylum Seeking Children (UASC) Leaving Care Costs	26,383
195 Youth Opportunity	21,373
196 Positive Activities for Young People programme (PAYP)	16,746
210 Specific Road Safety Grant	10,750
211 Detrunking	34,016
212 Kerbcraft Road Safety	312
213 Work Related Road Safety	23
214 Rural Road Safety	0
215 Road Safety Partnerships	1,562
216 Road Safety Delivery	53
217 Congestion Performance Fund	21
218 Transport Innovation Fund	2,088
219 Inner City Demonstration Projects	0
221 GLA Transport Grant	2,390,736
231 Metropolitan Railway Passenger Services	204,067
241 Personalised Travel Pilot	0
243 Roadside Vehicle Testing	0
251 Rural Bus Challenge and Kickstart	12,753
255 Rural Bus Subsidy	51,711
257 Travel Plan Bursaries	937
261 Urban Bus Challenge and Kickstart	5,717
301 Access & Systems Capacity	530,918
311 AIDS Support	19,221
321 Carers	180,946
325 Child and Adolescent Mental Health Services (CAMHS)	86,270
341 Delayed Discharges	96,523
351 Human Resources Development Strategy	43,961
353 Individual Budgets Pilots	2,839
355 Mental Health	131,119
357 Mental Capacity Act and Independent Mental Capacity Advocate Service	3,386
361 National Training Strategy	92,834
365 Partnerships for Older People Projects	14,507
366 Preventative Technology	18,208
371 Preserved Rights	291,417
372 Smokefree Legislation	2,460
375 Commission for Social Care Inspection (CSCI) Reimbursement Grant	453
405 Housing Benefit and Council Tax Benefit Administration	541,272
451 Performance Standards Fund	10,775
481 Workstep	16,674
511 Homelessness	36,931
515 Local Authority Business Growth Incentives (LABGI) scheme	262,816
521 Local Area Agreements (LAA) Reward Grant or Local Public Service Agreement (LPSA) Performance Grant	180,034
531 Neighbourhood Renewal Fund	427,928
535 Neighbourhood Wardens	6,298
	<i>(continued)</i>

Table C2b: Income from specific grants (RG) 2006-07 (continued)

	£ thousand
Grants within Aggregate External Finance (AEF)	
537 New Dimension Crewing	13,073
541 Planning Delivery Grant	95,695
545 The Private Finance Initiative (PFI)	391,469
551 Supporting People Administration	58,777
553 Supporting People Grant - Housing	857,555
554 Supporting People Grant - Social Services	686,455
571 Animal Movement Licenses	5,768
592 Waste Performance and Efficiency	55,416
595 Copyright, Patents and Designs Act grant	1,205
611 Asylum Seekers	144,649
621 Basic Command Units (BCU) Fund	36,013
625 Community Support Officers	123,762
631 Counter Terrorism	306,274
632 Initial Police Learning and Development Programme	12,547
635 Crime Fighting Fund	261,343
637 DNA	26,637
642 London Travel	790
643 Neighbourhood Policing Fund	54,023
644 National Intelligence Model	63
645 Police Negotiating Board	20,889
646 Police Officers 30+ service	0
647 Probation Loan Charges	843
648 Reform Deal	1,761
649 Occupational Health	448
655 Street Crime Initiative	259
661 Young People Substance Misuse Partnership	51,976
669 LFEPA Civil Contingencies	1,375
698 Other grants within AEF ^(a)	834,488
699 TOTAL REVENUE GRANTS WITHIN AEF	
(Total of lines 102 to 698) (Transferred to RS line 797 as income)	41,771,349
Grants outside Aggregate External Finance (AEF)	
709 Children's Fund	79,860
710 Neighbourhood Support Fund	872
711 Education Maintenance Allowance	177
713 Higher Education Funding Council (HEFC) Payments	18,260
714 Connexions	176,527
715 Adult and Community Learning from Learning and Skills Council (LSC)	329,870
716 Sixth forms funding from Learning and Skills Council (LSC)	1,788,861
717 Further Education funding from Learning and Skills Council (LSC)	65,793
718 Mandatory Student Awards	11,021
719 DVLA Trading Fund	0
720 Free Flowing Cities	0
721 Mersey Travel	86,967
741 Council Tax Benefit: subsidy	3,252,067
743 Fraud Incentive Scheme	19,576
745 Mandatory Rent Allowances: subsidy	8,215,775
746 Mandatory Rent Rebates outside HRA: subsidy	992,800
747 Rent Rebates Granted to HRA Tenants: subsidy	3,391,967
750 Beacon	1,600
751 Capacity Building	9,911
752 Housing Acts / Urban Developments - contributions towards cost of loan charges	12,013
753 New Deal for Communities (NDC)	98,467
754 LG Efficiency Challenge Fund	160
755 Efficiency Improvements in Local Government (previously Single Regeneration Budget (SRB))	57,435
	<i>(continued)</i>

Table C2b: Income from specific grants (RG) 2006-07 (continued)

