

Statistical Release

30 November 2006

LOCAL AUTHORITY REVENUE EXPENDITURE AND FINANCING

ENGLAND

2005-06 FINAL OUTTURN

- **Net current expenditure by local authorities in England was estimated to be £97.2 billion in 2005-06 compared with £91.9 billion in 2004-05, an increase of 6%.**
- **The largest share of net current expenditure in 2005-06 was on education services with 37% of the total. Social services represented 18%, housing benefit represented 12% with police services contributing a further 11%.**
- **55% of revenue expenditure was funded through formula grant, 24% through council tax and 17% from specific grants. These percentages are broadly unchanged from 2004-05.**

This release provides final outturn estimates of local authority revenue expenditure and financing in the financial year April 2005 to March 2006.

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 – Capital Finance and Analysis division of Communities and Local Government.

Important note

Local authorities are instructed to account for service expenditure on what is called a Financial Reporting Standard 17 (FRS17) basis, following an initiative by the Chartered Institute of Public Finance and Accounting (CIPFA) enshrined in the Best Value Accounting Code of Practice (BVACOP). Data shown in this release are mostly presented on an FRS17 basis.

The main implication is that the costs of entitlements to retirement benefits (pensions) in FRS17 are accounted for in the year in which employment gives rise to the entitlement, rather than the year in which cash payments of contributions or pensions take place. On an FRS17 basis revenue expenditure is now financed by appropriations from pension reserves, in addition to appropriations from other reserves, Revenue Support Grant, National Non-Domestic Rates, Police Grant and Council Tax.

Figures of levels of pension reserves have not been included in this Release as they are still undergoing further quality assurance.

New Local Government Pension Scheme (LGPS) regulations made early in 2006 allowed beneficiaries to take more of their benefits as lump sum and less as continuing pension. Some (but not all) LGPS fund actuaries then made a new assessment of future pension liabilities on the basis of new assumptions about beneficiaries taking more benefits as lump sums. This changes the FRS17 pension liabilities of local authorities. Guidance to local authorities on how to account for these changes was set out in CIPFA's *Local Authority Accounting Panel (LAAP) bulletin 65*, published in June 2006. This was after the Revenue Outturn (RO) forms were circulated and only a short time before the deadline for return of the form.

Many local authorities have included an entry in RO6 row 481 *non-distributed costs: retirement benefits*, shown as a negative employee expense consistent with LAAP bulletin 65. The counterpart of these transactions is in appropriations to/from the pension reserve. For those local authorities not including an entry in RO6 row 481 we are not able to tell whether this is because actuaries have not yet made a new assessment of future pension liabilities, or because they have accounted for the change in another way. This potential inconsistency of reporting means that the figures shown in tables A1 and A9 for total service expenditure and central services expenditure should therefore be treated with caution.

In order to make like-for-like comparisons with previous years, local authorities were requested to provide summary service expenditure on both an FRS17 and a pre-FRS17 basis on the RS form. This is shown at the end of table A2. The non-FRS17 basis estimates of expenditure are not affected by the changes in the assessment of pension liabilities described above.

Net current expenditure by service

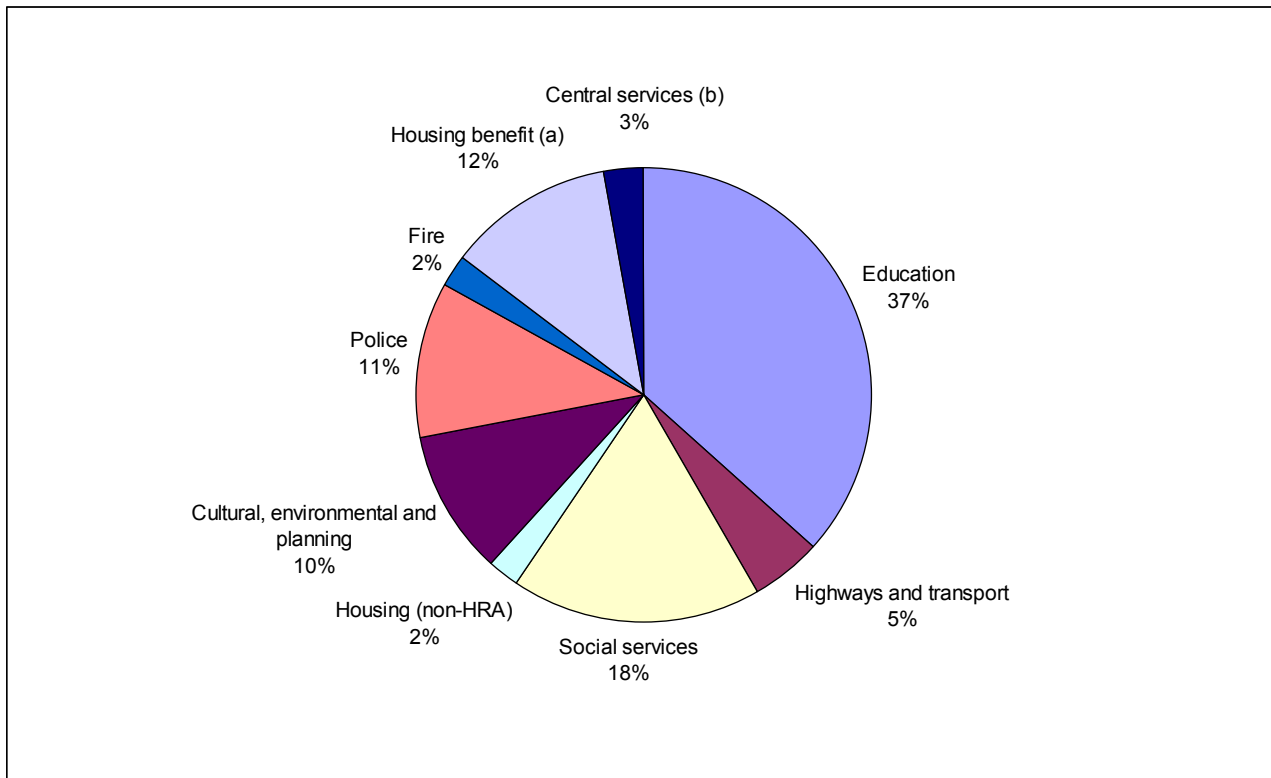
Net current expenditure in 2005-06 is summarised in **Table 1** and **Chart A**. **Table 1** also shows net current expenditure in 2004-05. Service expenditure is based on detailed information from the RO suite of forms, which can be found in the annex **Tables A1** to **A12**. The service breakdowns have been derived from this detailed information, according to the schema shown in **Table 6** of this Release.

- Net current expenditure by local authorities in England was estimated to be £97.2 billion in 2005-06 compared with £91.9 billion in 2004-05, an increase of 6%.
- The largest share of net current expenditure in 2005-06 was on education services with 37% of the total. Social services represented 18%, housing benefit represented 12% with police services contributing a further 11%.

Table 1: Net current expenditure by service 2004-05 and 2005-06 ^{(a) (b)}			
	£ million		
	Net current expenditure 2004-05	Net current expenditure 2005-06	Change (%)
Education ^(c)	33,291	36,027	8%
Highways and transport	4,674	4,840	4%
Social Services	16,309	17,355	6%
Housing (excluding Housing Revenue Account)	2,214	2,244	1%
Cultural, environmental and planning	8,520	9,187	8%
<i>of which:</i>			
<i>Cultural</i>	2,835	2,965	5%
<i>Environmental</i>	3,864	4,246	10%
<i>Planning and development</i>	1,821	1,977	9%
Police	10,205	10,957	7%
Fire	1,925	2,053	7%
Courts ^(d)	460	58	-87%
Central services	2,954	2,414	-18%
Other	274	213	-22%
Mandatory rent allowances	6,916	7,590	10%
Mandatory rent rebates to non-HRA tenants	573	787	37%
Mandatory rent rebates to HRA tenants	3,586	3,446	-4%
Total net current expenditure	91,902	97,172	6%

(a) Produced on a Financial Reporting Standard 17 (FRS17) basis.
(b) See Table 6 for breakdown of individual service lines for 2005-06.
(c) Includes mandatory student awards.
(d) Excludes magistrates' courts in 2005-06, which are now the responsibility of Her Majesty's Courts Service (HMCS).

Chart A: Net current expenditure by service 2005-06



(a) Housing benefit includes mandatory rent allowances and rent rebates.

(b) Central services includes courts and other services.

Revenue expenditure and financing

Table 2 shows the link between the definitions of net current and revenue expenditure and how revenue expenditure was financed in 2005-06 compared to 2004-05. A more detailed breakdown of this information can be found in **Table A2** in the annex.

- Revenue expenditure was £89.0 billion in 2005-06, compared with £83.8 billion in 2004-05, an increase of 6%.
- Capital financing costs in 2005-06 amounted to £2.5 billion, compared to £2.4 billion in 2004-05. In 2005-06 £0.9 billion of capital expenditure was charged to the revenue account, down from £1.0 billion in 2004-05.
- Other non-current expenditure in 2005-06 includes the payment of council tax benefit of £3.1 billion, but this is netted off by income from specific grants outside Aggregate External Finance (AEF).
- Specific grants outside AEF increased from £17.3 billion in 2004-05 to £18.3 billion in 2005-06, an increase of 6%. Specific grants inside AEF increased from £14.1 billion to £14.8 billion, up 5% over the same period.
- In 2005-06, 55% of revenue expenditure was funded through formula grant (Revenue Support Grant, Redistributed business rates and Police Grant), 24% through council tax, and 17% from specific grants. These percentages are broadly unchanged from 2004-05.

