

# ***Statistical Release***

**21 November 2007**

## **LOCAL AUTHORITY REVENUE EXPENDITURE AND FINANCING**

### **ENGLAND**

#### **2006-07 FINAL OUTTURN**

- **Total net current expenditure by local authorities in England was estimated to be £103.5 billion in 2006-07 compared with £97.1 billion in 2005-06, an increase of 7%.**
- **37% of total net current expenditure in 2006-07 was on education, 17% on social services, 12% on housing benefits and 11% on police.**
- **24% of revenue expenditure was funded through council tax, 26% through formula grant and 44% from specific grants. The changes in specific and formula grants, as compared to 2005-06, are largely due to the introduction of Dedicated Schools Grant. This is included in specific grants and replaces funding previously included in formula grant.**

This release provides final outturn estimates of local authority revenue expenditure and financing for the financial year April 2006 to March 2007 on a Financial Reporting Standard 17 (FRS17) basis.

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

The release has been compiled by the Local Government Finance Capital Finance and Analysis division of Communities and Local Government.

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## Net current expenditure by service

1. Net current expenditure in 2006-07 is summarised in **Table 1** and **Chart A**. **Table 1** also shows net current expenditure in 2005-06 and the percentage change to 2006-07. Service expenditure is based on information from the RO suite of forms, which can be found in the **Annexes A1** to **A12**. The service breakdowns have been created from this detailed information, according to **Annex B** of this release.

- Total net current expenditure by local authorities in England was estimated to be £103.5 billion in 2006-07 compared with £97.1 billion in 2005-06, an increase of 7%.
- 37% of total net current expenditure in 2006-07 was on education, 17% on social services, 12% on housing benefits and 11% on police.

**Table 1: Net current expenditure by service 2005-06 and 2006-07**

	£ million		
	Net current expenditure 2005-06	Net current expenditure 2006-07	% Change
Education	36,020	37,972	5
Highways and transport	4,843	5,313	10
Social Services	17,359	18,094	4
Housing (excluding Housing Revenue Account)	2,239	2,368	6
Cultural, environmental and planning	9,162	9,651	5
<i>of which:</i>			
<i>Cultural</i>	2,967	3,158	6
<i>Environmental</i>	4,248	4,519	6
<i>Planning and development</i>	1,947	1,973	0
Police	10,957	11,651	6
Fire & rescue	2,040	2,193	8
Courts	58	62	8
Central services	2,432	3,453	43
Other services	206	159	-25
Mandatory rent allowances	7,592	8,264	9
Mandatory rent rebates to non-HRA tenants	787	925	17
Mandatory rent rebates to HRA tenants	3,448	3,406	-1
<b>Total net current expenditure</b>	<b>97,142</b>	<b>103,513</b>	<b>7</b>

## Revenue expenditure and financing

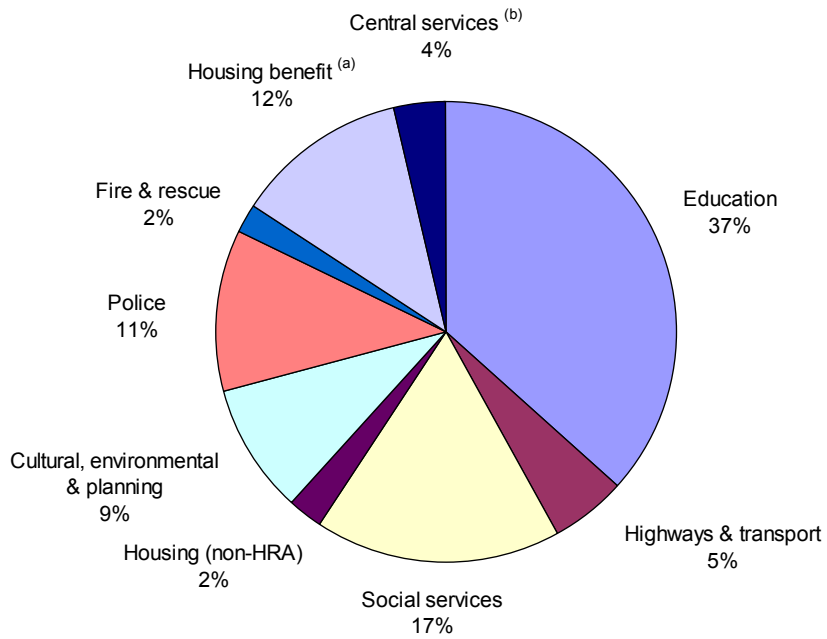
2. **Table 2** shows the link between the definitions of net current and revenue expenditure and shows how revenue expenditure was financed in 2006-07 compared to 2005-06. A more detailed breakdown of this information can be found in **Annex A2. Chart B** illustrates how revenue expenditure was financed in 2006-07.

- Revenue expenditure was £94.4 billion in 2006-07, compared with £89.0 billion in 2005-06, an increase of 6%.
- Capital financing costs in 2006-07 amounted to £3.0 billion, compared to £2.5 billion in 2005-06. In 2006-07 £1.1 billion of capital expenditure was charged to the revenue account, up from £0.9 billion in 2005-06.
- Interest receipts in 2006-07 totalled £1.5 billion, up from £1.2 billion in 2005-06.
- Other non-current expenditure in 2006-07 includes the payment of council tax benefit of £3.2 billion, but this is netted off by income from specific grants outside Aggregate External Finance (AEF).
- Specific grants outside AEF increased from £18.3 billion in 2005-06 to £19.6 billion in 2006-07, an increase of 8%. Specific grants inside AEF increased from £14.8 billion to £41.8 billion.
- The changes in specific and formula grants, as compared to 2005-06, are largely due to the introduction of Dedicated Schools Grant. This is included in specific grants and replaces funding previously included in formula grant.
- In 2006-07, 24% of revenue expenditure was funded through council tax, 26% through formula grant (Revenue Support Grant, redistributed non-domestic rates and police grant) and 44% from specific grants.

**Table 2: Revenue expenditure and financing 2005-06 and 2006-07**

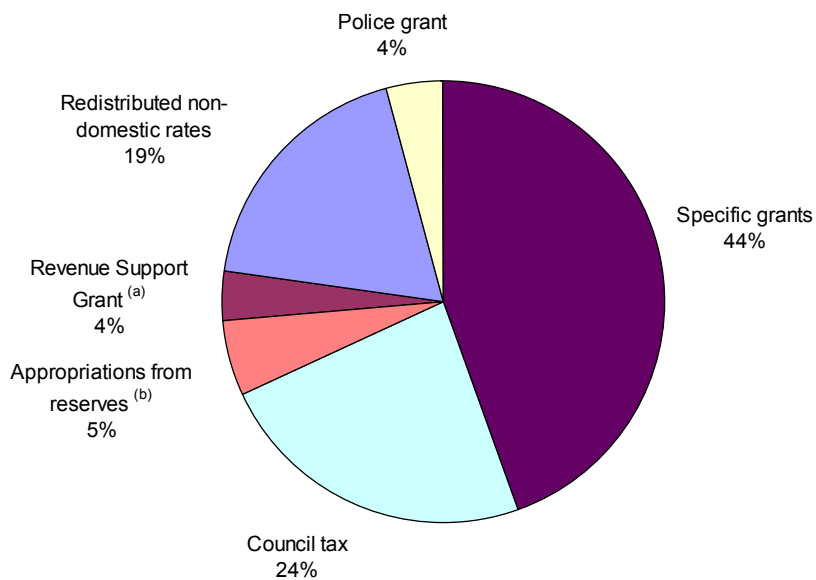
	£ million		
	2005-06	2006-07	% Change
<b>Total net current expenditure</b>	<b>97,142</b>	<b>103,513</b>	<b>7</b>
plus non-current expenditure			
Capital financing <sup>(a)</sup>	2,473	2,993	22
Capital expenditure charged to Revenue Account	891	1,106	24
Council tax benefit	3,081	3,235	5
Discretionary Non-Domestic Rate relief	25	25	2
Bad debt provision	62	67	9
Flood defence payments to the Environment Agency	26	23	-11
Pension interest costs	4,785	4,534	-5
<i>less</i> interest receipts	1,214	1,481	22
<i>less</i> specific grants outside AEF <sup>(b)</sup>	18,267	19,643	8
<b>Revenue expenditure</b>	<b>89,004</b>	<b>94,372</b>	<b>6</b>
financed by:			
Specific grants inside AEF <sup>(b)</sup>	14,785	41,771	n/a
Transfers and adjustments <sup>(c)</sup>	-24	-16	34
Appropriations to (-) / from (+) revenue reserves	-816	-695	15
Appropriations to (-) / from (+) pension reserves	4,582	5,890	29
Formula grant	49,020	24,820	n/a
<i>of which:</i>			
<i>Revenue Support Grant</i>	26,663	3,378	n/a
<i>Redistributed non-domestic rates</i>	18,004	17,506	-3
<i>Police grant</i>	4,353	3,936	-10
General Greater London Authority (GLA) Grant	37	38	1
Other items	104	111	7
Council tax	21,315	22,453	5
<p>(a) Includes capital charges accounted for in External and Internal Trading Accounts; provision for repayment of principal; leasing payments; external interest payments; and HRA item 8 interest payments and receipts</p> <p>(b) Aggregate External Finance; see Background Notes for definition</p> <p>(c) Inter-authority transfers in respect of reorganisation and Adjustments to Formula Grant re 2004-05 and 2005-06 Amending Reports</p>			

**Chart A: Total net current expenditure by service 2006-07**



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

**Chart B: Financing of revenue expenditure 2006-07**



(a) Revenue Support Grant includes General GLA grant and 'Other items'  
 (b) Appropriations from reserves include adjustments, and appropriations from the FRS17 pensions reserve

## Expenditure from 2002-03 to 2006-07

3. **Table 3** gives a summary of net current expenditure by service between 2002-03 and 2006-07. It should be noted that year on year comparisons may not be valid due to local government changes in function and responsibility.

