



Statistical Release

21 December 2005

LOCAL AUTHORITY REVENUE EXPENDITURE AND FINANCING

ENGLAND

2004-05 FINAL OUTTURN

- **Net current expenditure by local authorities in England was estimated to be £91.9 billion in 2004-05 compared with £81.4 billion in 2003-04.**
- **On a more like-for-like basis, the increase in net current expenditure from 2003-04 to 2004-05 was 9%. This increase excludes rent rebates paid to Housing Revenue Account (HRA) tenants which were paid through the general fund in 2004-05, but through the HRA in 2003-04.**
- **The largest share of net current expenditure in 2004-05 was on education services with 36% of the total. Social Services represented 18%, housing benefit represented 12% with police services contributing a further 11%.**
- **Revenue expenditure was £83.8 billion in 2004-05, compared with £78.9 billion in 2003-04, an increase of 6%. In 2004-05, 55% of revenue expenditure was funded through formula grant, 24% through council tax and 17% from specific grants. These percentages are very similar to those for 2003-04 outturn.**

This Release provides final outturn estimates of local authority revenue expenditure and financing in the financial year April 2004 to March 2005.

This information is derived from Revenue Outturn (RO) returns submitted by local authorities in England.

The Release has been compiled by the Local Government Finance – Capital Finance and Analysis 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 a Financial Reporting Standard 17 (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 a FRS17 and a pre-FRS17 basis on the RS form.

Most of the tables in this Release are presented on a FRS17 basis or are not affected by FRS17. Exceptions are **Table 3** and **Table 4**, which are presented on a non-FRS17 basis so that 2004-05 data can be compared with previous years. A footnote has been placed on each table in this Release where FRS17 is relevant, giving the basis on which the data are presented.

On a FRS17 basis 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.

Net current expenditure by service

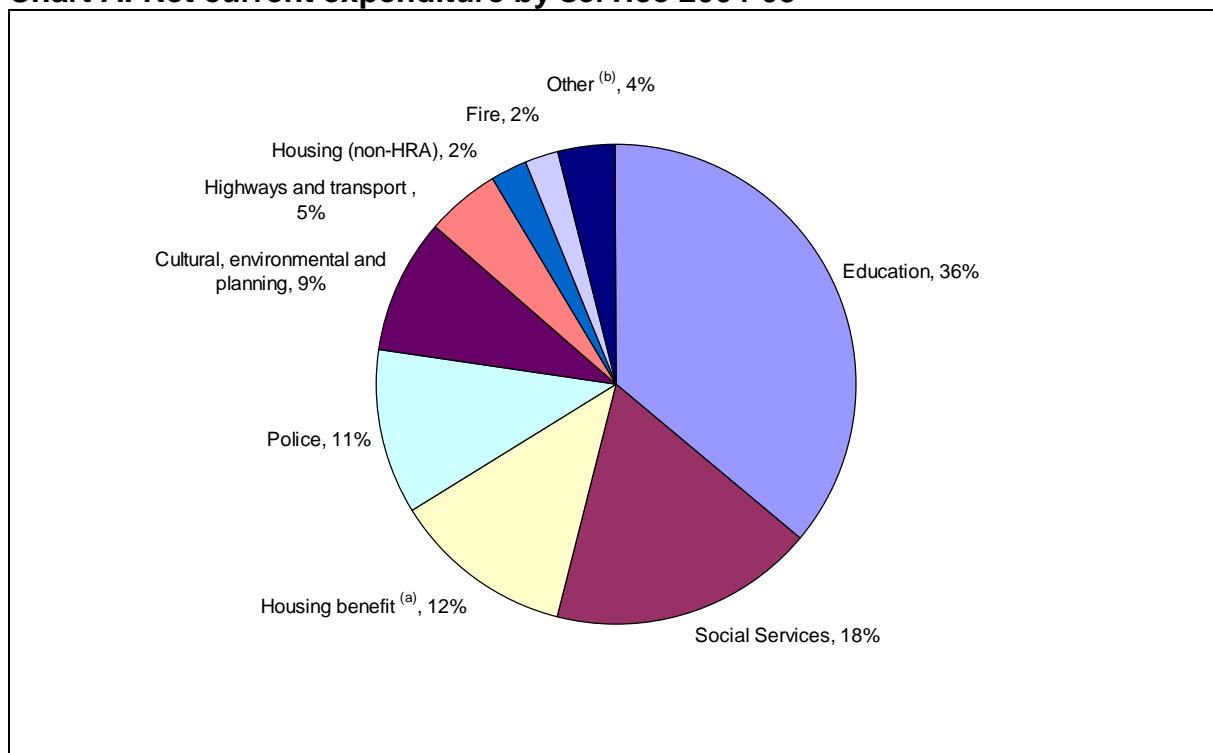
Net current expenditure in 2004-05 is summarised in **Table 1** and **Chart A**. **Table 1** also shows net current expenditure in 2003-04. Service expenditure is based on detailed information from the RO suite of forms, which can be found in the annex **Tables A2 to A11**. The service breakdowns have 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 £91.9 billion in 2004-05 compared with £81.4 billion in 2003-04, an increase of 13%.
- On a more like-for-like basis, the increase in net current expenditure from 2003-04 to 2004-05 was 9%. This increase excludes rent rebates paid to Housing Revenue Account (HRA) tenants which were paid through the general fund in 2004-05, but through the HRA in 2003-04.
- The largest share of net current expenditure in 2004-05 was on education services with 36% 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 2003-04 and 2004-05 ^(a)			
	£ million		
	Net current expenditure 2003-04	Net current expenditure 2004-05	Change (%)
Education ^(b)	31,293	33,291	6%
Highways and transport	4,434	4,674	5%
Social Services	14,870	16,309	10%
Housing (excluding Housing Revenue Account)	2,076	2,242	8%
Cultural, environmental and planning	7,889	8,520	8%
<i>of which:</i>			
<i>Cultural</i>	2,705	2,835	5%
<i>Environmental</i>	3,522	3,864	10%
<i>Planning and development</i>	1,662	1,821	10%
Police	9,076	10,205	12%
Fire	1,738	1,925	11%
Courts	437	460	5%
Central services	2,831	2,961	5%
Other	120	274	128%
Mandatory rent allowances	6,287	6,894	10%
Mandatory rent rebates to non-HRA tenants	301	573	90%
Mandatory rent rebates to HRA tenants ^(c)	n/a	3,581	n/a
Total net current expenditure	81,353	91,909	13%
<i>Net current expenditure excluding mandatory rent rebates to HRA tenants</i>	<i>81,353</i>	<i>88,329</i>	<i>9%</i>

Source: ODPM Revenue Outturn (RO) returns 2004-05 - RS data
(a) Produced on a Financial Reporting Standard 17 (FRS17) basis
(b) Includes mandatory student awards
(c) Paid through the Housing Revenue Account (HRA) before 2004-05

Chart A: Net current expenditure by service 2004-05



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

(b) 'Other' includes Courts and Central services

Revenue expenditure and financing

Table 2 shows the link between the definitions of net current and revenue expenditure and shows how revenue expenditure was financed in 2004-05 compared to 2003-04. A more detailed breakdown of this information can be found in **Table A2** in the annex.