Table 2: Revenue expenditure and financing 2004-05 and 2005-06 (a)

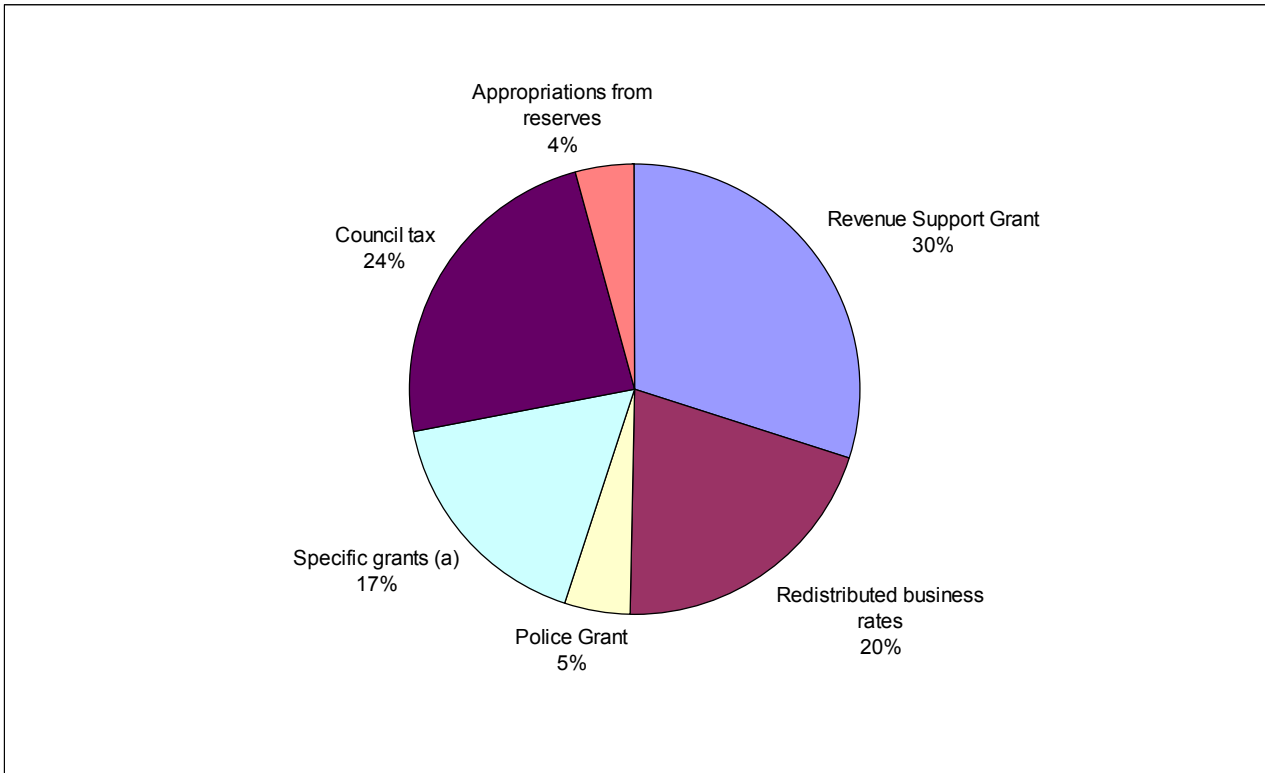
	£ million		
	2004-05	2005-06	Change (%)
Net current expenditure	91,902	97,172	6%
<u>plus non-current expenditure</u>			
Capital financing	2,362	2,455	4%
Capital Expenditure charged to Revenue Account	957	892	-7%
Council tax benefit	2,938	3,081	5%
Discretionary Non-Domestic Rate relief	25	25	0%
Bad debt provision	71	62	-13%
Flood defence payments to the Environment Agency	30	26	-15%
Pension Interest costs	3,947	4,785	21%
<i>less</i> interest receipts	1,125	1,215	8%
<i>less</i> specific grants outside AEF	17,311	18,269	6%
Revenue expenditure	83,795	89,012	6%
<u>financed by:</u>			
Specific grants inside AEF	14,090	14,787	5%
Transfers and adjustments ^(b)	-2	-24	-1083%
Appropriations to / from revenue reserves	-1,347	-810	40%
Appropriations to / from pension reserves	4,492	4,583	2%
Formula grant	46,136	49,020	6%
of which:			
<i>Revenue Support Grant</i>	26,964	26,663	-1%
<i>Redistributed business rates</i>	15,004	18,004	20%
<i>Police Grant</i>	4,168	4,353	4%
General Greater London Authority (GLA) Grant	36	37	4%
Other items	90	104	16%
Council tax	20,299	21,315	5%

(a) Produced on a FRS17 basis.

(b) Inter-authority transfers in respect of reorganisation and Adjustments to Formula Grant re 2003-04 Amending Report.

Chart B below illustrates the way that revenue expenditure was financed in 2005-06.

Chart B: Financing of revenue expenditure in 2005-06



(a) Specific grant includes GLA grant and other items.

Expenditure from 2001-02 to 2005-06

This section shows trends in local authority spending over the last 5 years.

Table 3 gives a summary of net current expenditure by service between 2001-02 and 2005-06. The data for 2001-02 and 2002-03 are shown on a non-FRS17 basis while the data from 2003-04 are shown on a FRS17 basis.

Year on year service comparisons may not be valid due to local government changes in function and responsibility.

Table 3: Net current expenditure by service 2001-02 to 2005-06 ^(a)					
	£ million				
	2001-02	2002-03	2003-04	2004-05	2005-06
Education ^(b)	26,121	28,405	31,293	33,291	36,027
Highways and transport	3,052	3,407	4,434	4,674	4,840
Social Services ^(c)	11,505	12,931	14,870	16,309	17,355
Housing (excluding HRA) ^(d)	6,523	7,504	8,665	13,290	14,069
Cultural, environmental and planning	6,430	7,420	7,888	8,520	9,187
Police	7,912	8,246	9,076	10,205	10,957
Fire	1,608	1,698	1,738	1,925	2,053
Courts ^(e)	398	356	437	460	58
Central services	2,465	2,311	2,831	2,954	2,414
Other	414	366	120	274	213
Net current expenditure	66,427	72,645	81,353	91,902	97,172

(a) From 2003-04 produced on a Financial Reporting Standard (FRS) 17 basis.
 (b) Includes mandatory student awards and inter-authority education recoupment.
 (c) Includes supported employment.
 (d) Includes mandatory rent allowances and rent rebates.
 (e) Includes magistrates' courts up to 2004-05, after which it became a responsibility of Her Majesty's Courts Service (HMCS).

Financing Revenue Expenditure

Table 4 shows the funding of revenue expenditure in terms of government grants, redistributed business rates and council taxes from 2003-04 onwards.

- In 2005-06 51% of revenue expenditure was funded by government grants (including Revenue Support Grant, specific grant and Police Grant), 20% by redistributed business rates and 24% by council tax.

Table 4: Financing of revenue expenditure since 2003-04

	Revenue expenditure (£ million)	Government grants (£ million)	% of total	Redistributed business rates (£ million)	% of total	Council taxes (£ million)	% of total
2003-04	78,931	41,777	53	15,611	20	18,946	24
2004-05	83,795	45,258	54	15,004	18	20,299	24
2005-06	89,012	45,840	51	18,004	20	21,315	24

Produced on a FRS17 basis.

The sum of government grants, redistributed business rates and council taxes does not normally exactly equal revenue expenditure because of use of reserves.

Revenue reserves

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.

Table 5 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.

- At 1 April 2005, the total level of revenue reserves stood at £11.1 billion compared with £9.5 billion at 1 April 2004, an increase of 17%.
- At 1 April 2005, schools' reserves stood at £1.5 billion compared with £1.3 billion at 1 April 2004, an increase of 14%.
- At 1 April 2005 reserves marked as unallocated stood at £2.8 billion compared with £2.7 billion at 1 April 2004, an increase of 4%.

Table 5 : Level of revenue reserves				
	£ million			
At 1 April	Schools' reserves	Other earmarked reserves	Unallocated reserves	Total reserves
2001	1,007	4,047	1,755	6,809
2002	1,103	3,732	1,756	6,592
2003	1,132	4,198	2,224	7,554
2004	1,313	5,473	2,668	9,454
2005	1,498	6,827	2,766	11,091

Table 6: Derivation of service lines used in Table 1

	RS Form line reference	Levies/transfers
Education	190	
	701	Mandatory student awards
Highways and transport	290	
	722	Passenger transport levy
Social services	390	
Housing (non-HRA)	490	
	714 to 718	Subsidy limitation transfers from HRA Transfers to/from HRA under transitional measures Contribution to HRA re items shared by whole community
Cultural	509	
Environment	590	
	724	Waste disposal levy
Planning	599	
Police	601	
Fire	602	
	726	Transfer of reserves to/received by Combined Fire Authority
Courts	603	
Central services	690	
	721	Parish precepts
	727	London pensions fund authority levy
Other	698	
	728	Other levies
	731	External Trading Accounts net surplus/deficit
	732	Internal Trading Accounts net surplus/deficit
	748	Adjustments

Annex - Detailed revenue information

The annex gives detailed information about local authority general fund revenue account expenditure and income. The information is represented in the same way as it is returned to the Department for Communities and Local Government and generally, at the same level of detail. It forms the basis of the summary tables in this Release. The extensive notes, which accompany each form sent to local authorities, have not been reproduced here. Copies are available on the DCLG website at:

<http://www.local.communities.gov.uk/finance/stats/lgfforms/revenue.htm>

The annex contains:

