



Statistical Release

6 April 2005

LOCAL AUTHORITY REVENUE EXPENDITURE AND FINANCING

ENGLAND

2003-04 OUTTURN

- **Net current expenditure by local authorities in England was £81.4 billion in 2003-04.**
- **38% of net current expenditure was on education, 18% on social services and 11% on police.**
- **Revenue expenditure was £78.6 billion. £43.9 billion of this was funded through Revenue Support Grant, redistributed business rates and police grant, £18.9 billion from council tax and £13.1 billion from specific grants.**
- **Local authority reserves totalled £7.6 billion at 1 April 2003.**

This Release provides outturn estimates of local authority revenue expenditure and financing in the financial year April 2003 to March 2004.

This information is derived from Revenue Outturn Returns (RO, RS) submitted by local authorities in England. This release is based on returns from 477 local authorities; the data for Bromsgrove have been estimated as the authority has failed to submit their returns in time. The release has been compiled by the Local Government Finance Statistics division of ODPM.

Important note

Expenditure on individual services has traditionally been collected on a Net Current Expenditure basis. Following an initiative by the Chartered Institute of Public Finance and Accounting (CIPFA) enshrined in the Best Value Accounting Code of Practice (BVACOP), authorities were instructed to account for service expenditure on what is called an FRS17 basis.

The main implication is that decisions relating to pensions are accounted for in the year the decision is taken, rather than the year to which they apply. 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.

As a result all tables relating to 2003-04 only are on an FRS17 basis, while all those which include a comparison with previous years are on a pre-FRS17 basis.

Likewise Revenue Expenditure, the main measure of local authority revenue expenditure, is now financed by Appropriations from Pensions reserves, in addition to Appropriations from other reserves, Revenue Support Grant, Non-domestic rates, police grant and Council Tax etc. This has raised revenue expenditure by some £3.8 billion compared to what it was under a pre-FRS17 basis. Hence tables comparing Revenue expenditure with previous years are on a pre-FRS17 basis, while those relating to 2003-04 only are on a FRS17 basis, unless otherwise stated (e.g. Chart B).

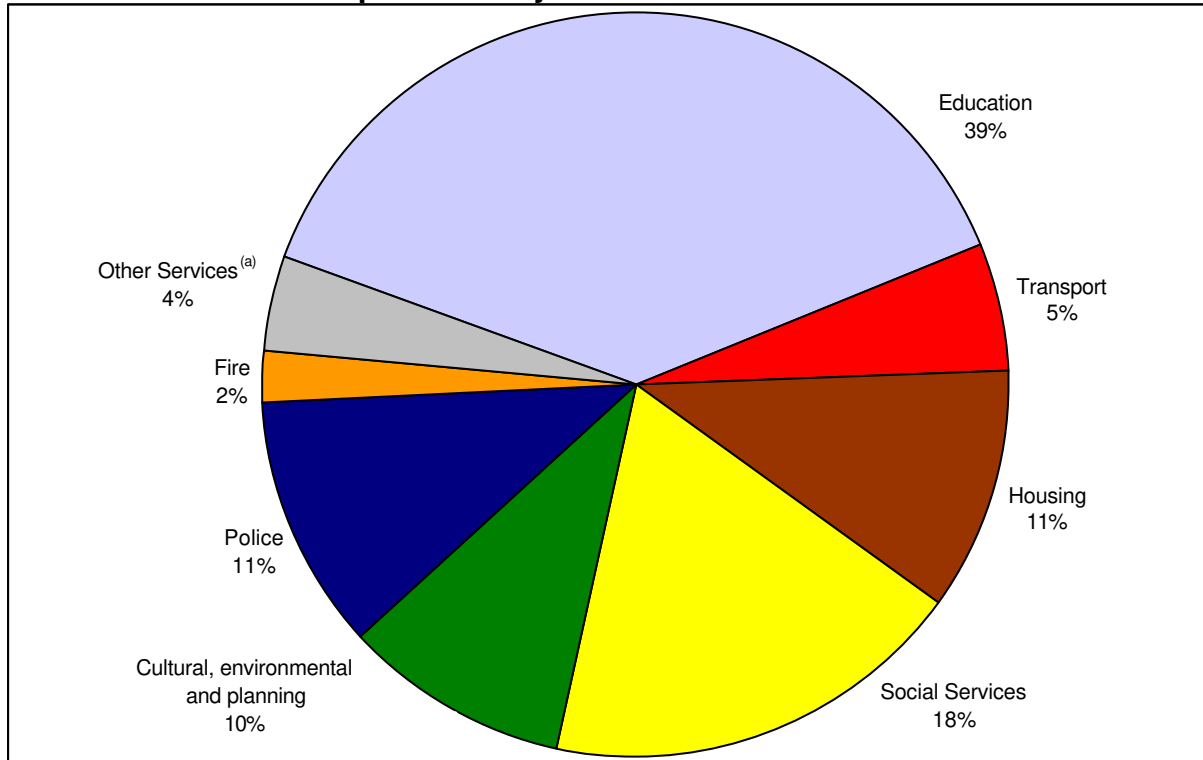
Net current expenditure by service

Net current expenditure is summarised in **Table 1** and **Chart A**. Service expenditure is based on detailed information from the RO suite of forms, which can be found in the annex **Tables A2 to A10**. The service breakdowns have been derived from this detailed information, according to the schema shown in **Table 6**, at the end of this release.

- Net current expenditure totalled £81.4 billion in 2003-04.
- Education, social services and police make up 68% (£55.2 billion) of the total of net current expenditure.
- The largest proportion of net current expenditure was on education with a share of 39%. Social services represented 18%, with police services contributing a further 11%.