	£ thousand
Grants outside Aggregate External Finance (AEF)	
756 Fire Services	11,814
757 New Ventures Fund	0
758 Best Value Parishes	0
759 Invest to Save	1,620
760 Neighbourhood Management Pathfinder	6,548
761 Neighbourhood Element	6,677
762 Joint Liveability	1,157
763 Safer and Stronger Communities Fund Programme	41,625
764 Local Enterprise Growth Initiative	14,412
765 New Growth Points Funding	0
767 Cleaner, Safer, Greener Element	3,315
769 Housing Market Renewal Grant	77,585
780 Building Safer Communities	12,929
782 Tackling Violent Crime Programme	736
783 Crime Reduction Grants	14,262
784 Drug Strategy Partnership Support Grant	23,578
785 Anti-Social Behaviour Trailblazer	749
786 Anti-Social Behaviour Action Area	399
787 Anti-Social Behaviour Grant	3,052
788 Youth Offending Teams Grant	54,886
791 European Community Grants	109,442
798 Other grants outside AEF (a)	647,902
799 TOTAL REVENUE GRANTS OUTSIDE AEF (total of lines 709 to 798) (Transferred to RS line 791 as income)	19,642,665
800 TOTAL SPECIFIC AND SPECIAL REVENUE GRANTS (total of lines 699 + 799)	61,414,015
(a) This category may include amounts which should have been allocated to one of the main grants in the preceding rows.	

Table C2c: Revenue Outturn Service Expenditure Summary (RSX) 2006-07

	EXPENDITURE			INCOME			Net Total Cost (excluding specific grants)
	Employees	Running Expenditures	Total Expenditure	Sales, Fees and Charges	Other Income	Total Income	
190 Education services	28,738,697	14,218,182	42,956,878	2,025,237	2,960,132	4,985,367	1,420,063
290 Highways, roads and transport services	1,160,584	6,733,922	7,894,505	1,857,597	723,911	2,581,508	878,012
390 Social services	6,733,800	15,773,446	22,507,245	2,281,574	2,131,509	4,413,084	179,918
490 Housing services (excluding Housing Revenue Account)	729,667	2,682,493	3,412,159	610,670	487,005	1,097,675	382,091
509 Cultural and related services	1,793,511	2,688,279	4,481,790	828,894	494,862	1,323,758	365,552
590 Environmental services	1,505,715	4,541,662	6,047,378	809,270	719,959	1,529,229	133,031
599 Planning and development services	1,182,179	1,926,968	3,109,148	709,479	426,255	1,135,733	351,920
601 Police services	10,341,325	2,123,115	12,464,440	362,259	450,890	813,149	253,965
602 Fire & rescue services	1,831,101	447,323	2,278,423	36,733	48,582	85,315	80,065
603 Court services	18,495	69,024	87,519	1,289	23,793	25,082	2,103
690 Central services	5,672,726	6,614,010	12,286,736	1,152,370	7,982,465	9,134,835	442,484
698 Other services	236,619	442,581	679,200	116,441	337,700	454,142	35,183
699 TOTAL SERVICE EXPENDITURE (total of lines 190 to 698)	59,944,420	58,261,003	118,205,421	10,791,815	16,787,062	27,578,879	4,524,387
							95,150,927

Table C2d: Net Current Expenditure by Service on a FRS17 and Non-FRS17 Basis 2006-07

	Net current expenditure FRS17	£ million Net current expenditure non-FRS17
961 Education services	37,972	37,872
962 Highways, roads and transport services	5,313	5,284
963 Social services	18,094	17,927
964 Housing services (excluding Housing Revenue Account)	2,314	2,293
965 Cultural and related services	3,158	3,099
966 Environmental services	4,518	4,472
967 Planning and development services	1,973	1,935
971 Police services	11,651	10,930
972 Fire & rescue services	2,193	2,027
973 Court services	62	62
975 Central services (excluding Non-distributed costs: retirement benefits)	2,720	2,670
976 Non-distributed costs: retirement benefits	432	491
978 Other services	225	239
981 External Trading Accounts net surplus(-)/ deficit(+)	-243	-247
982 Internal Trading Accounts net surplus(-)/ deficit(+)	73	46
986 Pensions interest cost and expected return on pensions assets	4,534	-
987 Appropriations to(+)/ from(-) pensions reserve	-5,890	-
989 Total (total of lines 961 to 987)	89,101	89,101