	Form	Table
Service Expenditure Summary	RSX	A1
Revenue Outturn Summary	RS	A2
Specific and Special Grants	RG	A3
Education	RO1	A4
Highways, Roads and Transport	RO2	A5
Social Services	RO3	A6
Housing	RO4	A7
Cultural, Environmental and Planning	RO5	A8
Protective, Central and Other	RO6	A9
Trading Services Revenue Account	TSR	A10
Subjective Analysis	SAR	A11
Business Improvement District (BID) Outturn	BIDO	A12

Table A1: Service Expenditure Summary (RSX) 2005-06: England

									£ thousand
		Running	Total	Sales, Fees	Other	Total	Net Current	Capital	Net Total
	Employees	Expenses	Expenditure	& Charges	Income	Income	Expenditure	Charges	Cost (excl. spec grants)
190 Education services	27,377,728	13,189,956	40,567,684	2,039,032	2,502,677	4,541,709	36,025,975	3,485,107	39,511,082
290 Highways, roads and transport services	982,567	6,217,517	7,200,084	1,790,346	570,085	2,360,432	4,839,652	1,842,932	6,682,584
390 Social services	6,383,617	15,218,395	21,602,013	2,130,356	2,116,417	4,246,774	17,355,240	314,947	17,670,188
490 Housing services (GFRA only)	656,695	2,640,980	3,297,676	583,695	432,122	1,015,816	2,281,860	469,998	2,751,858
509 Cultural and related services	1,651,700	2,575,720	4,227,419	828,939	433,769	1,262,709	2,964,710	807,989	3,772,698
590 Environmental services	1,329,274	4,320,524	5,649,797	820,650	583,492	1,404,140	4,245,657	231,432	4,477,089
599 Planning and development services	1,096,163	1,971,424	3,067,589	674,269	416,553	1,090,821	1,976,765	378,833	2,355,599
601 Police services	9,581,922	2,135,998	11,717,919	403,413	357,156	760,569	10,957,351	533,819	11,491,170
602 Fire services	1,771,177	419,516	2,190,693	44,430	93,557	137,988	2,052,706	143,427	2,196,133
603 Court services	20,622	65,565	86,189	8,556	19,586	28,142	58,047	7,801	65,848
690 Central services	4,472,647	6,168,798	10,641,445	1,212,289	7,297,463	8,509,752	2,131,695	476,405	2,608,101
698 Other services	190,735	492,743	683,476	154,306	360,835	515,141	168,335	75,318	243,653
699 TOTAL SERVICE EXPENDITURE (total of lines 190 to 698)	55,514,847	55,417,136	110,931,984	10,690,284	15,183,708	25,873,994	85,057,993	8,768,008	93,826,003

Produced on a FRS17 basis

Table A2: Revenue Outturn Summary (RS) 2005-06

			£ thousand
	Net current expenditure	Capital Charges	Net Total Cost (excl. spec grants)
190 Education services	36,025,975	3,485,107	39,511,082
290 Highways, roads and transport services	4,839,652	1,842,932	6,682,584
390 Social services	17,355,240	314,948	17,670,188
490 Housing services (GFRA only)	2,281,860	469,998	2,751,858
509 Cultural and related services	2,964,710	807,988	3,772,698
590 Environmental services	4,245,657	231,432	4,477,089
599 Planning and development services	1,976,765	378,833	2,355,599
601 Police services	10,957,351	533,819	11,491,170
602 Fire services	2,052,706	143,427	2,196,133
603 Court services	58,047	7,801	65,848
690 Central services	2,131,695	476,405	2,608,101
698 Other services	168,335	75,318	243,653
699 Total service expenditure (total of lines 190 to 698)	85,057,993	8,768,008	93,826,003
701 Education: student support - mandatory awards	1,108		
711 Housing benefits: rent allowances - mandatory payments	7,590,039		
712 Housing benefits: non-HRA rent rebates - mandatory payments	787,253		
713 Housing benefits: rent rebates to HRA tenants - mandatory payments	3,445,898		
714 Housing benefits: subsidy limitation transfers from HRA	-41,466		
715 Housing benefits: transfers to/from HRA under transitional measures	-16,178		
718 Contribution to the HRA re items shared by the whole community	20,147		
721 Parish precepts	259,931		
722 Passenger Transport Authority levy	0		
724 Waste Disposal Authority levy	0		
726 Transfer of reserves to / received by Combined Fire Authority	56		
727 London Pensions Fund Authority levy	22,826		
728 Other levies	31,174		
731 External Trading Accounts net surplus(-)/ deficit(+)	-85,289		
732 Internal Trading Accounts net surplus(-)/ deficit(+)	83,172		
748 Adjustments to net current expenditure	15,627		
749 Net current expenditure (total of lines 699 to 748)	97,172,291		
754 Local tax collection: Council tax benefit paid to the Collection Fund	3,081,186		
757 Local tax collection: Non-domestic rate relief - discretionary payments	24,940		
759 Levy: Environment Agency flood defence	25,547		
761 Capital charges accounted for in External Trading Accounts	-219,143		
762 Capital charges accounted for in Internal Trading Accounts	-92,645		
765 Capital expenditure charged to the GF Revenue Account (CERA)	891,650		
771 Provision for bad debts	61,990		
773 Provision for repayment of principal	1,048,471		
776 Leasing payments	31,223		
781 Interest: external payments	2,595,273		
783 Interest: HRA item 8 payments and receipts	-908,481		
785 Sub-total (total of lines 749 to 783)	103,712,302		
786 Interest and investment income (-): external receipts and dividends	-1,215,364		
787 Pensions interest cost and expected return on pensions assets	4,784,592		
791 Specific and special revenue grants outside AEF	-18,269,256		
795 Revenue expenditure (total of lines 785 to 791)	89,012,274		

continued

Table A2: Revenue Outturn Summary (RS) 2005-06 (continued)

	£ thousand	
	Net current expenditure	
797 Specific and special revenue grants inside AEF	-14,786,708	
799 Net revenue expenditure (total of lines 795 to 797)	74,225,566	
801 Inter-authority transfers in respect of reorganisation	8,498	
802 Adjustments to Formula Grant re 2003-04 Amending Report	15,166	
811 Appropriations to(+)/ from(-) schools' reserves	43,278	
815 Appropriations to(+)/ from(-) other earmarked financial reserves	625,161	
816 Appropriations to(+)/ from(-) unallocated financial reserves	141,992	
817 Appropriations to(+)/ from(-) pensions reserve	-4,582,857	
830 The budget requirement (total of lines 799 to 817)	70,476,804	
851 Revenue Support Grant	-26,663,246	
856 Police grant	-4,352,629	
858 General GLA grant	-37,492	
870 Redistributed non-domestic rates	-18,004,181	
880 Other items	-103,972	
890 Council tax requirement (total of lines 830 to 880)	21,315,284	
Financial reserves levels at start and end of 2005-06	At 1 April 2005	At 31 March 2006
911 Schools reserves level	1,497,724	1,541,003
915 Other earmarked financial reserves level	6,826,883	7,452,046
916 Unallocated financial reserves level	2,766,249	2,908,242
917 Estimated pensions reserve level ^(a)	-108,730,509	-113,803,767
920 Prior Year Adjustments	-63,846	
Capital charges		
931 Depreciation	3,382,584	
932 Notional interest	4,097,738	
933 Loss on impairment of assets	132,616	
934 Amortisation of deferred charges	1,155,071	
939 Total capital charges (total of lines 931 to 934)	8,768,008	
Net current expenditure without taking FRS17 into account	Net current expenditure	Net current expenditure without FRS17
961 Education services	36,025,975	36,089,760
962 Highways, roads and transport services	4,839,652	4,841,955
963 Social services	17,355,240	17,327,006
964 Housing services (GFRA only)	2,281,860	2,254,178
965 Cultural and related services	2,964,710	2,946,185
966 Environmental services	4,245,657	4,221,201
967 Planning and development services	1,976,765	1,956,047
971 Police services	10,957,350	10,416,366
972 Fire services	2,052,705	2,070,231
973 Court services	58,047	57,459
975 Central services	2,131,695	2,903,430
978 Other services	168,335	194,776
981 External Trading Accounts net surplus(-)/ deficit(+)	-85,289	-87,167
982 Internal Trading Accounts net surplus(-)/ deficit(+)	83,172	66,180
986 Pensions interest cost and expected return on pensions assets	4,784,591	0
987 Appropriations to(+)/ from(-) pensions reserve	-4,582,858	0
989 Total (total of lines 961 to 987)	85,257,607	85,257,607
Produced on a FRS17 basis		
Pensions reserves represent the liabilities authorities are judged to have incurred under FRS17 for future pensions additional to the contributions made to pension funds.		
(a) 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).		