Table 1: Net current expenditure by service ^{(a)(b)}			
	£ million		
	Gross expenditure	Gross income ^(c)	Net current expenditure
Education ^(d)	35,053	3,760	31,293
Transport	6,471	2,037	4,434
<i>of which:</i>			
<i>Highways</i>	2,357	447	1,910
<i>Public transport</i>	4,114	1,590	2,524
Social Services	18,583	3,713	14,870
Housing (excluding Housing Revenue Account)	9,404	739	8,665
Cultural, environmental and planning	10,945	3,056	7,888
<i>of which:</i>			
<i>Cultural</i>	3,824	1,118	2,705
<i>Environmental</i>	4,538	1,017	3,521
<i>Planning and development</i>	2,583	921	1,662
Police	9,683	607	9,076
Fire	1,857	119	1,738
Courts	505	68	437
Central services ^(e)	9,995	7,164	2,831
Other	626	506	120
less administration recharges within GFRA	-4,567	-4,567	0
Total	98,555	17,203	81,353
(a) Produced on FRS17 basis			
(b) See Table 6 for breakdown of individual service lines			
(c) Sales, fees and charges and other non-grant income.			
(d) Includes mandatory student awards of £63 million			
(e) Includes gross expenditure and income incurred by administration and support services on behalf of general fund revenue account services (GFRA) due to administration recharges			

Chart A: Net current expenditure by service



(a) includes Courts and Central services

Revenue expenditure

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

- On an FRS17 basis Revenue Expenditure in 2003-04 was £78.6 billion.
- Capital financing costs in 2003-04 amounted to £2.2 billion, while £0.6 billion of capital expenditure was charged to the revenue account.
- Interest receipts in 2003-04 totalled £0.8 billion.
- Other non-current expenditure includes the payment of council tax benefit of £2.6 billion but this is netted off by income from specific grants outside Aggregate External Finance (AEF).

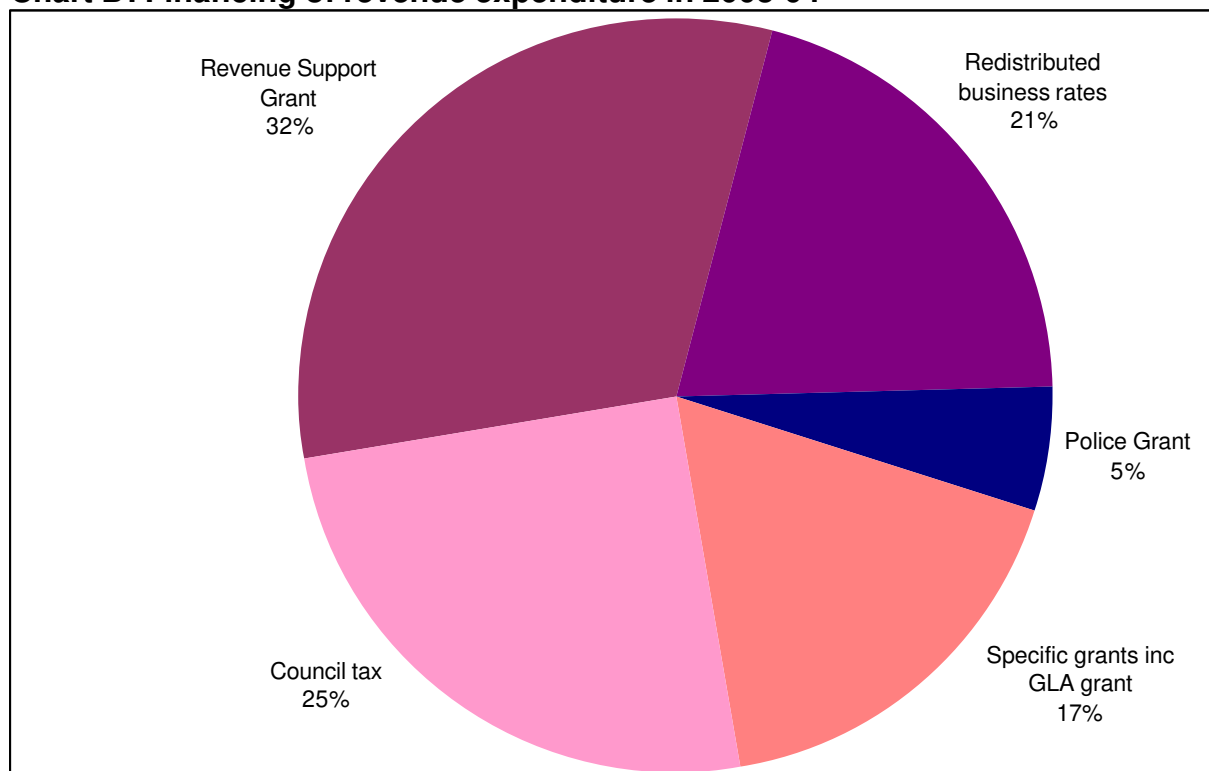
Table 2: Revenue expenditure and financing^(a)

	£ million
Net current expenditure	81,353
<u>plus non-current expenditure</u>	
Capital financing	2,209
Capital Expenditure charged to Revenue Account	563
Council tax benefit	2,639
Discretionary Non-Domestic Rate relief	41
Bad debt provision	90
Flood defence payments to the Environment Agency	268
Pension Interest costs	4,057
less interest receipts	765
less specific grants outside AEF	11,897
Revenue expenditure	78,557
<u>financed by:</u>	
Revenue Support Grant	24,215
Redistributed business rates	15,611
Police Grant	4,079
General Greater London Authority (GLA) Grant	36
Appropriations to / from reserves	-1,266
Appropriations to / from pension reserves	3,687
Other items and adjustments	176
Specific grants inside AEF	13,074
Council tax	18,946
(a) Produced on FRS17 basis	

Chart B below illustrates the way that revenue expenditure was financed in 2003-04.

- Revenue Support Grant, redistributed business rates and police grant totalled £43.9 billion in 2003-04.
- Specific grants inside AEF (Aggregate External Finance) amounted to £13.1 billion.
- £18.9 billion was raised locally through council tax.

Chart B: Financing of revenue expenditure in 2003-04^(a)



(a) excludes expenditure funded by appropriations to/from pension reserves

Expenditure from 1997-98 to 2003-04

This section looks at trends in local authority spending over the last 7 outturn years.

Table 3 gives a summary of net current expenditure by service between 1997-98 and 2003-04, and the trends are shown graphically in **Chart C**. The data are shown on a non-FRS17 basis and no allowance has been made for inflation. For completeness data for 2003-04 are also shown on an FRS17 basis.

