

Notes for guidance

Revenue outturn forms - 2025-26

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Introduction

These notes provide instructions on the completion of the Revenue Outturn (RO) suite of forms and are for completion by Welsh local authorities, Police, Fire and National Park Authorities.

The RO figures are used for modelling and calculations of standard spending assessments and to make informed policy decisions. The figures are used to derive answers to Assembly Questions and official letters that request information on local authority spending.

This form is closely aligned to the CIPFA Service Reporting Code of Practice (SeRCOP), which is updated annually. In particular this form draws on the divisions of service set out in Section 3 of the SeRCOP (the Service Expenditure Analysis). Any queries relating to the code should be sent to the CIPFA Statistical Information Service at: financeandgeneral@ipf.co.uk.

Completion of the form

General

For service expenditure, income and expenditure should each be shown gross - do not net one off against the other. All entries should be on an accruals basis, i.e. they should relate to expenditure and income incurred in respect of the financial year, regardless of when the transactions actually occurred. Expenditure and income relating to a programme of work over a number of years should only be recorded for the period covered by the form.

Administration costs

All service expenditure lines should include a recharged allocation of management and support services costs together with any central support services recharges. This is consistent with the CIPFA SeRCOP. Such costs should be recorded in column 2. For education, the RO1 delegated expenditure block requires this detail only in respect of the total expenditure delegated to each type of school, and not for the individual lines within delegated expenditure. Whenever there is a need to apportion costs over more than one division of service, reference should be made to CIPFA current guidance on the principles of cost apportionment contained in the SeRCOP.

Income

Record all income contributions as NEGATIVE.

Expenditure recorded in columns 1.0, 1.1, 1.2 and 2 should include that financed by local authority income. The income which funds the expenditure should be recorded as negative amounts in columns 3, 6.1, 6.2 and 7. Figures recorded in columns 3, 6.1, 6.2 and 7 should exclude any specific and special government grants. For the RO1 exclude income earned directly by the schools (such as that raised by parent teacher associations and school events) which is not passed through local authority accounts.

Grants

Record all specific and special government grant contributions as NEGATIVE.

Expenditure recorded in columns 1.1 or 1.2 should include that financed by specific and special government grants. The grants which fund the expenditure should be recorded as negative amounts in column 11, and not in any of the income columns. Figures recorded in column 11 should exclude any local authority match funding in respect of the grants in question. Annex A to these notes gives fuller details on the treatment of expenditure financed by specific grants. Specific and special government grants are paid directly by the Welsh Government or UK government departments, the European Union, by Welsh Government sponsored / non-departmental public bodies or by the National Lottery to enable the local authority to provide a service. Do not treat as grants the income from these bodies which is used to reimburse local authorities for work carried out on their behalf. These arrangements should be recorded only on the RS form, at line 71.

Trading operations and agency / contracted out services

Where another department or organisation within the local authority, either as a trading operation or otherwise, or a contractor under the arrangements for compulsory competitive tendering, provides a service on behalf of a department (highways, education, etc.), the charges for the service should be entered on an appropriate line. Thus, for example, a charge for the use of cleaning services made on primary schools should appear as running expenses on RO1 line 5, other premises expenditure.

Additionally, if the surplus or deficit on any trading operation is considered significant by the authority, then that surplus or deficit should be disaggregated between the service lines against which the users of the trading operation are recorded. Non-significant balances need not be disaggregated, and in general, should be recorded on the RS form only,

at line 70. The exception is where a trading operation applies to a single service only, in which case the balances can be recorded against that service on the appropriate line.

In deciding whether a trading account balance is significant, consideration should be given to whether disaggregation of that balance would have a material effect on the expenditure reported at any mandatory division of service or on any comparative expenditure data, particularly figures used in local or national performance indicators.

The costs related to services provided in this way will therefore be made up of the charge to the user, plus in the case of a trading operation with significant balances, an apportionment of that balance. The expenditure should generally be shown as direct spend in column 1.2 of the RO1 or column 1 of the other forms, unless it is a trading support service, for example part of central or departmental support services to schools, in which case it should be shown in column 2.

If the local authority trading operation involves any direct dealings with external sources, for example a primary school catering operation trading directly with the pupils, then an appropriate share of expenditure and income should be recorded on the relevant line of the relevant RO form. All expenditure incurred by the catering operation would be recorded in line 321, column 1.2 of the RO1 form. Another example would be a local authority owned toll bridge, all expenditure incurred by the highways department would be recorded in line 33, column 1 of the RO2 form with any income generated from charges made on the public recorded in column 6.1. In general, the trading account expenditure and income should be recorded on the line that most accurately reflects the service being provided. This may require a disaggregation of external trading operation costs between lines.

Expenditure managed jointly with other local authorities (joint arrangements)

The authority which keeps the accounts of the joint arrangement (the 'lead' authority) should include here all the expenditure and income in respect of the arrangement, on the relevant lines and columns. Each subsidiary authority, (i.e. all involved in the arrangement except the 'lead' authority), should show its contribution to the 'lead' authority in column 1.1 or 1.2 for the RO1 or column 1 for the other forms, as joint arrangements expenditure. The 'lead' authority should then show contributions received from subsidiary authorities in column 3 as joint arrangements income.

For the purposes of this form, joint arrangements are intended to be arrangements between different local authorities or a combination of local authority and non-local authority bodies.

Grants received to support expenditure managed by a joint arrangement should in general be disaggregated between the authorities involved, unless the arrangement supports an external joint committee, for example a magistrates' courts committee. In such cases, only the lead authority should record the grant along with all the expenditure and income of the arrangement. Contributions from the other authorities involved should be net of this grant and recorded by these authorities as expenditure in column 1.1 or 1.2 for the RO1 or column 1 for the other forms and by the lead authority as joint arrangements income in column 3.

Expenditure managed jointly with non-local authority bodies (joint arrangements)

If the local authority keeps the accounts of the joint arrangement (the 'lead' authority), it should include here all the expenditure and income in respect of the arrangement on the relevant lines and columns. The 'lead' authority should also show contributions received from the other bodies in column 3 as joint arrangements income.

If the authority does not keep the accounts of the joint arrangement, it should show its contribution to the 'lead' body column 1.1 or 1.2 for the RO1 or column 1 for the other forms, as joint arrangements expenditure.

Leased assets and schemes financed by private finance initiatives (PFI)

Payments made in respect of the financing costs of leasing arrangements, including those associated with schemes financed by private finance initiatives should be excluded from the RO forms, and should instead be recorded on line 80 or 81 of the RS form. Any annual operating costs in respect of schemes financed by PFI should be included on the RO forms in the appropriate lines.

Subjective analysis

The subjective analysis of expenditure consists of a breakdown of various types of direct spend and central and departmental support service costs and should include recharges in respect of departmental administration and central services. There is also a breakdown of income into Sales, fees and charges, Joint arrangements and other sources.

Column 1 Direct spend (employee costs and running costs)

Include all staff costs associated with all employees paid by the local authority. Such costs should include gross salaries and wages, including all bonuses and allowances and employers' contributions to National Insurance and superannuation.

Include all running costs, for example on transport, premises, and equipment.

In the case of a formal or informal joint arrangement, this column should also be used by a subsidiary authority (i.e. an authority which does not keep the accounts) to record its contribution to a joint arrangement to the lead authority (the authority which does keep the accounts and which itself should record all the costs of the arrangement within its subjective analysis).

Exclude all departmental management and support services costs and any central support services recharges, which should be recorded in column 2.