<b>Table 3: Net current expenditure by service 2002-03 to 2006-07</b>					
	<b>£ million</b>				
	<b>2002-03</b>	<b>2003-04</b>	<b>2004-05</b>	<b>2005-06</b>	<b>2006-07</b>
	(a)				
Education	28,405	31,293	33,291	36,020	37,972
Highways and transport	3,407	4,434	4,674	4,843	5,313
Social Services	12,931	14,870	16,309	17,359	18,094
Housing (excluding Housing Revenue Account) <sup>(b)</sup>	7,504	8,665	13,290	14,066	14,963
Cultural, environmental and planning	7,420	7,888	8,520	9,162	9,651
Police	8,246	9,076	10,205	10,957	11,651
Fire & rescue	1,698	1,738	1,925	2,040	2,193
Courts <sup>(c)</sup>	356	437	460	58	62
Central services	2,311	2,831	2,954	2,432	3,453
Other services	366	120	274	206	159
<b>Total Net current expenditure</b>	<b>72,645</b>	<b>81,353</b>	<b>91,902</b>	<b>97,142</b>	<b>103,513</b>
<p>(a) 2002-03 produced on a non-Financial Reporting Standard 17 basis</p> <p>(b) Includes mandatory rent allowances and mandatory rent rebates</p> <p>(c) Includes magistrates' courts up to 2004-05, after which it became a responsibility of Her Majesty's Courts Service (HMCS)</p>					

## Income from specific grants

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

<b>Table 4: Top five incomes from specific grants 2006-07</b>		<b>£ million</b>
<b>Grants within Aggregate External Finance</b>		
Dedicated Schools Grant (DSG)	RG line 102	26,321
Standards Fund - Other	RG line 145	3,076
GLA Transport Grant	RG line 221	2,391
Standards Fund - School Standards Grant	RG line 141	1,360
Supporting People Grant - Housing	RG line 553	858
<b>Grants outside Aggregate External Finance</b>		
Mandatory Rent Allowances: subsidy	RG line 745	8,216
Rent Rebates Granted to HRA Tenants: subsidy	RG line 747	3,392
Council Tax Benefit: subsidy	RG line 741	3,252
Sixth forms funding from Learning and Skills Council (LSC)	RG line 716	1,789
Mandatory Rent Rebates outside HRA: subsidy	RG line 746	993

## Financing of revenue expenditure

5. **Table 5** shows the funding of revenue expenditure in terms of government grants, redistributed non-domestic rates and council taxes from 2002-03 onwards. All years are produced on a non-FRS17 basis. This is because local authorities set their council tax with regard to their expenditure on a non-FRS17 basis. A fuller definition of FRS17 can be found in the **Background Notes**.

- In 2006-07, 56% of revenue expenditure was funded by government grants (including Revenue Support Grant, specific grants and police grant), 25% by council tax and 20% by redistributed non-domestic rates.

**Table 5: Financing of revenue expenditure since 2002-03 <sup>(a)</sup>**

	<b>Revenue expenditure</b> <b>(£ million)</b>	<b>Government grants</b> <b>(£ million)</b>	<b>% of total</b>	<b>Redistributed non-domestic rates</b> <b>(£ million)</b>	<b>% of total</b>	<b>Council taxes</b> <b>(£ million)</b>	<b>% of total</b>
2002-03	65,898	32,634	50	16,639	25	16,648	25
2003-04	75,244	41,777	56	15,611	21	18,946	25
2004-05	79,303	45,258	57	15,004	19	20,299	26
2005-06	84,423	45,839	54	18,004	21	21,315	25
2006-07	88,482	49,123	56	17,506	20	22,453	25

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

## Revenue reserves

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

- The total level of revenue reserves stood at £12.6 billion at 1 April 2006 compared with £11.1 billion at 1 April 2005, an increase of 14%.
- Schools' reserves stood at £1.6 billion at 1 April 2006 compared with £1.5 billion at 1 April 2005, an increase of 7%.
- Reserves marked as unallocated stood at £2.9 billion at 1 April 2006 compared with £2.8 billion at 1 April 2005, an increase of 6%.

<b>Table 6 : Level of revenue reserves</b>				
				<b>£ million</b>
<b>At 1 April</b>	<b>Schools' reserves</b>	<b>Other earmarked reserves</b>	<b>Unallocated reserves</b>	<b>Total reserves</b>
2002	1,103	3,732	1,756	<b>6,592</b>
2003	1,132	4,198	2,224	<b>7,554</b>
2004	1,313	5,473	2,668	<b>9,454</b>
2005	1,498	6,831	2,774	<b>11,103</b>
2006	1,596	8,104	2,939	<b>12,640</b>

## **Detailed outturn information**

8. The following annexes show all England detailed outturn information in the same way as it is returned to Communities and Local Government. It forms the basis of the tables in this release. The notes, which accompany each form sent to local authorities, can be found at:  
[www.local.communities.gov.uk/finance/stats/lgforms/Revenue.htm](http://www.local.communities.gov.uk/finance/stats/lgforms/Revenue.htm)

9. The annexes contain:

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

**Annex A1: Revenue Outturn Service Expenditure Summary (RSX) 2006-07**

	£ thousand								
	Employees	Running expenses	Total expenditure	Sales, fees & charges	Other income	Total income	Net current expenditure	Capital Charges	Net Total Cost (excluding specific grants)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
			= (1) + (2)			= (4) + (5)	= (3) - (6)		= (7) + (8)
190 Education services	28,738,697	14,218,182	<b>42,956,878</b>	2,025,237	2,960,132	<b>4,985,367</b>	<b>37,971,511</b>	1,420,063	<b>39,391,573</b>
290 Highways, roads and transport services	1,160,584	6,733,922	<b>7,894,505</b>	1,857,597	723,911	<b>2,581,508</b>	<b>5,312,997</b>	878,012	<b>6,191,008</b>
390 Social services	6,733,800	15,773,446	<b>22,507,245</b>	2,281,574	2,131,509	<b>4,413,084</b>	<b>18,094,159</b>	179,918	<b>18,274,077</b>
490 Housing services (excluding Housing Revenue Account)	729,667	2,682,493	<b>3,412,159</b>	610,670	487,005	<b>1,097,675</b>	<b>2,314,486</b>	382,091	<b>2,696,577</b>
509 Cultural and related services	1,793,511	2,688,279	<b>4,481,790</b>	828,894	494,862	<b>1,323,758</b>	<b>3,158,031</b>	365,552	<b>3,523,583</b>
590 Environmental services	1,505,715	4,541,662	<b>6,047,378</b>	809,270	719,959	<b>1,529,229</b>	<b>4,518,148</b>	133,031	<b>4,651,179</b>
599 Planning and development services	1,182,179	1,926,968	<b>3,109,148</b>	709,479	426,255	<b>1,135,733</b>	<b>1,973,414</b>	351,920	<b>2,325,334</b>
601 Police services	10,341,325	2,123,115	<b>12,464,440</b>	362,259	450,890	<b>813,149</b>	<b>11,651,291</b>	253,965	<b>11,905,256</b>
602 Fire & rescue services	1,831,101	447,323	<b>2,278,423</b>	36,733	48,582	<b>85,315</b>	<b>2,193,109</b>	80,065	<b>2,273,174</b>
603 Court services	18,495	69,024	<b>87,519</b>	1,289	23,793	<b>25,082</b>	<b>62,437</b>	2,103	<b>64,540</b>
690 Central services	5,672,726	6,614,010	<b>12,286,736</b>	1,152,370	7,982,465	<b>9,134,835</b>	<b>3,151,899</b>	442,484	<b>3,594,384</b>
698 Other services	236,619	442,581	<b>679,200</b>	116,441	337,700	<b>454,142</b>	<b>225,057</b>	35,183	<b>260,241</b>
<b>699 TOTAL SERVICE EXPENDITURE (total of lines 190 to 698) <sup>(a)</sup></b>	<b>59,944,420</b>	<b>58,261,003</b>	<b>118,205,421</b>	<b>10,791,815</b>	<b>16,787,062</b>	<b>27,578,879</b>	<b>90,626,542</b>	<b>4,524,387</b>	<b>95,150,927</b>

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

**Annex A2: Revenue Outturn Summary (RS) 2006-07**

			£ thousand
	Net current expenditure	Capital Charges	Net Total Cost (excluding specific grants)
190 Education services	37,971,511	1,420,063	39,391,573
290 Highways, roads and transport services	5,312,997	878,012	6,191,008
390 Social services	18,094,159	179,918	18,274,077
490 Housing services (excluding Housing Revenue Account)	2,314,485	382,091	2,696,577
509 Cultural and related services	3,158,031	365,552	3,523,583
590 Environmental services	4,518,148	133,031	4,651,179
599 Planning and development services	1,973,414	351,920	2,325,334
601 Police services	11,651,291	253,965	11,905,256
602 Fire & rescue services	2,193,109	80,065	2,273,174
603 Court services	62,437	2,103	64,540
690 Central services	3,151,898	442,484	3,594,383
698 Other services	225,057	35,183	260,241
<b>699 Total service expenditure (total of lines 190 to 698)</b>	<b>90,626,541</b>	<b>4,524,387</b>	<b>95,150,927</b>
701 Education: student support - mandatory awards	710		
711 Housing benefits: rent allowances - mandatory payments	8,263,791		
712 Housing benefits: non-HRA rent rebates - mandatory payments	924,998		
713 Housing benefits: rent rebates to HRA tenants - mandatory payments	3,406,269		
714 Housing benefits: subsidy limitation transfers from HRA	45,283		
715 Housing benefits: transfers to (+) /from (-) HRA under transitional measures	-5,735		
718 Contribution to the HRA re items shared by the whole community	14,128		
<b>Precepts and levies</b>			
721 Parish precepts	279,122		
722 Passenger Transport Authority levy	0		
724 Waste Disposal Authority levy	1,082		
727 London Pensions Fund Authority levy	22,360		
728 Other levies	54,973		
731 External Trading Accounts net surplus(-)/ deficit(+)	-243,347		
732 Internal Trading Accounts net surplus(-)/ deficit(+)	73,305		
748 Adjustments to net current expenditure	49,319		
<b>749 Total net current expenditure (total of lines 699 to 748)</b>	<b>103,512,799</b>		
754 Local tax collection: Council tax benefit paid to the Collection Fund	3,234,632		
757 Local tax collection: Non-domestic rate relief - discretionary payments	25,445		
759 Levy: Environment Agency flood defence	22,698		
761 Capital charges accounted for in External Trading Accounts	-50,474		
762 Capital charges accounted for in Internal Trading Accounts	-69,816		
765 Capital expenditure charged to the GF Revenue Account (CERA)	1,105,974		
771 Provision for bad debts	67,363		
773 Provision for repayment of principal	1,239,303		
776 Leasing payments	19,632		
781 Interest: external payments	2,754,453		
783 Interest: HRA item 8 payments and receipts	-899,889		
<b>785 Sub-total (total of lines 749 to 783)</b>	<b>110,962,119</b>		
786 Interest and investment income (-): external receipts and dividends	-1,481,119		
787 Pensions interest cost and expected return on pensions assets	4,533,717		
791 Specific and special revenue grants outside AEF	-19,642,665		
<b>795 Revenue expenditure (total of lines 785 to 791)</b>	<b>94,372,051</b>		