- Total net current expenditure has risen by 60% since 1997-98.
- Within this total, the service block showing the largest percentage rise was transport services, which increased by 94% over this period. The next largest rise came from cultural, environmental & planning services which rose by 76%. Social services also rose by 74% over this period.
- In contrast, the main service block showing the lowest percentage rise since 1997-98 was courts services, which increased by just 26%

Table 3: Net current expenditure by service 1997-98 to 2003-04^(a)

	1997-98	1998-99	1999-00	2000-01	2001-02	2002-03	2003-04	FRS17 2003-04
Education ^(b)	18,906	19,945	22,164	23,747	26,121	28,404	31,201	31,293
Transport	2,320	2,345	2,349	2,631	3,052	3,438	4,495	4,434
of which:								
Highways	1,628	1,621	1,646	1,783	1,969	1,948	1,936	1,910
Public transport	692	724	703	848	1,082	1,490	2,559	2,524
Social Services ^(c)	8,499	9,106	10,100	10,749	11,505	12,984	14,817	14,870
Housing ^(d)	5,693	5,707	5,887	6,066	6,523	7,505	8,671	8,665
Cultural, environmental and planning	4,550	4,958	5,257	5,950	6,430	6,924	7,989	7,888
of which:								
Cultural	1,281	1,519	1,618	1,737	1,840	1,921	2,789	2,705
Environmental	2,707	2,868	3,068	3,254	3,483	3,786	3,535	3,521
Planning and development	562	571	571	959	1,107	1,217	1,665	1,662
Police	6,497	6,692	7,034	7,282	7,912	8,246	9,192	9,076
Fire	1,338	1,404	1,473	1,524	1,608	1,698	1,845	1,738
Courts	341	346	353	363	398	401	431	437
Central services	1,600	1,747	1,847	2,251	2,465	2,703	2,698	2,831
Other ^(e)	1,374	1,222	1,406	983	414	338	390	120
Net current expenditure	51,118	53,472	57,870	61,546	66,427	72,641	81,729	81,353

Source: Revenue Summary (RS) returns 1997-98 to 2003-04

(a) Produced on a non-FRS17 basis

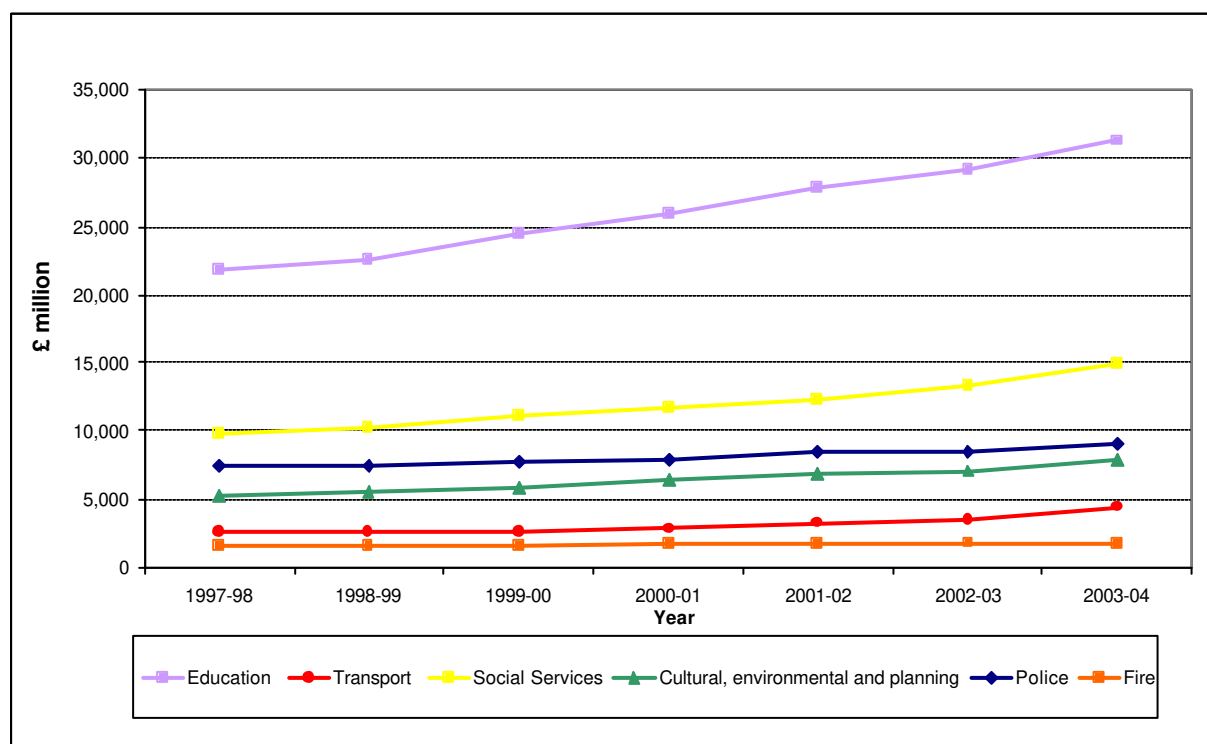
(b) Includes mandatory student awards and inter-authority education recoupment.

(c) Includes supported employment.

(d) Includes mandatory rent allowances and rent rebates

(e) Includes probation services up to 2000-01, after which it ceased to be a local authority responsibility.

Chart C: Trends in service expenditure 1997-87 to 2003-04 (at 2003-04 prices) ^(a)



(a) On non-FRS17 basis

Financing Revenue Expenditure

Revenue support grant, redistributed business rates and specific grants inside AEF make up the largest proportion of support from central government for the financing of revenue expenditure. **Table 4** summarises how the balance between the main sources of financing has changed since 1997-98.

- The balance of funding between government grants, business rates and council tax has remained relatively constant over the last 7 years.
- In 2003-04, the split was 55% (£41.4 billion) government grant including revenue support grant, specific grant and police grant, 21% (£15.6 billion), redistributed business rates and 25% (£18.9 billion) council tax
- In 2003-04, 14% of revenue expenditure was funded by specific grants as compared to 4% in 1997-98.