Column 1.1 (RO1) Teachers

Include only the staff costs associated with all employees paid within the scope of the Teachers' Pay and Conditions Act 1991. Such costs should include gross salaries and wages, including all bonuses and allowances and employers' contributions to National Insurance and superannuation.

Exclude school costs recovered by an insurance pay-out as cover for staff absence. Only insurance premiums and any uninsured expenses should be recorded. In this case, the insurance pay-out itself should also be excluded from column 6.2, allowing consistency of reporting between local authorities that charge local schools directly for dealing with supply cover issues and those where the schools insure themselves.

Column 1.1 (RO3) Own provision (including joint arrangements)

Include all own authority expenditure, i.e. where services are provided directly by the local authority. For example, if a client is placed in a residential home owned and run by the local authority, enter all associated expenditure in column 1.1.

Also include any assessment or administrative costs associated with the placing of a client in an independent home (assessment costs will appear on the relevant assessment and care management line).

In the case of a joint arrangement, this column should also be used by a subsidiary authority (i.e. an authority which does not keep the accounts) to record its contribution to a joint arrangement to the lead authority (the authority which does keep the accounts and which itself should record all the costs of the arrangement within its subjective analysis).

Similarly, where another local authority provides a service where no formal arrangement applies, for example a residential placement in a home owned by another local authority, then the contribution to that authority should be recorded in this column as own provision. If the home is not owned by the other local authority, then the expenditure should be recorded in column 1.2.

Exclude all social services management and support services costs and any central support services recharges, which should be recorded in column 2.

Column 1.2 (RO1) Other direct expenditure

Include the staff costs associated with all employees paid outside the scope of the Teachers' Pay and Conditions Act 1991. Such costs should include gross salaries and wages, including all bonuses and allowances and employers' contributions to National Insurance and superannuation.

Include all running costs, for example on transport, premises, and equipment.

In the case of a joint arrangement, this column should also be used by a subsidiary authority (i.e., an authority which does not keep the accounts) to record its contribution to a joint arrangement to the lead authority (the authority which does keep the accounts and which itself should record all the costs of the arrangement within its subjective analysis).

For the purposes of this form, joint arrangements are intended to be formal or informal arrangements between different local authorities, or a combination of local authority and non-local authority bodies. Do not treat transactions between the LA and its schools as a joint arrangement. Similarly, the recoupment of costs for educating pupils outside their home authority should not be treated as a joint arrangement.

Exclude school costs recovered by an insurance pay-out as cover for staff absence, repairs and maintenance, other premises costs and institutional expenditure. Only insurance premiums and any uninsured expenses should be recorded. In this case, the insurance pay-out itself should also be excluded from column 6.2, allowing consistency of reporting between Local authorities that charge local schools directly for dealing with supply cover issues, repairs and maintenance, premises costs and institutional expenditure, and those where the schools insure themselves.

Exclude all education management and support services costs and any central support services recharges, which should be recorded in column 2.

Column 1.2 (RO3) Provision by others (including joint arrangements)

Include all expenditure on the purchase of services on behalf of clients from independent and voluntary sector providers. For example, enter the costs in column 1.2 of payments made to a private nursing home for the placement of a client in such a nursing home. Any assessment or administrative costs associated with the placing of a client in such a home should be recorded in column 1.1 (in the case of assessment costs these will appear on the relevant assessment and care management line within column 1.1).

Column 2 Central and departmental support services costs

Include all departmental management and support services costs and any central support services recharges. Whenever there is a need to apportion costs over more than one division of service reference should be made to CIPFA current guidance on the principles of cost apportionment contained in the SeRCOP.

Column 3 Income from joint arrangements with other local authorities

Record all income contributions as NEGATIVE.

Where a local authority is the lead authority in a formal or informal joint arrangement (i.e. the authority which keeps the accounts of the authority) with other local authorities, any contributions it receives from these other local authorities should be recorded in column 3. This will then be offset against related expenditure recorded in either column 1 or column 1.1 and 1.2 depending on the form. Ensure that only the expenditure of the lead authority is included within the calculation of gross expenditure. The expenditure of the subsidiary authority is then picked up only once when summing gross expenditure across all local authorities.

Income received from non-local authority bodies involved in a joint arrangement should be recorded in column 7. This ensures that the total expenditure of the project is included within gross expenditure. However, in these cases there is no need to worry about double counting the expenditure of the subsidiary authority when calculating an authority total because the RO forms are not provided by the subsidiary authority.

Column 6.1 Income from sales, fees and charges

Record all income contributions as NEGATIVE.

Include all income from customer and client receipts in respect of sales, fees and charges and rents.

Column 6.2 Other income (excluding joint arrangements)

Record all income contributions as NEGATIVE.

Include sources of local authority income which do not fall into columns 6.1 or 7, and which are not specific or special government grants. This will include for example, interest earned on school balances, grants from non-government sources, repayment of unused grants made to various bodies by the authority itself, and income following an insurance claim (although see the note below).

Exclude school costs recovered by an insurance pay-out as cover for staff absence, repairs and maintenance, other premises costs and institutional expenditure. This ties in with the requirement to include only insurance premiums and any uninsured expenses in columns 1.1 and 1.2, allowing consistency of reporting between Local authorities that charge local schools directly for dealing with supply cover issues and those where the schools insure themselves.

Column 7 Income from joint arrangements with non-local authority bodies

Record all income contributions as NEGATIVE.

Where a local authority is the lead authority in a joint arrangement (i.e. the authority which keeps the accounts of the arrangement), any contributions it receives from non-local authorities involved in the arrangement, for example NHS bodies, should be recorded in column 7. This will then offset against related expenditure recorded in column 1.1 and 1.2, allowing the correct net contribution of the lead authority to be reflected in column 10.

For the purposes of this form, joint arrangements are intended to be arrangements between different local authorities, or a combination of local authority and non-local authority bodies. Do not treat transactions between the LA and its schools as a joint arrangement. Similarly, the recoupment of costs for educating pupils outside their home authority should not be treated as a joint arrangement.

Column 11 Specific and special government grants

Record all specific and special government grants received as NEGATIVE.

Expenditure recorded in columns 1 or 1.1 and 1.2 should include that financed by specific and special government grants. The grants which fund the expenditure should be recorded as negative amounts in column 11, and not in any of the income columns (3, 6.1, 6.2 and 7). Figures recorded in column 11 should exclude any local authority match funding in respect of the grants in question. The introduction of IFRS means that 100% of the grant received in year should be

allocated against services. Excess grant not used in year should be recorded as an appropriation to reserves on RS line 92 or 93. Annex A to these notes gives fuller details on the treatment of expenditure financed by specific grants. Specific and special government grants are grants paid directly by the Welsh Government or UK government departments, the European Union, Welsh Government sponsored / non-departmental public bodies or by the National Lottery to enable the local authority to provide a service. Do not treat as grants the income from these bodies which are used to reimburse local authorities for work carried out on their behalf. These arrangements should be recorded only on the RS form, at line 71.

RO1 – Education

General guidance

Education Consortia

Payments to regional consortia should be split across all relevant lines.

Children's Centres, Flying Start and Early Years

Many Local Authorities are increasingly integrating services between education and social services. This is particularly relevant in areas such as Flying Start, Integrated Children's Centres and Team Around the Family. Because of this, trying to apportion costs across both traditional service areas is becoming increasingly difficult. Please record all Flying Start, Integrated Children's Centres and Team Around the Family expenditure (and grants) as Social Services expenditure. This will ensure consistent treatment across authorities. This expenditure should be recorded on line 1.1 of the RO3 form and not within education.