Table A3: Specific and Special Grants (RG) 2005-06

	£ thousand
	Total
101 Adoption Support and Guardianship Special Orders	30,529
105 Choice Protects	56,622
111 General Sure Start grant	622,488
121 Excellence in Cities	231,440
125 Leadership Incentive	97,176
126 Change Fund	5,085
127 Regional Development Workers/Looked after Children Taskforce	61
128 Secure accommodation (Bed Bank)	0
129 Children's Trusts	10,502
130 Treatment Foster Care	4,183
131 Safeguarding Children	93,179
141 School Standards	881,674
145 Standards Fund	2,490,190
151 Teachers' Pay Reform / Threshold	881,453
161 Teenage Pregnancy Local Implementation	28,705
171 Transitional Support	61,426
172 Transforming Youth Work Development Fund	2,961
181 Unaccompanied Asylum Seeking Children (UASC) Leaving Care Costs	24,762
211 Detrunking	28,277
221 GLA Transport Grant	2,180,818
231 Metropolitan Railway Passenger Services	176,882
241 Personalised Travel Pilot	0
243 Roadside Vehicle Testing	0
251 Rural Bus Challenge	9,725
255 Rural Bus Subsidy	46,020
257 Travel Plan Bursaries	2,561
261 Urban Bus Challenge	6,097
301 Access & Systems Capacity	567,645
311 AIDS Support	19,776
321 Carers	183,424
325 Child and Adolescent Mental Health Services (CAMHS)	88,527
341 Delayed Discharges	97,293
351 Human Resources Development Strategy	57,099
355 Mental Health	141,386
361 National Training Strategy	88,959
371 Preserved Rights	337,750
381 Residential Allowance	209,195
405 Housing Benefit and Council Tax Benefit Administration	480,734
451 Performance Standards Fund	19,620
481 Workstep	16,355
511 Homelessness Strategies	33,629
515 Local Authority Business Growth Incentives (LABGI) scheme	72,819
521 Local Public Service Agreement (LPSA) Performance Reward	68,739
531 Neighbourhood Renewal Fund	413,920
	<i>(continued)</i>

Table A3: Specific and Special Grants (RG) 2005-06 (continued)

	£ thousand
	Total
535 Neighbourhood Wardens	7,137
537 New Dimension Crewing	4,506
541 Planning Delivery	102,787
545 The Private Finance Initiative (PFI)	303,845
551 Supporting People Administration	84,617
553 Supporting People Programme - Housing	905,878
554 Supporting People Programme - Social Services	693,980
571 Animal Movement Licences	2,914
581 National Park and Broads Authority Grant	37,182
591 Waste Minimisation Recycling Fund	16,907
592 Waste Performance and Efficiency	21,841
601 Airwaves Communication Project	19,161
611 Asylum Seekers	203,797
621 Basic Command Units (BCU) Challenge Fund	45,372
625 Community Support Officers	65,559
631 Counter Terrorism	63,784
635 Crime Fighting Fund	261,685
637 DNA	43,053
641 London & South East Allowance	47,707
642 London Travel	159
643 Neighbourhood Policing Fund	11,039
644 National Intelligence Model	1,499
645 Police Negotiating Board	51,870
646 Police Officers 30+ service	0
647 Probation Loan Charges	852
648 Reform Deal	2,990
649 Occupational Health	3,029
651 Rural Policing Fund	26,003
661 Young People Substance Misuse Partnership	50,958
698 Other grants within AEF ^(a)	836,911
699 TOTAL GRANTS INSIDE AEF (LINES 101 to 698) (transfers to RS line 797 as income)	14,786,708
	<i>(continued)</i>

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

Table A3: Specific and Special Grants (RG) 2005-06 (continued)

	£ thousand
	Total
711 Education Maintenance Allowances	19,954
713 Higher Education Funding Council (HEFC) Payments	20,169
715 Learning and Skills Council (LSC) grant for Adult Education	410,076
716 Learning and Skills Council (LSC) grant for Sixth Forms	1,715,301
718 Mandatory Student Awards	1,577
719 DVLA Trading Fund	-100
720 Free Flowing Cities	68
721 Mersey Travel	72,701
741 Council Tax Benefit	3,082,166
743 Fraud Incentive Scheme	58,749
745 Mandatory Rent Allowances: subsidy	7,473,566
746 Mandatory Rent Rebates outside HRA: subsidy	845,828
747 Rent Rebates Granted to HRA Tenants	3,382,672
750 Beacons	1,904
751 Capacity Building	4,637
752 Housing Acts Urban Developments - contributions towards cost of loan charges	7,538
753 New Deal for Communities (NDC)	104,216
754 LG Efficiency Challenge Fund	110,583
755 Single Regeneration Budget (SRB)	2,083
756 Fire Services	3,685
757 New Ventures Fund	0
758 Best Value Parishes grant	0
761 Historic Buildings and Monuments Commission Grant (English Heritage)	2,989
771 Countryside Agency	9,953
781 Police: small grants/grants to loan charges	12,906
783 Crime Reduction grants	35,125
788 Youth Offending Teams Grant	36,305
791 European Community	117,827
798 Other grants outside AEF ^(b)	736,778
799 TOTAL GRANTS OUTSIDE AEF (total of lines 711 to 798) (Transfers to RS line 791 as income)	18,269,256
800 TOTAL SPECIFIC AND SPECIAL REVENUE GRANTS (total of lines 699 + 799)	33,055,965

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

Table A4: Revenue Outturn 2005-06: Education services (RO1)

									£ thousand
	Employees	Running Expenses	Total Expenditure	Sales, Fees & Charges	Other Income	Total Income	Net Current Expenditure	Capital Charges	Net Total Cost (excl. spec grants)
10 Nursery schools	267,762	134,803	402,565	29,690	32,339	62,029	340,535	15,527	356,063
20 Primary schools	11,723,916	4,352,803	16,076,720	674,064	845,919	1,519,982	14,556,737	1,583,987	16,140,724
30 Secondary schools	12,054,688	4,845,614	16,900,302	803,322	922,619	1,725,942	15,174,359	1,518,997	16,693,356
40 Special schools	1,395,537	1,088,983	2,484,520	104,073	175,766	279,840	2,204,680	154,087	2,358,767
51 Strategic management of non-school services	600,437	792,434	1,392,871	181,434	209,412	390,846	1,002,026	95,120	1,097,146
52 Pre-school education	335,264	942,011	1,277,274	42,764	55,817	98,582	1,178,693	9,512	1,188,205
53 Youth education services	340,575	347,193	687,768	43,215	79,704	122,919	564,848	33,813	598,660
54 Adult and community learning	411,760	301,583	713,343	97,755	91,712	189,466	523,878	27,902	551,779
55 Student support	34,524	59,526	94,049	7,846	5,484	13,330	80,719	1,287	82,006
58 Other non-school education funding	213,265	325,007	538,274	54,871	83,903	138,774	399,500	44,876	444,375
90 TOTAL EDUCATION SERVICES	27,377,728	13,189,957	40,567,685	2,039,032	2,502,677	4,541,710	36,025,975	3,485,107	39,511,082

Produced on a FRS17 basis.

Table A5: Revenue Outturn 2005-06: Highways, Roads and Transport services (RO2)

	£ thousand								
	Running Employees	Running Expenses	Total Expenditure	Sales, Fees & Charges	Other Income	Total Income	Net Current Expenditure	Capital Charges	Net Total Cost (excl. spec grants)
11 Highways maintenance planning, policy and strategy	116,717	162,837	279,556	45,089	51,557	96,646	182,911	40,755	223,666
12 Public and other transport planning, policy and strategy	56,165	81,075	137,240	9,930	17,654	27,585	109,656	28,225	137,881
20 Construction - roads and bridges	12,549	35,839	48,387	7,088	29,229	36,317	12,070	819,850	831,920
31 Structural maintenance - principal roads	19,995	105,020	125,013	12,907	21,074	33,981	91,032	109,568	200,600
32 Structural maintenance - other local authority roads	63,430	362,350	425,780	33,664	46,496	80,159	345,619	128,207	473,826
33 Structural maintenance - bridges	17,263	54,066	71,329	5,138	6,752	11,890	59,440	49,622	109,061
41 Environmental, safety and routine maintenance - principal roads	45,543	302,315	347,859	26,739	29,306	56,045	291,812	174,355	466,167
44 Environmental, safety and routine maintenance - other local authority roads	114,499	625,641	740,140	63,799	83,253	147,051	593,090	106,004	699,094
48 Winter maintenance	18,314	152,364	170,677	6,209	9,416	15,624	155,053	16,332	171,385
49 Street lighting	31,778	363,823	395,603	8,780	22,668	31,448	364,154	31,130	395,285
51 Congestion charging	7,401	141,020	148,421	254,161	22	254,183	-105,761	10	-105,751
54 Safe routes (including school crossing patrols)	34,413	18,898	53,310	1,278	1,906	3,184	50,126	1,124	51,250
58 Road safety education and other traffic management	121,921	381,923	503,842	27,396	56,762	84,157	419,686	100,368	520,054
61 On-street parking	88,723	318,372	407,095	571,081	46,355	617,436	-210,342	13,346	-196,995
62 Off-street parking	68,866	251,019	319,884	561,295	37,917	599,212	-279,328	121,422	-157,906
71 Concessionary fares	9,511	561,413	570,924	18,477	20,735	39,212	531,712	318	532,031
72 Support to operators - bus services	22,766	998,557	1,021,324	32,547	49,357	81,904	939,420	25,891	965,311
73 Support to operators - rail services	831	945,969	946,800	38	413	451	946,349	24,859	971,208
74 Support to operators - other	10,106	74,443	84,549	2,515	12,146	14,661	69,888	7,551	77,439
76 Public transport co-ordination	116,581	269,575	386,155	78,866	23,796	102,662	283,493	38,373	321,866
80 Airports, harbours and toll facilities	5,198	10,998	16,196	23,352	3,272	26,624	-10,428	5,621	-4,807
90 TOTAL HIGHWAYS, ROADS & TRANSPORT SERVICES	982,568	6,217,519	7,200,085	1,790,347	570,086	2,360,433	4,839,652	1,842,932	6,682,584
101 Structural maintenance - principal roads: joint arrangements in line 31	0	0	0	0	2,881	0	0	0	0
102 Structural maintenance - other LA roads: joint arrangements in line 32	0	0	0	0	8,017	0	0	0	0
103 Environmental, safety and routine maintenance - principal roads: joint arrangements in line 41	0	0	0	0	1,363	0	0	0	0
104 Environmental, safety and routine maintenance - other LA roads: joint arrangements in line 44	0	0	0	0	11,790	0	0	0	0
130 Structural maintenance: third party liability claims in lines 31+ 32	83,690	926,720	1,010,410	61,121	121,244	182,365	828,045	0	828,045
141 Environmental, safety and routine maintenance - principal roads: unplanned patching in line 41	0	6,225	0	0	0	0	0	0	0
144 Environmental, safety and routine maintenance - other LA roads: unplanned patching in line 44	0	42,743	0	0	0	0	0	0	0
161 On-street parking: Penalty Charge Notice income included in line 61	0	0	0	281,559	0	0	0	0	0
162 On street parking: other sales, fees and charges in line 61	0	0	0	289,522	0	0	0	0	0

Produced on a FRS17 basis.