Table 4: Revenue expenditure and financing 1997-98 to 2003-04^(a)

	£ million										
	Revenue Support Grant	%	Redistributed business rates	%	Police grant	%	Specific grants ^(b)	%	Council tax	%	Revenue expenditure
1997-98	18,649	39	12,034	25	3,243	7	1,825	4	11,241	24	47,256
1998-99	19,480	39	12,531	25	3,375	7	2,334	5	12,332	25	50,189
1999-00	19,875	37	13,619	25	3,505	7	2,921	5	13,278	25	53,651
2000-01	19,437	34	15,407	27	3,627	6	4,693	8	14,200	25	57,329
2001-02	21,093	34	15,143	24	3,798	6	6,575	11	15,246	25	61,952
2002-03	19,889	30	16,632	25	3,808	6	8,951	14	16,648	25	65,919
2003-04	24,215	32	15,611	21	4,079	5	13,109	18	18,946	25	74,871

(a) Revenue expenditure for 2003-04 has been reduced by that amount (£3,683mn) funded by Appropriation from pensions reserves (an FRS17 concept) in order to make it comparable with previous years

(b) Includes General GLA grant

Reserves

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. Information on reserves is taken from the RS form (**Table A2**).

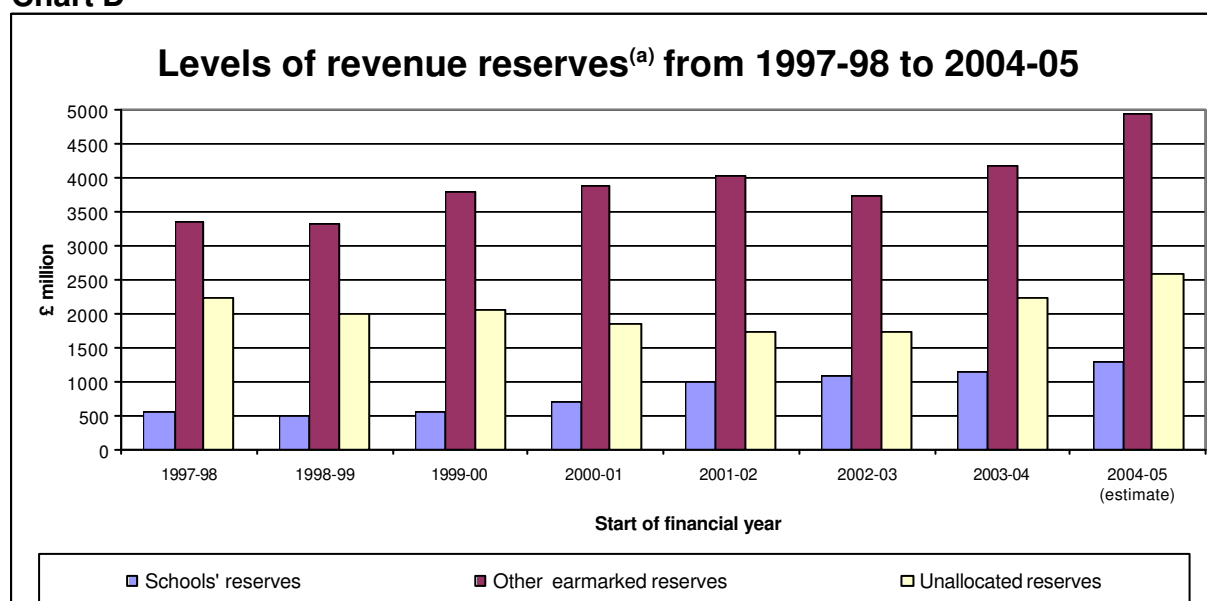
Table 5 shows the level of local authority reserves at the beginning of the financial years and an estimate of the level for 2004-05, based on the recorded appropriations to and from financial reserves for the 2003-04 financial year. Pension reserves are not included in this table.

Table 5 : Level of revenue reserves from 1997-98				
£ million				
Financial Year (start)	Schools' reserves	Other earmarked reserves	Unallocated reserves	Total reserves
1997-98	538	3,354	2,254	6,146
1998-99	499	3,336	2,011	5,846
1999-00	539	3,799	2,064	6,402
2000-01	694	3,895	1,863	6,452
2001-02	1,007	4,047	1,755	6,809
2002-03	1,103	3,732	1,756	6,591
2003-04	1,132	4,198	2,224	7,554
2004-05 (estimate)	1,280	4,945	2,595	8,820

These data are shown graphically in **Chart D**.

- At the beginning of 2003-04, the total level of reserves stood at £7.6 billion compared with £6.1 billion in 1997-98.
- At the beginning of 2003-04, schools' reserves stood at £1.1 billion, 15% of the total level of reserves and compares to just 9% in 1997-1998.
- The share of reserves marked as unallocated has fallen over the last seven years. In 2003-04 unallocated reserves represented 29% of all reserves, slightly up from the 2002-03 figure of 27%. This compares to 37% in 1997-98.

Chart D



(a) Excludes pension reserves

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 Revenue Returns (RS and RO suite) submitted by local authorities in England and is based on a full response from all 477 authorities plus estimated data for one authority.
3. An early set of grossed estimates based on data collected on the Revenue Returns, before 100% response was achieved, was provided to HM Treasury and the Office for National Statistics (ONS) in December 2004. These emerging findings were used to assist in the preparation of the Pre-Budget Report and to inform provisional estimates of GDP. This procedure complies with Paragraphs 5.3a and 5.4a of the National Statistics Code of Practice - Protocol on Release Practices. Extracts of the data were also supplied to Audit Commission to aid a review of Council Tax and benefit arrangements within local authorities plus two areas of ODPM who required the data for work on the comparison of local authority performance.
4. Enquiries about this Statistical Release should be addressed to John Farrar at John.Farrar@odpm.gsi.gov.uk (Tel. 020 7944 4158).
5. Timings of future Releases are regularly placed on the ODPM website, www.local.odpm.gov.uk and on the ONS National Statistics website, www.statistics.gov.uk.
6. For a fuller picture of recent trends in local government finance, readers are directed to "Local Government Financial Statistics England" No. 15 2004 which is available in hard copy from Wetherby Publications Centre (Tel. 0870 1226236) at odpm@twoten.press.net or electronically in PDF format via the Office of the Deputy Prime Minister's web site, www.local.odpm.gov.uk/finance/stats/lgfs/2004/

Definitions of expenditure 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.