Work based learning programmes

Income to the local authority from Work based learning courses should be entered on RO1 line 99 or 105, while fees income for youth programmes should be entered on RO1 line 100. These are the elements based on the local authority associations' recommended fees or on the amount agreed with agents.

Where a local authority acts as a contractor, employer or training provider for youth programmes, where it is located in the education service, the expenditure on administration and other direct costs relating to staff should be included in the relevant lines and columns of form RO1.

For example, a youth co-ordinator based centrally in the authority would appear in line 100, column 1.2; an appropriate element of the reimbursement to cover these costs should be shown in line 100, column 6.1.

Non distributed costs

Exceptionally, due to difficulties in separating out such costs from amounts delegated to schools and the different levels of delegation between authorities, costs classed as non-distributed costs (NDC) in respect of past service contributions to meet pensions fund deficits and charges for added years and early retirements should, in general, remain within the figures recorded on the RO1. This should apply to all staff involved directly in service delivery, but inclusion of NDC costs in respect of support service staff within the LA may affect the calculation of support service recharges and should therefore be excluded.

All education related NDC costs should be recorded in columns 1 and 2 on line 20 of the RO9 form, including those also shown within the figures in the RO1. An income element, equivalent to the amount of NDC costs included on the RO1 should then be recorded in column 6.2 on line 20 of the RO9 form, to ensure that there is no double counting of NDC expenditure within net expenditure.

Special units attached to primary, secondary and middle schools

Delegated expenditure associated with special units attached to primary, secondary and middle schools should be included within lines 1 to 10 or 12 to 21 or 250 to 259, of the RO1 as delegated primary, secondary or middle school expenditure. Do not include this expenditure as part of special schools expenditure on lines 23 to 32.

Where non-delegated schools expenditure is required to be split between sectors, expenditure that is associated with special units attached to primary, secondary or middle schools should be included within the relevant sector. Do not include such expenditure within special schools lines.

Expenditure delegated to schools

The following applies to primary schools, lines 1 to 11, but the same definitions should be used for completing the corresponding nursery, secondary, special and middle schools, lines (200 to 210, 12 to 22, 23 to 33 and 250 to 260 respectively).

Include expenditure financed by the following:

- funds delegated to schools by local authorities as required by the Financing of Maintained Schools Regulations 1999 (as amended), i.e. individual schools' budgets
- specific and special government grants allocated to schools, such as Grants for Education Support and Training, as defined by the Education (Standards Grants) (Wales) Regulations 2000
- local authority match funding associated with specific and special government grants allocated to schools
- Income raised by the schools which passes through LA accounts except, insurance claim pay-outs (see later).

Income entered in columns 6.1 and 6.2 should include only that income which has passed through local authority accounts. Information relating to additional income raised by parent teacher associations (PTAs) and not passing through local authority accounts should not be recorded. For example, in the case of a minibus donated to the school by the PTA, neither the expenditure nor the income associated with the purchase of the minibus by the PTA should feature on the form. Grants delegated to schools should not be treated as local authority income.

For the purposes of this return, therefore, the definition of delegated expenditure extends to include all expenditure allocated to schools, although any grant related expenditure allocated to schools is identifiable by making use of column 11.

Line 1 Teaching staff

Include the staff costs incurred by primary schools associated with all employees paid within the scope of the Teachers' Pay and Conditions Act 1991.

Costs should include gross salaries and wages, including all bonuses and allowances and employers' contributions to National Insurance and superannuation.

Include provisions made in the local authority accounts in respect of teachers' threshold payments due in the relevant financial year, even where these payments have not yet been made. This will include payments made in respect of teachers in schools only; costs associated with teachers employed centrally by the LA will be recorded in the appropriate line under non-delegated schools expenditure. Include payments due in the previous financial year where provisions for these were not included in the those accounts.

Any specific and special government grants received or anticipated in respect of financing teachers threshold or Teaching and Learning Responsibility (TLR) payments above that funded by the relevant financial year's local government revenue settlement should be assumed to cover payments to teachers in schools, and therefore recorded in column 11 on lines 210, 11, 22, 33 or 260.

Where possible, exclude any costs recovered by an insurance pay-out, for example for covering staff absence. Only insurance premiums and any uninsured expenses should be recorded. In this case, the insurance pay-out itself should then also be excluded from line 9. This approach will allow consistency of reporting between Local authorities that charge local schools directly for dealing with supply cover issues and those where the schools insure themselves. Include any expenditure supported by specific and special government grants allocated or delegated to primary schools, including that supported by match funding associated with the grants.

Line 2 Support staff

Include the staff costs incurred by primary schools associated with all employees paid outside the scope of the Teachers' Pay and Conditions Act 1991.

Include education support staff, for example nursery assistants, child care staff, classroom assistants (including foreign language students), midday supervisory assistants, nurses and medical staff, laboratory, workshop and technology assistants and technicians, together with premises related staff, for example, caretakers, cleaners and maintenance staff and administrative and clerical staff, for example, secretaries and receptionists.

Costs should include gross salaries and wages, including all bonuses and allowances and employers' contributions to National Insurance and superannuation.

Exclude kitchen and canteen staff costs included within any delegated school catering expenditure, these should be included in line 7.

Where possible, also exclude any costs recovered by an insurance pay-out, for example for covering staff absence. Only insurance premiums and any uninsured expenses should be recorded. In this case, the insurance pay-out itself should then also be excluded from line 9. This approach will allow consistency of reporting between Local authorities that charge local schools directly for dealing with supply cover issues and those where the schools insure themselves. Include any expenditure supported by specific and special government grants allocated or delegated to primary schools including that supported by match funding associated with the grants.

Line 3 Indirect employee expenses

Include any costs incurred directly by primary schools relating to employee expenses not included in lines 1 or 2, for example any training costs, redundancy, retirement or severance payments, medical fees or employee related insurances / internal pooling arrangements, including those in respect of cover for long-term sickness absence. Exclude premature retirement compensation costs and other redundancy and dismissal costs met centrally, which should be recorded in lines 400 to 404.

Where possible, also exclude any costs recovered by an insurance pay-out, for example for covering staff absence. Only insurance premiums and any uninsured expenses should be recorded. In this case, the insurance pay-out itself should then also be excluded from line 9. This approach will allow consistency of reporting between Local authorities that charge local schools directly for dealing with supply cover issues and those where the schools insure themselves.

Include any expenditure supported by specific and special government grants allocated or delegated to primary schools, including that supported by match funding associated with the grants.

Line 4 Repairs and maintenance

Include the cost of materials; contract charges (including those relating to compulsory competitive tendering arrangements) and recharges by external agencies in the upkeep of buildings, fixed plant and grounds and sites; charges from DSOs, architects, engineers and surveyor's departments; expenditure on energy conservation and health and safety.

From 1 April 2000, the responsibility for all repair and maintenance costs, including repairs formerly referred to as landlord structural repairs, are delegated to schools. Therefore, if relevant, include any costs incurred by the schools in maintaining a service level agreement with the LA for the provision of this service.

Exclude the salaries of caretakers, cleaners, maintenance staff, etc. which should be included on line 3.

Exclude any capital expenditure on repairs and maintenance which has been charged to the revenue account, this should be recorded on form RS, line 82.

Exclude repair and maintenance of kitchen equipment which should be recorded as part of school catering costs.

Where possible, also exclude any costs recovered by an insurance pay-out for covering repair costs, etc. Only insurance premiums and any uninsured expenses should be recorded. In this case, the insurance pay-out itself should then also be excluded from line 9. This approach will allow consistency of reporting between Local authorities that charge local schools directly for dealing with repair and maintenance issues and those where the schools insure themselves.