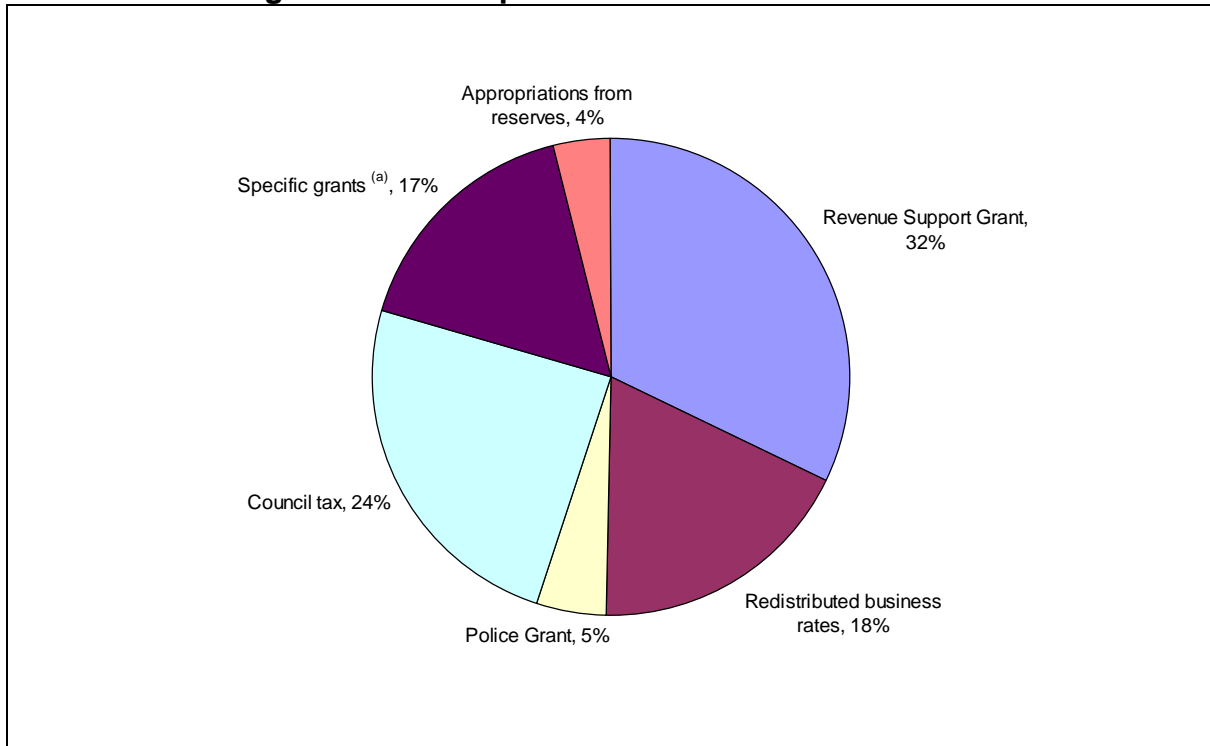
- Revenue expenditure was £83.8 billion in 2004-05, compared with £73.9 billion in 2003-04, an increase of 6%.
- Capital financing costs in 2004-05 amounted to £2.4 billion, compared to £2.2 billion in 2003-04.
- Interest receipts in 2004-05 totalled £1.1 billion, up from £0.8 billion in 2003-04.
- Other non-current expenditure in 2004-05 includes the payment of council tax benefit of £2.9 billion, but this is netted off by income from specific grants outside Aggregate External Finance (AEF).
- Specific grants outside AEF increased from £11.9 billion in 2003-04 to £17.3 billion in 2004-05, an increase of 45%. Much of this increase was due to grant associated with rent rebates paid to HRA tenants, which were paid through the general fund in 2004-05, but through the HRA in 2003-04. There was also an increase in specific grants inside AEF, which increased from £13.4 billion to £14.1 billion, up 5% over the same period.
- In 2004-05, 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 very similar to those for 2003-04 outturn.

Table 2: Revenue expenditure and financing 2003-04 and 2004-05 ^(a)

	£ million		
	2003-04	2004-05	Change (%)
Net current expenditure	81,353	91,909	13%
<u>plus non-current expenditure</u>			
Capital financing	2,209	2,362	7%
Capital Expenditure charged to Revenue Account	936	957	2%
Council tax benefit	2,639	2,938	11%
Discretionary Non-Domestic Rate relief	41	25	-40%
Bad debt provision	90	71	-22%
Flood defence payments to the Environment Agency	268	30	-89%
Pension Interest costs	4,058	3,950	-3%
<i>less interest receipts</i>	765	1,125	47%
<i>less specific grants outside AEF</i>	11,898	17,311	45%
Revenue expenditure	78,930	83,806	6%
<u>financed by:</u>			
Specific grants inside AEF	13,448	14,090	5%
Appropriations to / from reserves	-1,267	-1,339	6%
Appropriations to / from pension reserves	3,687	4,495	22%
Formula grant	43,904	46,136	5%
of which:			
<i>Revenue Support Grant</i>	24,215	26,964	11%
<i>Redistributed business rates</i>	15,611	15,004	-4%
<i>Police Grant</i>	4,079	4,168	2%
General Greater London Authority (GLA) Grant	36	36	1%
Other items and adjustments	176	88	-50%
Council tax	18,946	20,299	7%
Source: ODPM Revenue Outturn (RO) returns 2004-05 - RS data			
(a) Produced on a FRS17 basis			

Chart B below illustrates the way that revenue expenditure was financed in 2004-05.

Chart B: Financing of revenue expenditure in 2004-05



(a) Specific grant includes GLA grant and 'Other items'

Expenditure from 1998-99 to 2004-05

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

Table 3 gives a summary of net current expenditure by service between 1998-99 and 2004-05. The data are shown on a non-FRS17 basis and no allowance has been made for inflation. For completeness, data for 2004-05 are also 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 1998-99 to 2004-05 ^(a)								£ million
	1998-99	1999-00	2000-01	2001-02	2002-03	2003-04	2004-05	FRS17 2004-05
Education ^(b)	19,945	22,164	23,747	26,121	28,404	31,201	33,254	33,291
Highways and transport	2,345	2,349	2,631	3,052	3,438	4,495	4,662	4,674
Social Services ^(c)	9,106	10,100	10,749	11,505	12,984	14,817	16,179	16,309
Housing (excluding HRA) ^(d)	5,707	5,887	6,066	6,523	7,505	8,670	13,274	13,290
Cultural, environmental and planning	4,958	5,257	5,950	6,430	6,924	7,990	8,432	8,520
<i>of which:</i>								
<i>Cultural</i>	1,519	1,618	1,737	1,840	1,921	2,789	2,801	2,835
<i>Environmental</i>	2,868	3,068	3,254	3,483	3,786	3,535	3,841	3,864
<i>Planning and development</i>	571	571	959	1,107	1,217	1,665	1,790	1,821
Police	6,692	7,034	7,282	7,912	8,246	9,192	9,750	10,205
Fire	1,404	1,473	1,524	1,608	1,698	1,844	1,957	1,925
Courts	346	353	363	398	401	431	460	460
Central services	1,747	1,847	2,251	2,465	2,703	2,948	3,142	2,961
Other ^(e)	1,222	1,406	983	414	338	141	255	274
Net current expenditure	53,472	57,870	61,546	66,427	72,641	81,729	91,364	91,909

Source: Revenue Outturn (RO) returns 1998-99 to 2004-05 - RS data

(a) Produced on a non-FRS17 basis except where specified

(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.

Financing Revenue Expenditure

Table 4 shows the funding of revenue expenditure in terms of government grants, redistributed business rates and council taxes from 1998-99 onwards. The sum of government grants, redistributed business rates and council taxes does not normally exactly equal revenue expenditure because of the use of reserves.

- Over the last five years the proportion of revenue expenditure funded by council tax has remained fairly constant. Over the same period, the proportion of revenue expenditure funded by Government grants has increased whereas the proportion funded by redistributed business rates has decreased.
- In 2004-05, the split was 57% (£45.3 billion) government grant including Revenue Support Grant, specific grant and Police Grant, 19% (£15.0 billion), redistributed business rates and 26% (£20.3 billion) council tax.

Table 4: Financing of revenue expenditure since 1998-99

	Revenue expenditure (£ million)	Government grants (£ million)	% of total	Redistributed business rates (£ million)	% of total	Council taxes (£ million)	% of total
1998-99	50,189	25,291	50	12,531	25	12,332	25
1999-00	53,651	26,421	49	13,619	25	13,278	25
2000-01	57,329	27,809	49	15,407	27	14,200	25
2001-02	61,952	31,469	50	15,144	24	15,246	25
2002-03	65,906	32,634	50	16,639	25	16,648	25
2003-04	75,250	41,778	56	15,611	21	18,946	25
2004-05	79,310	45,258	57	15,004	19	20,299	26

Source: Revenue Outturn (RO) returns 1998-99 to 2004-05 - RS data
(a) Produced on a non-FRS17 basis

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 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 because they do not represent resource available to spend.

- At 1 April 2005, the total level of revenue reserves stood at £10.8 billion compared with £9.5 billion in 1999.
- At 1 April 2005, schools' reserves stood at £1.5 billion, 14% of the total level of revenue reserves and compares to just 8% in 1999.
- The share of reserves marked as unallocated has fallen over the last seven years. At 1 April 2005 unallocated reserves represented 26% of all revenue reserves. This compares to 32% in 1999.