Table 6: Derivation of service lines used in Table 1			
	Form Reference	Service expenditure name	Levies/transfers
Education	RO1 line 90 RS line 20	Total Education Services	Mandatory student awards
Highways	RO2 line 1 RO2 line 20 RO2 line 39	Highways maintenance planning, policy & strategy Construction - roads & bridges Total highways and roads - maintenance	
Public Transport	RO2 line 2 RO2 line 51 RO2 line 54 RO2 line 58 RO2 line 60 RO2 line 71 RO2 line 74 RO2 line 75 RO2 line 76 RO2 line 80 RS line 22	Public & other transport planning, policy & strategy Congestion charging Safe routes (inc schools crossing patrols) Road safety Parking services Concessionary fares Bus services Local rail services Other public transport Airports, harbours & toll facilities (excluding Trading Services)	Passenger transport levy
Social services	RO3 line 90	Personal Social Services	
Housing	RO4 line 90 RS line 28 RS line 29	Non-HRA Housing services	HRA negative subsidy entitlement Other contributions to/from HRA
Cultural services	RO5 line 190	Cultural services	
Environment	RO5 line 290 RS line 23	Environmental services	Waste disposal authority levy
Planning	RO5 line 390	Planning & development services	
Police	RO6 line 100	Police services	
Fire	RO6 line 200 RS line 21	Fire services	Payment to/from combined fire authority
Courts services	RO6 line 390	Courts service	
Central services	RO6 line 490 RS line 24 RS line 32	Central Services	London pension fund authority levy Parish precepts
Other	RO6 line 500 RS line 25 RS line 26 RS line 27 RS line 33	Other services	Other levies Net surplus/deficit on ext TSR Net surplus/deficit on int TSR Adjustment
Administration charges within GFRA	RO6 line 491 RO6 line 492	Recharges within general administration Recharges to General Fund Revenue Account	

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 Office of the Deputy Prime Minister 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 ODPM website at www.local.odpm.gov.uk/finance/stats/lgfforms/revenue.htm

The annex contains:

	form	table
Summary of RO suite	RS1X	A1
Revenue Summary	RS	A2
Specific Grants	RG	A3
Education	RO1	A4
Transport	RO2	A5
Social Services	RO3	A6
Housing Benefit, Sports and Culture	RO4	A7
Protective Services	RO5	A8
Finance, Housing and Environmental	RO6	A9
Trading Services Revenue Account	TSR	A10

Table A1: Revenue Summary RS1X 2003-04: England

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

Table A2: Revenue Summary RS 2003-04

	£ thousand
	Net current expenditure
1 Education services	31,230,381
2 Highways, roads and transport services	4,433,906
3 Social services	14,870,475
4 Housing services (excluding HRA)	2,077,479
5 Cultural and related services	2,705,262
6 Environmental services	3,520,127
7 Planning and development services	1,661,675
8 Police services	9,076,093
9 Fire services	1,738,542
10 Court services	437,364
11 Central services	2,581,581
12 Other services	214,210
19 TOTAL SERVICE EXPENDITURE (Total of lines 1 to 12)	74,547,091
20 Support for students - mandatory awards	62,477
21 Payment to / received by Combined Fire Authority	-777
22 Passenger Transport Authority levy	0
23 Waste Disposal Authority levy	1,113
24 London Pensions Fund Authority levy	24,014
25 Other levies	22,741
26 External Trading Account net surplus/deficit	-79,790
27 Internal Trading Account net surplus/deficit	-7,097
28 Negative subsidy entitlement from HRA (Housing Revenue Account)	-22,293
29 Other Revenue Account contributions to/from HRA	21,766
30 Mandatory rent allowances	6,286,872
31 Mandatory rent rebates	300,961
32 Parish precepts	225,614
33 Adjustments	-30,058
39 NET CURRENT EXPENDITURE (Total of lines 19 to 33)	81,352,635
40 Gross expenditure on Council Tax Benefit paid to Collection Fund	2,639,164
41 Discretionary non-domestic rate relief	41,197
42 Flood defence payments to the Environment Agency (levy)	267,710
43 Bad debt provision	90,184
44 Provision for repayment of principal	878,185
45 External interest payments	2,651,769
46 HRA Item 8 - interest payments/receipts component	-1,056,901
47 Capital Charges accounted for in External Trading Services	-212,879
48 Capital Charges accounted for in Internal Trading Services	-61,744
49 Leasing payments met from General Fund Revenue Account not includ	10,136
50 Capital expenditure charged to Revenue Account (CERA)	563,076
51 SUB-TOTAL (Total of lines 39 to 50)	87,162,532

continued

Table A2: Revenue Summary RS 2003-04 (continued)

	£ thousand
	Net current expenditure
52 External Interest Receipts and Dividends	-764,739
53 Pensions Interest Cost and Expected Return on Pensions Assets	4,057,166
54 Specific & Special Grants Outside AEF	-11,897,498
55 REVENUE EXPENDITURE (Total of lines 51 to 54)	78,557,464
56 Specific & Special Grants inside AEF	-13,074,093
59 NET REVENUE EXPENDITURE (Total of lines 55 and 56)	65,483,371
61 Adjustments	-46,295
62 Appropriations to/from Schools Financial Reserves	148,378
63 Appropriations to/from Other Earmarked Financial Reserves	746,492
64 Appropriations to/from Unallocated Financial Reserves	370,898
65 Appropriations to/from Pensions Reserves	-3,686,524
69 THE BUDGET REQUIREMENT (Total of lines 59 to 65)	63,016,321
71 Police Grant	-4,078,806
72 Revenue Support Grant	-24,214,791
73 Redistributed Non-Domestic Rates	-15,610,662
74 General GLA (Greater London Authority) Grant	-35,958
75 Other Items	-129,821
79 COUNCIL TAX REQUIREMENT (Total lines 69 to 75)	18,946,282
81 Schools Financial Reserves at 1 April 2003	1,131,736
82 Other Earmarked Financial Reserves at 1 April 2003	4,198,498
83 Unallocated Financial Reserves at 1 April 2003	2,224,144
88 Prior Year Adjustments	-448,732
91 Depreciation	2,738,720
92 Notional Interest	3,495,377
93 Loss on Impairment of Assets	86,651
94 Amortisation of Deferred Charges	720,243
99 Total capital charges (Total of lines 91 to 94)	7,040,991