Include any expenditure supported by specific and special government grants allocated or delegated to primary schools, including that supported by match funding associated with the grants.

Line 5 Other premises expenditure

Include all other items of non-capital premises expenditure including energy costs, rents, rates, water services, fixtures and fittings, cleaning and domestic supplies and premises related insurances (where delegated to primary schools).

Where possible, exclude any costs recovered by an insurance pay-out, for example for other premises expenditure. Only insurance premiums and any uninsured expenses should be recorded. In this case, the insurance pay-out itself should then also be excluded from line 9. This approach will allow consistency of reporting between Local authorities which levy a charge on local schools for dealing with premises issues and those where the schools insure themselves.

Include any expenditure supported by specific and special government grants allocated or delegated to primary schools, including that supported by match funding associated with the grants.

Line 6 Education equipment

Include expenditure associated with text and library books including educational printed material (e.g. magazines and papers); educational tools; equipment (including PE); IT systems and networking; furniture; teaching stationery; materials including those used for cookery courses; repairs and maintenance of educational equipment; and payment for the schools' library / museum service (where delegated to primary schools).

Include any expenditure supported by specific and special government grants allocated or delegated to primary schools, including that supported by match funding associated with the grants.

Line 7 School catering services

Where these have been delegated to primary schools, include the expenditure and income associated with providing meals, milk and other refreshments in schools, including the staff costs of associated kitchen and canteen staff. Include repair and maintenance of kitchen equipment.

Exclude staff costs of midday supervisory assistants, which should be included on line 2.

Include any expenditure supported by specific and special government grants allocated or delegated to primary schools, including that supported by match funding associated with the grants.

Note: the reasoning behind requesting school catering costs as a separate category is that the information is used in the calculation of standard spending assessments.

Line 8 Other expenditure

Include expenditure on transport (other than from home to school, unless this is delegated to schools), including travelling expenses for educational visits, sports and special subject centres, and including car and public transport allowances and transport related insurance. Include expenditure on items such as clothing; uniforms; laundry; printing; stationery and general office expenses; examination fees; postage; telephones and computer time; subsistence and attendance allowances; governors' expenses; subscriptions; miscellaneous insurances; advertising; hospitality; student placements; educational visits and courses; and schools' use of leisure centres.

Where they have not been delegated to primary schools, exclude costs of assistance and financial support to individual pupils, for example clothing grants, which should be entered on the appropriate line within non-delegated schools expenditure.

Where possible, also exclude any costs recovered by an insurance pay-out, for example for covering staff absence. Only insurance premiums and any uninsured expenses should be recorded. In this case, the insurance pay-out itself should then also be excluded from line 9. This approach will allow consistency of reporting between Local authorities that charge local schools directly for dealing with institutional issues and those where the schools insure themselves.

Include any expenditure supported by specific and special government grants allocated or delegated to primary schools, including that supported by match funding associated with the grants.

Enter any other expenditure delegated to primary schools not included in lines 1 to 7, including any expenditure on accountancy, legal, financial and other similar services where these are purchased externally. Exclude costs of such services where these are provided by the local authority, which should be recorded in line 11, column 2.

Line 9 School income within LA accounts (excluding catering income and insurance pay-outs)

Enter in columns 6.1 and 6.2 school level income that is passed through local authority accounts, including interest earned on school reserves during the year (which should be recorded in column 6.2).

Exclude school catering income which should be recorded in line 7.

Where possible, exclude any insurance pay-out recovering the costs of staff absence, repairs and maintenance and institutional expenditure. In this case, the associated expenditure covered by the payout should be excluded from lines 1 to 5 and 8. This approach will allow consistency of reporting between Local authorities that charge local schools directly for dealing with such issues and those where the schools insure themselves.

Exclude information relating to additional income raised by parent teacher associations (PTAs) which does not pass through local authority accounts. For example, in the case of a minibus donated to the school by the PTA, then neither the expenditure nor the income associated with the purchase of the minibus by the PTA should feature on the form.

Exclude specific or special government grants delegated to schools, which should not be treated as school or local authority income.

Line 10 Adjustment for contributions to / from school reserves

Due to the use of schools' financial reserves, school expenditure figures available to the authority may not equate to the expenditure delegated to schools. Column 1.2 records any balancing item in respect of contributions to school reserves and column 6.2 records any balancing item in respect of contributions from school reserves. These amounts equate to the difference between closing and opening balances of school reserves less transfers from / to the schools' financial reserves of another LA (line 112).

Line 11 Total expenditure delegated to primary schools

Record in column 2, the costs to schools of all central and departmental support services provided by the local authority, which, for example, might include advisory, accountancy or payroll services. Record the amounts charged to the schools in respect of these services. Exclude the costs to schools of such services where these are not provided by the local authority, for example accountancy services provided externally, which should be recorded in line 8, column 1.2.

Record in column 11, the element of expenditure covered by specific and special government grants, excluding any local authority match funding associated with such grants. There is no need to provide a breakdown of grants for lines 1 to 10.

Non-delegated schools expenditure

Lines 300 to 415 Non-delegated schools budget

Include any expenditure made outside of the Individual Schools Budget (ISB), in respect of threshold payments for teachers employed centrally by the LEA. This should include threshold related expenditure in respect of centrally funded sixth form teachers financed by grants from the Department for Children, Education, Lifelong Learning and Skills.

Line 300 to 304 Additional Learning Needs

Include the costs of provision of specialist SEN support to pupils, with and without statements, including one-to-one support costs and specialist equipment and IT costs (where these are not delegated to schools).

Include fees for pupils with a statement of special educational needs placed in independent schools inside and outside Wales.

Include the promoting of improved SEN support, such as monitoring of SEN provision in schools; disseminating good practice between schools; facilitating collaboration between schools; promoting the integration of SEN pupils into primary and secondary schools; and giving information and advice to parents about SEN.

Include costs of the SEN functions under the Children's Act 1989, such as assistance in investigations into possible child abuse cases and education supervision orders related to child protection.

Include the costs of pupil referral units as defined under section 19(2) of the Education Act 1996. Also include the costs associated with preparation and review of behaviour support plans, and implementation of these plans.

Include the costs of tuition at home; in hospital units; and other settings outside schools, including the education share of costs of providing education in social services establishments.

Exclude any home to school transport costs, these should be recorded under the LA budget, (line 390 to 394).

Also exclude classes in prisons and detention centres - these should be treated as agency arrangements for central government departments, for which it is appropriate to assume a net cost of zero.

Any services that are not deemed to be SEN should be included in Other Schools budget (line 320 to 324).

Line 310 to 314 Inter authority recoupment

Include Inter-authority recoupment: payments to other authorities.

For each of the nursery, primary, secondary, special and middle sectors, include anticipated payments to other authorities in respect of statutory (for pupils with a statement of SEN) and voluntary recoupment. Include only those costs anticipated in respect of educating resident pupils outside the LEA.

Include Inter-authority recoupment: receipts from other authorities.

For each of the nursery, primary, secondary, special and middle sectors, include anticipated receipts from other authorities in respect of statutory (for pupils with a statement of SEN) and voluntary recoupment. Include only those receipts anticipated in respect of non-resident pupils educated within the LEA.

Line 316.1 to 316.5 School catering

Include the administration of eligibility for free school meals and, where this is not delegated to schools, the expenditure and income incurred in providing meals, milk and other refreshments in schools, including the staff costs of associated kitchen and canteen staff and related administration costs.