C3 Revenue account net expenditure summaries

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

Table C3a: Revenue net current expenditure by service and region 2006-07

	North East	North West	Yorks & Humber	East Midlands	West Midlands	East of England	London	South East	South West	Total England
										£ million
Education	1,964	5,365	3,901	3,151	4,220	3,954	6,445	5,522	3,448	37,972
Highways and transport	236	730	440	270	401	326	2,217	410	282	5,313
Social services	1,008	2,560	1,744	1,408	1,908	1,850	3,409	2,568	1,638	18,094
Housing (excluding Housing Revenue Account)	725	2,002	1,227	851	1,377	1,232	4,293	1,992	1,210	14,910
Cultural, environmental and planning	576	1,376	935	763	953	888	1,874	1,430	854	9,650
<i>of which</i>										
<i>Cultural</i>	208	467	341	256	335	289	536	459	267	3,158
<i>Environmental</i>	226	644	399	353	422	458	848	739	429	4,518
<i>Planning and development</i>	142	265	195	154	196	141	491	233	159	1,973
Police	571	1,519	1,038	766	1,097	975	3,171	1,629	884	11,651
Fire & rescue	128	255	256	173	197	173	433	304	274	2,193
Courts	4	9	6	5	7	6	7	10	8	62
Central services	134	471	293	243	336	313	638	451	275	3,152
Other services	21	74	8	22	11	8	34	16	31	225
Total net current expenditure	5,379	14,350	9,865	7,651	10,559	9,747	22,709	14,315	8,937	103,513
Capital financing ^(a)	173	465	378	216	414	245	434	407	262	2,993
Capital expenditure charged to Revenue Account	43	41	46	59	79	76	560	116	86	1,106
Other non-current expenditure ^(b)	213	499	318	251	366	322	667	420	293	3,350
Pension interest costs	286	635	490	349	475	327	997	572	403	4,534
<i>less</i> interest receipts	-143	-147	-96	-98	-151	-146	-353	-209	-139	-1,481
<i>less</i> specific grants outside AEF ^(c)	-1,063	-2,678	-1,680	-1,239	-1,884	-1,703	-5,293	-2,521	-1,581	-19,643
Revenue expenditure	4,889	13,166	9,320	7,190	9,858	8,867	19,721	13,100	8,261	94,372
<i>less</i> specific grants inside AEF ^(c)	-2,094	-5,788	-4,081	-3,218	-4,270	-3,903	-9,434	-5,523	-3,462	-41,771
Net revenue expenditure	2,795	7,378	5,239	3,973	5,588	4,964	10,288	7,577	4,799	52,601
Use of revenue reserves	143	106	63	113	9	64	288	-132	41	695
Appropriation to/from Pension Reserves	-327	-858	-658	-476	-709	-423	-1,271	-667	-500	-5,890
Transfers and adjustments ^(d)	-5	-2	1	1	1	18	-1	7	-4	16
Budget requirement	2,606	6,623	4,644	3,609	4,889	4,624	9,304	6,785	4,336	47,421
Revenue Support Grant	-223	-524	-369	-246	-372	-269	-763	-357	-254	-3,378
Redistributed non-domestic rates	-1,155	-2,717	-1,914	-1,275	-1,929	-1,392	-3,960	-1,850	-1,315	-17,506
Police grant	-194	-538	-367	-269	-400	-335	-1,023	-505	-305	-3,936
General Greater London Authority (GLA) grant	0	0	0	0	0	0	-38	0	0	-38
Other items	-8	-10	-22	-10	-6	-10	-16	-10	-18	-111
Council tax requirement	1,026	2,833	1,973	1,810	2,182	2,618	3,505	4,063	2,444	22,453

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

(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) Includes council tax benefit; Discretionary Non-Domestic Rate relief; bad debt provision; and flood defence payments to the Environment Agency

(c) Aggregate External Finance; see Glossary for definition

(d) Inter-authority transfers in respect of reorganisation and Adjustments to Formula Grant re 2004-05 and 2005-06 Amending Reports.

Table C3b: Revenue net current expenditure by service and region per head 2006-07

	£ million									
	North East	North West	Yorks & Humber	East Midlands	West Midlands	East of England	London	South East	South West	Total England
Population (a)	2,555,708	6,853,154	5,142,394	4,364,214	5,366,694	5,606,570	7,512,372	8,237,755	5,124,084	50,762,945
Education	769	783	759	722	786	705	858	670	673	748
Highways and transport	92	107	85	62	75	58	295	50	55	105
Social services	394	374	339	323	356	330	454	312	320	356
Housing (excluding Housing Revenue Account)	284	292	239	195	257	220	571	242	236	294
Cultural, environmental and planning	225	201	182	175	178	158	249	174	167	190
<i>of which</i>										
<i>Cultural</i>	81	68	66	59	62	52	71	56	52	62
<i>Environmental</i>	89	94	78	81	79	82	113	90	84	89
<i>Planning and development</i>	55	39	38	35	37	25	65	28	31	39
Police	224	222	202	176	204	174	422	198	173	230
Fire & rescue (a)	50	37	50	40	37	31	58	37	54	43
Courts	2	1	1	1	1	1	1	1	2	1
Central services	52	69	57	56	63	56	85	55	54	62
Other services	8	11	2	5	2	1	5	2	6	4
Total net current expenditure	2,105	2,094	1,918	1,753	1,967	1,739	3,023	1,738	1,744	2,039
Capital financing (b)	68	68	73	49	77	44	58	49	51	59
Capital expenditure charged to Revenue Account	17	6	9	14	15	14	75	14	17	22
Other non-current expenditure (c)	83	73	62	58	68	57	89	51	57	66
Pension interest costs	112	93	95	80	89	58	133	69	79	89
<i>less interest receipts</i>	-56	-21	-19	-22	-28	-26	-47	-25	-27	-29
<i>less specific grants outside AEF (d)</i>	-416	-391	-327	-284	-351	-304	-705	-306	-309	-387
Revenue expenditure	1,913	1,921	1,812	1,647	1,837	1,582	2,625	1,590	1,612	1,859
<i>less specific grants inside AEF (d)</i>	-819	-845	-794	-737	-796	-696	-1,256	-670	-676	-823
Net revenue expenditure	1,094	1,077	1,019	910	1,041	885	1,369	920	937	1,036
Use of revenue reserves	56	15	12	26	2	11	38	-16	8	14
Appropriation to/from Pension Reserves	-128	-125	-128	-109	-132	-75	-169	-81	-98	-116
Transfers and adjustments (e)	-2	0	0	0	0	3	0	1	-1	0
Budget requirement	1,020	966	903	827	911	825	1,239	824	846	934
Revenue Support Grant	-87	-77	-72	-56	-69	-48	-102	-43	-50	-67
Redistributed non-domestic rates	-452	-396	-372	-292	-359	-248	-527	-225	-257	-345
Police grant	-76	-79	-71	-62	-74	-60	-136	-61	-60	-78
General Greater London Authority (GLA) grant	0	0	0	0	0	0	-5	0	0	-1
Other items	-3	-1	-4	-2	-1	-2	-2	-1	-4	-2
Council tax requirement	402	413	384	415	407	467	467	493	477	442