Table A6: Revenue Outturn 2005-06: Social Services (RO3)

	£ thousand								
	Employees	Running Expenses	Total Expenditure	Sales, Fees & Charges	Other Income	Total Income	Net Current Expenditure	Capital Charges	Net Total Cost (excl. spec grants)
10 Social Services strategy	66,574	46,230	112,805	1,564	39,959	41,523	71,282	4,376	75,658
20 Children's and families' services (including youth justice)	2,116,459	2,988,572	5,105,032	57,349	291,048	348,395	4,756,637	66,660	4,823,297
40 Older people (aged 65 or over) including older mentally ill	2,273,378	6,533,773	8,807,150	1,622,856	444,556	2,067,414	6,739,740	115,638	6,855,378
51 Adults aged under 65 with physical disability or sensory impairment	367,501	1,097,822	1,465,325	86,209	103,215	189,424	1,275,901	24,533	1,300,434
52 Adults aged under 65 with learning disabilities	981,838	3,061,571	4,043,409	230,926	942,155	1,173,079	2,870,330	75,122	2,945,452
53 Adults aged under 65 with mental health needs	376,995	805,777	1,182,771	60,847	146,781	207,629	975,142	19,679	994,821
60 Asylum seekers	46,866	272,487	319,355	30,640	29,624	60,263	259,090	857	259,947
70 Other adult Social Services	82,531	348,405	430,936	8,841	98,874	107,714	323,222	4,879	328,101
80 Supported employment	71,474	63,756	135,229	31,126	20,206	51,333	83,896	3,204	87,100
90 TOTAL SOCIAL SERVICES	6,383,617	15,218,395	21,602,013	2,130,356	2,116,417	4,246,774	17,355,240	314,948	17,670,188
99 Supporting people ancillary expenditure included within above total	44,440	320,828	365,268	3,919	29,103	33,022	332,246	173	332,419

Produced on a FRS17 basis.

Table A7: Revenue Outturn 2005-06: Housing services (RO4)

	£ thousand								
	Employees	Running Expenses	Total Expenditure	Sales, Fees & Charges	Other Income	Total Income	Net Current Expenditure	Capital Charges	Net Total Cost (excl. spec grants)
10 Housing strategy, advice and registered social landlords	81,050	128,198	209,248	12,404	43,415	55,819	153,430	80,843	234,273
20 Housing advances	1,173	4,758	5,931	1,015	1,978	2,993	2,938	29,053	31,991
31 Administration of renovation and improvement grants	49,136	56,287	105,423	12,293	26,322	38,615	66,808	204,212	271,020
38 Other private sector housing renewal	38,003	49,842	87,846	9,189	21,364	30,552	57,293	100,067	157,360
41 Hostels (non-HRA support)	9,657	14,406	24,063	7,041	10,399	17,440	6,623	1,599	8,222
42 Bed and breakfast accommodation	3,914	137,825	141,739	73,110	46,193	119,303	22,436	66	22,502
43 Leasehold dwellings	2,850	280,087	282,937	204,998	110,323	315,320	-32,383	390	-31,993
46 Other temporary accommodation	12,607	177,035	189,642	112,542	22,990	135,532	54,110	2,669	56,779
47 Homelessness administration	94,770	103,534	198,304	28,593	10,450	39,043	159,261	4,888	164,150
51 Rent allowances - discretionary payments	1,130	30,153	31,283	19,793	9,014	28,807	2,476	33	2,509
52 Non-HRA rent rebates - discretionary payments	328	17,830	18,158	9,411	7,067	16,478	1,680	14	1,694
53 Rent rebates to HRA tenants - discretionary payments	1,082	29,705	30,787	18,743	7,384	26,127	4,660	0	4,660
57 Housing benefits administration	235,357	315,417	550,773	9,954	50,193	60,147	490,627	5,538	496,164
60 Other council property (Non-HRA)	44,070	127,551	171,622	36,322	37,535	73,857	97,765	34,347	132,112
75 Supporting people	62,466	1,152,615	1,215,081	15,072	18,589	33,660	1,181,421	1,731	1,183,153
78 Other welfare services	19,101	15,737	34,838	13,216	8,907	22,123	12,715	4,548	17,262
90 TOTAL HOUSING SERVICES (GFRA only)	656,695	2,640,980	3,297,676	583,695	432,123	1,015,816	2,281,860	469,998	2,751,858

Produced on a FRS17 basis.

Table A8: Revenue Outturn 2005-06: Cultural, Environmental and Planning services (RO5)

	£ thousand								
	Running Employees	Running Expenses	Total Expenditure	Sales, Fees & Charges	Other Income	Total Income	Net Current Expenditure	Capital Charges	Net Total Cost (excl. spec grants)
111 Archives	29,842	23,091	52,934	3,600	8,125	11,725	41,208	6,145	47,353
112 Arts development and support	33,062	119,820	152,881	10,845	23,550	34,396	118,486	13,011	131,497
113 Heritage	18,944	24,047	42,992	7,515	11,353	18,868	24,124	7,608	31,732
114 Museums and galleries	98,164	129,863	228,029	34,863	29,100	63,961	164,068	63,035	227,102
115 Theatres and public entertainment	74,031	204,788	278,819	118,087	18,184	136,271	142,547	51,393	193,940
121 Community centres	31,946	55,144	87,089	16,985	11,627	28,612	58,478	34,297	92,775
122 Foreshore	6,927	14,776	21,703	10,887	2,932	13,819	7,884	5,348	13,232
123 Sports development and community	109,154	143,306	252,460	39,227	40,816	80,043	172,417	26,062	198,479
128 Sports and recreation facilities, including golf courses	337,711	569,207	906,918	352,348	63,389	415,738	491,181	367,263	858,444
130 Open spaces	328,863	720,309	1,049,172	118,571	169,350	287,920	761,253	109,512	870,765
140 Tourism	56,836	118,216	175,052	44,188	12,960	57,148	117,903	8,846	126,749
150 Library service	526,216	453,154	979,370	71,825	42,384	114,209	865,161	115,468	980,630
190 TOTAL CULTURAL AND RELATED SERVICES	1,651,698	2,575,720	4,227,417	828,939	433,769	1,262,709	2,964,710	807,988	3,772,698
210 Cemetery, cremation and mortuary services	61,078	133,118	194,198	172,073	10,640	182,714	11,484	20,474	31,958
221 Food safety	61,248	48,279	109,526	5,913	2,539	8,452	101,073	524	101,597
227 Public conveniences	16,206	73,333	89,537	4,896	1,516	6,412	83,128	21,542	104,670
228 Other environmental health	263,153	250,197	513,350	53,046	64,453	117,500	395,850	18,961	414,811
229 Licensing	63,586	86,608	150,194	112,602	16,607	129,209	20,985	772	21,757
231 Crime reduction	90,355	198,860	289,216	20,412	55,633	76,045	213,169	20,556	233,725
232 Safety services	73,344	79,159	152,502	8,797	22,390	31,187	121,316	6,014	127,330
241 Defences against flooding	4,533	19,011	23,544	776	3,200	3,976	19,569	8,156	27,725
243 Internal drainage levy work	1,059	25,801	26,860	568	72	640	26,220	492	26,712
247 Coast protection	2,939	13,528	16,467	399	2,302	2,701	13,766	42,176	55,942
250 Agricultural and fisheries services	1,574	14,515	16,089	15,610	6,606	22,216	-6,127	15,613	9,487
260 Consumer protection	119,425	84,571	203,995	21,141	9,828	30,968	173,026	2,542	175,568
270 Street cleansing (not chargeable to Highways)	213,707	508,835	722,541	24,510	68,101	92,612	629,931	5,828	635,759
281 Waste collection	306,562	1,157,936	1,464,498	246,963	149,131	396,094	1,068,404	45,160	1,113,564
282 Waste disposal	50,507	1,626,770	1,677,277	132,944	170,472	303,416	1,373,863	22,622	1,396,484
290 TOTAL ENVIRONMENTAL SERVICES	1,329,274	4,320,524	5,649,797	820,650	583,492	1,404,140	4,245,657	231,432	4,477,089

(continued)

Table A8: Revenue Outturn 2005-06: Cultural, Environmental and Planning services (RO5) (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)
310 Building control	148,548	141,773	290,322	162,775	30,558	193,333	96,988	5,385	102,373
320 Development control	289,122	308,380	597,503	235,786	37,544	273,330	324,173	5,658	329,831
335 Conservation and listed buildings planning policy	22,618	22,105	44,723	1,892	3,160	5,051	39,672	4,709	44,381
338 Other planning policy	128,640	160,454	289,092	58,302	41,058	99,359	189,733	12,110	201,843
340 Environmental initiatives	67,908	95,009	162,918	14,810	28,918	43,728	119,190	25,832	145,022
350 Economic development	283,871	890,430	1,174,302	185,833	210,095	395,929	778,373	294,564	1,072,938
360 Community development	155,455	353,275	508,729	14,872	65,220	80,093	428,636	30,575	459,211
390 TOTAL PLANNING AND DEVELOPMENT SERVICES	1,096,163	1,971,424	3,067,589	674,269	416,553	1,090,821	1,976,765	378,833	2,355,599
400 TOTAL CULTURAL, ENVIRONMENTAL & PLANNING SERVICES	4,077,136	8,867,667	12,944,803	2,323,860	1,433,811	3,757,671	9,187,131	1,418,255	10,605,384

Produced on a FRS17 basis.