*continued*

**Annex A2: Revenue Outturn Summary (RS) 2006-07 (continued)**

£ thousand

	Net current expenditure
797 Specific and special revenue grants inside AEF	-41,771,349
<b>799 Net revenue expenditure (total of lines 795 to 797)</b>	<b>52,600,701</b>
801 Inter-authority transfers in respect of reorganisation	7,104
802 Adjustments to Formula Grant re 2004-05 and 2005-06 Amending Reports	8,442
811 Appropriations to(+)/ from(-) schools' reserves	151,632
815 Appropriations to(+)/ from(-) other earmarked financial reserves	355,156
816 Appropriations to(+)/ from(-) unallocated financial reserves	187,734
817 Appropriations to(+)/ from(-) pensions reserve	-5,889,657
<b>830 The budget requirement (total of lines 799 to 817)</b>	<b>47,421,113</b>
851 Revenue Support Grant	-3,378,118
856 Police grant	-3,935,789
858 General GLA grant	-37,868
870 Redistributed non-domestic rates	-17,505,605
880 Other items	-110,908
<b>890 Council tax requirement (total of lines 830 to 880)</b>	<b>22,452,831</b>

Financial reserves levels at start and end of 2006-07	At 1 April 2006	Actuarial gains and losses	At 31 March 2007
911 Schools reserves level	1,595,639		1,747,271
915 Other earmarked financial reserves level	8,104,484		8,459,641
916 Unallocated financial reserves level	2,939,452		3,127,186
917 Estimated pensions reserve level <sup>(a)</sup>	-122,225,200	9,032,834	-119,082,023
920 Prior Year Adjustments	77,586		

**Capital charges**

931 Depreciation	3,688,943
933 Loss on impairment of assets	194,319
934 Amortisation of deferred charges	1,385,727
935 Credit for amortisation of capital grants and other capital contributions <sup>(b)</sup>	-744,603
<b>939 Total capital charges (total of lines 931 to 935)</b>	<b>4,524,386</b>

**Net current expenditure without taking FRS17 into account**

	Net current expenditure	Net current expenditure without FRS17
961 Education services	37,971,511	37,872,408
962 Highways, roads and transport services	5,312,997	5,284,184
963 Social services	18,094,159	17,927,403
964 Housing services (excluding Housing Revenue Account)	2,314,486	2,293,045
965 Cultural and related services	3,158,031	3,098,547
966 Environmental services	4,518,148	4,471,982
967 Planning and development services	1,973,414	1,935,291
971 Police services	11,651,291	10,930,022
972 Fire & rescue services	2,193,109	2,027,215
973 Court services	62,437	62,134
975 Central services (excluding Non-distributed costs: retirement benefits)	2,719,881	2,669,921
976 Non-distributed costs: retirement benefits	432,017	490,814
978 Other services	225,057	238,587
981 External Trading Accounts net surplus(-)/ deficit(+)	-243,347	-247,350
982 Internal Trading Accounts net surplus(-)/ deficit(+)	73,304	46,354
986 Pensions interest cost and expected return on pensions assets	4,533,717	
987 Appropriations to(+)/ from(-) pensions reserve	-5,889,657	
<b>989 Total (total of lines 961 to 987)</b>	<b>89,100,559</b>	<b>89,100,559</b>

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

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

**Annex A3: Income from specific grants (RG) 2006-07****£ thousand****Grants within Aggregate External Finance (AEF)**

102 Dedicated Schools Grant (DSG)	26,321,489
105 Children's Services	296,628
107 Treatment Foster Care	2,573
109 Sharing IS Index	19,127
111 General Sure Start grant (includes Local Sure Start)	828,591
126 Change Fund	17,290
127 Regional Development Workers/Looked after Children Taskforce	68
128 Secure accommodation (Bed Bank)	0
129 Children's Trusts	1,610
141 Standards Fund - School Standards Grant (including personalisation)	1,360,408
145 Standards Fund - Other	3,076,320
161 Teenage Pregnancy Local Implementation	25,663
172 Transforming Youth Work Development Fund	991
181 Unaccompanied Asylum Seeking Children (UASC) Leaving Care Costs	26,383
195 Youth Opportunity	21,373
196 Positive Activities for Young People programme (PAYP)	16,746
210 Specific Road Safety Grant	10,750
211 Detrunking	34,016
212 Kerbcraft Road Safety	312
213 Work Related Road Safety	23
214 Rural Road Safety	0
215 Road Safety Partnerships	1,562
216 Road Safety Delivery	53
217 Congestion Performance Fund	21
218 Transport Innovation Fund	2,088
219 Inner City Demonstration Projects	0
221 GLA Transport Grant	2,390,736
231 Metropolitan Railway Passenger Services	204,067
241 Personalised Travel Pilot	0
243 Roadside Vehicle Testing	0
251 Rural Bus Challenge and Kickstart	12,753
255 Rural Bus Subsidy	51,711
257 Travel Plan Bursaries	937
261 Urban Bus Challenge and Kickstart	5,717
301 Access & Systems Capacity	530,918
311 AIDS Support	19,221
321 Carers	180,946
325 Child and Adolescent Mental Health Services (CAMHS)	86,270
341 Delayed Discharges	96,523
351 Human Resources Development Strategy	43,961
353 Individual Budgets Pilots	2,839
355 Mental Health	131,119
357 Mental Capacity Act and Independent Mental Capacity Advocate Service	3,386
361 National Training Strategy	92,834
365 Partnerships for Older People Projects	14,507
366 Preventative Technology	18,208
371 Preserved Rights	291,417
372 Smokefree Legislation	2,460
375 Commission for Social Care Inspection (CSCI) Reimbursement Grant	453
405 Housing Benefit and Council Tax Benefit Administration	541,272
451 Performance Standards Fund	10,775
481 Workstep	16,674
511 Homelessness	36,931
515 Local Authority Business Growth Incentives (LABGI) scheme	262,816
521 Local Area Agreements (LAA) Reward Grant or Local Public Service Agreement (LPSA) Performance Grant	180,034
531 Neighbourhood Renewal Fund	427,928
535 Neighbourhood Wardens	6,298
537 New Dimension Crewing	13,073
541 Planning Delivery Grant	95,695
545 The Private Finance Initiative (PFI)	391,469
551 Supporting People Administration	58,777
553 Supporting People Grant - Housing	857,555
554 Supporting People Grant - Social Services	686,455
571 Animal Movement Licenses	5,768
592 Waste Performance and Efficiency	55,416
595 Copyright, Patents and Designs Act grant	1,205
611 Asylum Seekers	144,649
621 Basic Command Units (BCU) Fund	36,013

*continued*

<b>Annex A3: Income from specific grants (RG) 2006-07 (continued)</b>	
	<b>£ thousand</b>
625 Community Support Officers	123,762
631 Counter Terrorism	306,274
632 Initial Police Learning and Development Programme	12,547
635 Crime Fighting Fund	261,343
637 DNA	26,637
642 London Travel	790
643 Neighbourhood Policing Fund	54,023
644 National Intelligence Model	63
645 Police Negotiating Board	20,889
646 Police Officers 30+ service	0
647 Probation Loan Charges	843
648 Reform Deal	1,761
649 Occupational Health	448
655 Street Crime Initiative	259
661 Young People Substance Misuse Partnership	51,976
669 LFEPA Civil Contingencies	1,375
698 Other grants within AEF <sup>(a)</sup>	834,488
<b>699 TOTAL REVENUE GRANTS WITHIN AEF</b>	
<b>(Total of lines 102 to 698) (Transferred to RS line 797 as income)</b>	<b>41,771,349</b>
<b>Grants outside Aggregate External Finance (AEF)</b>	
709 Children's Fund	79,860
710 Neighbourhood Support Fund	872
711 Education Maintenance Allowance	177
713 Higher Education Funding Council (HEFC) Payments	18,260
714 Connexions	176,527
715 Adult and Community Learning from Learning and Skills Council (LSC)	329,870
716 Sixth forms funding from Learning and Skills Council (LSC)	1,788,861
717 Further Education funding from Learning and Skills Council (LSC)	65,793
718 Mandatory Student Awards	11,021
719 DVLA Trading Fund	0
720 Free Flowing Cities	0
721 Mersey Travel	86,967
741 Council Tax Benefit: subsidy	3,252,067
743 Fraud Incentive Scheme	19,576
745 Mandatory Rent Allowances: subsidy	8,215,775
746 Mandatory Rent Rebates outside HRA: subsidy	992,800
747 Rent Rebates Granted to HRA Tenants: subsidy	3,391,967
750 Beacon	1,600
751 Capacity Building	9,911
752 Housing Acts / Urban Developments - contributions towards cost of loan charges	12,013
753 New Deal for Communities (NDC)	98,467
754 LG Efficiency Challenge Fund	160
755 Efficiency Improvements in Local Government (previously Single Regeneration Budget (SRB))	57,435
756 Fire Services	11,814
757 New Ventures Fund	0
758 Best Value Parishes	0
759 Invest to Save	1,620
760 Neighbourhood Management Pathfinder	6,548
761 Neighbourhood Element	6,677
762 Joint Liveability	1,157
763 Safer and Stronger Communities Fund Programme	41,625
764 Local Enterprise Growth Initiative	14,412
765 New Growth Points Funding	0
767 Cleaner, Safer, Greener Element	3,315
769 Housing Market Renewal Grant	77,585
780 Building Safer Communities	12,929
782 Tackling Violent Crime Programme	736
783 Crime Reduction Grants	14,262
784 Drug Strategy Partnership Support Grant	23,578
785 Anti-Social Behaviour Trailblazer	749
786 Anti-Social Behaviour Action Area	399
787 Anti-Social Behaviour Grant	3,052
788 Youth Offending Teams Grant	54,886
791 European Community Grants	109,442
798 Other grants outside AEF <sup>(a)</sup>	647,902
<b>799 TOTAL REVENUE GRANTS OUTSIDE AEF</b>	
<b>(total of lines 709 to 798) (Transferred to RS line 791 as income)</b>	<b>19,642,665</b>
<b>800 TOTAL SPECIFIC AND SPECIAL REVENUE GRANTS (total of lines 699 + 799)</b>	<b>61,414,015</b>
<small>(a) This category may include amounts which should have been allocated to one of the main grants in the preceding rows</small>	