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

(a) Based on whole population figures for the region from the Office for National Statistics mid-year estimates

(b) 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

(c) Includes council tax benefit; Discretionary Non-Domestic Rate relief; bad debt provision; and flood defence payments to the Environment Agency

(d) Aggregate External Finance; see Glossary for definition

(e) Inter-authority transfers in respect of reorganisation and Adjustments to Formula Grant re 2004-05 and 2005-06 Amending Reports

Table C3c: Revenue net current expenditure by service and class of authority 2006-07

							£ per head
	London boroughs	Metropolitan districts	Unitary authorities	Shire counties	Shire districts	Other authorities	Total England
Education	6,445	9,037	6,293	16,197	0	0	37,972
Highways and transport	300	447	448	1,289	86	2,742	5,313
Social services	3,409	4,334	3,000	7,330	21	0	18,094
Housing (excluding Housing Revenue Account)	4,293	3,423	2,552	265	4,376	0	14,910
Cultural, environmental and planning	1,522	2,071	1,579	1,634	2,319	524	9,650
<i>of which</i>							
<i>Cultural</i>	497	786	559	531	706	79	3,158
<i>Environmental</i>	725	801	732	877	1,137	246	4,518
<i>Planning and development</i>	301	484	288	226	476	199	1,973
Police	83	0	0	0	0	11,568	11,651
Fire & rescue	0	0	7	360	0	1,826	2,193
Courts	7	15	13	27	0	0	62
Central services	553	649	501	439	828	182	3,152
Other services	34	95	61	15	20	1	225
Total net current expenditure	16,897	20,858	14,407	27,562	7,774	16,016	103,513
Capital financing ^(a)	373	851	481	973	79	236	2,993
Capital expenditure charged to Revenue Account	131	67	48	240	83	537	1,106
Other non-current expenditure ^(b)	666	845	557	15	1,265	1	3,350
Pension interest costs	101	93	95	278	75	3,890	4,534
<i>less interest receipts</i>	-254	-255	-187	-268	-313	-205	-1,481
<i>less specific grants outside AEF ^(c)</i>	-5,031	-4,513	-3,104	-1,281	-5,279	-434	-19,643
Revenue expenditure	12,883	17,946	12,297	27,519	3,684	20,042	94,372
<i>less specific grants inside AEF ^(c)</i>	-6,532	-9,309	-6,369	-15,314	-398	-3,849	-41,771
Net revenue expenditure	6,351	8,637	5,929	12,205	3,286	16,192	52,601
Use of revenue reserves	142	149	77	342	78	-94	695
Appropriation to/from Pension Reserves	-131	-249	-255	-426	-75	-4,753	-5,890
Transfers and adjustments ^(d)	4	0	15	7	-2	-8	16
Budget requirement	6,365	8,537	5,765	12,128	3,288	11,338	47,421
Revenue Support Grant	-591	-796	-454	-597	-285	-655	-3,378
Redistributed non-domestic rates	-3,067	-4,123	-2,353	-3,091	-1,479	-3,392	-17,506
Police grant	-22	0	0	0	0	-3,914	-3,936
General Greater London Authority (GLA) grant	0	0	0	0	0	-38	-38
Other items	-12	-22	-9	-44	-9	-16	-111
Council tax requirement	2,673	3,597	2,949	8,397	1,515	3,323	22,453

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

(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) Includes council tax benefit; Discretionary Non-Domestic Rate relief; bad debt provision; and flood defence payments to the Environment Agency

(c) Aggregate External Finance; see Glossary for definition

(d) Inter-authority transfers in respect of reorganisation and Adjustments to Formula Grant re 2004-05 and 2005-06 Amending Reports

C4 Revenue account budget estimates

Table C4a gives full details of 2007-08 revenue budgets, from the *RA* return. The estimates are all at outturn prices. Detailed figures for budgeted service expenditure by individual local authorities are available in *Finance and General Statistics 2007-08*, published by CIPFA.