Table A9: Revenue Outturn 2005-06: Protective, Central and Other services (RO6)

	£ thousand								
	Running Employees	Running Expenses	Total Expenditure	Sales, Fees & Charges	Other Income	Total Income	Net Current Expenditure	Capital Charges	Net Total Cost (excl. spec grants)
100 POLICE SERVICES	9,581,922	2,135,998	11,717,919	403,413	357,156	760,569	10,957,351	533,819	11,491,170
210 Community fire safety	176,130	57,824	233,954	11,105	10,034	21,139	212,816	8,157	220,973
220 Fire fighting and rescue operations	1,591,964	360,574	1,952,539	33,175	82,911	116,087	1,836,452	135,174	1,971,626
230 Fire service emergency planning and civil defence	3,083	1,117	4,200	150	612	762	3,438	96	3,534
290 TOTAL FIRE SERVICES	1,771,177	419,516	2,190,693	44,430	93,557	137,988	2,052,706	143,427	2,196,133
320 Coroners court services	13,335	58,838	72,175	2,577	15,388	17,965	54,210	483	54,693
350 Other court services	7,287	6,727	14,014	5,979	4,198	10,177	3,837	7,318	11,155
390 TOTAL COURT SERVICES	20,622	65,565	86,189	8,556	19,586	28,142	58,047	7,801	65,848
410 CORPORATE & DEMOCRATIC CORE	420,158	1,393,166	1,813,322	37,513	251,086	288,599	1,524,723	57,130	1,581,853
421 Council tax collection	152,011	295,403	447,414	69,238	48,018	117,256	330,157	4,417	334,574
422 Council tax discounts for prompt payment	619	5,308	5,927	8	61	69	5,858	6	5,864
423 Council tax discounts locally funded	77	694	771	340	285	625	146	2	148
425 Council tax benefits administration	125,774	189,308	315,082	7,321	34,370	41,691	273,391	2,476	275,867
426 Non-domestic rates collection	28,298	66,682	94,980	12,716	76,676	89,392	5,588	945	6,533
428 BID ballots	69	370	439	272	138	410	29	0	29
430 Registration of births, deaths and marriages	68,604	36,309	104,912	59,056	4,207	63,263	41,650	2,231	43,881
441 Registration of electors	22,014	38,520	60,535	1,716	1,650	3,366	57,169	312	57,481
442 Conducting elections	10,554	38,812	49,365	4,368	11,535	15,903	33,463	293	33,756
450 Emergency planning	24,853	23,335	48,189	1,968	3,063	5,031	43,157	1,025	44,182
460 Local land charges	24,041	46,958	70,997	147,507	5,245	152,751	-81,754	1,350	-80,403
470 General grants, bequests and donations	4,921	105,751	110,672	4,104	2,831	6,935	103,737	6,729	110,467
481 Retirement benefits	-294,361	90,826	-203,535	7,686	32,471	40,157	-243,692	8,292	-235,401
482 Costs of unused shares of IT facilities and other assets	11,912	38,456	50,368	14,294	20,796	35,090	15,278	24,293	39,571
489 MANAGEMENT & SUPPORT SERVICES	3,873,105	3,798,904	7,672,010	844,183	6,805,032	7,649,215	22,795	366,904	389,699
490 TOTAL CENTRAL SERVICES	4,472,647	6,168,798	10,641,445	1,212,289	7,297,463	8,509,752	2,131,695	476,405	2,608,101
491 Recharges within central services	0	0	0	0	1,779,207	0	0	0	0
492 Recharges to general fund rev acct (excl central services)	0	0	0	0	3,919,198	0	0	0	0
493 Recharges to central government	0	0	0	0	29,734	0	0	0	0
494 Recharges to other accounts	0	0	0	0	814,388	0	0	0	0
495 Other management and support services income (excluding recharges)	0	0	0	0	262,507	0	0	0	0
500 OTHER SERVICES	190,735	492,743	683,476	154,306	360,835	515,141	168,335	75,318	243,653

Produced on a FRS17 basis.

Table A10: Trading Services Revenue Account (TSR) 2005-06

	£ thousand								
	Employees	Running Expenses	Total Expenditure	Sales, Fees & Charges	Other Income	Total Income	Gross Surplus (-)/ Deficit (+)	Capital Charges	Net Surplus (-)/ Deficit (+)
External Trading Accounts									
260 Car Parks	945	3,090	4,035	8,358	86	8,444	-4,409	1,907	-2,502
281 Airports	482	373	855	1,116	1,949	3,065	-2,210	315	-1,895
282 Ports	3,566	4,337	7,903	6,634	595	7,229	674	1,761	2,435
283 Piers	0	18	18	0	0	0	18	0	18
284 Toll bridges and roads	10,171	15,703	25,874	51,030	3,445	54,475	-28,601	11,418	-17,183
514 Museums	1,212	2,506	3,718	964	76	1,040	2,678	577	3,255
515 Theatres	10,467	31,749	42,216	30,827	2,106	32,933	9,283	4,076	13,359
521 Civic halls	5,719	16,979	22,698	15,087	1,715	16,802	5,896	5,872	11,768
525 Civic restaurants	3,769	4,499	8,268	5,745	2,159	7,904	364	4	368
528 Sports facilities	13,735	15,048	28,783	19,315	4,821	24,136	4,647	2,112	6,759
535 Crematoria	1,016	1,595	2,611	2,734	263	2,997	-386	132	-254
550 Fishery harbours	1,574	3,691	5,265	5,427	756	6,183	-918	1,810	892
580 Trade waste	4,033	12,619	16,652	16,902	33	16,935	-283	80	-203
591 Building control	9,794	9,983	19,777	17,788	1,851	19,639	138	45	183
594 Corporation estates	4,219	46,910	51,129	108,777	34,291	143,068	-91,939	75,522	-16,417
595 Industrial estates	5,369	58,279	63,648	131,804	38,594	170,398	-106,749	62,214	-44,535
596 Investment properties	642	21,057	21,699	63,397	15,578	78,975	-57,276	28,198	-29,078
597 Market undertakings	25,902	60,624	86,526	90,960	16,863	107,823	-21,297	12,443	-8,854
691 Other External Trading Accounts	64,394	257,467	321,862	153,145	182,778	335,923	-14,062	10,657	-3,405
698 TOTAL EXTERNAL TRADING ACCOUNTS	167,009	566,527	733,537	730,010	307,959	1,037,969	-304,432	219,143	-85,289
<i>of which:</i>									
931 Depreciation								53,318	
932 Notional interest								144,876	
933 Loss on impairment of assets								16,462	
934 Amortisation of deferred charges								4,487	
939 Total capital charges(total of lines 931 to 934)								219,143	
Internal Trading Accounts									
716 Administrative Education support services	9,235	3,810	13,045	6,126	7,719	13,845	-800	827	27
717 Specialist Education support services	36,346	3,378	39,724	11,326	19,933	31,258	8,466	354	8,819
723 Highways maintenance	214,674	419,099	633,772	384,476	263,005	647,482	-13,709	4,208	-9,501
726 On-street parking	5,802	2,818	8,620	5,942	2,156	8,098	522	11	533
733 Social Services: residential homes	16,869	4,943	21,812	19,563	1	19,564	2,248	0	2,248
734 Social Services: home care services	20,119	1,240	21,359	23,603	4	23,607	-2,248	0	-2,248
741 Housing management	12,306	5,768	18,074	1,268	16,553	17,821	253	16	269
752 Leisure management	30,249	21,906	52,155	37,221	12,292	49,513	2,642	223	2,865

(continued)

Table A10: Trading Services Revenue Account (TSR) 2005-06 (continued)

	£ thousand								
	Employees	Running Expenses	Total Expenditure	Sales, Fees & Charges	Other Income	Total Income	Gross Surplus (-)/ Deficit (+)	Capital Charges	Net Surplus (-)/ Deficit (+)
Internal Trading Accounts (continued)									
757 Environmental cleaning and sweeping	69,044	38,006	107,050	48,777	45,568	94,344	12,706	1,400	14,106
810 Construction and property services	169,527	199,458	368,985	176,777	204,649	381,426	-12,441	13,612	1,171
821 Building cleaning	247,914	52,267	300,181	164,741	133,778	298,519	1,662	1,043	2,705
825 Building maintenance	246,408	316,541	562,949	353,300	203,008	556,308	6,641	4,021	10,662
830 Grounds maintenance	141,351	116,750	258,101	109,382	145,448	254,830	3,271	2,542	5,813
841 Vehicle maintenance	54,633	158,222	212,855	115,227	103,480	218,707	-5,852	5,527	-325
845 Vehicle management and transport	44,614	201,297	245,912	100,471	160,497	260,969	-15,058	10,600	-4,457
850 Refuse collection	88,143	81,151	169,294	72,921	95,966	168,888	407	3,510	3,917
860 Catering services	333,159	286,679	619,838	426,485	182,092	608,577	11,261	662	11,923
871 Office services (printing, security, etc)	30,317	37,144	67,461	33,337	34,195	67,532	-71	1,252	1,180
872 Information Technology	74,155	110,645	184,799	27,778	158,139	185,918	-1,119	8,290	7,172
873 Finance services	56,467	37,871	94,337	18,171	65,975	84,146	10,191	1,754	11,945
874 Legal services	55,050	24,748	79,798	18,859	58,512	77,371	2,426	107	2,533
875 Personnel services	36,302	21,108	57,410	12,332	40,057	52,389	5,021	86	5,107
891 Other Internal Trading Accounts	418,601	515,212	933,812	559,914	399,793	959,707	-25,894	32,601	6,707
898 TOTAL INTERNAL TRADING ACCOUNTS	2,411,286	2,660,060	5,071,345	2,727,996	2,352,823	5,080,820	-9,475	92,645	83,172
<i>of which:</i>									
931 Depreciation								51,570	
932 Notional interest								35,187	
933 Loss on impairment of assets								1,367	
934 Amortisation of deferred charges								4,521	
939 Total capital charges (total of lines 931 to 934)								92,645	
899 TOTAL EXTERNAL+ INTERNAL TRADING ACCOUNTS	2,578,295	3,226,587	5,804,881	3,458,007	2,660,782	6,118,789	-313,908	311,788	-2,118

Produced on a FRS17 basis.