**Annex A4: Revenue Outturn Education services (RO1) 2006-07**

£ thousand									
	Employees	Running expenses	Total expenditure	Sales, fees & charges	Other income	Total income	Net current expenditure	Capital Charges	Net Total Cost (excluding specific grants)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
			= (1) + (2)			= (4) + (5)	= (3) - (6)		= (7) + (8)
<b>Schools</b>									
10 Nursery schools	201,313	148,858	<b>350,170</b>	31,630	32,022	<b>63,652</b>	<b>286,518</b>	9,466	<b>295,983</b>
20 Primary schools	12,358,370	4,574,746	<b>16,933,115</b>	689,131	1,040,958	<b>1,730,088</b>	<b>15,203,028</b>	622,414	<b>15,825,441</b>
30 Secondary schools	12,655,372	5,269,659	<b>17,925,032</b>	806,514	1,157,132	<b>1,963,646</b>	<b>15,961,384</b>	619,365	<b>16,580,749</b>
40 Special schools	1,478,831	1,202,864	<b>2,681,694</b>	102,685	215,792	<b>318,477</b>	<b>2,363,218</b>	62,728	<b>2,425,947</b>
<b>Non-school funding</b>									
51 Strategic management of non-school services	634,573	742,334	<b>1,376,907</b>	143,172	167,518	<b>310,691</b>	<b>1,066,216</b>	32,623	<b>1,098,840</b>
52 Pre-school education	388,677	1,121,575	<b>1,510,254</b>	42,470	61,118	<b>103,589</b>	<b>1,406,664</b>	6,665	<b>1,413,329</b>
53 Youth education services	380,628	369,777	<b>750,404</b>	42,667	72,367	<b>115,035</b>	<b>635,370</b>	16,992	<b>652,362</b>
54 Adult and community learning	371,239	257,790	<b>629,028</b>	81,433	91,144	<b>172,576</b>	<b>456,453</b>	9,317	<b>465,771</b>
55 Student support	36,919	72,380	<b>109,298</b>	5,840	16,182	<b>22,023</b>	<b>87,275</b>	95	<b>87,370</b>
58 Other non-school education funding	232,776	458,200	<b>690,976</b>	79,693	105,898	<b>185,590</b>	<b>505,386</b>	40,396	<b>545,782</b>
<b>90 TOTAL EDUCATION SERVICES</b>	<b>28,738,697</b>	<b>14,218,182</b>	<b>42,956,878</b>	<b>2,025,237</b>	<b>2,960,132</b>	<b>4,985,367</b>	<b>37,971,511</b>	<b>1,420,063</b>	<b>39,391,573</b>

**Annex A5: Revenue Outturn Highways, Roads and Transport services (RO2) 2006-07**

	£ thousand								
	Employees	Running expenses	Total expenditure	Sales, fees & charges	Other income	Total income	Net current expenditure	Capital Charges	Net Total Cost (excluding specific grants)
	(1)	(2)	(3) = (1) + (2)	(4)	(5)	(6) = (4) + (5)	(7) = (3) - (6)	(8)	(9) = (7) + (8)
<b>Transport planning, policy and strategy</b>									
11 Highways maintenance planning, policy and strategy	129,696	186,465	<b>316,161</b>	54,915	61,420	<b>116,335</b>	<b>199,825</b>	29,978	<b>229,803</b>
12 Public and other transport planning, policy and strategy	60,664	91,911	<b>152,574</b>	10,139	22,325	<b>32,464</b>	<b>120,110</b>	5,430	<b>125,541</b>
20 Construction - roads and bridges	12,315	13,982	<b>26,297</b>	7,721	12,448	<b>20,169</b>	<b>6,128</b>	350,395	<b>356,523</b>
<b>Highways and roads - maintenance</b>									
31 Structural maintenance - principal roads	21,367	92,201	<b>113,567</b>	5,901	25,742	<b>31,643</b>	<b>81,925</b>	72,331	<b>154,256</b>
32 Structural maintenance - other local authority roads	70,081	333,127	<b>403,208</b>	19,277	65,004	<b>84,281</b>	<b>318,927</b>	79,511	<b>398,438</b>
33 Structural maintenance - bridges	19,198	53,603	<b>72,802</b>	6,294	8,213	<b>14,507</b>	<b>58,295</b>	40,100	<b>98,395</b>
41 Environmental, safety and routine maintenance - principal roads	64,822	303,576	<b>368,398</b>	28,687	20,652	<b>49,340</b>	<b>319,058</b>	20,995	<b>340,052</b>
44 Environmental, safety and routine maintenance - other local authority roads	128,510	650,479	<b>778,989</b>	67,297	89,424	<b>156,721</b>	<b>622,268</b>	45,320	<b>667,588</b>
48 Winter maintenance	17,736	123,745	<b>141,482</b>	4,209	9,663	<b>13,872</b>	<b>127,610</b>	7,667	<b>135,277</b>
49 Street lighting	42,464	406,186	<b>448,650</b>	11,671	29,516	<b>41,187</b>	<b>407,463</b>	15,603	<b>423,067</b>
<b>Traffic management and road safety</b>									
51 Congestion charging	15,778	146,988	<b>162,766</b>	252,663	85	<b>252,748</b>	<b>-89,982</b>	2	<b>-89,980</b>
54 Safe routes (including school crossing patrols)	34,170	17,079	<b>51,249</b>	609	2,412	<b>3,021</b>	<b>48,228</b>	1,894	<b>50,122</b>
58 Road safety education and other traffic management	146,197	398,579	<b>544,776</b>	83,243	61,890	<b>145,133</b>	<b>399,643</b>	34,492	<b>434,135</b>
<b>Parking services</b>									
61 On-street parking	103,990	330,449	<b>434,439</b>	600,118	39,976	<b>640,094</b>	<b>-205,655</b>	26,822	<b>-178,833</b>
62 Off-street parking	76,225	280,327	<b>356,552</b>	572,491	62,553	<b>635,044</b>	<b>-278,493</b>	52,718	<b>-225,775</b>
<b>Public transport</b>									
71 Concessionary fares	23,192	863,764	<b>886,956</b>	43,216	60,751	<b>103,967</b>	<b>782,989</b>	3,284	<b>786,273</b>
72 Support to operators - bus services	22,952	1,065,181	<b>1,088,133</b>	32,401	87,957	<b>120,357</b>	<b>967,775</b>	19,304	<b>987,079</b>
73 Support to operators - rail services	967	979,065	<b>980,032</b>	54	409	<b>463</b>	<b>979,569</b>	11,414	<b>990,983</b>
74 Support to operators - other	10,346	105,228	<b>115,574</b>	2,241	18,765	<b>21,006</b>	<b>94,568</b>	794	<b>95,362</b>
76 Public transport co-ordination	153,580	278,829	<b>432,409</b>	29,570	42,572	<b>72,142</b>	<b>360,267</b>	55,729	<b>415,996</b>
80 Airports, harbours and toll facilities	6,333	13,160	<b>19,493</b>	24,878	2,136	<b>27,014</b>	<b>-7,521</b>	4,228	<b>-3,293</b>
<b>90 TOTAL HIGHWAYS, ROADS &amp; TRANSPORT SERVICES</b>	<b>1,160,584</b>	<b>6,733,922</b>	<b>7,894,505</b>	<b>1,857,597</b>	<b>723,911</b>	<b>2,581,508</b>	<b>5,312,997</b>	<b>878,012</b>	<b>6,191,008</b>
<b>Additional Information</b>									
101 Structural maintenance - principal roads: joint arrangements in line 31					2,421				
102 Structural maintenance - other local authority roads: joint arrangements in line 32					3,990				
103 Environmental, safety and routine maintenance - principal roads: joint arrangements in line 41					1,532				
104 Environmental, safety and routine maintenance - other local authority roads: joint arrangements in line 44					7,476				
130 Structural maintenance (all local roads): third party liability claims in lines 31+ 32	655	24,002	<b>24,657</b>	1,038	0	<b>1,038</b>	<b>23,619</b>	0	<b>23,619</b>
141 Environmental, safety and routine maintenance - principal roads: unplanned patching in line 41		5,546							
144 Environmental, safety and routine maintenance - other local authority roads: unplanned patching in line 44		49,212							
161 On-street parking: Penalty Charge Notice income included in line 61				297,118					
162 On street parking: other sales, fees and charges in line 61				303,000					