Line 320 to 324 Other schools budget

Include expenditure on:

- the provision of tuition in playing musical instruments or choral instruction (either to individuals or groups)
- supporting travelling theatres
- the provision of Welsh language teaching by teachers who are employed to work otherwise than at a single school
- the provision to schools of premises and facilities for sporting activities and outdoor activities (including premises provided on the site of a school for the benefit of the community at large)
- any grant or other payment in respect of fees or expenses (of whatever nature) which are payable in connection with the attendance of pupils at a school which is not maintained by any local authority
- expenditure in connection with the provision of nursery education except where such provision is made at a maintained school or a maintained nursery school which has a budget share under section 45(1A) of the 1998 Act
- insurance in respect of liability arising in connection with schools and school premises except to the extent that governing bodies receive funding for insurance as part of their schools' budget shares
- licence fees or subscriptions paid on behalf of schools provided that the expenditure does not amount in total to more than 0.2 per cent of the authority's schools budget
- expenditure incurred in responding to a report of an inspection under section 10 of the School Inspections Act 1996
- library services and museum services for schools

- expenditure without which the education of pupils at a school would be seriously prejudiced and which because of either - its size and unexpectedness; or its size and unavoidability, it would not be reasonable to expect the governing body to meet from the school's budget share
- increases to a school's budget share to which the school is entitled by virtue of the authority's formula or the re-determination of budget shares under the authority of the Welsh Government or expenditure on the correction of errors
- purposes not falling within any other paragraph of this Schedule provided that the expenditure does not amount in total to more than 0.1 per cent of the authority's schools budget.

Line 330 to 334 Staff

Include:

Expenditure in making payments to, or in providing a temporary replacement for, a woman on maternity leave or to a person on adoption leave.

Expenditure in making payments to, or in providing a temporary replacement for, persons –

- (a) carrying out trade union duties or undergoing training under section 168 and 168A of the Trade Union and Labour Relations (Consolidation) Act 1992
- (b) taking part in trade union activities under section 170 of the Trade Union and Labour Relations (Consolidation) Act 1992
- (c) performing public duties under section 50 of the Employment Rights Act 1996
- (d) undertaking jury service
- (e) who are safety representatives under the Safety Representatives and Safety Committee Regulations 1977
- (f) who are representatives of employee safety under the Health and Safety (Consultation with Employees) Regulations 1996
- (g) who are employee representatives for the purposes of Chapter II of Part IV of the Trade Union and Labour Relations (Consolidation) Act 1992 as defined in section 196 of that Act or the Transfer of Undertakings (Protection of Employment) Regulations 2006
- (h) taking time off for ante-natal care under section 55 of the Employment Rights Act 1996
- (i) undertaking duties as members of the reserve forces as defined in section 1(2) of the Reserve Forces Act 1996
- (j) suspended from working at a school
- (k) who are members of the General Teaching Council for Wales or a committee thereof
- (l) who are appointed learning representatives of trade unions, in order for them to analyse training requirements or to provide or promote training opportunities, and to carry out consultative or preparatory work in connection with such functions.

Include provision for costs which are not delegated to schools in respect of teacher's salaries, national insurance contributions and superannuation costs.

Expenditure in making payments to, or in providing a temporary replacement for, a person who is seconded on a full-time basis for a period of three months or more other than to a local authority or the governing body of a school.

Expenditure in making payments to, or in providing a temporary replacement for, persons who have been continuously absent from work because of illness for 21 days or more.

Expenditure, not falling within Schedule 1, in relation to the recruitment, training, continuing professional development, performance management and personnel management of staff who are funded by expenditure not met from schools' budget shares.

Line 340 to 344 Capital Expenditure charged to Revenue Account

CERA incurred for purposes falling within the schools budget.

Local authority budget - Lines 360 to 414

Line 360 to 364 Additional Learning Needs

Include expenditure on:

- services provided by educational psychologists
- expenditure in connection with the authority's functions relating to the identification and assessment of children with special educational needs and the making, maintaining and reviewing of statements for such children
- collaboration with other statutory and voluntary bodies to provide support for children with special educational needs.
- Expenditure in connection with:
 - arrangements made by the authority with a view to avoiding or resolving disagreements with the parents of children with special educational needs.
- Expenditure incurred in relation to the preparation of any part of the authority's Children and Young People's Plan relating to the education of children with behavioural difficulties.
- Expenditure on carrying out the authority's child protection functions under the Children Act 1989 and under section 175 of the 2002 Act and other functions relating to child protection.
- Expenditure incurred in entering into, or subsequently incurred pursuant to, an arrangement under section 31 of the Health Act 1999 or regulations made under section 33 of the National Health Service (Wales) Act 2006.
- Expenditure in providing special medical support for individual pupils in so far as such expenditure is not met by a National Health Service Trust or Local Health Board or the Welsh Government.

Line 370 to 374 School improvement

Include provision for the costs of:

- preparation, review, implementation and monitoring of the education development plan
- central costs of monitoring of school development plans, including challenging schools
- support to schools causing concern
- support to turn around any schools failing to provide pupils with an acceptable standard of education
- the costs of personnel who carry out a quality assurance role
- central expenditure in respect of responding to school inspection reports.

Line 380 to 384 Access to Education (excluding transport) - Schools

Include:

- provisions for asset management costs, such as preparation of the asset management plan; management of the capital programme, development and management of private finance schemes, preparation of property condition surveys, security patrols and non-delegated grounds maintenance costs. Exclude any financing costs associated with private finance schemes – these should be recorded on RS line 80
- admissions and planning of school provision including preparation of the school organisation plan schools admissions administration; handling admissions appeals; services to school organisation committees; and services to admissions forums
- school closure costs, and costs of providing and moving mobile classrooms
- any planning permissions costs associated with building new schools or extending existing schools
- the costs associated with monitoring and dealing with school attendance issues
- the costs of the education welfare service
- the costs of school exclusions' administration and advice to parents of excluded pupils
- the costs of pupil support, that is assistance to enable people to take advantage of educational opportunities:

- clothing grants
 - lodging grants
 - education maintenance allowances
 - scholarships
 - bursaries
- fees to independent schools for pupils without statements of special educational needs. Exclude fees to independent schools for pupils with statements of special educational needs, which should be recorded in lines 360 to 364
 - elements of schools expenditure on the payment to persons over compulsory school age of allowances.

Line 390 to 394 Home to school transport

Include all expenditure associated with the use of in-house or contracted-out bus services, taxis and other modes for transporting pupils between home and school.

In respect of transport between home and other education settings paid for from within the schools budget, for example to and from pupil referral units, record the expenditure within lines 300 to 304.

Include any related administration costs.

Exclude costs of transporting 16 to 18 year-olds between home and college, which should be recorded on line 102.

Line 400 to 404 Strategic management

Lines 400 to 404 and 97 are an attempt to estimate a split of strategic management into schools and non-schools functions (FE and adult education). Where it is not possible to split costs in this way, a best estimate of the split should be provided.

Include a share of the cost of the Chief Education Officer and his or her personal staff relating to schools. Include planning for the whole schools service and central financial management, for example, administering grants; dealing with superannuation and budget monitoring in respect of non-delegated funds and internal audit costs.

Include human resource management of staff not funded from delegated schools budgets, including: appointment; grading; conditions of service and dismissal; consultation with and provision of information to governing bodies; school governors; school employees and representatives; appointment of governors and training to enable the effective discharge of their functions and expenses of governors not met by schools.

Also include expenditure incurred in relation to the training of clerks to the governing bodies to enable the effective discharge of their functions.