Table A3: RG Specific and Special Grants 2003-04

	£ thousand
	Total
Grants within AEF	
1 Civil Defence	15,857
2 National Parks & Broads	28,555
3 Waste Re-Cycling Challenge	24,423
4 Childcare	268,431
5 Excellence in Cities	187,879
6 Leadership Incentive	95,721
7 School Standards	813,738
8 Standards Fund	1,862,240
9 Teachers Pay Reform	751,199
10 GLA Transport Grant	2,175,883
11 Metropolitan Railway Passenger Services	233,371
12 Rural Bus Challenge	16,704
13 Rural Bus Subsidy	39,602
14 Urban Bus Challenge	5,288
15 Access & Systems Capacity	152,564
16 AIDS/HIV Support	16,318
17 Child and Adolescent Mental Health Services (CAMHS)	44,528
18 Carers	96,991
19 Childrens Services	571,164
20 Deferred Payments	15,153
21 Delayed Discharges	44,421
22 Mental Health	131,358
23 National Training Strategy	19,015
24 Performance	91,226
25 Preserved Rights	503,554
26 Residential Allowance	177,154
27 Teenage Pregnancy Local Implementation	23,320
28 Training Support	54,529
29 Council Tax Benefit Administration	169,625
30 Housing Benefit Administration	314,810
31 Workstep	16,660
32 Airwaves Communication Project	33,064
33 Asylum Seekers	453,580
34 Basic Command Units (BCU) Challenge Fund	35,867
35 Community Support Officers	34,092
36 Counter Terrorism	59,736
37 Crime Fighting Fund	252,992
38 London & South East Allowance	36,025
39 Police Negotiating Board	26,738
40 Rural Policing Fund	24,266
41 Street Crime Initiative	27,077
42 Magistrates Courts	307,689
43 Local Public Service Agreement (LPSA) Performance Reward	31,663
44 Neighbourhood Renewal Fund	313,842
45 Neighbourhood Wardens	33,083
46 Planning Delivery	27,333
47 The Private Finance Initiative (PFI) ^(a)	227,843
48 Supporting People Administration	44,378
49 Supporting People Programme	1,647,761
50 Other	495,194
51 TOTAL GRANTS INSIDE AEF (LINES 1 to 50)	13,073,503

Table A3: RG Specific and Special Grants 2003-04 (continued)

	£ thousand
	Total
Grants outside AEF	
52 Historic Buildings and Monuments Commission Grant (English Heritage)	1,689
53 Countryside Commission	9,079
54 Education Maintenance Allowances	115,329
55 Higher Education Funding Council (HEFC) Payments	24,953
56 Learning and Skills Council (LSC) grant for Adult Education	368,796
57 Learning and Skills Council (LSC) grant for Sixth Forms	1,531,404
58 Mandatory Student Awards	64,902
59 Council Tax Benefit	2,456,353
60 Fraud Incentive Scheme	57,039
61 Mandatory Rent Allowances: subsidy	5,795,904
62 Mandatory Rent Rebates outside HRA: subsidy	351,209
63 Police: small grants/grants to loan charges	13,064
64 Housing Acts Urban Developments - grants to debt charges	5,046
65 New Deal for Communities (NDC)	95,574
66 Single Regeneration Budget (SRB)	306,293
67 European Community	137,536
68 Other	563,259
69 TOTAL GRANTS OUTSIDE AEF (LINES 52 to 68)	11,897,430
70 TOTAL SPECIFIC AND SPECIAL GRANTS (LINES 51 + 69)	24,970,932

(a) The capital financing elements of specific and special grants outside AEF are themselves outside AEF, with the exception of those relating to the Private Finance Initiative

Table A4: Revenue Outturn 2003-04: Education (RO1)

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

Table A5: Revenue Outturn 2003-04: Highways, Roads and Transport Services (RO2)