**Annex A6: Revenue Outturn Social Services (RO3) 2006-07**

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

**Annex A7: Revenue Outturn Housing services (RO4) 2006-07**

	£ thousand								
	Employees	Running expenses	Total expenditure	Sales, fees & charges	Other income	Total income	Net current expenditure	Capital Charges	Net Total Cost (excluding specific grants)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
			= (1) + (2)			= (4) + (5)	= (3) - (6)		= (7) + (8)
10 Housing strategy, advice and registered social landlords	97,515	137,317	<b>234,832</b>	18,308	46,565	<b>64,873</b>	<b>169,957</b>	91,072	<b>261,029</b>
20 Housing advances	706	3,693	<b>4,399</b>	489	1,320	<b>1,809</b>	<b>2,590</b>	21,717	<b>24,307</b>
<b>Private sector housing renewal</b>									
31 Administration of renovation and improvement grants	52,440	60,516	<b>112,956</b>	14,258	30,771	<b>45,029</b>	<b>67,927</b>	154,810	<b>222,737</b>
38 Other private sector housing renewal	50,397	53,567	<b>103,964</b>	15,840	15,178	<b>31,018</b>	<b>72,947</b>	73,965	<b>146,912</b>
<b>Homelessness</b>									
41 Hostels (non-HRA support)	11,806	18,831	<b>30,637</b>	16,841	9,257	<b>26,098</b>	<b>4,539</b>	854	<b>5,393</b>
42 Bed and breakfast accommodation	4,036	156,921	<b>160,957</b>	80,815	59,224	<b>140,039</b>	<b>20,919</b>	109	<b>21,028</b>
43 Leasehold dwellings	4,225	322,857	<b>327,083</b>	254,401	119,545	<b>373,946</b>	<b>-46,864</b>	160	<b>-46,704</b>
46 Other temporary accommodation	11,113	167,275	<b>178,388</b>	95,235	41,169	<b>136,404</b>	<b>41,983</b>	3,653	<b>45,636</b>
47 Homelessness administration	114,459	131,865	<b>246,325</b>	16,181	20,296	<b>36,477</b>	<b>209,847</b>	6,685	<b>216,532</b>
<b>Housing benefits</b>									
51 Rent allowances - discretionary payments	1,465	20,612	<b>22,076</b>	7,249	20,697	<b>27,946</b>	<b>-5,870</b>	28	<b>-5,842</b>
52 Non-HRA rent rebates - discretionary payments	370	2,643	<b>3,013</b>	685	678	<b>1,363</b>	<b>1,649</b>	5	<b>1,654</b>
53 Rent rebates to HRA tenants - discretionary payments	0	19,536	<b>19,536</b>	11,241	7,065	<b>18,306</b>	<b>1,230</b>	-18	<b>1,212</b>
57 Housing benefits administration	256,730	331,922	<b>588,651</b>	9,825	49,287	<b>59,112</b>	<b>529,540</b>	6,245	<b>535,787</b>
60 Other council property (Non-HRA)	29,429	112,096	<b>141,525</b>	31,294	26,444	<b>57,738</b>	<b>83,787</b>	15,630	<b>99,417</b>
<b>Housing welfare</b>									
75 Supporting people	64,949	1,117,643	<b>1,182,590</b>	19,072	29,011	<b>48,083</b>	<b>1,134,507</b>	3,130	<b>1,137,637</b>
78 Other welfare services	30,030	25,200	<b>55,230</b>	18,937	10,497	<b>29,434</b>	<b>25,796</b>	4,045	<b>29,841</b>
<b>90 TOTAL HOUSING SERVICES (GFRA only)</b>	<b>729,667</b>	<b>2,682,493</b>	<b>3,412,160</b>	<b>610,670</b>	<b>487,005</b>	<b>1,097,675</b>	<b>2,314,486</b>	<b>382,091</b>	<b>2,696,577</b>

**Annex A8: Revenue Outturn Cultural, Environmental and Planning services (RO5) 2006-07**

	£ thousand								
	Employees	Running expenses	Total expenditure	Sales, fees & charges	Other income	Total income	Net current expenditure	Capital Charges	Net Total Cost (excluding specific grants)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
			= (1) + (2)			= (4) + (5)	= (3) - (6)		= (7) + (8)
<b>CULTURAL AND RELATED SERVICES</b>									
<b>Culture and heritage</b>									
111 Archives	30,989	23,387	<b>54,376</b>	3,809	9,265	<b>13,074</b>	<b>41,302</b>	3,098	<b>44,400</b>
112 Arts development and support	36,966	115,163	<b>152,129</b>	10,672	22,977	<b>33,649</b>	<b>118,479</b>	9,793	<b>128,273</b>
113 Heritage	24,347	31,351	<b>55,698</b>	8,078	15,197	<b>23,275</b>	<b>32,423</b>	3,793	<b>36,215</b>
114 Museums and galleries	109,197	141,771	<b>250,967</b>	34,215	32,191	<b>66,405</b>	<b>184,561</b>	21,416	<b>205,978</b>
115 Theatres and public entertainment	83,723	232,865	<b>316,588</b>	129,395	28,382	<b>157,777</b>	<b>158,811</b>	33,394	<b>192,205</b>
<b>Recreation and sport</b>									
121 Community centres and public halls	34,307	59,398	<b>93,705</b>	17,432	17,440	<b>34,873</b>	<b>58,831</b>	18,693	<b>77,524</b>
122 Foreshore	7,107	15,820	<b>22,927</b>	11,987	3,364	<b>15,351</b>	<b>7,577</b>	2,501	<b>10,078</b>
123 Sports development and community recreation	122,917	149,091	<b>272,006</b>	37,887	49,974	<b>87,861</b>	<b>184,146</b>	14,743	<b>198,888</b>
128 Sports and recreation facilities, including golf courses	345,511	574,998	<b>920,509</b>	353,388	52,415	<b>405,803</b>	<b>514,707</b>	155,781	<b>670,487</b>
130 Open spaces	381,403	752,550	<b>1,133,953</b>	118,351	196,702	<b>315,053</b>	<b>818,902</b>	36,999	<b>855,901</b>
140 Tourism	62,076	141,478	<b>203,553</b>	38,669	15,973	<b>54,642</b>	<b>148,911</b>	3,654	<b>152,565</b>
150 Library service	554,969	450,409	<b>1,005,377</b>	65,013	50,983	<b>115,996</b>	<b>889,382</b>	61,688	<b>951,070</b>
<b>190 TOTAL CULTURAL AND RELATED SERVICES</b>	<b>1,793,511</b>	<b>2,688,279</b>	<b>4,481,790</b>	<b>828,894</b>	<b>494,862</b>	<b>1,323,758</b>	<b>3,158,031</b>	<b>365,552</b>	<b>3,523,583</b>
210 Cemetery, cremation and mortuary services	64,088	134,861	<b>198,949</b>	177,219	12,638	<b>189,857</b>	<b>9,092</b>	10,177	<b>19,270</b>
<b>ENVIRONMENTAL SERVICES</b>									
<b>Environmental health</b>									
221 Food safety	68,820	52,927	<b>121,747</b>	7,064	3,867	<b>10,931</b>	<b>110,816</b>	361	<b>111,178</b>
227 Public conveniences	15,611	75,590	<b>91,201</b>	2,144	2,473	<b>4,617</b>	<b>86,584</b>	12,798	<b>99,382</b>
228 Other environmental health	284,355	257,395	<b>541,750</b>	55,092	72,563	<b>127,655</b>	<b>414,095</b>	11,568	<b>425,662</b>
229 Licensing	65,754	83,619	<b>149,373</b>	96,115	16,846	<b>112,961</b>	<b>36,412</b>	499	<b>36,911</b>
<b>Community Safety</b>									
231 Crime reduction	121,284	239,590	<b>360,874</b>	19,082	69,986	<b>89,068</b>	<b>271,806</b>	13,498	<b>285,304</b>
232 Safety services	85,948	87,928	<b>173,876</b>	7,679	27,844	<b>35,523</b>	<b>138,354</b>	1,863	<b>140,216</b>

*continued*

**Annex A8: Revenue Outturn Cultural, Environmental and Planning services (RO5) 2006-07 (continued)**

	£ thousand								
	Employees	Running expenses	Total expenditure	Sales, fees & charges	Other income	Total income	Net current expenditure	Capital Charges	Net Total Cost (excl. spec grants)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
			= (1) + (2)			= (4) + (5)	= (3) - (6)		= (7) + (8)
<b>ENVIRONMENTAL SERVICES (continued)</b>									
<b>Flood defence, land drainage and coast protection</b>									
241 Defences against flooding	4,146	16,400	<b>20,546</b>	1,047	3,937	<b>4,984</b>	<b>15,562</b>	3,558	<b>19,120</b>
243 Internal drainage levy work	1,070	25,832	<b>26,902</b>	778	55	<b>833</b>	<b>26,069</b>	281	<b>26,350</b>
247 Coast protection	2,947	13,437	<b>16,384</b>	325	2,488	<b>2,813</b>	<b>13,571</b>	19,401	<b>32,972</b>
250 Agricultural and fisheries services	1,413	14,736	<b>16,149</b>	17,134	4,967	<b>22,101</b>	<b>-5,952</b>	2,377	<b>-3,575</b>
260 Trading Standards	124,842	70,980	<b>195,822</b>	13,288	12,028	<b>25,316</b>	<b>170,506</b>	1,470	<b>171,976</b>
270 Street cleansing (not chargeable to Highways)	242,988	521,611	<b>764,599</b>	24,554	78,962	<b>103,516</b>	<b>661,083</b>	6,009	<b>667,092</b>
<b>Waste management</b>									
281 Waste collection	361,741	1,192,350	<b>1,554,092</b>	249,736	188,561	<b>438,297</b>	<b>1,115,795</b>	40,017	<b>1,155,812</b>
282 Waste disposal	60,707	1,754,408	<b>1,815,115</b>	138,013	222,744	<b>360,757</b>	<b>1,454,357</b>	9,154	<b>1,463,511</b>
<b>290 TOTAL ENVIRONMENTAL SERVICES</b>	<b>1,505,715</b>	<b>4,541,662</b>	<b>6,047,378</b>	<b>809,270</b>	<b>719,959</b>	<b>1,529,229</b>	<b>4,518,148</b>	<b>133,031</b>	<b>4,651,179</b>
<b>PLANNING AND DEVELOPMENT SERVICES</b>									
310 Building control	143,343	111,416	<b>254,759</b>	157,757	22,751	<b>180,508</b>	<b>74,251</b>	856	<b>75,107</b>
320 Development control	320,015	323,811	<b>643,826</b>	254,876	40,582	<b>295,458</b>	<b>348,367</b>	5,427	<b>353,795</b>
<b>Planning policy</b>									
335 Conservation and listed buildings planning policy	23,007	22,371	<b>45,378</b>	1,000	3,244	<b>4,244</b>	<b>41,134</b>	3,116	<b>44,250</b>
338 Other planning policy	146,664	158,797	<b>305,461</b>	55,761	37,161	<b>92,922</b>	<b>212,539</b>	7,510	<b>220,049</b>
340 Environmental initiatives	72,628	92,395	<b>165,023</b>	15,864	34,614	<b>50,478</b>	<b>114,545</b>	15,351	<b>129,896</b>
350 Economic development	307,823	854,715	<b>1,162,537</b>	210,861	208,862	<b>419,723</b>	<b>742,816</b>	310,448	<b>1,053,264</b>
360 Community development	168,699	363,463	<b>532,163</b>	13,360	79,042	<b>92,402</b>	<b>439,762</b>	9,211	<b>448,973</b>
<b>390 TOTAL PLANNING AND DEVELOPMENT SERVICES</b>	<b>1,182,179</b>	<b>1,926,968</b>	<b>3,109,148</b>	<b>709,479</b>	<b>426,255</b>	<b>1,135,733</b>	<b>1,973,414</b>	<b>351,920</b>	<b>2,325,334</b>
<b>400 TOTAL CULTURAL, ENVIRONMENTAL &amp; PLANNING SERVICES</b>	<b>4,481,405</b>	<b>9,156,911</b>	<b>13,638,314</b>	<b>2,347,644</b>	<b>1,641,076</b>	<b>3,988,721</b>	<b>9,649,593</b>	<b>850,503</b>	<b>10,500,096</b>