Include health and safety at work issues.

Include costs of dealing with complaints and legal services related to statutory functions of the authority.

Include provision for the costs of collaboration and joint planning with other authorities; voluntary bodies or the public in respect of schools services.

Include the costs of the Standing Advisory Council on Religious Education.

Include information technology costs related to linking or facilitating links between the LA and its schools; between schools and links to other institutions.

Include provision for the costs of supplying schools-specific information to the Welsh Government and UK government departments.

Exclude education committee costs and external audit fees, which are part of corporate and democratic core costs, to be recorded on RO9 lines 17 and 18.

By virtue of section 139 of the Education Act 1996 and section 157 of the Schools Standards and Framework Act 1998, premature retirement compensation costs relating to school based staff must be met from the budget share of the individual school, unless the LA has agreed to meet them centrally. Where such an agreement has been applied, record the provision for such expenditure in this line. Also, record provisions for expenditure which is associated with other

redundancy and dismissal costs - these must be met centrally unless the LA has good reasons for deducting them from the budget share. Include costs that are new in respect of the current year, or in respect of earlier years, but paid for in the current year.

Include any costs borne by the LA in respect of insurance other than for liability arising in connection with schools or school premises.

Line 410 to 414 Other LA budget on schools

Include any LA expenditure not reported elsewhere. This line is to be used only where it is not possible to allocate expenditure to individual service lines.

Non-school education expenditure

Line 97 Strategic management of non-school services

Include a share of the cost of the Chief Education Officer and his or her personal staff related to non-school activities. Include planning activity for the whole of the all non-school services, notably preparing and monitoring the lifelong learning strategy and early years development plan; administration of grants related to non-school activity. Include costs of providing non-school education information to the Welsh Government and UK government departments.

Exclude education committee costs and external audit fees that are part of corporate and democratic core costs, to be recorded on form RO9, lines 17 and 18.

Line 97.6 Access to Education (excluding transport) - non-school

Include Mandatory student awards.

Include provision for the costs of mandatory awards to students and the associated administration costs. Grants received from the Department for Children, Education, Lifelong Learning and Skills to offset expenditure, should be recorded in column 11.

Line 98 Other under 5 provision not in nursery, primary or special schools

Include costs of under 5s advisors; implementing the early years development plan; and costs of places in the non-maintained sector, i.e. in voluntary and private settings.

Only include expenditure not included as Other Schools Budget.

Line 99 Adult education

Include all vocational and non-vocational costs including vocational training; non-vocational education; adult education advisers (vocational and non-vocational elements); Lifelong Learning programme (vocational and non-vocational elements); and non-statutory careers services.

Line 100 Youth service

Include running expenses of residential and non-residential youth centres, including the costs of all staff based within them. Include the costs of development work not based at youth centres, including outreach youth development work; and development workers and advisers / youth leaders not based in youth centres.

Include LA expenditure financed by Children and Youth Partnerships grants (see Annex A). Record the grants themselves in column 11.

Line 101 Community education

Include costs of the hire of school or other education premises for community groups; contributions by the LA to leisure centres in respect of non-school activities; and contributions to the Duke of Edinburgh Award.

Line 102 Home to college transport

Record costs of transporting 16 to 18 year olds between home and college, including LA and public transport costs; and contract hire costs.

Costs of transporting 16 to 18 year olds between home and secondary, special or middle school should be recorded on line 392 to 394.

Line 103 Student support: discretionary awards

Include the costs of discretionary awards made to students by virtue of section 518 of the Education Act 1996, together with the associated administration costs.

Line 103.1 Student support: Assembly learning grant

Include the costs of all awards to students, together with the associated administration costs.

Line 104 Student support: mandatory awards

Include the costs of mandatory awards to students and the associated administration costs. Grants received from the Department for Education and Skills to offset expenditure should be recorded in column 11.

Line 105 Other continuing education

Include other student support costs including the administration costs associated with the assessments for the entitlement for student loans.

Include any other costs related to continuing education except for residual pension liabilities. These should be recorded in line 106.

Lines 106 and 107 Residual pension liabilities

Record residual pension liabilities in respect of further education employees in line 106, and those of other former non-school employees, including those in the careers service, in line 107.

Include purchase of added years and one-off elements of expenditure in respect of previous years.

Line 107.5 Other LA budget (non-school)

Include any non-school LA budget figures not applicable to any other lines above.

Memorandum items**Lines 111.1 to 111.4 Net expenditure on SEN provision (statemented and non-statemented pupils)**

Please record the net expenditure on SEN provision for all pupils in nursery, primary, secondary and middle schools. Expenditure should relate to all pupils whether they are in receipt of a statement or not. Delegated and non-delegated expenditure should be included, for example, for nursery schools, consider any expenditure relating to SEN provision of the total delegated expenditure (line 210) and also of any non-delegated expenditure lines if appropriate (additional learning needs, staff, school improvement, access to education, transport, etc.).

Do not include expenditure or income associated with recouping costs for educating pupils from outside their home authority as recorded in lines 310 to 324. The intention of these lines is to measure the level of delegated and non-delegated expenditure relating to SEN provision in schools that are not special schools. Where these figures cannot be determined exactly, authorities should provide best estimates.

Lines 111.5 to 114 Aggregate of schools' financial reserves

Record for each nursery, primary, secondary, special and middle school, the aggregate of revenue reserves at 1 April and at 31 March which have arisen from underspend and overspend against school allocations over time. The figures at 31 March should include any interest earned on schools' financial reserves during the relevant financial year, and thus equate to the aggregate of amounts carried forward by the local authorities on behalf of its schools.

The figures entered should also be consistent with those on the authority's section 52 return. The column for change excluding transfers of schools' financial reserves in the relevant financial year is derived as the change in the figures between 1 April and 31 March less any transfers from / to the schools' financial reserves of another LEA. This should be equal to the figures recorded as appropriations to (+) or from (-) schools' financial reserves (lines 209, 10, 21, 32 and 259).

Lines 124 to 126 Subjective breakdown of gross expenditure on education services

The purpose of these lines is to give an employee costs / running costs breakdown within gross expenditure on education services. Line 124 repeats the figure for teacher costs in line 109 (column 1.1). A figure giving an estimate for other employee costs included within line 109, column 1.2 is then required at line 125, so that the figure derived at line 126 gives the running costs element within gross expenditure. (Any employee's costs within the support service recharges are thus recorded as running expenses, although the similar memorandum item on the RO9 form re-classifies these costs as employee costs).

Line 127 Revenue amounts transferred to the capital account

Record any amounts of revenue expenditure transferred to the capital account in the relevant financial year in respect of education services. This amount will contribute to the total amount of capital expenditure charged to the revenue account recorded on line 82 of the RS form.

Cash management costs

For the RO1 form, cash management costs delegated to schools should include only cash handling costs (for example the costs of running a bank account). In general cash management costs are part of corporate management within the corporate and democratic core, expenditure and income for which are recorded on RO9 line 19.

Annex A

The treatment on the RO1 of specific and special government grants for education

Specific and special government grants should be interpreted as including all revenue grants paid directly by the European Union, the Welsh Government, UK government departments, or by Welsh Government sponsored / non-departmental public bodies, for example, the National Council for Education and Training (Wales), as support for the provision of a local authority service.

There are a number of specific and special government grants paid to local authorities in Wales in respect of education funding. The following gives guidance on how to handle the various grants and grant types on the RO1 form for education.

All education expenditure, including that either whole or part funded by specific and special government grants should be recorded somewhere within the relevant columns on the RO1 form. The grants themselves should be recorded in column 11.