In **Table C4a** all of the data in the tables were collected on a mixed Financial Reporting Standard 17 (FRS17) basis. For 2007-08 revenue budgets, local authorities were asked to report data on a FRS17 basis. More information on FRS17 can be found in **section 3.1**.

Table C4b gives 2007-08 specific and special grants budget information from the *SG* return.

Table C4c gives 2007-08 budgeted net current expenditure by service on FRS17 and non-FRS17 bases for the 105 authorities reporting on a FRS17 basis. These data are from the *RA* return.

Table C4a: Revenue Account Budget Estimates (RA) 2007-08

		£ thousand		
		Net Current Expenditure	Capital Charges	Net Total Cost (excl. specific grants)
Education Services				
110	Nursery schools	644,797	8,546	653,342
120	Primary schools	15,731,618	590,219	16,321,837
130	Secondary schools	16,358,378	568,041	16,926,418
140	Special schools	2,386,145	63,219	2,449,364
150	Non-school funding	4,496,415	125,801	4,622,216
190	TOTAL EDUCATION SERVICES (total of lines 110 to 150)	39,617,350	1,355,825	40,973,175
Highways, Roads and Transport Services				
210	Transport planning policy and strategy	314,324	34,955	349,279
220	Construction	13,407	419,422	432,829
230	Structural maintenance	479,378	184,328	663,707
247	Environmental safety and routine maintenance	935,144	119,885	1,055,028
248	Winter maintenance	144,745	2,360	147,105
249	Street lighting	432,635	10,096	442,731
251	Traffic management and road safety: congestion charging	-149,887	42	-149,845
254	Traffic management and road safety: safe routes (including school crossing patrols)	59,099	2,879	61,979
258	Traffic management and road safety: other	409,415	45,006	454,421
260	Parking services	-519,807	54,024	-465,784
271	Public transport: concessionary fares	854,713	755	855,468
275	Public transport: support to operators	2,271,603	38,836	2,310,439
276	Public transport: co-ordination	366,438	23,224	389,660
280	Airports harbours and toll facilities	-11,195	4,949	-6,246
290	TOTAL HIGHWAYS ROADS AND TRANSPORT SERVICES (total of lines 210 to 280)	5,600,013	940,760	6,540,774
Social Services				
311	Social services strategy – children	67,038	4,097	71,135
325	Childrens and families services – asylum seekers	180,947	434	181,381
329	Childrens and families services – other	5,105,455	30,412	5,135,867
330	Social services strategy – adults	68,536	6,608	75,143
340	Older people (aged 65 or over) including older mentally ill	7,063,248	51,992	7,115,241
351	Adults aged under 65 with physical disability or sensory impairment	1,372,161	11,768	1,383,928
352	Adults aged under 65 with learning disabilities	3,155,224	35,440	3,190,664
353	Adults aged under 65 with mental health needs	1,025,912	9,879	1,035,790
375	Other adult Social services – asylum seekers – lone adults	37,177	42	37,219
379	Other adult social services – other	335,038	5,093	340,131
380	Supported employment	58,438	815	59,253
390	TOTAL SOCIAL SERVICES (total of lines 311 to 380)	18,469,176	156,577	18,625,753
Housing Services (non HRA)				
440	Homelessness	226,783	4,927	231,710
456	Housing benefits: rent allowances and rent rebates – discretionary payments	22,247	50	22,297
457	Housing benefits administration	518,113	6,001	524,114
475	Housing welfare: Supporting People	1,336,483	1,510	1,337,993
480	Other GFRA housing services	376,776	301,522	678,297
490	TOTAL HOUSING SERVICES (non HRA) (total of lines 440 to 480)	2,480,401	314,010	2,794,410
Cultural and related Services				
501	Culture and heritage	553,455	66,388	619,843
502	Recreation and sport	748,849	189,242	938,091
503	Open spaces	807,174	55,228	862,401
504	Tourism	140,067	3,816	143,883
505	Library service	915,116	56,840	971,956
509	TOTAL CULTURAL AND RELATED SERVICES (total of lines 501 to 505)	3,164,657	371,513	3,536,172

(continued)

Table C4a: Revenue Account Budget Estimates (RA) 2007-08 (continued)