**Annex A9: Revenue Outturn Protective, Central and Other services (RO6) 2006-07**

	£ thousand								
	Employees	Running expenses	Total expenditure	Sales, fees & charges	Other income	Total income	Net current expenditure	Capital Charges	Net Total Cost (excluding specific grants)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
			= (1) + (2)			= (4) + (5)	= (3) - (6)		= (7) + (8)
<b>PROTECTIVE SERVICES</b>									
<b>100 TOTAL POLICE SERVICES</b>	<b>10,341,325</b>	<b>2,123,115</b>	<b>12,464,440</b>	<b>362,259</b>	<b>450,890</b>	<b>813,149</b>	<b>11,651,291</b>	<b>253,965</b>	<b>11,905,256</b>
<b>FIRE &amp; RESCUE SERVICES</b>									
210 Community fire safety	224,373	70,663	<b>295,036</b>	7,781	9,314	<b>17,095</b>	<b>277,941</b>	6,475	<b>284,416</b>
220 Fire fighting and rescue operations	1,600,314	375,126	<b>1,975,440</b>	28,791	37,391	<b>66,183</b>	<b>1,909,257</b>	73,531	<b>1,982,789</b>
230 Fire & rescue service emergency planning and civil defence	6,413	1,534	<b>7,947</b>	161	1,876	<b>2,037</b>	<b>5,910</b>	59	<b>5,969</b>
<b>290 TOTAL FIRE &amp; RESCUE SERVICES</b>	<b>1,831,101</b>	<b>447,323</b>	<b>2,278,423</b>	<b>36,733</b>	<b>48,582</b>	<b>85,315</b>	<b>2,193,109</b>	<b>80,065</b>	<b>2,273,174</b>
<b>COURT SERVICES</b>									
320 Coroners' court services	14,426	63,578	<b>78,004</b>	920	18,004	<b>18,924</b>	<b>59,080</b>	175	<b>59,255</b>
350 Other court services	4,069	5,446	<b>9,515</b>	369	5,789	<b>6,158</b>	<b>3,357</b>	1,927	<b>5,285</b>
<b>390 TOTAL COURT SERVICES</b>	<b>18,495</b>	<b>69,024</b>	<b>87,519</b>	<b>1,289</b>	<b>23,793</b>	<b>25,082</b>	<b>62,437</b>	<b>2,103</b>	<b>64,540</b>
410 CORPORATE AND DEMOCRATIC CORE	502,310	1,405,610	<b>1,907,921</b>	28,850	294,170	<b>323,020</b>	<b>1,584,900</b>	42,451	<b>1,627,351</b>
<b>CENTRAL SERVICES TO THE PUBLIC</b>									
<b>Local tax collection</b>									
421 Council tax collection	163,896	311,167	<b>475,063</b>	74,621	57,531	<b>132,152</b>	<b>342,910</b>	3,075	<b>345,985</b>
422 Council tax discounts for prompt payment	721	674	<b>1,395</b>	12	100	<b>112</b>	<b>1,283</b>	7	<b>1,290</b>
423 Council tax discounts locally funded	82	523	<b>605</b>	19	312	<b>331</b>	<b>274</b>	0	<b>274</b>
425 Council tax benefits administration	127,849	191,417	<b>319,266</b>	7,205	27,690	<b>34,895</b>	<b>284,370</b>	1,593	<b>285,963</b>
426 Non-domestic rates collection	29,336	68,741	<b>98,077</b>	13,562	77,217	<b>90,779</b>	<b>7,298</b>	523	<b>7,821</b>
428 BID ballots	19	316	<b>335</b>	296	45	<b>341</b>	<b>-6</b>	0	<b>-6</b>
430 Registration of births, deaths and marriages	73,220	36,771	<b>109,991</b>	58,941	6,868	<b>65,809</b>	<b>44,182</b>	1,102	<b>45,284</b>

*continued*

**Annex A9: Revenue Outturn Protective, Central and Other services (RO6) 2006-07 (continued)**

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

**Annex A10: Trading Services Revenue Account (TSR) 2006-07**

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

*continued*

**Annex A10: Trading Services Revenue Account (TSR) 2006-07 (continued)**

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

**Annex A11: Subjective Analysis (SAR) 2006-07**

£ thousand

	Education services	Highways, roads and transport services	Social services	Housing services (excluding HRA)	Cultural and related services	Environmental services	Planning and development services
<b>PART A - PAY ESTIMATES</b>							
1 Teacher salary	15,933,964	269	10,241	0	3,113	62	30
2 Employers' National Insurance contributions	1,234,241	23	798	0	211	5	3
3 Employers' Pension contributions	1,900,426	0	853	0	213	0	0
4 Location allowance	20,355	0	0	0	0	0	0
<b>5 TOTAL TEACHERS GROUP (Total of lines 1 to 4)</b>	<b>19,088,987</b>	<b>292</b>	<b>11,893</b>	<b>0</b>	<b>3,538</b>	<b>67</b>	<b>33</b>
6 Police & Fire salary	0	0	0	0	0	0	0
7 Employers' National Insurance contributions	0	0	0	0	0	0	0
8 Employers' Pension contributions	0	0	0	0	0	0	0
9 Location allowance	0	0	0	0	0	0	0
<b>10 TOTAL POLICE &amp; FIRE GROUP (Total of lines 6 to 9)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
11 All Other Staff salary	7,229,902	875,794	5,236,259	552,328	1,402,610	1,154,254	885,418
12 Employers' National Insurance contributions	430,198	64,475	386,068	44,842	95,573	88,693	69,600
13 Employers' Pension contributions	803,308	124,204	651,706	76,921	166,074	146,512	121,702
14 Location allowance	32,682	1,777	19,577	5,344	9,033	5,191	4,902
<b>15 TOTAL ALL OTHER STAFF GROUP (Total of lines 11 to 14)</b>	<b>8,496,089</b>	<b>1,066,251</b>	<b>6,293,609</b>	<b>679,435</b>	<b>1,673,290</b>	<b>1,394,650</b>	<b>1,081,621</b>
16a Adjustments made for FRS17	99,103	28,813	166,756	21,441	59,484	46,166	38,123
16b Other Pay Related Costs	1,054,518	65,229	261,542	28,791	57,200	64,833	62,402
<b>17 TOTAL Part A (Total of lines 5, 10, 15, 16a &amp; 16b)</b>	<b>28,738,697</b>	<b>1,160,584</b>	<b>6,733,800</b>	<b>729,667</b>	<b>1,793,511</b>	<b>1,505,715</b>	<b>1,182,179</b>
<b>PART B - RUNNING EXPENSES</b>							
18 Repairs, Alterations and Maintenance of Buildings	890,189	123,350	95,302	32,742	175,140	50,748	30,784
19 Energy Costs - Electricity	219,112	88,193	34,170	7,053	57,516	11,879	8,729
20 Energy Costs - Gas and Other	196,301	2,775	30,411	3,042	41,996	7,819	3,086
21 Rents	137,100	31,334	92,375	383,221	29,822	14,851	30,088
22 Rates	382,688	76,940	30,195	4,269	98,027	25,094	16,938
23 Water Services	86,586	2,571	13,864	2,278	23,711	9,025	2,745
24 Fixtures & Fittings	27,896	1,106	5,460	682	3,978	2,874	571
25 Cleaning and Domestic Supplies	335,878	7,169	40,737	3,554	37,398	29,900	7,083
26 Grounds Maintenance Costs	105,635	35,018	9,018	3,119	172,479	48,039	9,342
27 Premises Insurance	114,969	4,866	8,854	2,382	18,616	3,337	13,716
28 Other Premises Related Expenditure	229,463	123,365	24,688	8,510	47,214	29,081	19,493
<b>29 TOTAL PREMISES EXPENSES (Total of lines 18 to 28)</b>	<b>2,725,816</b>	<b>496,687</b>	<b>385,075</b>	<b>450,847</b>	<b>705,896</b>	<b>232,647</b>	<b>142,575</b>
30 Direct Transport Costs - Vehicle Repair & Maintenance	31,715	10,129	11,591	679	12,192	56,831	311
31 Direct Transport Costs - Vehicle Running Costs	56,520	18,325	35,125	1,175	19,224	87,405	951
32 Contract Hire and Operating Leases	525,223	64,336	138,945	2,485	36,505	135,203	3,841
33 Car Allowances for Travelling Expenses	90,761	17,779	173,936	7,490	13,299	18,210	16,371
34 Public Transport Allowances for Travelling Expenses	106,803	13,366	22,909	948	2,418	2,001	2,285
35 Transport Insurance	3,606	19,112	3,556	236	2,786	5,675	607
36 Other Transport Related Expenditure	198,075	104,627	71,980	2,245	8,384	38,001	2,339
<b>37 TOTAL TRANSPORT EXPENSES (Total of lines 30 to 36)</b>	<b>1,012,703</b>	<b>247,675</b>	<b>458,043</b>	<b>15,259</b>	<b>94,807</b>	<b>343,326</b>	<b>26,706</b>