There are four distinct types of grant covered in these notes, as follows.

Grants paid to the local authority for payment direct to schools, that is, where the LA acts purely as a filter for the money.

Grants paid to the local authority, which are delegated wholly or partly to schools, including those that form part of the total used in determining individual school budgets.

Grants paid to the local authority, which are not generally delegated to schools.

Better Schools Fund grants where control of a significant proportion is allocated to schools, although the money itself may be held and spent by the LA on behalf of the school. In this context, Better Schools Fund grants should be taken to include all grants paid under the Education (Education Standards Grants) (Wales) Regulations 2001, including grants paid into the revenue account in respect of measures to widen access to information technology.

Cases 1 and 2

The expenditure covered by the grants should be included in school accounts and the associated expenditure should be identified according to the activity funded, for example, an additional teacher. In these cases the expenditure should be recorded in section A, B or C, as expenditure delegated to schools, for example in the case of an additional teacher funded in a primary school, the expenditure would appear in column 1.1, line 1. Within section A, as no breakdown of grants provided to schools is expected, the supporting grant in this example would feature in column 11, line 11.

In case 2, it is recognised that it may be necessary to estimate a split of the grants between sectors.

Examples of grants which fall into case 1 are those received by virtue of the Special Grant Report (No 8) (Wales) 2001 and the Special Grant Report (No 14) (Wales) 2001.

An example of a grant which may fall into case 2, dependent on the methodology applied by the LEA, is that received by virtue of the Special Grant Report (No 4) (Wales) 2001 in respect of amounts used to support the costs of teachers' pay restructuring.

Case 3

The expenditure covered by the grants, together with the supporting grant itself should be included on the relevant line. The relevant line will vary dependent on the grant itself; with the following guidance given for the most common grants. Grants to meet any shortfall in central provision for teachers' pay restructuring and the associated expenditure should generally be attributed to the relevant lines as part of expenditure delegated to schools, namely 200, 1, 12, 23 or 250 for the expenditure and 210, 11, 22, 33 or 260 for the grants, dependent on whether the area of spending is within nursery, primary, secondary, special or middle schools. This will ensure consistency with the treatment of these grants where they fall into case 2 and also with the element of this expenditure that is supported through revenue support grant. For example, and again dependent on the methodology applied by the LEA, grants received by virtue of the Special Grant

Report (No 4) (Wales) 2001 in respect of amounts used to support the costs of teachers' pay restructuring may fall into this category.

Education of Travellers' Children grants and associated expenditure should appear in lines 380 to 384 ('access to education'). Do not treat this category of expenditure as special educational needs provision.

If any of these grants are delegated to schools, then the expenditure should feature in school accounts and be covered by the guidance for cases 1 and 2.

Case 4

In this context, Better Schools Fund grants should be taken to include all grants paid under the Education (Education Standards Grants) (Wales) Regulations 2001, including grants paid into the revenue account in respect of measures to widen access to information technology.

It is important that all the expenditure supported by Better Schools Fund grants is included on the form, including that covered by LA match funding. It is also important that money allocated to schools, including the relevant LA match funding is recorded in section A (i.e. as expenditure delegated to schools), even if these resources are managed by the LA on behalf of the schools.

Local authorities will need to refer to their Better Schools Fund claim form, which provides a breakdown of the total expenditure, supported by Better Schools Fund, including the LA match funding, by activity and priority. This information should be used to allocate any Better Schools Fund related expenditure under the control of schools to the individual lines between 200 and 260. Local authorities will need to make reference to the amounts actually allocated or delegated to schools in this process. The grant element of the allocated or delegated expenditure should be recorded in column 11, lines 210, 11, 22, 33 or 250.

Any Better Schools Fund grants supporting schools' expenditure where this is not under the control of the schools should be recorded in column 11 on lines 370 to 374, ('school improvement'), dependent on whether the area of spending is within nursery, primary, secondary, special or middle schools. The expenditure recorded against these grants should appear in the same line, including any LA match funding.

Better School Fund grants used to support non-school expenditure along with the associated expenditure will appear on the relevant line within the non-school area of the form.

RO2 - Transport

Line 1 Transport planning, policy and strategy

Include expenditure associated with:

- formulating highways and transport plans and policy, including consideration of network-related issues such as the maintenance of a network plan; publication of information to promote the network; enforcing public rights of way and maintaining a map of public rights of way
- carrying out associated research such as traffic surveys, and accident investigation and data collection
- the preparation of other annual plans, such as the local transport plan and the road safety plan
- contributions to any regional transport strategy
- working with developers to assess the impacts of developments on highways and roads including contributions to unitary development and structure plans, such as giving a transport view of planning applications; adoption of highways and roads; assisting with searches; making traffic regulation orders; and making temporary notices and orders, including those for road closures
- monitoring and co-ordination of street works by private parties and utilities, etc., under the Roads and Street Works Act 1991.

Note: consistency between local authorities. To assess the costs of transport planning, policy and strategy accurately and consistently will require good estimates of how staff split their time between the tasks described above and the more operational tasks detailed in the guidance notes that follow.

Highways and roads

Construction and structural maintenance

Exclude all construction and structural maintenance costs that are capital expenditure, that is, those which are recorded in a capital account, including those instances where these are paid for by a contribution from a revenue account. The associated charges on the revenue account should be recorded on the RS form at line 82. In determining whether the expenditure should be treated as capital or otherwise, authorities should make reference to capital accounting guidance and should bear in mind whether the work has created or enhanced the life of any asset.

Additionally exclude capital financing costs falling on the revenue account where these are associated with past capital expenditure on roads' construction and structural maintenance. These should be recorded on the RS form at lines 74 and 76.

Include only those construction and structural maintenance costs that are recorded solely as revenue expenditure, picking up any related work assessment costs.

Lines 2.1, 2.2, 3.1 and 3.2 Capital charges relating to construction projects (excluding bridges and culverts over 2m in span)

Include expenditure recorded solely as revenue expenditure that is associated with the capital charges relating to construction projects and structural maintenance of public roads, footways, cycle tracks and other public rights of way, noting the requirement to report separately on expenditure incurred on principal roads and that incurred on other local authority roads.

The Principal Road Network is a second-tier road system acting as a regional and district distributor route complementing the trunk road and motorway network. The network is almost entirely made up of "A" roads. Include any local authority administered "M" roads.

Other Road Network is the subsidiary system of roads, mainly "B" and "C" roads, as well as all feeder roads comprising minor rural roads and urban estate roads.

Specifically, include construction and structural maintenance expenditure that is recorded solely as revenue expenditure in respect of the following elements:

Reconstruction

Include costs associated with the removal of two or more of the structural layers of a road or pavement and their replacement with new material, including new surfacing. Include the reinstatement of coastal highways. The costs of any prior or consequent works in connection with footways, cycle tracks, drainage, road markings and kerbs, such as the filling of potholes or other minor repairs / integral patching carried out as part of the larger job, should also be included.

Overlay and resurfacing

Include costs associated with the overlay or replacement of the existing wearing course to increase or restore the strength of the carriageway. The costs of any prior or consequent works in connection with footways, cycle tracks, drainage, road markings and kerbs, such as the filling of potholes or other minor repairs / integral patching carried out as part of the larger job, should also be included.

Surface dressing

Include the costs of renewal of anti-skid treatment, to enhance the surface texture and seal the carriageway. The costs of any prior or consequent works in connection with footways, cycle tracks, drainage, road markings and kerbs, such as the filling of potholes or other minor repairs / integral patching carried out as part of the larger job, should also be included.