Table 5 : Level of revenue reserves

	£ million			
At 1 April	Schools' reserves	Other earmarked reserves	Unallocated reserves	Total reserves
1999	539	3,799	2,064	6,402
2000	694	3,895	1,863	6,452
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 ^(a)	1,509	6,517	2,767	10,793

Source: ODPM Revenue Outturn (RO) returns - RS data
(a) Figures for 1 April 2005 are estimates

Table 6: Derivation of service lines used in Table 1

	RS Form Reference	Levies/transfers
Education	RS line 190 RS line 701	Mandatory student awards
Highways and transport	RS line 290 RS line 722	Passenger transport levy
Social services	RS line 390	
Housing (non-HRA)	RS line 490 RS lines 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	RS line 509	
Environment	RS line 590 RS line 724	Waste disposal levy
Planning	RO5 line 599	
Police	RS line 601	
Fire	RS line 602 RS line 726	Transfer of reserves to/received by Combined Fire Authority
Courts	RS line 603	
Central services	RS line 690 RS line 721 RS line 727	Parish precepts London pensions fund authority levy
Other	RS line 698 RS line 728 RS line 731 RS line 732 RS line 748	Other levies External Trading Accounts net surplus/deficit Internal Trading Accounts net surplus/deficit 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 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
Service Expenditure Summary	RO1-6	A1
Revenue 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

Table A1: Service Expenditure Summary 2004-05: 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	25,790,466	11,384,534	37,175,000	1,833,993	2,059,825	3,893,819	33,281,183	3,153,257	36,434,440
290 Highways, roads and transport services	886,133	6,022,867	6,909,001	1,726,892	508,535	2,235,428	4,673,573	1,643,688	6,317,261
390 Social services	6,058,621	14,007,247	20,065,870	2,045,174	1,711,430	3,756,604	16,309,266	282,180	16,591,446
490 Housing services (GFRA only)	595,037	2,607,122	3,202,158	482,762	399,721	882,484	2,319,675	973,612	3,293,286
509 Cultural and related services	1,554,607	2,460,726	4,015,332	808,741	371,582	1,180,322	2,835,010	739,402	3,574,413
590 Environmental services	1,175,576	3,799,969	4,975,545	695,585	416,813	1,112,399	3,863,146	202,159	4,065,306
599 Planning and development services	1,035,665	1,793,161	2,828,826	600,417	407,305	1,007,722	1,821,103	360,149	2,181,252
601 Police services	8,825,604	2,049,683	10,875,287	360,183	309,613	669,796	10,205,491	494,017	10,699,508
602 Fire services	1,705,419	407,585	2,113,004	31,864	155,676	187,540	1,925,464	115,227	2,040,691
603 Court services	270,447	267,795	538,242	11,011	66,848	77,859	460,381	55,895	516,276
690 Central services	4,839,790	5,881,129	10,720,917	844,418	7,179,595	8,024,013	2,696,903	425,267	3,122,171
698 Other services	202,985	500,051	703,036	133,400	332,464	465,864	237,171	92,039	329,210
699 TOTAL SERVICE EXPENDITURE (total of lines 190 to 698)	52,940,350	51,181,869	104,122,218	9,574,440	13,919,407	23,493,850	80,628,367	8,536,894	89,165,260

Source: ODPM Revenue Outturn (RO) returns 2004-05 - RS, RO1-6 data

1. Produced on a FRS17 basis

Table A2: Revenue Summary (RS) 2004-05

	£ thousand
	Net current expenditure
190 Education services	33,281,183
290 Highways, roads and transport services	4,673,573
390 Social services	16,309,266
490 Housing services (GFRA only)	2,319,675
509 Cultural and related services	2,835,010
590 Environmental services	3,863,146
599 Planning and development services	1,821,103
601 Police services	10,205,491
602 Fire services	1,925,464
603 Court services	460,381
690 Central services	2,696,903
698 Other services	237,171
699 TOTAL SERVICE EXPENDITURE (total of lines 190 to 698)	80,628,367
701 Education: student support - mandatory awards	9,385
711 Housing benefits: rent allowances - mandatory payments	6,894,292
712 Housing benefits: non-HRA rent rebates - mandatory payments	572,822
713 Housing benefits: rent rebates to HRA tenants - mandatory payments	3,580,853
714 Housing benefits: subsidy limitation transfers from HRA	-54,265
715 Housing benefits: transfers to/from HRA under transitional	-24,773
718 Contribution to the HRA re items shared by the whole community	1,322
721 Parish precepts	241,223
722 Passenger Transport Authority levy	-1
724 Waste Disposal Authority levy	1,233
726 Transfer of reserves to/received by Combined Fire Authority	-61
727 London Pensions Fund Authority levy	22,467
728 Other levies	25,199
731 External Trading Accounts net surplus (-)/deficit	-77,275
732 Internal Trading Accounts net surplus (-)/deficit	56,184
748 Adjustments to net current expenditure	32,509
749 NET CURRENT EXPENDITURE (total of lines 699 to 748)	91,909,478
754 Local tax collection: Council tax benefit paid to the Collection	2,937,988
757 Local tax collection: Non-domestic rate relief - discretionary payments	24,582
759 Levy: Environment Agency flood defence	29,610
761 Capital charges accounted for in External Trading Accounts	-207,025
762 Capital charges accounted for in Internal Trading Accounts	-71,414
765 Capital expenditure charged to the GF Revenue Account (CERA)	957,028
771 Provision for bad debts	70,528
773 Provision for repayment of principal	954,602
776 Leasing payments	25,844
781 Interest: external payments	2,475,584
783 Interest: HRA item 8 payments and receipts	-815,225
785 SUB-TOTAL (total of lines 749 to 783)	98,291,584
	<i>(continued)</i>

Table A2: Revenue Summary (RS) 2004-05 (continued)

	£ thousand
	Net current expenditure
786 Interest and investment income: external receipts and dividends	-1,124,686
787 Pensions interest cost and expected return on pension assets	3,949,895
791 Specific and special grants outside AEF	-17,311,132
795 REVENUE EXPENDITURE (total of lines 785 to 791)	83,805,661
797 Specific and special grants inside AEF	-14,090,192
799 NET REVENUE EXPENDITURE (total of lines 795 to 797)	69,715,468
801 Inter-authority transfers in respect of reorganisation	2,148
811 Appropriations to/from schools reserves	196,073
815 Appropriations to/from other earmarked financial reserves	1,043,723
816 Appropriations to/from unallocated financial reserves	99,021
817 Appropriations to/from pensions reserves	-4,495,427
830 THE BUDGET REQUIREMENT (total of lines 799 to 817)	66,561,004
851 Revenue Support Grant	-26,963,864
856 Police grant	-4,167,903
858 General GLA grant	-36,328
870 Redistributed non-domestic rates	-15,004,151
880 Other items	-89,800
890 COUNCIL TAX REQUIREMENT (total of lines 830 to 880)	20,298,955
911 Schools Financial Reserves at 1 April 2004	1,312,681
915 Other Earmarked Financial Reserves at 1 April 2004	5,473,324
916 Unallocated Financial Reserves at 1 April 2004	2,667,936
917 Estimated Pensions Reserves at 1 April 2004	-76,431,601
920 Prior Year Adjustments	-4,341
931 Depreciation	3,037,695
932 Notional interest	3,839,910
933 Loss on impairment of assets	93,144
934 Amortisation of deferred charges	1,566,144
939 Total capital charges (total of lines 931 to 934)	8,536,894

Source: ODPM Revenue Outturn (RO) returns 2004-05 - RS data

1. Produced on a FRS17 basis

2. Pensions reserves represent the liabilities authorities are judged to have incurred under FRS17 for future pensions additional to the contributions made to pension funds.

Table A3: Specific and Special Grants (RG) 2004-05

	£ thousand
	Total
101 Adoption Support and Guardianship Special Orders	21,490
105 Choice Protects	29,733
111 General Sure Start Grant	411,974
115 Education Actions Zones	17,081
121 Excellence in Cities	202,261
125 Leadership Incentive	96,060
131 Safeguarding Children	93,067
141 School Standards	874,312
145 Standards Fund	2,041,224
151 Teachers Pay Reform / Threshold	810,459
161 Teenage Pregnancy Local Implementation	26,413
171 Transitional Support	91,033
211 Detrunking	27,056
221 GLA Transport Grant	2,260,577
231 Metropolitan Railway Passenger Services	216,470
251 Rural Bus Challenge	15,928
255 Rural Bus Subsidy	42,725
261 Urban Bus Challenge	6,985
301 Access & Systems Capacity	451,110
311 AIDS Support	16,499
321 Carers	122,914
325 Child and Adolescent Mental Health Services (CAMHS)	65,086
341 Delayed Discharges	97,078
351 Human Resources Development Strategy	20,146
355 Mental Health	132,175
361 National Training Strategy	30,093
371 Preserved Rights	453,708
381 Residential Allowance	403,690
391 Training Support Programme	70,721
405 Housing Benefit and Council Tax Benefit Administration	468,800
431 Performance Standards Fund	14,014
481 Workstep	15,551
501 Fire Transitional Grant	22,860
511 Homelessness Strategies	27,944
521 Local Public Service Agreement (LPSA) Performance Reward	42,399
531 Neighbourhood Renewal Fund	335,926
535 Neighbourhood Wardens	11,538
541 Planning Development	68,151
545 The Private Finance Initiative (PFI)	286,667
551 Supporting People Administration	42,757
553 Supporting People Programme - Housing	960,856
554 Supporting People Programme - Social Services	692,694
581 National Parks & Broads	34,383
593 Waste Re-Cycling Challenge	22,287