continued

## Annex A11: Subjective Analysis (SAR) 2006-07 (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
<b>PART B - RUNNING EXPENSES (continued)</b>							
38 Equipment, Furniture & Materials	724,515	97,175	153,666	30,673	213,349	116,486	28,051
39 Catering	664,418	1,184	99,632	1,870	29,342	2,652	3,507
40 Clothing, Uniforms & Laundry	11,652	2,161	9,350	334	4,353	6,512	576
41 Printing, Stationery and General Office Expenses	282,416	25,953	59,721	14,556	52,119	22,255	36,246
42 Communications and Computing - Postage	34,091	6,527	12,127	5,563	9,945	5,162	5,666
43 Communications and Computing - Telephone	73,851	10,144	49,279	5,573	18,305	11,890	8,021
44 Communications and Computing - Computer Costs	383,510	96,505	81,295	17,856	43,026	17,016	28,599
45 Communications and Computing - Other	47,067	4,241	6,167	1,656	3,446	2,913	7,329
46 Subsistence and Conference Expenses	53,821	2,176	19,688	1,699	3,835	3,555	6,770
47 Subscriptions	56,135	8,568	30,579	7,483	16,777	7,718	15,043
48 Insurance	105,005	104,163	15,277	2,122	13,656	7,581	3,604
49 Schools' Non ICT Learning Resources	762,827	847	24,217	1,149	2,740	1,090	252
50 Schools' ICT Learning Resources	325,378	730	5,747	1,007	561	948	219
51 Exam Fees	283,953	212	4,528	309	5,401	280	389
52 Other Supplies and Services Expenditure	2,784,205	1,127,065	993,932	472,322	507,173	960,164	519,211
<b>53 TOTAL SUPPLIES &amp; SERVICES EXPENDITURE (Total of lines 38 to 52)</b>	<b>6,592,844</b>	<b>1,487,651</b>	<b>1,565,205</b>	<b>564,168</b>	<b>924,027</b>	<b>1,166,221</b>	<b>663,483</b>
54 Joint Authorities and Other Local Authorities	498,096	573,868	676,095	106,345	80,260	125,429	148,905
55 Grants to Voluntary Bodies	594,845	28,770	669,526	54,737	74,652	41,003	159,613
56 Private Contractors and Other Agencies - Professional Services	396,191	173,119	1,944,013	176,695	67,955	360,234	116,148
57 Private Contractors and Other Agencies - Agency Staff	289,587	117,528	237,588	33,691	18,744	35,211	47,554
58 Private Contractors and Other Agencies - Other	1,024,380	1,501,078	8,506,632	857,509	168,987	1,377,581	81,527
59 Internal Trading Organisations	380,136	1,631,377	182,389	28,987	65,377	176,687	28,038
<b>60 TOTAL THIRD PARTY PAYMENTS (Total of lines 54 to 59)</b>	<b>3,183,235</b>	<b>4,025,740</b>	<b>12,216,243</b>	<b>1,257,965</b>	<b>475,974</b>	<b>2,116,145</b>	<b>581,786</b>
61 Total Transfer Payments (Discretionary)	72,380	50,197	268,005	42,791	18,373	9,104	7,814
62 Expenditure on Management and Support Services	631,204	425,972	880,875	351,463	469,202	674,220	504,605
<b>63 TOTAL Part B (Total of lines 29, 37, 53, 60, 61 &amp; 62)</b>	<b>14,218,182</b>	<b>6,733,922</b>	<b>15,773,446</b>	<b>2,682,493</b>	<b>2,688,279</b>	<b>4,541,662</b>	<b>1,926,968</b>
<b>PART C - INCOME</b>							
64 Rental Income	119,974	49,463	58,470	359,438	86,602	32,670	270,334
65 Recharges	689,212	451,501	431,938	124,269	218,576	333,612	161,018
66 All Other Income	4,176,181	2,080,544	3,922,675	613,969	1,018,580	1,162,947	704,381
<b>67 TOTAL Part C (Lines 64 to 66)</b>	<b>4,985,367</b>	<b>2,581,508</b>	<b>4,413,084</b>	<b>1,097,675</b>	<b>1,323,758</b>	<b>1,529,229</b>	<b>1,135,733</b>
<b>PART D - SUMMARY</b>							
<b>68 TOTAL PART A (= Line 17)</b>	<b>28,738,697</b>	<b>1,160,584</b>	<b>6,733,800</b>	<b>729,667</b>	<b>1,793,511</b>	<b>1,505,715</b>	<b>1,182,179</b>
<b>69 TOTAL PART B (= Line 63)</b>	<b>14,218,182</b>	<b>6,733,922</b>	<b>15,773,446</b>	<b>2,682,493</b>	<b>2,688,279</b>	<b>4,541,662</b>	<b>1,926,968</b>
<b>70 TOTAL PART C (= Line 67)</b>	<b>4,985,367</b>	<b>2,581,508</b>	<b>4,413,084</b>	<b>1,097,675</b>	<b>1,323,758</b>	<b>1,529,229</b>	<b>1,135,733</b>
<b>71 TOTAL SERVICE EXPENDITURE (Lines 68 + 69 - 70)</b>	<b>37,971,511</b>	<b>5,312,997</b>	<b>18,094,159</b>	<b>2,314,485</b>	<b>3,158,031</b>	<b>4,518,148</b>	<b>1,973,414</b>

continued

**Annex A11: Subjective Analysis (SAR) 2006-07 (continued)**

	£ thousand						
	Police services	Fire & rescue services	Court services	Central services	Other services	TOTAL ALL SERVICES	Management and support services (inc. in Central)
<b>PART A - PAY ESTIMATES</b>							
1 Teacher salary	0	0	0	2,320	0	15,950,000	2,131
2 Employers' National Insurance contributions	0	0	0	172	0	1,235,453	155
3 Employers' Pension contributions	0	0	0	1,910	0	1,903,401	161
4 Location allowance	0	0	0	0	0	20,355	0
<b>5 TOTAL TEACHERS GROUP (Total of lines 1 to 4)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,401</b>	<b>0</b>	<b>19,109,210</b>	<b>2,447</b>
6 Police & Fire salary	5,464,895	1,070,152	0	39,104	993	6,575,144	21,649
7 Employers' National Insurance contributions	484,576	86,453	0	3,563	63	574,655	2,320
8 Employers' Pension contributions	1,423,139	237,912	0	6,873	0	1,667,924	4,525
9 Location allowance	172,478	27,998	0	0	0	200,476	0
<b>10 TOTAL POLICE &amp; FIRE GROUP (Total of lines 6 to 9)</b>	<b>7,545,088</b>	<b>1,422,514</b>	<b>0</b>	<b>49,541</b>	<b>1,056</b>	<b>9,018,199</b>	<b>28,493</b>
11 All Other Staff salary	1,567,248	151,595	14,440	4,127,054	152,496	23,349,399	3,298,343
12 Employers' National Insurance contributions	119,437	11,359	1,162	316,327	10,889	1,638,622	236,945
13 Employers' Pension contributions	223,396	24,833	2,260	593,865	20,174	2,954,954	395,062
14 Location allowance	46,803	5,550	24	16,347	739	147,969	8,320
<b>15 TOTAL ALL OTHER STAFF GROUP (Total of lines 11 to 14)</b>	<b>1,956,884</b>	<b>193,338</b>	<b>17,886</b>	<b>5,053,593</b>	<b>184,299</b>	<b>28,090,944</b>	<b>3,938,670</b>
16a Adjustments made for FRS17	721,269	165,894	303	-8,837	-13,530	1,324,985	-42,303
16b Other Pay Related Costs	118,084	49,355	306	574,028	64,795	2,401,082	306,639
<b>17 TOTAL Part A (Total of lines 5, 10, 15, 16a &amp; 16b)</b>	<b>10,341,325</b>	<b>1,831,101</b>	<b>18,495</b>	<b>5,672,726</b>	<b>236,619</b>	<b>59,944,419</b>	<b>4,233,945</b>
<b>PART B - RUNNING EXPENSES</b>							
18 Repairs, Alterations and Maintenance of Buildings	121,885	25,507	1,208	215,669	36,660	1,799,185	170,250
19 Energy Costs - Electricity	40,195	6,162	554	63,160	4,113	540,836	51,008
20 Energy Costs - Gas and Other	22,875	6,043	322	23,276	2,257	340,203	18,540
21 Rents	69,213	7,281	4,333	175,856	11,130	986,604	142,465
22 Rates	81,972	23,282	3,351	163,633	9,005	915,394	129,238
23 Water Services	6,561	2,218	74	11,233	1,266	162,132	8,605
24 Fixtures & Fittings	2,015	1,017	4	3,314	36	48,954	2,626
25 Cleaning and Domestic Supplies	39,698	6,031	198	62,294	1,154	571,093	49,614
26 Grounds Maintenance Costs	2,058	888	7	9,531	2,155	397,289	6,472
27 Premises Insurance	3,704	1,195	609	44,538	1,094	217,880	33,444
28 Other Premises Related Expenditure	97,581	6,978	1,940	129,701	4,469	722,482	80,015
<b>29 TOTAL PREMISES EXPENSES (Total of lines 18 to 28)</b>	<b>487,755</b>	<b>86,601</b>	<b>12,602</b>	<b>902,205</b>	<b>73,340</b>	<b>6,702,047</b>	<b>692,277</b>
30 Direct Transport Costs - Vehicle Repair & Maintenance	50,783	11,105	116	16,072	5,050	206,574	12,087
31 Direct Transport Costs - Vehicle Running Costs	70,283	14,209	13	43,529	5,915	352,674	30,669
32 Contract Hire and Operating Leases	22,097	33,739	338	47,285	19,217	1,029,215	33,751
33 Car Allowances for Travelling Expenses	31,592	8,875	160	59,205	1,161	438,838	40,073
34 Public Transport Allowances for Travelling Expenses	18,869	2,058	37	10,192	303	182,189	6,985
35 Transport Insurance	18,714	4,708	4	13,357	1,281	73,642	10,867
36 Other Transport Related Expenditure	56,964	5,992	441	26,401	4,321	519,771	20,473
<b>37 TOTAL TRANSPORT EXPENSES (Total of lines 30 to 36)</b>	<b>269,302</b>	<b>80,687</b>	<b>1,109</b>	<b>216,042</b>	<b>37,248</b>	<b>2,802,904</b>	<b>154,903</b>