Table A11: Subjective Analysis (SAR) 2005-06

	£ thousand						
	Education services	Highways, roads and transport services	Social Services	Housing services (excluding HRA)	Cultural and related services	Environmental services	Planning and development services
1 Teacher salary	15,695,764	359	8,185	0	8,947	27	13
2 Employers' National Insurance contributions	1,233,510	30	641	0	590	2	0
3 Employers' Pension contributions	1,841,479	0	389	0	762	0	0
4 Location allowance	34,670	0	0	0	130	0	0
5 TOTAL TEACHERS GROUP (Total of lines 1 to 4)	18,805,423	389	9,215	0	10,429	29	13
6 Police & Fire salary	4	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)	4	0	0	0	0	0	0
11 All Other Staff salary	6,646,674	769,916	5,115,495	488,949	1,311,806	1,030,737	838,416
12 Employers' National Insurance contributions	392,006	59,039	366,292	43,639	94,725	75,578	66,152
13 Employers' Pension contributions	725,363	95,699	600,287	63,126	151,026	121,063	108,282
14 Location allowance	26,075	3,053	26,967	8,180	7,995	5,829	4,716
15 TOTAL ALL OTHER STAFF GROUP (Total of lines 11 to 14)	7,790,118	927,707	6,109,041	603,894	1,565,552	1,233,207	1,017,566
16a Adjustments made for FRS17	-63,785	-2,304	28,234	27,682	18,525	24,456	20,718
16b Other Pay Related Costs	845,968	56,776	237,127	25,119	57,192	71,582	57,866
17 TOTAL Part A (Total of lines 5, 10, 15, 16a & 16b)	27,377,728	982,568	6,383,617	656,695	1,651,698	1,329,274	1,096,163
18 Repairs, Alterations and Maintenance of Buildings	832,370	91,779	105,212	27,473	162,265	55,813	32,297
19 Energy Costs - Electricity	178,930	57,576	28,599	7,440	46,334	7,321	7,640
20 Energy Costs - Gas and Other	181,924	833	26,163	2,037	35,307	6,916	4,961
21 Rents	116,973	20,832	95,206	292,637	27,459	16,144	22,813
22 Rates	367,186	72,180	32,336	5,653	90,540	24,001	16,502
23 Water Services	77,605	1,958	15,096	2,300	20,748	9,150	2,249
24 Fixtures & Fittings	35,036	1,529	6,654	408	6,213	2,059	879
25 Cleaning and Domestic Supplies	289,961	6,937	40,433	3,078	35,063	11,323	6,279
26 Grounds Maintenance Costs	103,450	43,215	11,803	4,411	158,013	47,709	13,034
27 Premises Insurance	114,897	3,965	8,429	3,841	24,112	3,025	14,049
28 Other Premises Related Expenditure	205,386	69,883	32,526	12,377	55,562	25,624	28,871
29 TOTAL PREMISES EXPENSES (Total of lines 18 to 28)	2,503,718	370,687	402,457	361,655	661,616	209,085	149,574
30 Direct Transport Costs - Vehicle Repair & Maintenance	25,081	9,679	6,939	631	10,961	44,583	526
31 Direct Transport Costs - Vehicle Running Costs	39,743	21,278	25,921	626	15,682	77,856	1,095
32 Contract Hire and Operating Leases	583,314	44,616	161,919	1,702	34,552	142,445	3,424
33 Car Allowances for Travelling Expenses	88,316	16,383	168,171	6,019	12,801	16,729	14,864
34 Public Transport Allowances for Travelling Expenses	66,462	4,251	22,385	872	2,332	1,893	2,399
35 Transport Insurance	3,588	2,626	3,435	171	3,065	6,851	334
36 Other Transport Related Expenditure	120,991	105,848	65,418	1,985	10,780	26,698	2,351
37 TOTAL TRANSPORT EXPENSES (Total of lines 30 to 36)	927,495	204,681	454,188	12,006	90,173	317,055	24,993

(continued)

Table A11: Subjective Analysis (SAR) 2005-06 (continued)

	£ thousand						
	Education services	Highways, roads and transport services	Social Services	Housing services (excluding HRA)	Cultural and related services	Environmental services	Planning and development services
38 Equipment, Furniture & Materials	704,790	104,879	153,136	11,750	214,680	109,477	33,322
39 Catering	630,073	2,148	110,294	1,874	24,181	1,235	4,431
40 Clothing, Uniforms & Laundry	11,474	2,602	10,242	572	4,697	5,639	898
41 Printing, Stationery and General Office Expenses	286,970	26,955	57,291	12,725	43,892	21,733	34,496
42 Communications and Computing - Postage	34,800	7,779	12,317	5,245	11,383	3,258	5,163
43 Communications and Computing - Telephone	76,985	10,450	49,426	5,120	16,284	11,780	7,814
44 Communications and Computing - Computer Costs	397,578	119,898	75,808	21,088	49,122	18,666	31,456
45 Communications and Computing - Other	83,554	5,811	12,159	1,273	6,466	2,600	3,502
46 Subsistence and Conference Expenses	53,916	4,021	28,222	1,680	4,441	2,823	6,526
47 Subscriptions	58,204	2,422	16,500	2,911	9,879	4,635	22,285
48 Insurance	98,343	122,027	12,529	1,449	13,300	5,315	3,884
49 Schools' Non ICT Learning Resources	608,738	2,968	21,959	1,081	1,509	2,820	370
50 Schools' ICT Learning Resources	314,458	562	6,257	834	886	2,047	271
51 Exam Fees	211,524	112	3,707	308	207	599	245
52 Other Supplies and Services Expenditure	2,862,817	1,065,986	1,179,190	496,566	505,393	889,835	426,287
53 TOTAL SUPPLIES & SERVICES EXPENDITURE (Total of lines 38 to 52)	6,434,224	1,478,620	1,749,037	564,476	906,320	1,082,462	580,950
54 Joint Authorities and Other Local Authorities	314,146	380,191	482,088	72,189	46,644	128,604	221,395
55 Grants to Voluntary Bodies	383,502	7,922	369,383	40,244	79,032	29,318	180,013
56 Private Contractors and Other Agencies - Professional Services	323,228	219,741	1,748,183	181,590	65,460	220,785	100,160
57 Private Contractors and Other Agencies - Agency Staff	248,883	36,876	281,401	29,881	11,959	44,487	19,392
58 Private Contractors and Other Agencies - Other	972,426	1,506,072	8,623,814	926,122	167,447	1,419,483	131,936
59 Internal Trading Organisations	294,085	1,617,462	172,872	31,969	85,371	261,880	32,246
60 TOTAL THIRD PARTY PAYMENTS (Total of lines 54 to 59)	2,536,270	3,768,264	11,677,741	1,281,995	455,913	2,104,557	685,142
61 Total Transfer Payments (Discretionary)	59,526	29,999	183,152	77,688	14,712	14,280	10,489
62 Expenditure on Management and Support Services	728,724	365,268	751,820	343,160	446,986	593,085	520,276
63 TOTAL Part B (Total of lines 29, 37, 53, 60, 61 & 62)	13,189,957	6,217,519	15,218,395	2,640,980	2,575,720	4,320,524	1,971,424
64 Rental Income	128,720	29,608	51,536	476,158	73,689	29,207	289,344
65 Recharges	694,346	517,803	338,329	110,854	156,551	233,928	120,051
66 All Other Income	3,718,644	1,813,022	3,856,909	428,804	1,032,469	1,141,005	681,426
67 TOTAL Part C (Lines 64 to 66)	4,541,710	2,360,433	4,246,774	1,015,816	1,262,709	1,404,140	1,090,821
68 TOTAL PART A (= Line 17)	27,377,728	982,568	6,383,617	656,695	1,651,698	1,329,274	1,096,163
69 TOTAL PART B (= Line 63)	13,189,957	6,217,519	15,218,395	2,640,980	2,575,720	4,320,524	1,971,424
70 TOTAL PART C (= Line 67)	4,541,710	2,360,434	4,246,773	1,015,816	1,262,709	1,404,140	1,090,821
71 TOTAL SERVICE EXPENDITURE (Lines 68 + 69 - 70)	36,025,975	4,839,652	17,355,240	2,281,860	2,964,710	4,245,657	1,976,765

(continued)

Produced on a FRS17 basis.