(continued)

Table A3: Specific and Special Grants (RG) 2004-05 (continued)

	£ thousand
	Total
601 Airwaves Communication Project	23,826
611 Asylum Seekers	315,696
621 Basic Command Units (BCU) Challenge Fund	50,197
625 Community Support Officers	46,917
631 Counter Terrorism	51,359
635 Crime Fighting Fund	265,544
641 London & South East Allowance	42,071
645 Police Negotiating Board	43,487
651 Rural Policing Fund	25,842
655 Street Crime Initiative	25,706
661 Young People Substance Misuse Partnership	36,947
671 Magistrates Courts	328,113
681 Civil Defence	16,512
697 Other	623,085
698 TOTAL GRANTS INSIDE AEF (LINES 101 to 697)	14,090,192
711 Education Maintenance Allowances	47,786
713 Higher Education Funding Council (HEFC) Payments	21,189
715 Learning and Skills Council (LSC) grant for Adult Education	444,064
716 Learning and Skills Council (LSC) grant for Sixth Forms	1,584,108
718 Mandatory Student Awards	25,080
741 Council Tax Benefit	2,949,379
743 Fraud Incentive Scheme	39,935
745 Mandatory Rent Allowances: subsidy	6,822,813
746 Mandatory Rent Rebates outside HRA: subsidy	828,105
747 Rent Rebates Granted to HRA Tenants	3,283,815
752 Housing Acts Urban Developments - grants to debt charges	5,923
753 New Deal for Communities (NDC)	107,713
755 Single Regeneration Budget (SRB)	139,507
761 Historic Buildings and Monuments Commission Grant (English Heritage)	1,338
771 Countryside Commission	8,308
781 Police: small grants/grants to loan charges	9,971
791 European Community	124,578
797 Other	867,520
798 TOTAL GRANTS OUTSIDE AEF (LINES 711 to 797)	17,311,132
799 TOTAL SPECIFIC AND SPECIAL GRANTS (LINES 698 + 798)	31,401,325

Source: ODPM Revenue Outturn (RO) returns 2004-05 - RG data

Table A4: Revenue Outturn 2004-05: Education services (R01)

									£ 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	161,962	86,924	248,886	16,669	16,450	33,119	215,768	14,215	229,983
20 Primary schools	11,067,537	3,642,208	14,709,745	626,693	635,317	1,262,010	13,447,734	1,400,635	14,848,369
30 Secondary schools	11,358,363	4,069,097	15,427,461	707,948	715,320	1,423,268	14,004,192	1,365,052	15,369,244
40 Special schools	1,302,604	918,904	2,221,508	76,955	142,425	219,380	2,002,128	144,461	2,146,589
51 Strategic management of non-school services	716,096	894,614	1,610,709	178,288	273,681	451,971	1,158,739	137,681	1,296,421
52 Pre-school education	264,261	756,601	1,020,863	29,943	53,300	83,244	937,618	6,603	944,221
53 Youth education services	324,826	245,151	569,977	46,501	73,599	120,100	449,877	32,424	482,301
54 Adult and community learning	390,416	293,794	684,209	109,226	81,625	190,851	493,358	36,099	529,457
55 Student support	31,953	82,871	114,823	3,122	8,535	11,658	103,164	266	103,430
58 Other non-school education funding	172,448	394,371	566,820	38,647	59,570	98,218	468,603	15,820	484,423
90 TOTAL EDUCATION SERVICES	25,790,466	11,384,534	37,175,000	1,833,993	2,059,825	3,893,819	33,281,183	3,153,257	36,434,440

Source: ODPM Revenue Outturn (RO) returns 2004-05 - R01 data

1. Produced on a FRS17 basis

Table A5: Revenue Outturn 2004-05: 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	99,130	144,353	243,483	45,581	34,314	79,895	163,587	39,337	202,923
12 Public and other transport planning, policy and strategy	48,825	91,467	140,292	8,824	14,836	23,660	116,632	255,352	371,984
20 Construction - roads and bridges	8,976	14,074	23,050	6,103	6,353	12,456	10,594	715,839	726,433
31 Structural maintenance - principal roads	19,647	151,696	171,343	8,403	29,631	38,034	133,309	83,068	216,377
32 Structural maintenance - other local authority roads	65,500	422,481	487,981	38,508	71,355	109,863	378,118	115,605	493,723
33 Structural maintenance - bridges	18,176	58,768	76,945	8,728	8,079	16,807	60,137	46,844	106,981
41 Environmental, safety and routine maintenance - principal roads	34,620	280,646	315,266	19,147	30,429	49,576	265,691	30,707	296,398
44 Environmental, safety and routine maintenance - other local authority roads	101,756	606,310	708,066	60,823	66,382	127,205	580,860	93,169	674,030
48 Winter maintenance	14,866	137,524	152,390	6,608	8,164	14,772	137,618	6,711	144,329
49 Street lighting	26,997	327,231	354,229	13,063	25,134	38,197	316,032	18,574	334,606
51 Congestion charging	10	120,903	120,913	218,193	47	218,240	-97,327	10	-97,317
54 Safe routes (including school crossing patrols)	30,083	15,094	45,178	578	1,392	1,970	43,208	916	44,123
58 Road safety education and other traffic management	126,526	317,376	443,902	50,358	48,996	99,354	344,549	52,600	397,149
61 On-street parking	77,179	328,886	406,065	596,698	12,592	609,290	-203,224	16,423	-186,801
62 Off-street parking	65,736	236,994	302,730	529,940	25,215	555,156	-252,426	104,628	-147,797
71 Concessionary fares	6,728	567,602	574,329	16,456	19,056	35,512	538,817	259	539,076
72 Support to operators - bus services	20,900	912,820	933,720	40,435	40,656	81,091	852,629	16,930	869,559
73 Support to operators - rail services	939	1,062,828	1,063,767	68	38,089	38,157	1,025,610	17,453	1,043,063
74 Support to operators - other	10,284	57,063	67,347	5,467	14,475	19,942	47,405	13,190	60,595
76 Public transport co-ordination	104,541	156,571	261,112	30,262	11,471	41,733	219,379	10,787	230,166
80 Airports, harbours and toll facilities	4,714	12,181	16,895	22,649	1,868	24,517	-7,622	5,286	-2,336
90 TOTAL HIGHWAYS, ROADS & TRANSPORT SERVICES	886,133	6,022,867	6,909,001	1,726,892	508,535	2,235,428	4,673,573	1,643,688	6,317,261
101 Structural maintenance - principal roads: joint arrangements in line 31	0	0	0	0	3,324	0	0	0	0
102 Structural maintenance - other LA roads: joint arrangements in line 32	0	0	0	0	12,863	0	0	0	0
103 Environmental, safety and routine maintenance - principal roads: joint arrangements in line 41	0	0	0	0	2,861	0	0	0	0
104 Environmental, safety and routine maintenance - other LA roads: joint arrangements in line 44	0	0	0	0	12,734	0	0	0	0
130 Structural maintenance: third party liability claims in lines 31+ 32	1,506	28,314	29,820	62	0	62	29,758	0	29,758
141 Environmental, safety and routine maintenance - principal roads: unplanned patching in line 41	0	6,497	0	0	0	0	0	0	0
144 Environmental, safety and routine maintenance - other LA roads: unplanned patching in line 44	0	45,080	0	0	0	0	0	0	0

Source: ODPM Revenue Outturn (RO) returns 2004-05 - RO2 data

1. Produced on a FRS17 basis

Table A6: Revenue Outturn 2004-05: 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	60,491	32,215	92,706	745	16,858	17,603	75,103	3,329	78,432
20 Children's and families' services (including youth justice)	1,980,261	2,794,370	4,774,631	34,825	251,943	286,769	4,487,862	61,931	4,549,793
40 Older people (aged 65 or over) including older mentally ill	2,221,828	6,061,091	8,282,920	1,557,938	360,452	1,918,390	6,364,530	100,039	6,464,569
51 Adults aged under 65 with physical disability or sensory impairment	340,129	979,046	1,319,176	81,311	71,452	152,762	1,166,414	24,024	1,190,438
52 Adults aged under 65 with learning disabilities	919,995	2,686,775	3,606,771	250,230	746,831	997,061	2,609,710	69,428	2,679,138
53 Adults aged under 65 with mental health needs	362,130	757,534	1,119,664	64,255	122,529	186,785	932,881	16,146	949,027
60 Asylum seekers	52,363	341,219	393,582	13,245	43,688	56,933	336,649	465	337,114
70 Other adult Social Services	63,711	297,329	361,040	7,985	74,770	82,755	278,285	5,030	283,316
80 Supported employment	57,713	57,668	115,381	34,640	22,908	57,548	57,834	1,788	59,622
90 TOTAL SOCIAL SERVICES	6,058,621	14,007,247	20,065,870	2,045,174	1,711,430	3,756,604	16,309,266	282,180	16,591,446
99 Supporting people ancillary expenditure included within above total	48,055	397,105	445,160	3,054	12,257	15,311	429,849	21	429,870