*continued*

**Annex A11: Subjective Analysis (SAR) 2006-07 (continued)**

£ thousand

	Police services	Fire & rescue services	Court services	Central services	Other services	TOTAL ALL SERVICES	Management and support services (inc. in Central)
<b>PART B - RUNNING EXPENSES (continued)</b>							
38 Equipment, Furniture & Materials	109,661	22,470	306	144,220	16,870	1,657,442	104,283
39 Catering	19,100	3,625	289	26,371	1,504	853,494	18,088
40 Clothing, Uniforms & Laundry	44,301	16,623	55	6,682	411	103,010	4,823
41 Printing, Stationery and General Office Expenses	42,341	4,740	423	169,548	4,107	714,423	105,464
42 Communications and Computing - Postage	8,335	669	68	88,328	975	177,457	48,467
43 Communications and Computing - Telephone	105,687	15,352	304	126,367	2,397	427,170	99,004
44 Communications and Computing - Computer Costs	257,230	16,482	318	407,482	24,442	1,373,761	319,604
45 Communications and Computing - Other	72,718	7,943	12	49,543	15,188	218,222	39,272
46 Subsistence and Conference Expenses	27,954	3,213	277	50,843	376	174,207	15,762
47 Subscriptions	2,693	872	42	55,350	515	201,774	20,957
48 Insurance	24,684	2,389	28	69,418	9,024	356,950	53,682
49 Schools' Non ICT Learning Resources	0	0	13	1,618	33	794,788	706
50 Schools' ICT Learning Resources	0	0	13	1,490	0	336,092	867
51 Exam Fees	1,343	0	274	1,596	0	298,285	1,300
52 Other Supplies and Services Expenditure	461,263	73,369	31,069	1,286,860	96,427	9,313,061	613,276
<b>53 TOTAL SUPPLIES &amp; SERVICES EXPENDITURE (Total of lines 38 to 52)</b>	<b>1,177,310</b>	<b>167,749</b>	<b>33,491</b>	<b>2,485,712</b>	<b>172,268</b>	<b>17,000,129</b>	<b>1,445,556</b>
54 Joint Authorities and Other Local Authorities	58,080	2,559	9,946	35,172	8,767	2,323,521	14,068
55 Grants to Voluntary Bodies	9,044	285	13	73,704	18,285	1,724,478	14,044
56 Private Contractors and Other Agencies - Professional Services	64,621	7,458	4,578	413,194	10,539	3,734,745	239,331
57 Private Contractors and Other Agencies - Agency Staff	13,718	1,507	240	71,809	4,036	871,214	49,089
58 Private Contractors and Other Agencies - Other	39,580	1,472	3,763	255,638	56,168	13,874,315	173,151
59 Internal Trading Organisations	0	0	33	80,311	13,848	2,587,182	36,059
<b>60 TOTAL THIRD PARTY PAYMENTS (Total of lines 54 to 59)</b>	<b>185,044</b>	<b>13,280</b>	<b>18,573</b>	<b>929,828</b>	<b>111,643</b>	<b>25,115,455</b>	<b>525,742</b>
61 Total Transfer Payments (Discretionary)	0	-227	0	65,881	-4,426	529,890	32,273
62 Expenditure on Management and Support Services	3,705	99,233	3,248	2,014,338	52,509	6,110,575	1,371,940
<b>63 TOTAL Part B (Total of lines 29, 37, 53, 60, 61 &amp; 62)</b>	<b>2,123,115</b>	<b>447,323</b>	<b>69,024</b>	<b>6,614,009</b>	<b>442,581</b>	<b>58,261,004</b>	<b>4,222,691</b>
<b>PART C - INCOME</b>							
64 Rental Income	20,326	4,692	133	77,448	37,175	1,116,726	57,709
65 Recharges	15,223	850	3,610	7,082,522	194,420	9,706,750	7,054,401
66 All Other Income	777,600	79,773	21,339	1,974,865	222,547	16,755,401	1,092,909
<b>67 TOTAL Part C (Lines 64 to 66)</b>	<b>813,149</b>	<b>85,315</b>	<b>25,082</b>	<b>9,134,835</b>	<b>454,142</b>	<b>27,578,877</b>	<b>8,205,019</b>
<b>PART D - SUMMARY</b>							
<b>68 TOTAL PART A (= Line 17)</b>	<b>10,341,325</b>	<b>1,831,101</b>	<b>18,495</b>	<b>5,672,726</b>	<b>236,619</b>	<b>59,944,419</b>	<b>4,233,945</b>
<b>69 TOTAL PART B (= Line 63)</b>	<b>2,123,115</b>	<b>447,323</b>	<b>69,024</b>	<b>6,614,009</b>	<b>442,581</b>	<b>58,261,004</b>	<b>4,222,691</b>
<b>70 TOTAL PART C (= Line 67)</b>	<b>813,149</b>	<b>85,315</b>	<b>25,082</b>	<b>9,134,835</b>	<b>454,142</b>	<b>27,578,877</b>	<b>8,205,019</b>
<b>71 TOTAL SERVICE EXPENDITURE (Lines 68 + 69 - 70)</b>	<b>11,651,291</b>	<b>2,193,109</b>	<b>62,437</b>	<b>3,151,898</b>	<b>225,057</b>	<b>90,626,541</b>	<b>251,617</b>

**Annex A12: Business Improvement District Outturn Transactions (BID) 2006-07**

£ thousand

<b>1 Balance at 1 April 2006</b>	<b>2,529</b>
<b>Expenditure for 2006-07</b>	
2 Revenue expenditure: employee costs	505
3 Revenue expenditure: running expenses	9,797
4 Capital expenditure	0
<b>5 TOTAL EXPENDITURE (lines 2 to 4)</b>	<b>10,302</b>
<b>Income for 2006-07</b>	
6 Income from BID levies	9,179
7 Contribution from the billing authority	776
8 Contribution from a county council	21
9 Contribution from parish councils	0
10 Other contributions	150
<b>11 TOTAL INCOME (lines 6 to 10)</b>	<b>10,126</b>
<b>12 Balance at 31 March 2007 (line 1 - line 5 + line 11)</b>	<b>2,353</b>

## Annex B: Derivation of service lines used in Table 1

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

## 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 Communities and Local Government Revenue Outturn (RO) returns submitted by all local authorities in England. All local authorities complete all relevant parts of the RO returns, with the exception of the Subjective Analysis Return (SAR). This is completed by a sample of authorities and grossed up to provide estimates for all local authorities in England.
3. This Statistical Release can be found at the following web address:  
<http://www.local.communities.gov.uk/finance/stats/natstats.htm#rev>
4. Enquiries about this Statistical Release should be addressed to Peter Gibb at [LGF1.REVENUE@communities.gsi.gov.uk](mailto:LGF1.REVENUE@communities.gsi.gov.uk) (Tel. 020 7944 4176).
5. Timings of future releases are regularly placed on the Department's website, [www.communities.gov.uk](http://www.communities.gov.uk) and on the National Statistics website, [www.statistics.gov.uk/press\\_release/currentreleases.asp](http://www.statistics.gov.uk/press_release/currentreleases.asp).
6. Final Revenue Outturn figures in this release follow Provisional Outturn information published on 30 August 2007.
7. For a fuller picture of trends in local government finance, readers are directed to *Local Government Financial Statistics England No. 17 2007*, which is available in hard copy from Wetherby Publications Centre at [communities@twoten.com](mailto:communities@twoten.com) (Tel. 0870 1226 236) and electronically via the Department's website:  
[www.local.communities.gov.uk/finance/stats/lgfs/2007/index.htm](http://www.local.communities.gov.uk/finance/stats/lgfs/2007/index.htm)
8. The figures in this release have not been adjusted to take into account changes of responsibility between 2005-06 and 2006-07.

## **Terminology used in this release**

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

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

**Net revenue expenditure** (line 785) is equal to total net current expenditure (line 749), plus capital financing costs and a few minor adjustments, but excludes expenditure financed by all specific grants (inside and outside AEF).

**Revenue expenditure** (line 795) is equal to net current expenditure (line 785), 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.

## **Financial Reporting Standard 17 (FRS17)**

Local authorities account for retirement benefits (pensions) in their service expenditure in accordance with FRS17. This requirement is enshrined in the Code of Practice on Local Authority Accounting in the UK, published by the Chartered Institute of Public Finance and Accountancy (CIPFA) and in CIPFA's Best Value Accounting Code of Practice (BVACOP). Data shown in this release are mostly presented on an FRS17 basis.

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

The defined benefit charges are not allowed to impact on council tax payers, the charge that must ultimately be carried by taxpayers is the employer's contributions due for the year. Consequently, the effects on the revenue account are that the net current expenditure service lines are on a defined benefit basis, but the Budget Requirement is based on the cash contributions due. This neutrality is achieved by reversing out the impact of FRS17. In the analysis this is shown - after taking account of a further element of the FRS17 charge, "Pensions interest cost and expected return on pensions assets" (RO line 787) - by the entry "Appropriations to/from pensions reserves" (RO line 817). Line 787 is a small difference between two large numbers and hence can show volatile movements from year to year. More than three quarters of line 787 relates to police and fire authorities, where most employees belong to the unfunded pension schemes for police and firefighters. The appropriation in line 817 equals the difference between the FRS17 charges (including Line 787) and the employer's contributions for the year.

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

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

### **Symbols and conventions**

0 = zero or negligible  
n/a = not applicable  
|| = discontinuity

### **Rounding**

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