		£ thousand		
		Net Current Expenditure	Capital Charges	Net Total Cost (excl. specific grants)
Environmental Services				
510	Cemetery cremation and mortuary services	2,831	9,864	12,694
521	Environmental health: food safety	119,632	610	120,242
527	Environmental health: public conveniences	89,036	11,559	100,595
528	Environmental health: other	416,630	12,792	429,422
529	Licensing	42,100	397	42,497
530	Community safety	425,960	16,422	442,382
541	Flood defence	18,299	3,242	21,541
543	Land drainage: internal drainage levy work	28,002	575	28,577
547	Coast protection	14,135	21,991	36,126
550	Agriculture and fisheries services	-1,926	2,881	955
560	Trading standards	176,974	1,971	178,944
570	Street cleansing (not chargeable to Highways)	700,542	7,501	708,041
581	Waste collection	1,152,723	48,287	1,201,010
582	Waste disposal	1,686,703	16,007	1,702,710
590	TOTAL ENVIRONMENTAL SERVICES (total of lines 510 to 582)	4,871,641	154,098	5,025,737
Planning and development Services				
591	Building and development control; Planning policy; Environmental initiatives	779,614	29,493	809,106
595	Economic development	601,312	73,700	675,014
596	Community development	484,908	5,964	490,873
599	TOTAL PLANNING AND DEVELOPMENT SERVICES (total of lines 591 to 596)	1,865,834	109,159	1,974,993
601	TOTAL POLICE SERVICES	11,609,435	294,957	11,904,392
602	TOTAL FIRE & RESCUE SERVICES	2,227,065	78,992	2,306,057
Court Services				
604	Coroners court services	59,252	324	59,576
605	Other court services	2,816	2,100	4,916
609	TOTAL COURT SERVICES (total of lines 604 and 605)	62,068	2,424	64,492
Central services				
610	Corporate and democratic core	1,795,150	47,277	1,842,428
623	Local tax collection: council tax discounts - locally funded	5,478	22	5,500
625	Local tax collection: council tax benefits administration	309,879	2,443	312,323
628	Local tax collection: other	333,744	6,203	339,947
650	Emergency planning	55,350	319	55,668
675	Central services to the public: other	253,228	25,361	278,590
681	Non-distributed costs - retirement benefits	239,714	6,634	246,348
682	Non-distributed costs - costs of unused shares of IT facilities and other assets	36,367	40,189	76,556
683	Non-distributed costs - depreciation/impairment of surplus costs etc	0	8,899	8,899
690	TOTAL CENTRAL SERVICES (total of lines 610 to 683)	3,028,908	137,348	3,166,256
698	TOTAL OTHER SERVICES	329,747	117,545	447,292
699	TOTAL SERVICE EXPENDITURE (total of lines 190, 290, 390, 490, 509, 590, 599, 601, 602, 609, 690 and 698)	93,326,296	4,033,208	97,359,504

(continued)

Table C4a: Revenue Account Budget Estimates (RA) 2007-08 (continued)

		£ thousand
		Net Current Expenditure
701	Education: student support - mandatory awards	2,549
711	Housing benefits: rent allowances - mandatory payments	8,365,171
712	Housing benefits: non-HRA rent rebates - mandatory payments	625,682
713	Housing benefits: rent rebates to HRA tenants - mandatory payments	3,802,862
714	Housing benefits: subsidy limitation transfers from HRA	-40,450
718	Contribution to the HRA re items shared by the whole community	11,887
Precepts and levies		
721	Parish precepts	298,652
722	Passenger Transport Authority levy	0
724	Waste Disposal Authority levy	0
727	London Pensions Fund Authority levy	22,685
728	Other levies	23,227
731	External Trading Accounts net surplus/deficit	-182,883
732	Internal Trading Accounts net surplus/deficit	20,391
748	Adjustments to net current expenditure	57,233
Total precepts and levies		239,305
749	NET CURRENT EXPENDITURE (total of lines 699 to 748)	106,333,306
754	Local tax collection: Council tax benefit paid to the Collection Fund	3,337,879
757	Local tax collection: Non-domestic rate relief - discretionary payments	24,729
759	Levy: Environment Agency flood defence	26,216
761	Capital charges accounted for in External Trading Accounts	-41,871
762	Capital charges accounted for in Internal Trading Accounts	-83,153
765	Capital expenditure charged to the GF Revenue Account (CERA)	1,244,874
771	Provision for bad debts	28,526
773	Provision for repayment of principal	1,385,768
776	Leasing payments	24,391
781	Interest: external payments	2,983,343
783	Interest: HRA item 8 payments and receipts	-916,063
785	SUB-TOTAL (total of lines 749 to 783)	114,347,943
786	Interest and investment income: external receipts and dividends	-1,122,664
787	Pensions interest cost and expected return on pensions assets	3,530,692
791	Specific and special grants outside AEF [SG line 799 as income]	-19,444,400
795	REVENUE EXPENDITURE (total of lines 785 to 791)	97,311,571
797	Specific and special grants inside AEF [SG line 699 as income]	-43,034,849
799	NET REVENUE EXPENDITURE (total of lines 795 to 797)	54,276,721

(continued)

Table C4a: Revenue Account Budget Estimates (RA) 2007-08 (continued)