Source: ODPM Revenue Outturn (RO) returns 2004-05 - RO3 data

1. Produced on a FRS17 basis

Table A7: Revenue Outturn 2004-05: 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	68,891	124,046	192,938	10,405	30,127	40,532	152,406	615,654	768,060
20 Housing advances	924	4,133	5,057	1,194	1,151	2,345	2,712	34,035	36,747
31 Administration of renovation and improvement grants	47,577	55,378	102,954	12,948	24,045	36,993	65,961	193,270	259,231
38 Other private sector housing renewal	32,934	35,554	68,487	8,695	17,075	25,771	42,718	83,429	126,147
42 Bed and breakfast accommodation	3,421	152,698	156,119	85,689	39,969	125,658	30,462	231	30,693
43 Leasehold dwellings	1,576	237,598	239,174	173,548	82,374	255,922	-16,748	522	-16,226
45 Hostels and other temporary accommodation	18,155	179,133	197,288	92,687	40,314	133,001	64,287	2,661	66,948
47 Homelessness administration	83,562	96,375	179,937	13,513	10,604	24,117	155,820	3,284	159,104
51 Rent allowances - discretionary payments	448	101,994	102,442	19,006	28,819	47,825	54,617	57	54,674
52 Non-HRA rent rebates - discretionary payments	18	20,260	20,278	1,799	4,260	6,059	14,219	61	14,280
53 Rent rebates to HRA tenants - discretionary payments	253	22,942	23,195	455	16,264	16,719	6,476	3	6,479
57 Housing benefits administration	228,837	291,579	520,416	5,872	55,492	61,364	459,052	4,998	464,050
60 Other council property (Non-HRA)	44,570	107,684	152,254	29,038	26,828	55,866	96,388	22,190	118,578
75 Supporting people	47,554	1,161,526	1,209,080	16,154	15,942	32,096	1,176,984	7,052	1,184,036
78 Other welfare services	16,317	16,220	32,537	11,760	6,457	18,217	14,320	6,166	20,486
90 TOTAL HOUSING SERVICES (GFRA only)	595,037	2,607,122	3,202,158	482,762	399,721	882,484	2,319,675	973,612	3,293,286

Source: ODPM Revenue Outturn (RO) returns 2004-05 - RO4 data

1. Produced on a FRS17 basis

Table A8: Revenue Outturn 2004-05: 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 (excl. spec grants)
111 Archives	27,614	23,136	50,750	3,828	8,004	11,832	38,918	6,756	45,674
112 Arts development and support	44,535	125,579	170,114	33,962	15,110	49,072	121,042	16,296	137,337
113 Heritage	15,489	20,488	35,977	3,934	11,532	15,466	20,511	5,725	26,236
114 Museums and galleries	92,247	113,233	205,479	33,530	16,631	50,161	155,318	49,425	204,744
115 Theatres and public entertainment	53,067	161,338	214,406	94,018	14,492	108,510	105,896	47,208	153,105
121 Community centres	28,904	53,790	82,695	14,351	5,974	20,325	62,371	29,419	91,790
122 Foreshore	6,422	15,695	22,117	11,902	2,818	14,720	7,397	5,825	13,222
123 Sports development and community	102,694	137,658	240,352	34,594	39,380	73,973	166,379	20,977	187,356
128 Sports and recreation facilities, including golf courses	317,627	559,848	877,476	353,699	49,458	403,157	474,318	337,798	812,117
130 Open spaces	303,673	696,622	1,000,295	106,908	157,947	264,857	735,439	103,168	838,605
140 Tourism	60,241	118,235	178,475	44,160	12,225	56,385	122,091	8,455	130,546
150 Library service	502,092	435,101	937,193	73,856	38,010	111,866	825,327	108,352	933,679
190 TOTAL CULTURAL AND RELATED SERVICES	1,554,607	2,460,726	4,015,332	808,741	371,582	1,180,322	2,835,010	739,402	3,574,413
210 Cemetery, cremation and mortuary services	54,448	119,733	174,182	153,144	10,269	163,413	10,770	20,444	31,214
221 Food safety	59,793	47,111	106,904	6,344	2,128	8,472	98,431	99	98,531
227 Public conveniences	13,890	72,168	86,058	1,750	995	2,745	83,311	21,843	105,154
228 Other environmental health	250,950	245,618	496,570	52,923	71,010	123,933	372,639	13,451	386,089
229 Licensing	44,124	63,181	107,303	68,881	5,359	74,241	33,065	510	33,574
231 Crime reduction	68,115	150,847	218,962	14,479	43,387	57,866	161,095	19,440	180,536
232 Safety services	61,157	81,437	142,595	10,054	23,135	33,189	109,406	2,203	111,609
241 Defences against flooding	4,246	18,694	22,940	767	1,904	2,671	20,269	6,144	26,411
243 Internal drainage levy work	924	23,440	24,364	513	475	988	23,376	549	23,925
247 Coast protection	2,158	12,131	14,289	198	1,892	2,090	12,198	44,130	56,328
250 Agricultural and fisheries services	2,156	16,364	18,520	17,991	6,381	24,372	-5,852	14,147	8,295
260 Consumer protection	115,695	71,101	186,796	16,420	11,515	27,935	158,861	1,677	160,538
270 Street cleansing (not chargeable to Highways)	187,684	486,028	673,712	20,139	58,928	79,067	594,643	4,936	599,578
281 Waste collection	268,223	1,046,469	1,314,694	226,478	123,110	349,588	965,105	29,543	994,649
282 Waste disposal	42,012	1,345,649	1,387,660	105,504	56,326	161,830	1,225,832	23,046	1,248,877
290 TOTAL ENVIRONMENTAL SERVICES	1,175,576	3,799,969	4,975,545	695,585	416,813	1,112,399	3,863,146	202,159	4,065,306

(continued)

Table A8: Revenue Outturn 2004-05: 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	129,975	107,278	237,251	157,720	22,956	180,676	56,577	897	57,474
320 Development control	268,477	277,369	545,845	203,680	34,545	238,223	307,622	7,080	314,702
335 Conservation and listed buildings planning policy	19,007	18,833	37,840	1,259	2,672	3,931	33,910	5,327	39,238
338 Other planning policy	124,314	140,758	265,072	23,427	73,234	96,662	168,408	8,991	177,400
340 Environmental initiatives	64,166	90,936	155,102	19,417	24,014	43,432	111,669	20,036	131,706
350 Economic development	278,288	772,820	1,051,107	180,136	191,740	371,877	679,232	293,186	972,418
360 Community development	151,441	385,165	536,608	14,778	58,145	72,922	463,685	24,631	488,317
390 TOTAL PLANNING AND DEVELOPMENT SERVICES	1,035,665	1,793,161	2,828,826	600,417	407,305	1,007,722	1,821,103	360,149	2,181,252
400 TOTAL CULTURAL, ENVIRONMENTAL & PLANNING SERVICES	3,765,847	8,053,855	11,819,704	2,104,747	1,195,699	3,300,444	8,519,259	1,301,711	9,820,968