Table A11: Subjective Analysis (SAR) 2005-06 (continued)

	£ thousand						
	Police services	Fire services	Court services	Central services	Other services	TOTAL ALL SERVICES	Management and support services (inc. in Central)
1 Teacher salary	0	0	0	2,601	0	15,715,896	2,252
2 Employers' National Insurance contributions	0	0	0	199	0	1,234,972	180
3 Employers' Pension contributions	0	0	0	2,198	0	1,844,828	138
4 Location allowance	0	0	0	221	0	35,021	0
5 TOTAL TEACHERS GROUP (Total of lines 1 to 4)	0	0	0	5,219	0	18,830,717	2,570
6 Police & Fire salary	4,973,875	1,059,564	0	24,277	0	6,057,720	24,277
7 Employers' National Insurance contributions	446,656	85,425	0	3,079	0	535,160	3,079
8 Employers' Pension contributions	1,354,139	372,819	0	-6,735	0	1,720,223	-6,735
9 Location allowance	167,320	26,927	0	0	0	194,247	0
10 TOTAL POLICE & FIRE GROUP (Total of lines 6 to 9)	6,941,990	1,544,735	0	20,621	0	8,507,350	20,621
11 All Other Staff salary	1,579,789	155,809	13,263	3,746,575	205,233	21,902,662	3,538,742
12 Employers' National Insurance contributions	115,699	11,931	1,024	330,010	14,836	1,570,931	290,073
13 Employers' Pension contributions	218,439	23,083	1,951	565,065	23,498	2,696,882	414,139
14 Location allowance	42,721	5,355	41	16,841	1,677	149,450	13,969
15 TOTAL ALL OTHER STAFF GROUP (Total of lines 11 to 14)	1,956,648	196,178	16,279	4,658,491	245,244	26,319,925	4,256,923
16a Adjustments made for FRS17	540,984	-17,526	588	-771,735	-26,442	-220,605	-773,925
16b Other Pay Related Costs	142,300	47,790	3,755	560,051	-28,067	2,077,459	366,916
17 TOTAL Part A (Total of lines 5, 10, 15, 16a & 16b)	9,581,922	1,771,177	20,622	4,472,647	190,735	55,514,846	3,873,105
18 Repairs, Alterations and Maintenance of Buildings	127,915	27,287	2,401	183,340	39,546	1,687,698	146,513
19 Energy Costs - Electricity	37,884	5,804	476	47,573	6,504	432,081	32,594
20 Energy Costs - Gas and Other	18,202	6,685	400	19,812	1,893	305,133	13,611
21 Rents	65,437	4,648	4,387	115,360	22,093	803,989	86,348
22 Rates	76,746	27,214	2,968	143,575	17,376	876,277	102,156
23 Water Services	6,445	2,578	66	11,870	1,133	151,198	7,466
24 Fixtures & Fittings	1,685	687	0	6,373	953	62,476	4,186
25 Cleaning and Domestic Supplies	41,498	6,230	192	52,778	3,768	497,540	40,316
26 Grounds Maintenance Costs	2,430	852	15	7,783	766	393,481	5,163
27 Premises Insurance	4,648	1,218	629	37,291	1,424	217,528	28,105
28 Other Premises Related Expenditure	80,718	6,355	1,563	133,705	5,028	657,598	86,960
29 TOTAL PREMISES EXPENSES (Total of lines 18 to 28)	463,608	89,558	13,097	759,460	100,484	6,084,999	553,418
30 Direct Transport Costs - Vehicle Repair & Maintenance	48,492	12,818	7	16,711	3,321	179,749	11,593
31 Direct Transport Costs - Vehicle Running Costs	74,372	15,159	15	39,230	10,987	321,964	27,892
32 Contract Hire and Operating Leases	28,191	16,485	304	59,319	15,789	1,092,060	40,051
33 Car Allowances for Travelling Expenses	43,854	9,642	99	49,941	1,198	428,017	32,899
34 Public Transport Allowances for Travelling Expenses	8,436	1,772	39	12,092	296	123,229	7,805
35 Transport Insurance	16,947	6,278	2	12,213	597	56,107	9,455
36 Other Transport Related Expenditure	44,886	17,070	428	22,838	583	419,876	13,074
37 TOTAL TRANSPORT EXPENSES (Total of lines 30 to 36)	265,178	79,224	894	212,344	32,771	2,621,002	142,769

(continued)

Table A11: Subjective Analysis (SAR) 2005-06 (continued)

							£ thousand
	Police services	Fire services	Court services	Central services	Other services	TOTAL ALL SERVICES	Management and support services (inc. in Central)
38 Equipment, Furniture & Materials	161,175	28,612	353	135,673	21,232	1,679,079	91,046
39 Catering	22,838	4,176	307	29,386	1,354	832,297	18,181
40 Clothing, Uniforms & Laundry	41,431	17,564	71	8,773	238	104,201	5,740
41 Printing, Stationery and General Office Expenses	43,179	5,553	503	161,794	9,103	704,194	90,639
42 Communications and Computing - Postage	8,946	839	54	96,341	4,988	191,113	48,969
43 Communications and Computing - Telephone	135,628	12,636	327	119,195	4,908	450,553	90,496
44 Communications and Computing - Computer Costs	250,182	16,395	281	398,626	30,385	1,409,485	299,669
45 Communications and Computing - Other	52,406	12,035	9	28,668	11,556	220,039	18,757
46 Subsistence and Conference Expenses	27,317	4,648	329	53,159	1,647	188,729	19,228
47 Subscriptions	2,425	1,129	13	72,580	550	193,533	17,947
48 Insurance	22,725	3,626	29	64,134	-832	346,529	50,977
49 Schools' Non ICT Learning Resources	0	0	154	13,188	7	652,794	9,307
50 Schools' ICT Learning Resources	0	0	9	1,414	0	326,738	807
51 Exam Fees	1,313	0	2	2,861	34	220,912	557
52 Other Supplies and Services Expenditure	447,901	34,626	29,510	1,322,107	89,736	9,349,954	617,620
53 TOTAL SUPPLIES & SERVICES EXPENDITURE (Total of lines 38 to 52)	1,217,466	141,839	31,951	2,507,899	174,906	16,870,150	1,379,940
54 Joint Authorities and Other Local Authorities	63,718	2,814	10,333	65,522	13,821	1,801,465	15,500
55 Grants to Voluntary Bodies	14,561	303	79	67,877	24,472	1,196,706	6,327
56 Private Contractors and Other Agencies - Professional Services	62,816	13,529	3,411	257,502	18,761	3,215,166	140,186
57 Private Contractors and Other Agencies - Agency Staff	15,446	5,823	513	75,902	9,434	779,997	39,196
58 Private Contractors and Other Agencies - Other	28,823	1,166	2,184	305,343	28,408	14,113,224	187,382
59 Internal Trading Organisations	0	16	25	78,830	11,315	2,586,071	30,738
60 TOTAL THIRD PARTY PAYMENTS (Total of lines 54 to 59)	185,364	23,651	16,545	850,976	106,211	23,692,629	419,329
61 Total Transfer Payments (Discretionary)	0	0	64	58,912	1,132	449,954	24,193
62 Expenditure on Management and Support Services	4,382	85,244	3,014	1,779,207	77,239	5,698,405	1,279,255
63 TOTAL Part B (Total of lines 29, 37, 53, 60, 61 & 62)	2,135,998	419,516	65,565	6,168,798	492,743	55,417,139	3,798,904
64 Rental Income	24,359	3,915	282	69,011	50,693	1,226,522	56,374
65 Recharges	35,498	2,708	1,381	6,542,527	256,014	9,009,990	6,197,006
66 All Other Income	700,712	131,365	26,479	1,898,214	208,434	15,637,483	1,395,835
67 TOTAL Part C (Lines 64 to 66)	760,569	137,988	28,142	8,509,752	515,141	25,873,995	7,649,215
68 TOTAL PART A (= Line 17)	9,581,922	1,771,177	20,622	4,472,647	190,735	55,514,846	3,873,105
69 TOTAL PART B (= Line 63)	2,135,998	419,516	65,565	6,168,798	492,743	55,417,139	3,798,904
70 TOTAL PART C (= Line 67)	760,569	137,988	28,141	8,509,751	515,142	25,873,994	7,649,215
71 TOTAL SERVICE EXPENDITURE (Lines 68 + 69 - 70)	10,957,351	2,052,706	58,047	2,131,695	168,335	85,057,993	22,795

Produced on a FRS17 basis.

Table A12: Business Improvement District (BID) Outturn 2005-06

	£ thousand
	Total
1 Balance at 1 April 2005	1,466
Expenditure for 2005-06	
2 Revenue expenditure: employee costs	79
3 Revenue expenditure: running expenses	6,781
4 Capital expenditure	0
5 TOTAL EXPENDITURE (lines 2 to 4)	6,860
Income for 2005-06	
6 Income from BID levies	6,426
7 Contribution from the billing authority	237
8 Contribution from a county council	21
9 Contribution from parish councils	0
10 Other contributions	0
11 TOTAL INCOME (lines 6 to 10)	6,684
12 Balance at 31 March 2006 (line 1 - line 5 + line 11)	1,290

Background Notes

1. National Statistics are produced to high professional standards set out in the National Statistics Code of Practice. They undergo regular quality assurance reviews to ensure that they meet customer demands.
2. The information in this Statistical Release is derived from the Communities and Local Government Revenue Outturn (RO) returns submitted by all local authorities in England.
3. The figures in this release have not been adjusted to take into account changes of responsibility between 2004-05 and 2005-06.
4. Enquiries about this release should be addressed to Mansukh Makwana at LGF1.REVENUE@communities.gsi.gov.uk (Tel. 020 7944 4151).
5. Final outturn estimates in this release follow earlier provisional outturn information published on 31 August 2006.
6. 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.
7. For a fuller picture of recent trends in local government finance, readers are directed to "Local Government Financial Statistics England" No. 16 2005 which is available in hard copy from Wetherby Publications Centre at communities@twoten.com (Tel. 0870 1226 236) or electronically in PDF format via the Department's web site: www.local.communities.gov.uk/finance/stats/lqfs/2005/index.htm
8. Table A12 Business Improvement District (BID) Outturn 2005-06 is published for the first time.

Terminology used in this Release

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

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

Aggregate External Finance (AEF) is the total amount of grant provided to finance all local government expenditure, excluding that subject to separate arrangements under statutory schemes, such as mandatory student awards, rent allowances and rebates and council tax benefit, which are funded by specific grants outside aggregate external finance