		£ thousand	
		Net Current Expenditure	
801	Inter-authority transfers in respect of reorganisation		428
811	Appropriations to/from schools reserves		-16,106
815	Appropriations to/from other earmarked financial reserves		-512,636
816	Appropriations to/from unallocated financial reserves		-360,785
817	Appropriations to/from pensions reserves		-3,990,118
830	THE BUDGET REQUIREMENT (total of lines 799 to 817)		49,397,506
851	Revenue Support Grant		-3,104,685
856	Police grant		-4,028,326
858	General GLA grant		-38,348
870	Redistributed non-domestic rates		-18,505,588
880	Other items		-112,141
890	COUNCIL TAX REQUIREMENT (total of lines 830 to 880)		23,608,423
		£ thousand	
Financial reserves		At 1 April 2007	At 31 March 2008
911	Estimated schools reserves level	1,467,488	1,451,382
915	Estimated other earmarked financial reserves level	6,306,917	5,794,281
916	Estimated unallocated financial reserves level	4,339,866	3,979,080
917	Estimated pensions reserve level (a)	-96,930,082	...
920	Prior Year Adjustments	0	
Capital Charges		2007-08	
931	Depreciation	3,704,636	
933	Loss on impairment of assets	81,247	
934	Amortisation of deferred charges	578,971	
935	Credit for amortisation of capital grants (b)	-331,646	
939	Total capital charges (total of lines 931 to 935)	4,033,208	
(a) Data not collected at 31 March 2008, because the year end balance is affected by actuarial gains and losses on the assets and liabilities of the pension scheme, and it is not practical for authorities to estimate this figure in advance.			
(b) 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 the line with the depreciation charge.			

Table C4b: Income from Specific and Special Grants – Budgets (SG) 2007-08

		£ thousand
Grants within Aggregate External Finance (AEF)		
102	Dedicated Schools Grant (DSG)	28,061,039
105	Childrens Services	277,831
107	Treatment Foster Care	717
109	Sharing IS Index	22,521
111	General Sure Start grant (includes Local Sure Start)	963,093
141	Standards Fund – School Standards Grant	1,428,272
145	Standards Fund – Other	2,771,984
161	Teenage Pregnancy Local Implementation	26,931
181	Unaccompanied Asylum Seeking Children (UASC) Leaving Care Costs	55,987
195	Youth Opportunity	21,888
196	Positive Activities for Young People programme (PAYP)	17,403
210	Specific Road Safety Grant	17,311
211	Detrunking	34,232
212	Kerbcraft Road Safety	71
213	Work Related Road Safety	0
214	Rural Road Safety	0
215	Road Safety Partnerships	10,646
216	Road Safety Delivery	3,134
217	Congestion Performance Fund	0
218	Transport Innovation Fund	1,100
219	Inner City Demonstration Projects	0
221	GLA Transport Grant	2,520,634
231	Metropolitan Railway Passenger Services	198,897
241	Personalised Travel Pilot	82
243	Roadside Vehicle Testing	0
251	Rural Bus Challenge and Kickstart	6,078
255	Rural Bus Subsidy	49,899
257	Travel Plan Bursaries	685
261	Urban Bus Challenge and Kickstart	3,964
301	Access & Systems Capacity	548,952
311	AIDS Support	15,534
321	Carers	178,572
325	Child and Adolescent Mental Health Services (CAMHS)	84,211
341	Delayed Discharges	99,156
351	Human Resources Development Strategy	45,630
353	Individual Budgets Pilots	4,550
355	Mental Health	129,189
357	Mental Capacity Act and Independent Mental Capacity Advocate Service	9,903
361	National Training Strategy	96,687
365	Partnerships for Older People Projects	31,000
366	Preventative Technology	43,273
371	Preserved Rights	271,610
372	Smokefree Legislation	9,461
375	Commission for Social Care Inspection (CSCI) Reimbursement Grant	1,909
405	Housing Benefit and Council Tax Benefit Administration	587,747
451	Performance Standards Fund	2,121
481	Workstep	13,998
511	Homelessness	31,699
515	Local Authority Business Growth Incentives (LABGI) scheme	85,142
521	Local Public Service Agreement (LPSA) Performance Reward Grant	43,991
531	Neighbourhood Renewal Fund	345,973
537	New Dimension Grants	7,909
541	Planning Delivery Grant	53,893
545	The Private Finance Initiative (PFI)	322,485
551	Supporting People Administration	45,617
553	Supporting People Grant - Housing	851,378
554	Supporting People Grant - Social Services	736,442
571	Animal Movement Licenses	2,610
581	National Parks & Broads	43,201
592	Waste Performance and Efficiency	46,266
595	Copyright Patents and Designs Act grant	1,663
611	Asylum Seekers	98,691
621	Basic Command Units (BCU) Fund	34,668
		<i>(continued)</i>

Table C4b: Income from Specific and Special Grants – Budgets (SG) 2007-08
(continued)