Source: ODPM Revenue Outturn (RO) returns 2004-05 - RO5 data

1. Produced on a FRS17 basis

Table A9: Revenue Outturn 2004-05: 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 (excl. spec grants)
100 POLICE SERVICES	8,825,604	2,049,683	10,875,287	360,183	309,613	669,796	10,205,491	494,017	10,699,508
210 Community fire safety	149,214	40,817	190,031	8,668	13,096	21,764	168,266	4,451	172,717
220 Fire fighting and rescue operations	1,553,484	365,922	1,919,406	20,789	142,329	163,118	1,756,287	110,722	1,867,009
230 Fire service emergency planning and civil defence	2,721	846	3,567	2,407	251	2,657	910	54	964
290 TOTAL FIRE SERVICES	1,705,419	407,585	2,113,004	31,864	155,676	187,540	1,925,464	115,227	2,040,691
320 Coroners court services	11,728	56,486	68,214	2,870	14,360	17,230	50,982	638	51,620
350 Magistrates and other court services	258,719	211,309	470,028	8,141	52,488	60,629	409,399	55,257	464,656
390 TOTAL COURT SERVICES	270,447	267,795	538,242	11,011	66,848	77,859	460,381	55,895	516,276
410 CORPORATE & DEMOCRATIC CORE	393,669	1,340,079	1,733,746	36,381	245,616	281,997	1,451,748	47,851	1,499,601
421 Council tax collection	153,369	289,223	442,591	52,521	53,685	106,205	336,386	4,227	340,613
422 Council tax discounts for prompt payment	562	3,792	4,354	681	12	693	3,661	10	3,671
423 Council tax discounts locally funded	4	807	811	0	0	0	811	27	838
425 Council tax benefits administration	120,221	187,693	307,914	2,145	26,581	28,727	279,188	1,929	281,117
426 Non-domestic rates collection	28,290	64,062	92,351	11,308	73,777	85,085	7,267	812	8,079
428 BID ballots	61	268	329	0	259	259	70	0	70
430 Registration of births, deaths and marriages	61,820	32,357	94,177	54,883	4,422	59,306	34,871	1,637	36,508
441 Registration of electors	21,102	35,974	57,077	1,440	1,534	2,974	54,105	295	54,400
442 Conducting elections	9,867	40,984	50,850	3,751	11,063	14,814	36,036	1,147	37,183
450 Emergency planning	19,986	16,239	36,224	1,640	3,075	4,715	31,509	779	32,288
460 Local land charges	22,760	45,953	68,714	146,167	5,204	151,371	-82,658	794	-81,863
470 General grants, bequests and donations	6,297	102,917	109,214	4,492	6,691	11,183	98,030	4,822	102,853
481 Retirement benefits	329,603	65,660	395,264	1,462	61,571	63,033	332,231	13,640	345,871
482 Costs of unused shares of IT facilities and other assets	17,939	48,944	66,883	2,996	16,709	19,705	47,179	27,982	75,161
489 MANAGEMENT & SUPPORT SERVICES	3,654,240	3,606,180	7,260,420	524,550	6,669,398	7,193,950	66,469	319,314	385,784
490 TOTAL CENTRAL SERVICES	4,839,790	5,881,129	10,720,917	844,418	7,179,595	8,024,013	2,696,903	425,267	3,122,171
491 Recharges within central services	0	0	0	0	1,603,005	0	0	0	0
492 Recharges to general fund rev acct (excl central services)	0	0	0	0	3,828,736	0	0	0	0
493 Recharges to central government	0	0	0	0	17,930	0	0	0	0
494 Recharges to other accounts	0	0	0	0	920,208	0	0	0	0
495 Other management and support services income (excluding recharges)	0	0	0	0	299,519	0	0	0	0
500 OTHER SERVICES	202,985	500,051	703,036	133,400	332,464	465,864	237,171	92,039	329,210

Source: ODPM Revenue Outturn (RO) returns 2004-05 - RO6 data

1. Produced on a FRS17 basis

Table A10: Trading Services Revenue Account (TSR) 2004-05

	£ 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	1,735	3,780	5,515	10,180	223	10,403	-4,888	2,334	-2,554
281 Airports	436	1,181	1,617	1,220	1,569	2,790	-1,173	318	-855
282 Ports	3,457	6,577	10,034	7,900	1,156	9,056	978	1,649	2,627
283 Piers	0	14	14	0	0	0	14	0	14
284 Toll bridges and roads	9,952	16,134	26,086	56,609	67	56,676	-30,590	16,649	-13,941
514 Museums	119	1,370	1,489	186	90	276	1,213	597	1,810
515 Theatres	9,745	22,486	32,231	20,885	1,038	21,923	10,308	4,985	15,293
521 Civic halls	8,171	26,775	34,946	26,136	2,858	28,994	5,952	6,935	12,887
525 Civic restaurants	3,851	5,357	9,208	7,538	1,454	8,992	216	11	227
528 Sports facilities	25,485	21,746	47,231	30,349	11,787	42,136	5,095	1,720	6,815
535 Crematoria	2,216	2,872	5,088	6,288	344	6,632	-1,544	367	-1,177
550 Fishery harbours	1,531	3,419	4,950	4,966	315	5,281	-331	1,668	1,337
580 Trade waste	2,804	9,512	12,316	11,514	1,698	13,212	-896	128	-768
591 Building control	8,669	8,822	17,491	14,777	2,551	17,328	163	85	248
594 Corporation estates	4,421	51,976	56,397	109,846	33,906	143,752	-87,355	61,885	-25,470
595 Industrial estates	5,298	64,582	69,881	143,007	28,562	171,568	-101,687	60,463	-41,223
596 Investment properties	631	13,247	13,878	44,376	11,155	55,531	-41,652	19,198	-22,454
597 Market undertakings	24,750	61,174	85,924	87,625	19,149	106,774	-20,848	13,686	-7,162
691 Other External Trading Accounts	53,611	210,474	264,085	139,566	141,793	281,359	-17,274	14,346	-2,929
698 TOTAL EXTERNAL TRADING ACCOUNTS	166,882	531,498	698,382	722,966	259,715	982,682	-284,299	207,025	-77,275
<i>of which:</i>									
931 Depreciation								51,535	
932 Notional interest								152,069	
933 Loss on impairment of assets								453	
934 Amortisation of deferred charges								2,967	
939 Total capital charges(total of lines 931 to 934)								207,025	
Internal Trading Accounts									
716 Administrative Education support services	4,930	3,551	8,481	3,913	4,563	8,476	5	486	491
717 Specialist Education support services	21,049	18,287	39,336	2,026	37,592	39,618	-282	0	-282
723 Highways maintenance	204,100	409,778	613,878	368,438	249,354	617,792	-3,914	4,267	353
726 On-street parking	6,708	15,496	22,204	24,249	2,145	26,394	-4,190	13	-4,177
733 Social Services: residential homes	18,919	7,730	26,649	22,719	3,933	26,652	-3	0	-3
734 Social Services: home care services	13,950	2,946	16,896	16,896	0	16,896	0	0	0
741 Housing management	23,338	13,801	37,139	6,998	29,627	36,625	514	11	525
752 Leisure management	37,483	23,053	60,536	39,742	16,886	56,628	3,908	449	4,357

(continued)

Table A10: Trading Services Revenue Account (TSR) 2004-05 (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	76,611	40,967	117,578	60,227	52,208	112,435	5,144	1,059	6,203
810 Construction and property services	240,688	313,132	553,822	340,634	224,939	565,573	-11,752	14,667	2,915
821 Building cleaning	248,222	48,285	296,507	162,088	133,451	295,539	968	1,207	2,175
825 Building maintenance	249,484	342,781	592,265	363,051	232,312	595,363	-3,098	1,983	-1,115
830 Grounds maintenance	154,052	118,043	272,095	101,113	161,168	262,281	9,813	2,698	12,511
841 Vehicle maintenance	54,086	162,346	216,432	98,455	124,659	223,114	-6,681	3,091	-3,590
845 Vehicle management and transport	40,922	178,689	219,611	94,226	134,671	228,896	-9,285	9,971	686
850 Refuse collection	101,121	93,659	194,780	73,592	120,719	194,311	469	3,574	4,043
860 Catering services	316,473	285,229	601,702	408,437	184,194	592,631	9,071	2,673	11,744
871 Office services (printing, security, etc)	29,590	31,736	61,326	26,591	34,638	61,229	97	206	303
872 Information Technology	73,293	115,326	188,619	69,907	124,275	194,182	-5,563	4,870	-693
873 Finance services	50,916	33,418	84,334	39,198	44,546	83,744	590	1,139	1,729
874 Legal services	45,633	24,236	69,869	30,370	39,137	69,507	362	64	426
875 Personnel services	28,025	15,888	43,913	19,873	22,573	42,446	1,467	85	1,552
891 Other Internal Trading Accounts	442,067	528,153	970,218	504,572	468,514	973,087	-2,868	18,901	16,033
898 TOTAL INTERNAL TRADING ACCOUNTS	2,481,660	2,826,530	5,308,189	2,877,313	2,446,103	5,323,417	-15,228	71,414	56,184
<i>of which:</i>									
931 Depreciation								37,712	
932 Notional interest								29,814	
933 Loss on impairment of assets								625	
934 Amortisation of deferred charges								3,262	
939 Total capital charges (total of lines 931 to 934)								71,414	
899 TOTAL EXTERNAL+ INTERNAL TRADING ACCOUNTS	2,648,543	3,358,028	6,006,572	3,600,279	2,705,818	6,306,099	-299,527	278,439	-21,090