							£ thousand		
	Employees	Running Expenses	Total Expenditure	Sales, Fees & Charges	Other Income	Total Income	Net Current Expenditure	Capital Charges	Net Total Cost (excl spec grants)
1 Highways maintenance planning, policy and strategy	94,961	135,481	230,440	45,276	46,757	92,034	138,408	30,110	168,518
2 Public and other transport planning, policy and strategy	43,048	75,275	118,323	7,532	17,087	24,619	93,704	19,017	112,721
20 Construction - roads and bridges	8,107	18,236	26,343	6,743	5,731	12,474	13,869	657,990	671,859
31 Structural maintenance - principal roads	15,211	122,859	138,070	17,577	14,579	32,156	105,912	73,227	179,139
32 Structural maintenance - other local authority roads	50,013	395,654	445,665	35,346	48,652	83,998	361,668	87,415	449,083
33 Structural maintenance - bridges	15,030	60,611	75,641	3,982	11,084	15,066	60,576	44,424	105,000
34 Environmental, safety and routine maintenance - principal roads	27,938	242,888	270,826	14,378	28,755	43,133	227,695	20,171	247,866
35 Environmental, safety and routine maintenance - other local authority roads	99,813	596,181	695,994	64,452	67,061	131,513	564,480	82,007	646,487
36 Winter maintenance	12,402	137,817	150,218	3,653	7,589	11,243	138,975	11,884	150,858
38 Street lighting	21,219	302,453	323,671	5,499	19,726	25,225	298,447	17,640	316,087
39 Total highways and roads - maintenance (sum of lines 31 to 38)	241,625	1,858,462	2,100,086	144,886	197,447	342,335	1,757,753	336,768	2,094,520
51 Congestion charging	3,945	136,338	140,283	168,841	905	169,746	-29,463	819	-28,644
54 Safe routes (including school crossing patrols)	29,270	14,283	43,553	498	755	1,253	42,300	748	43,048
58 Road safety education and other traffic management	90,540	298,681	389,220	62,116	38,368	100,484	288,736	42,170	330,906
60 Parking services	123,389	531,950	655,339	1,023,439	71,026	1,094,464	-439,125	111,294	-327,831
71 Concessionary fares	7,554	540,972	548,526	15,367	23,174	38,542	509,986	737	510,723
74 Bus services	22,696	918,324	941,020	37,678	44,546	82,224	858,796	16,946	875,742
75 Local rail services	776	998,007	998,783	353	497	850	997,933	9,562	1,007,495
76 Other public transport	116,875	143,777	260,652	34,482	16,790	51,272	209,381	216,874	426,255
80 Airports, harbours and toll facilities (excluding Trading Services)	3,648	14,676	18,324	18,387	8,310	26,697	-8,373	3,834	-4,539
90 TOTAL HIGHWAYS, ROADS & TRANSPORT SERVICES *	786,433	5,684,461	6,470,895	1,565,597	471,392	2,036,989	4,433,906	1,446,868	5,880,774
101 Structural maint-principal roads: joint arrangements in line 31	0	0	0	0	3,179	0	0	0	0
102 Structural maint - other LA roads: joint arrangements in line 32	0	0	0	0	13,491	0	0	0	0
104 Env/safety/routine maint-prin roads : joint arrangement in line 34	0	0	0	0	3,820	0	0	0	0
105 Env/safety/routine maint-oth LA roads : joint arrangement in line 35	0	0	0	0	14,230	0	0	0	0
110 Structural maint : third party liability claims in lines 31+32	1,249	20,228	21,477	279	793	1,072	20,405	0	20,405
114 Env/safety/routine maint-prin roads :unplanned patching in line 34	0	7,371	0	0	0	0	0	0	0
115 Env/safety/routine maint-oth LA roads:unplanned patching in line 35	0	44,532	0	0	0	0	0	0	0

Table A6: Revenue outturn 2003-04: Social Services (RO3)

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

Table A7: Revenue Outturn 2003-04: Housing Services (RO4)

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

Table A8: Revenue Outturn 2003-04: Cultural, Environmental and Planning services (RO5)

									£ thousand
	Employees	Running Expenses	Total Expenditure	Sales, Fees & Charges	Other Income	Total Income	Net Current Expenditure	Capital Charges	Net Total Cost (exec spec grants)
111 Archives	26,015	21,632	47,647	3,971	6,424	10,395	37,252	6,258	43,510
113 Heritage	13,058	20,622	33,679	2,971	9,637	12,607	21,072	3,728	24,800
114 Museums and galleries	92,004	111,832	203,836	31,669	18,085	49,754	154,082	45,532	199,614
118 Arts development and support; theatres and public entertainment	89,980	271,588	361,568	111,719	25,171	136,890	224,679	54,407	279,086
121 Community centres	32,608	54,055	86,663	13,817	7,402	21,219	65,444	21,864	87,308
122 Foreshore	6,541	13,572	20,113	9,473	2,575	12,048	8,065	4,057	12,122
123 Sports development and community recreation	101,776	141,591	243,367	37,974	36,164	74,138	169,228	17,592	186,820
128 Sports and recreation facilities, including golf courses	301,076	517,352	818,427	338,462	54,996	393,458	424,971	332,765	757,736
130 Open spaces	263,323	659,789	923,111	104,973	127,749	232,720	690,390	92,301	782,692
140 Tourism	55,001	115,549	170,550	45,014	11,626	56,640	113,909	8,926	122,835
150 Library service	484,468	430,248	914,716	79,010	39,537	118,547	796,169	98,886	895,055
190 TOTAL CULTURAL AND RELATED SERVICES	1,465,851	2,357,828	3,823,679	779,054	339,363	1,118,418	2,705,262	686,317	3,391,578
210 Cemetery, cremation and mortuary services	50,333	120,366	170,699	155,386	7,790	163,175	7,524	18,501	26,024
221 Food safety	55,233	45,843	101,076	5,538	2,087	7,625	93,452	421	93,873
227 Public conveniences	13,723	74,135	87,858	2,142	2,196	4,338	83,521	19,366	102,888
228 Other environmental health	231,574	235,345	466,918	48,733	63,869	112,602	354,316	10,024	364,341
229 Licensing	33,828	50,220	84,048	61,570	7,616	69,186	14,863	433	15,296
231 Crime reduction	59,621	136,207	195,828	13,475	37,899	51,374	144,455	17,848	162,303
232 Safety services	36,831	59,224	96,055	7,478	16,995	24,473	71,582	2,330	73,912
241 Defences against flooding	3,804	16,935	20,739	686	1,185	1,871	18,868	5,996	24,864
243 Internal drainage levy work	726	22,658	23,384	410	385	795	22,589	381	22,970
247 Coast protection	2,364	13,139	15,503	430	2,296	2,726	12,777	34,593	47,370
250 Agricultural and fisheries services	1,634	16,565	18,199	17,214	6,628	23,842	-5,643	10,722	5,079
260 Consumer protection	109,996	73,358	183,354	17,305	6,711	24,016	159,338	1,733	161,071
270 Street cleansing (not chargeable to Highways)	148,303	453,008	601,312	22,985	39,978	62,963	538,349	4,521	542,870
281 Waste collection	216,028	961,358	1,177,387	203,764	108,525	312,289	865,098	19,314	884,411
282 Waste disposal	41,749	1,252,873	1,294,622	96,454	59,127	155,580	1,139,041	18,884	1,157,925
289 Total waste management (sum of lines 281 & 282)	257,777	2,214,232	2,472,009	300,218	167,652	467,869	2,004,139	38,198	2,042,336
290 TOTAL ENVIRONMENTAL SERVICES	1,005,746	3,531,234	4,536,980	653,571	363,286	1,016,857	3,520,128	165,067	3,685,194