	£ thousand
Grants within AEF (continued)	
625 Community Support Officers	85,326
631 Counter Terrorism	339,206
632 Initial Police Learning and Development Programme	13,555
635 Crime Fighting Fund	264,937
643 Neighbourhood Policing Fund	214,235
647 Probation Loan Charges	378
648 Reform Deal	6,350
661 Young People Substance Misuse Partnership	37,615
669 LFEPA Civil Contingencies	606
698 Other grants within AEF	653,112
699 TOTAL REVENUE GRANTS WITHIN AEF (total of lines 102 to 698)	43,034,850
Grants outside Aggregate External Finance (AEF)	
709 Childrens Fund	81,172
710 Neighbourhood Support Fund	1,198
711 Education Maintenance Allowance	378
713 Higher Education Funding Council (HEFC) Payments	15,623
714 Connexions	183,260
715 Adult and Community Learning from Learning and Skills Council (LSC)	333,108
716 Sixth forms funding from Learning and Skills Council (LSC)	1,913,292
717 Further Education funding from Learning and Skills Council (LSC)	51,626
718 Mandatory Student Awards	1,878
719 DVLA Trading Fund	0
720 Free Flowing Cities	0
721 Mersey Travel	95,229
741 Council Tax Benefit: subsidy	3,532,478
745 Mandatory Rent Allowances: subsidy	8,122,530
746 Mandatory Rent Rebates outside HRA: subsidy	1,020,004
747 Rent Rebates Granted to HRA Tenants: subsidy	3,263,442
750 Beacon	2,272
751 Capacity Building	8,419
752 Housing Acts/ Urban Developments - contributions towards cost of loan charges	10,334
753 New Deal for Communities (NDC)	78,563
754 LG Efficiency Challenge Fund	0
755 Efficiency Improvements in Local Government	4,419
756 Fire Services	5,212
757 New Ventures Fund	0
758 Best Value Parishes	0
759 Invest to Save	1,127
760 Neighbourhood Management Pathfinder	6,669
761 Neighbourhood Element	7,385
762 Joint Liveability	0
763 Safer Stronger Communities Fund Programme	26,710
764 Local Enterprise Growth Initiative	25,092
765 New Growth Points Funding	1,930
767 Cleaner Safer Greener Element	3,104
769 Housing Market Renewal Grant	16,849
771 Countryside Commission Grant	5,811
772 Rural Social and Community Programme	1,164
774 Aggregates Levy Sustainability Fund	460
780 Building Safer Communities	8,809
782 Tackling Violent Crime Programme	50
783 Crime Reduction Grants	12,019
784 Drug Strategy Partnership Support Grant	7,620
785 Anti-Social Behaviour Trailblazer	695
786 Anti-Social Behaviour Action Area	594
787 Anti-Social Behaviour Grant	2,294
788 Youth Offending Teams Grant	41,673
791 European Community grants	87,734
798 Other grants outside AEF	462,172
799 TOTAL REVENUE GRANTS OUTSIDE AEF (total of lines 709 to 798)	19,444,400
800 TOTAL SPECIFIC AND SPECIAL REVENUE GRANTS (total of lines 699 + 799)	62,479,250

Table C4c: Budgeted Net Current Expenditure by Service on a FRS17 and Non-FRS17 Basis 2007-08

	Net current expenditure FRS17	£ million Net current expenditure non-FRS17
961 Education services	39,617	39,602
962 Highways roads and transport services	5,600	5,595
963 Social services	18,469	18,385
964 Housing services (non HRA)	2,480	2,469
965 Cultural and related services	3,165	3,136
966 Environmental services	4,872	4,844
967 Planning and development services	1,866	1,851
971 Police services	11,609	11,199
972 Fire & rescue services	2,227	2,159
973 Court services	62	62
975 Central services	2,789	3,238
976 Non-distributed costs-retirement benefits	240	0
978 Other services	330	346
981 External Trading Accounts net surplus/deficit	-183	-185
982 Internal Trading Accounts net surplus/deficit	20	6
986 Pensions interest cost and expected return on pensions asset	3,531	0
987 Appropriations to/from pensions reserve	-3,990	0
989 TOTAL (Total of lines 961 to 987)	92,704	92,704

C5 Changes to English local government revenue finance systems

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

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

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

- 2000 *Modernising Local Government Finance: A Green Paper* consulted on options for reform of the revenue grant distribution system.
- 2001 For authorities with education and social service responsibilities, damping of changes in grant support based on the floor and ceiling mechanism instead of through Central Support Protection Grant.
- The White Paper *Strong Local Leadership – Quality Public Services* published in December 2001.
- 2002 A new formula grant distribution system introduced, based on **Formula Spending Shares** (FSS), instead of SSAs, from 2003-04.
- 2003 The Local Government Bill 2003 received Royal Assent on 18 September. The Act is a deregulatory measure which includes new borrowing freedoms, expenditure grants designed to allow all authorities more flexibility in the use of existing resources, the introduction of the new small business rate relief, powers to charge for discretionary services, new trading powers, the introduction of Business Improvement Districts, and the introduction of a fixed 10-yearly cycle for council tax revaluation.
- From 2003-04 local authorities' final accounts were required to comply in full with Financial Reporting Standard 17 (FRS17) on retirement benefits. This requires future liabilities for retired benefits to be recognised in the accounts for all the main categories of local government employees (other than teachers).
- 2006 A new formula grant distribution system was introduced, based on the four-block model, from 2006-07. Funding for schools was transferred from formula grant to a new Dedicated Schools Grant. The first step in the move to three-year settlements took place, with the settlement announcement covering the two years 2006-07 and 2007-08.