Source: ODPM Revenue Outturn (RO) returns 2004-05 - TSR data

1. Produced on a FRS17 basis

Table A11: Subjective Analysis (SAR) 2004-05

								£ 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 Education : Pay	15,884,153	0	3,389	0	12,690	1,237	323	
2 Education : National Insurance	1,176,998	0	239	0	763	86	0	
3 Education : Pensions	1,878,869	0	465	0	1,072	162	0	
4 Education : London Weighting	46,417	0	0	0	151	0	0	
5 TOTAL EDUCATION GROUP (Total lines 1 to 4)	18,986,438	0	4,093	0	14,675	1,486	323	
6 Police & Fire : Pay	0	0	0	0	0	0	0	
7 Police & Fire : National Insurance	0	0	0	0	0	0	0	
8 Police & Fire : Pensions	0	0	0	0	0	0	0	
9 Police & Fire : London Weighting	0	0	0	0	0	0	0	
10 TOTAL POLICE & FIRE GROUP (Total lines 6 to 9)	0	0	0	0	0	0	0	
11 All Other Staff : Pay	5,142,976	668,529	4,850,998	460,015	1,237,147	913,440	802,634	
12 All Other Staff : National Insurance	276,441	49,751	330,225	33,375	82,353	64,746	59,817	
13 All Other Staff : Pensions	506,854	97,715	583,416	59,395	144,279	109,510	103,891	
14 All Other Staff : London Weighting	20,571	3,854	14,858	7,082	10,215	6,894	6,741	
15 TOTAL ALL OTHER STAFF GROUP (Total lines 11 to 14)	5,946,842	819,851	5,779,497	559,867	1,473,994	1,094,589	973,083	
16 Other Pay Related Costs	857,186	66,282	275,031	35,170	65,938	79,501	62,259	
17 TOTAL Part A (Lines 5, 10, 15 & 16)	25,790,466	886,133	6,058,621	595,037	1,554,607	1,175,576	1,035,665	
18 Repairs, Alterations and Maintenance of Buildings	822,912	155,840	98,994	53,800	159,608	49,350	34,698	
19 Energy Costs - Electricity	146,324	57,377	25,078	9,236	34,905	5,933	7,216	
20 Energy Costs - Gas and Other	123,250	1,218	23,345	2,433	24,000	5,682	3,725	
21 Rents	83,265	17,887	95,735	200,362	30,376	15,415	24,693	
22 Rates	323,534	57,794	29,712	8,902	70,686	21,435	17,789	
23 Water Services	67,527	7,634	12,799	2,564	18,230	8,022	2,531	
24 Fixtures & Fittings	31,451	3,242	9,029	4,264	4,884	1,890	2,076	
25 Cleaning and Domestic Supplies	255,167	8,521	38,576	3,873	33,202	12,990	9,670	
26 Grounds Maintenance Costs	94,382	47,310	10,670	5,611	197,148	53,350	9,989	
27 Premises Insurance	119,280	7,738	7,087	2,165	17,051	2,642	13,623	
28 Other Premises Related Expenditure	169,634	129,354	36,981	61,130	37,242	29,874	18,480	
29 TOTAL PREMISES EXPENSES (Total lines 18 to 28)	2,236,726	493,913	388,006	354,342	627,333	206,584	144,491	
30 Direct Transport Costs - Vehicle Repair & Maintenance	13,828	9,408	6,150	564	10,433	36,480	434	
31 Direct Transport Costs - Vehicle Running Costs	45,027	10,673	26,017	398	10,047	61,489	858	
32 Contract Hire and Operating Leases	576,985	70,029	135,399	2,758	31,552	150,552	4,030	
33 Car Allowances for Travelling Expenses	67,559	16,262	151,047	9,995	11,688	18,094	18,888	
34 Public Transport Allowances for Travelling Expenses	94,840	36,260	27,572	851	3,059	1,290	2,515	
35 Transport Insurance	3,165	1,764	3,573	162	2,212	5,118	262	
36 Other Transport Related Expenditure	107,969	104,359	65,734	1,476	10,035	40,324	2,693	
37 TOTAL TRANSPORT EXPENSES (Total lines 30 to 36)	909,373	248,755	415,490	16,204	79,025	313,348	29,680	

(continued)

Table A11: Subjective Analysis (SAR) 2004-05 (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	612,711	103,634	172,990	18,925	208,533	109,122	26,270	
39 Catering	602,704	1,095	102,692	1,544	18,121	1,644	3,933	
40 Clothing, Uniforms & Laundry	9,313	2,640	9,881	577	3,884	5,590	1,992	
41 Printing, Stationery and General Office Expenses	231,288	24,170	54,439	15,425	37,729	20,068	28,956	
42 Communications and Computing - Postage	29,472	7,091	10,496	6,737	10,311	3,248	5,367	
43 Communications and Computing - Telephone	76,368	11,171	46,518	4,908	17,394	11,367	8,320	
44 Communications and Computing - Computer Costs	405,837	65,878	75,137	26,663	40,873	18,678	25,678	
45 Communications and Computing - Other	31,171	2,614	9,961	9,035	6,756	4,204	7,456	
46 Subsistence and Conference Expenses	61,590	2,659	17,951	1,538	5,032	3,211	6,656	
47 Subscriptions	50,158	1,920	8,796	2,322	8,382	3,292	9,818	
48 Insurance	103,615	88,691	23,948	1,492	15,283	17,252	8,035	
49 Schools' Non ICT Learning Resources	581,873	22	21,983	0	1,646	7	3,968	
50 Schools' ICT Learning Resources	269,944	0	4,718	0	0	0	3	
51 Exam Fees	201,246	90	3,135	552	285	268	233	
52 Other Supplies and Services Expenditure	2,424,333	795,009	1,034,346	526,810	443,499	706,607	376,036	
53 TOTAL SUPPLIES & SERVICES EXPENDITURE (Total lines 38 to 52)	5,691,624	1,106,683	1,596,992	616,528	817,728	904,558	512,721	
54 Joint Authorities and Other Local Authorities	218,176	417,744	608,687	51,634	46,924	116,155	164,281	
55 Grants to Voluntary Bodies	249,660	14,030	354,147	39,360	51,933	17,045	194,128	
56 Private Contractors and Other Agencies - Professional Services	302,497	205,654	1,726,369	141,308	66,322	229,573	60,999	
57 Private Contractors and Other Agencies - Agency Staff	176,340	142,873	206,036	14,295	14,431	118,837	13,163	
58 Private Contractors and Other Agencies - Other	644,357	1,422,420	7,605,923	892,981	161,303	1,051,486	120,903	
59 Internal Trading Organisations	142,354	1,590,482	187,661	32,452	120,970	304,548	30,360	
60 TOTAL THIRD PARTY PAYMENTS (Total lines 54 to 59)	1,733,385	3,793,203	10,688,823	1,172,029	461,883	1,837,645	583,833	
61 Total Transfer Payments (Discretionary)	82,871	7,543	163,256	145,196	5,517	6,173	5,449	
62 Expenditure on Management and Support Services	730,555	372,769	754,679	302,822	469,239	531,661	516,987	
63 TOTAL Part B (Lines 29, 37, 53, 60, 61 & 62)	11,384,534	6,022,867	14,007,247	2,607,122	2,460,726	3,799,969	1,793,161	
64 Rental Income	99,232	37,479	142,063	322,759	85,981	51,017	196,114	
65 Recharges	461,217	304,602	165,818	74,083	129,499	254,204	169,716	
66 All Other Income	3,333,370	1,893,346	3,448,723	485,642	964,842	807,178	641,892	
67 TOTAL Part C (Lines 64 to 66)	3,893,819	2,235,428	3,756,604	882,484	1,180,322	1,112,399	1,007,722	
68 TOTAL PART A (= Line 17)	25,790,466	886,133	6,058,621	595,037	1,554,607	1,175,576	1,035,665	
69 TOTAL PART B (= Line 63)	11,384,534	6,022,867	14,007,247	2,607,122	2,460,726	3,799,969	1,793,161	
70 TOTAL PART C (= Line 67)	3,893,819	2,235,428	3,756,604	882,484	1,180,322	1,112,399	1,007,722	
71 TOTAL SERVICE EXPENDITURE (Lines 68 + 69 - 70)	33,281,183	4,673,573	16,309,266	2,319,675	2,835,010	3,863,146	1,821,103	

(continued)

Source: ODPM Revenue Outturn (RO) returns 2004-05 - SAR data

1. Produced on a FRS17 basis

Table A11: Subjective Analysis (SAR) 2004-05 (continued)