Table A8: Revenue Outturn 2003-04: 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 (exec spec grants)
310 Building control	122,368	100,375	222,742	156,655	18,741	175,396	47,345	1,591	48,936
320 Development control	233,792	251,877	485,668	189,168	29,486	218,654	267,014	5,181	272,195
335 Conservation and listed buildings planning policy	16,589	18,201	34,790	1,268	2,569	3,836	30,954	3,904	34,858
338 Other planning policy	106,812	119,500	226,311	54,348	25,571	79,919	146,392	35,474	181,866
340 Environmental initiatives	59,971	81,393	141,364	17,984	29,775	47,759	93,606	17,164	110,770
350 Economic development	247,141	622,082	869,223	173,450	167,051	340,501	528,721	125,734	654,455
360 Community development	123,631	479,161	602,792	20,675	34,473	55,148	547,643	12,825	560,467
390 TOTAL PLANNING AND DEVELOPMENT SERVICES	910,301	1,672,586	2,582,887	613,547	307,664	921,211	1,661,675	201,873	1,863,548
400 TOTAL CULTURAL, ENVIRONMENTAL & PLANNING SERVICES	3,381,896	7,561,648	10,943,546	2,046,170	1,010,313	3,056,485	7,887,064	1,053,257	8,940,319

Table A9: Revenue Outturn 2003-04: Protective, Central and Other Services (RO6)

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

Table A10: Trading Services Revenue Account (TSR) 2003-04

									£ thousand
	Employees	Running Expenses	Depreciation	Notional Interest	^(a) Total Expenditure	Sales, Fees & Charges	Other Income	Total Income	Net Surplus/Deficit
External Services									
1 Industrial Estates	3,955	63,136	13,341	43,320	124,651	147,461	24,131	171,592	-46,940
2 Corporation Estates	7,309	65,092	11,909	62,918	150,219	155,579	33,308	188,888	-38,669
3 Fishery Harbours	1,222	1,400	308	837	3,767	6,519	246	6,765	-2,998
4 Local Authority Ports & Piers	4,769	8,457	714	870	15,476	10,835	1,655	12,490	2,986
5 Airports	1,106	1,846	439	276	3,667	2,773	1,714	4,487	-820
6 Tolled Bridges, Roads etc	9,296	12,873	5,084	12,012	39,265	47,802	70	47,872	-8,607
7 Civic Halls, Theatres etc	20,033	58,062	5,972	5,855	89,936	49,455	7,804	57,259	32,676
8 Civic Restaurants	2,459	4,165	0	1	6,625	6,059	379	6,438	186
9 Markets - Horticultural & Other	24,182	60,036	4,849	8,750	97,886	93,120	17,538	110,658	-12,772
10 Other External Trading Services	43,457	178,393	3,081	9,554	234,854	120,150	124,103	244,253	-9,399
11 Other External Trading Services	6,474	14,521	1,114	1,560	23,669	17,053	7,640	24,693	-1,024
12 Other External Trading Services	2,832	69,655	5,239	9,868	87,594	79,535	2,468	82,003	5,591
13 TOTAL EXTERNAL SERVICES (Lines 1 to 12)	127,094	537,635	52,049	155,822	877,607	736,341	221,057	957,397	-79,790

Continued

Table A10: Trading Services Revenue Account (TSR) 2003-04 (continued)

										£ thousand
	Employees	Running Expenses	Depreciation	Notional Interest	^(a) Total Expenditure	Sales, Fees & Charges	Other Income	Total Income	Net Surplus/Deficit	
Internal Services										
14	Building cleaning/maintenance	426,330	307,643	1,113	1,252	736,355	685,787	49,955	735,742	613
15	Construction & property	316,164	366,825	3,141	7,223	693,381	655,409	44,933	700,342	-6,961
16	Finance	52,779	37,534	54	15	90,383	82,566	6,301	88,867	1,516
17	Grounds maintenance	166,120	135,724	1,949	791	304,584	260,905	37,270	298,175	6,408
18	Highways maintenance	209,532	437,255	3,624	1,366	652,034	601,778	59,273	661,051	-9,016
19	Housing management	32,454	21,645	80	6	54,185	53,416	1,269	54,685	-500
20	Legal	44,902	22,023	19	17	66,961	60,446	7,392	67,838	-877
21	On-street parking	11,558	17,571	9	1	29,139	22,228	14,011	36,239	-7,100
22	Other catering	43,754	52,889	159	275	97,079	72,794	21,776	94,570	2,509
23	Other cleaning	96,428	52,098	974	317	149,817	133,675	13,427	147,102	2,715
24	Refuse collection	112,379	107,731	3,242	663	224,033	179,822	39,660	219,482	4,552
25	Schools & welfare catering	276,538	260,501	387	218	537,665	423,410	115,658	539,068	-1,403
26	Security	19,743	8,673	43	19	28,481	27,239	2,011	29,250	-769
27	Sports & leisure	83,120	61,937	416	987	146,519	86,933	54,905	141,838	4,680
28	Vehicle maintenance etc	79,948	295,770	5,832	1,536	383,108	348,528	41,457	389,985	-6,878
29	Information technology	58,503	88,470	2,386	371	149,730	144,856	6,896	151,752	-2,022
30	Personnel	21,208	13,645	18	17	34,888	33,773	1,395	35,168	-280
31	Other Internal Trading Services	254,776	339,819	2,656	6,007	603,343	507,360	89,035	596,395	6,949
32	Other Internal Trading Services	86,561	83,579	3,759	1,379	175,278	135,486	40,155	175,641	-363
33	Other Internal Trading Services	119,179	123,021	4,997	2,714	251,109	207,003	44,977	251,980	-871
34	TOTAL INTERNAL SERVICES (LINES 14 TO 33)	2,511,976	2,834,352	34,858	25,174	5,408,073	4,723,413	691,755	5,415,169	-7,097
35	TOTAL ALL TRADING SERVICES (LINES 13 + 34)	2,639,071	3,371,988	86,907	180,996	6,285,679	5,459,754	912,812	6,372,566	-86,886

(a) Total Expenditure includes Loss on Impairment of Assets and Amortisation of Deferred Charges which are not shown as separate items