							£ thousand
	Police services	Fire services	Court services	Central services	Other services	TOTAL ALL SERVICES	Management and support services (inc. in Central)
1 Education : Pay	0	0	0	10,696	0	15,912,488	10,292
2 Education : National Insurance	0	0	0	872	0	1,178,957	838
3 Education : Pensions	0	0	0	2,227	0	1,882,796	1,256
4 Education : London Weighting	0	0	0	0	0	46,568	0
5 TOTAL EDUCATION GROUP (Total lines 1 to 4)	0	0	0	13,795	0	19,020,809	12,387
6 Police & Fire : Pay	4,748,770	1,035,841	0	28,556	0	5,813,167	23,685
7 Police & Fire : National Insurance	423,433	84,436	0	2,626	0	510,495	2,183
8 Police & Fire : Pensions	1,292,305	260,583	0	4,974	0	1,557,862	4,055
9 Police & Fire : London Weighting	141,497	25,748	0	0	0	167,245	0
10 TOTAL POLICE & FIRE GROUP (Total lines 6 to 9)	6,606,005	1,406,608	0	36,155	0	8,048,768	29,923
11 All Other Staff : Pay	1,547,452	118,347	211,920	3,407,722	147,753	19,508,933	2,815,709
12 All Other Staff : National Insurance	115,222	9,440	19,133	236,109	11,516	1,288,127	187,383
13 All Other Staff : Pensions	199,325	18,114	28,066	506,219	17,735	2,374,519	303,218
14 All Other Staff : London Weighting	36,665	4,920	9	10,269	1,968	124,047	7,122
15 TOTAL ALL OTHER STAFF GROUP (Total lines 11 to 14)	1,898,665	150,822	259,128	4,160,318	178,971	23,295,626	3,313,432
16 Other Pay Related Costs	320,934	147,990	11,319	629,522	24,014	2,575,147	298,498
17 TOTAL Part A (Lines 5, 10, 15 & 16)	8,825,604	1,705,419	270,447	4,839,790	202,985	52,940,350	3,654,240
18 Repairs, Alterations and Maintenance of Buildings	147,369	25,353	16,024	206,437	25,440	1,795,826	168,983
19 Energy Costs - Electricity	27,820	5,971	3,344	35,703	2,162	361,070	25,019
20 Energy Costs - Gas and Other	14,575	6,378	1,902	14,687	1,287	222,481	9,777
21 Rents	56,049	4,741	11,148	83,941	8,013	631,625	52,177
22 Rates	73,768	30,360	18,350	119,320	4,590	776,242	82,011
23 Water Services	5,403	2,645	985	9,230	588	138,159	5,903
24 Fixtures & Fittings	2,633	1,399	305	5,872	1,588	68,633	4,295
25 Cleaning and Domestic Supplies	41,173	10,001	5,264	47,297	3,407	469,140	34,015
26 Grounds Maintenance Costs	3,066	1,106	184	6,347	719	429,883	4,245
27 Premises Insurance	4,302	1,741	2,273	23,880	2,066	203,847	16,903
28 Other Premises Related Expenditure	70,404	5,124	3,677	90,127	26,803	678,830	48,508
29 TOTAL PREMISES EXPENSES (Total lines 18 to 28)	446,562	94,818	63,456	642,841	76,663	5,775,736	451,836
30 Direct Transport Costs - Vehicle Repair & Maintenance	45,531	14,370	32	13,514	729	151,473	11,453
31 Direct Transport Costs - Vehicle Running Costs	71,886	16,490	81	25,375	7,821	276,160	18,776
32 Contract Hire and Operating Leases	30,772	41,326	530	59,690	12,999	1,116,622	42,325
33 Car Allowances for Travelling Expenses	31,007	7,713	5,444	50,114	1,405	389,216	34,135
34 Public Transport Allowances for Travelling Expenses	22,011	2,268	489	9,376	198	200,730	6,095
35 Transport Insurance	23,404	4,205	247	10,254	229	54,595	8,805
36 Other Transport Related Expenditure	33,563	1,862	1,878	14,643	665	385,200	8,163
37 TOTAL TRANSPORT EXPENSES (Total lines 30 to 36)	258,174	88,234	8,701	182,966	24,046	2,573,996	129,752

(continued)

Table A11: Subjective Analysis (SAR) 2004-05 (continued)

							£ thousand
	Police services	Fire services	Court services	Central services	Other services	TOTAL ALL SERVICES	<i>Management and support services (inc. in Central)</i>
38 Equipment, Furniture & Materials	127,248	30,434	4,417	154,779	17,191	1,586,254	110,009
39 Catering	23,016	4,364	476	29,097	1,404	790,089	17,598
40 Clothing, Uniforms & Laundry	51,260	17,763	279	6,950	200	110,328	4,932
41 Printing, Stationery and General Office Expenses	46,433	4,684	6,904	153,937	6,099	630,134	93,089
42 Communications and Computing - Postage	9,098	819	3,962	76,402	1,145	164,147	41,644
43 Communications and Computing - Telephone	130,794	16,194	4,238	122,460	2,605	452,337	93,159
44 Communications and Computing - Computer Costs	259,528	18,353	14,461	372,959	30,255	1,354,300	282,485
45 Communications and Computing - Other	48,170	9,357	1,425	31,017	15,485	176,651	20,312
46 Subsistence and Conference Expenses	26,685	3,622	1,600	53,634	638	184,817	14,157
47 Subscriptions	2,463	2,141	1,615	48,336	694	139,938	15,686
48 Insurance	27,725	3,473	1,579	88,588	10,657	390,338	66,303
49 Schools' Non ICT Learning Resources	0	0	0	315	0	609,813	75
50 Schools' ICT Learning Resources	0	0	0	299	0	274,964	276
51 Exam Fees	1,333	0	0	891	271	208,304	818
52 Other Supplies and Services Expenditure	426,802	22,194	80,507	1,550,378	134,954	8,521,475	806,385
53 TOTAL SUPPLIES & SERVICES EXPENDITURE (Total lines 38 to 52)	1,180,553	133,398	121,463	2,690,042	221,598	15,593,888	1,566,928
54 Joint Authorities and Other Local Authorities	51,622	483	39,534	88,651	4,479	1,808,370	41,440
55 Grants to Voluntary Bodies	14,312	1	359	75,955	20,956	1,031,885	9,065
56 Private Contractors and Other Agencies - Professional Services	81,093	6,874	9,968	166,296	37,057	3,034,010	109,207
57 Private Contractors and Other Agencies - Agency Staff	9,779	698	3,490	52,683	7,621	760,248	36,515
58 Private Contractors and Other Agencies - Other	2,814	266	11,424	197,366	32,194	12,143,436	109,505
59 Internal Trading Organisations	0	6,460	1,352	80,244	8,890	2,505,773	19,801
60 TOTAL THIRD PARTY PAYMENTS (Total lines 54 to 59)	159,618	14,783	66,127	661,194	111,200	21,283,726	325,532
61 Total Transfer Payments (Discretionary)	0	682	0	101,081	5,011	522,779	64,575
62 Expenditure on Management and Support Services	4,776	75,671	8,047	1,603,005	61,530	5,431,741	1,067,557
63 TOTAL Part B (Lines 29, 37, 53, 60, 61 & 62)	2,049,683	407,585	267,795	5,881,129	500,051	51,181,869	3,606,180
64 Rental Income	26,898	3,620	1,674	56,214	50,652	1,073,704	42,483
65 Recharges	74,256	80,358	5,735	6,244,952	191,655	8,156,096	6,243,264
66 All Other Income	568,642	103,563	70,449	1,722,847	223,557	14,264,051	908,203
67 TOTAL Part C (Lines 64 to 66)	669,796	187,540	77,859	8,024,013	465,864	23,493,850	7,193,950
68 TOTAL PART A (= Line 17)	8,825,604	1,705,419	270,447	4,839,790	202,985	52,940,350	3,654,240
69 TOTAL PART B (= Line 63)	2,049,683	407,585	267,795	5,881,129	500,051	51,181,869	3,606,180
70 TOTAL PART C (= Line 67)	669,796	187,540	77,859	8,024,013	465,864	23,493,850	7,193,950
71 TOTAL SERVICE EXPENDITURE (Lines 68 + 69 - 70)	10,205,491	1,925,464	460,381	2,696,903	237,171	80,628,367	66,469

Source: ODPM Revenue Outturn (RO) returns 2004-05 - SAR data

1. Produced on a FRS17 basis

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 ODPM Revenue Outturn (RO) returns submitted by local authorities in England.
3. The figures in this Release have not been adjusted to take into account changes of responsibility between 2003-04 and 2004-05.
4. Enquiries about this Statistical Release should be addressed to Jay Symonds at Jay.Symonds@odpm.gsi.gov.uk (Tel. 020 7944 4176).
5. This final outturn Release follows a provisional outturn Release containing summary data only, published on 30 September 2005.
6. Timings of future Releases are regularly placed on the ODPM website, www.odpm.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 odpm@twoten.press.net (Tel. 0870 1226236) or electronically in PDF format via the Office of the Deputy Prime Minister's web site:

www.local.odpm.gov.uk/finance/stats/lqfs/2005/index.htm

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.