Remedial earthworks

Include the costs of repair of earth slips and the provision of any necessary drainage and new retaining systems.

Drainage structures

Includes the cost of replacement and structural maintenance of existing carriageway drainage systems, the replacement of kerbs for drainage purposes and the maintenance and replacement of culverts under 2m in span or diameter.

Fences, walls and barriers

Include the costs of replacement and repair of all fences, walls and barriers, etc. except snow fences (recorded on line 14 as winter service), cutting of hedges (recorded on line 13 as environmental maintenance) and noise barriers on

bridges (recorded on line 2.3 or 3.3 as bridge maintenance). Also exclude expenditure incurred in cleaning fences should be recorded as routine repairs in line 13.

Third party liability claims

Include the costs of claims that are made as a result of structural defects, which will account for the majority of claims made. Material claims not related to structural defects, for example slipping on ice should be recorded to the most relevant line, i.e. line 14, winter service, in the example given.

Exclude any costs associated with bridges and culverts over 2m in span or diameter which should be recorded in lines 2.3 and 3.3. Also exclude unplanned patching costs, which should be recorded as routine maintenance in line 13, and not as structural maintenance.

Lines 2.3 and 3.3 Capital charges in relation to construction and structural maintenance of bridges and culverts over 2m in span

Include expenditure recorded solely as revenue expenditure associated with Capital charges in relation to construction and structural maintenance (including strengthening) of bridges, tunnels, culverts over 2m in span or diameter, pedestrian subways and noise barriers on bridges, noting the requirement to report separately on expenditure incurred on principal roads and that incurred on other local authority roads.

Line 13 Environment, safety and routine maintenance

Include expenditure in respect of:

- tree maintenance
- verge maintenance, including grass cutting
- carriageway sweeping, litter and other hazard removal.

Include costs that are necessary for the preservation of the carriageway and for traffic safety, including the preservation of sight lines. Exclude general street sweeping and cleaning costs which should be recorded on line 8 of the RO5 form.

Ad-hoc, unplanned patching and minor repairs

Include the costs of repairing potholes, etc. which are carried out in a responsive and unplanned manner, for example emergency repairs. Exclude such costs if they are part of a larger operation related to structural maintenance, in which cases the costs should be treated as part of the larger operation.

Drainage

Include the costs of testing, rodding, cleaning and emptying of drains, gullies, ditches and carriageway drainage systems.

Cleaning fencing, walls and barriers

Include the costs of cleaning fencing, walls and barriers, etc. and the cleaning, repair and replacement of other street furniture, for example roadside seats and street name-plates. Exclude the costs of cleaning snow fences (recorded on line 14 as winter service). Also exclude the costs of repairing fences, walls and barriers (recorded on line 3.1 or 3.2 as structural maintenance).

Cleaning culverts and subways

Include the costs of cleaning bridges, tunnels, culverts, subways and noise barriers on bridges. Exclude repair costs that are part of structural maintenance costs.

Routine inspections

Include the costs of carrying out regular checks of highways, footpaths, etc. to identify maintenance needs, safety risks, etc. Exclude structural surveys that are part of structural maintenance costs.

Safety maintenance

Include expenditure on the maintenance and replacement of existing road markings and studs, including cycle tracks.

Also includes the cleaning, repair, replacement and energy costs associated with existing traffic signals; signs; crossings; illuminated bollards; overhead signs or signal gantries; and communication equipment.

Exclude the provision of new safety equipment and facilities, which should be recorded on line 16 as traffic management.

Line 14 Winter service

Include expenditure associated with keeping roads free from snow and ice, including salting, gritting, urea treatment, snow ploughing, snow fencing and standby arrangements. Include weather forecasting costs, maintenance and energy costs for under-road heating systems and the maintenance and operation of ice detecting equipment.

Exclude the costs of supplying or installing under-road heating systems and ice detection equipment, which should be included in the costs of the larger construction project that the installation of the new equipment was associated with.

Due to the likely difficulties in separating costs, there is no requirement to split this category of expenditure between that incurred on principal roads and that incurred on other local authority roads.

Line 15 Street lighting (including energy costs)

Include maintenance, inspection and energy costs of street-lights, including the costs of additional seasonal lighting, for example Christmas lights, and the costs of lighting pedestrian subways and highway tunnels.

Line 16 Traffic management

Include the costs of specific traffic management schemes, including:

- planning and scheme design, for example urban safety management schemes, home zones, new pedestrian crossings, new cycle tracks and new traffic calming measures
- monitoring of traffic including CCTV monitoring cameras
- area traffic control centres.

Exclude costs of traffic management aspects of larger construction or structural maintenance projects. These should be included as part of the costs of the larger scheme.

Line 17.1 Road safety education and safe routes (including school crossing patrols)

Include the costs of publicity, training and other initiatives to improve road safety, including:

- contributions to the Royal Society for the Prevention of Accidents
- cycling / motorcycling proficiency courses
- liaison with schools
- road safety literature
- rehabilitation courses for motor offenders.

Include expenditure on school crossing patrols and safety related to travelling to school. This expenditure should not be recorded on the RO1 form for education.

Also include other expenditure on schemes providing safe routes to school, work or places of leisure, etc.

Transport

Parking of vehicles

Record all costs associated with the provision of parking facilities, including facilities for lorries and those provided under statutes other than the Highways Acts. Also record all expenditure and income from the operation of decriminalised parking regimes. Record any income from users of the facilities in column 6.1, do not net it off the expenditure recorded in column 1.

Line 24 Parking of vehicles

Include expenditure and income from:

- parking meters
- traffic wardens employed on parking duties, that is not on policing duties
- residents' parking permit schemes
- business parking permit schemes.

Authorities that provide off-street parking should include the expenditure of operating and maintaining car parks, as well as income received. Include:

- staffing costs
- barrier equipment

- security equipment
- enforcement of excess charges
- costs associated with operating car parks that support park and ride schemes.

Exclude the costs of park and ride operations in respect of the public transport element of the operation. This is recorded on line 29.

Public transport

Public transport includes all costs incurred in support of the public transport network, either directly or by subsidies to operators or individuals.

Line 25 Public transport co-ordination

Record costs associated with the co-ordination of public transport services, including:

- the provision of general information to the travelling public, including timetables
- revenue costs of investing in the public transport infrastructure, for example in bus stations and bus shelters
- liaison with transport providers and the travelling public.

Lines 26 Concessionary fares

Include the costs of all concessionary fares' schemes for older people, for those with visual or other disabilities and for children, including the associated administration costs.

Record any income generated in column 6.1, for example, that raised from charges levied on older people for bus passes entitling them to free bus journeys. Do not net this income off the expenditure recorded in column 1.

Exclude home to school transport costs that should be recorded as part of the education costs on the RO1 form. Also exclude concessions for children agreed as part of a contract for the provision of public transport services.

Line 29 Support to operators

Record any expenditure and income associated with providing public transport services, including administration costs and the costs of making third party payments to:

- public transport operators
- park and ride operators
- voluntary groups providing quasi-public transport e.g. dial a ride schemes.

Record expenditure and income incurred in subsidising or providing bus, rail and other services, including transactions relating to directly owned or part owned public airports, ferry companies or other companies providing transport other than by bus or rail.

Record any income earned from any directly owned or part owned service in column 6.1, do net it off the expenditure recorded in column 1.

Line 33 Airports, harbours and toll facilities

Include expenditure and income from directly owned or part owned tolled bridges, roads, tunnels, docks, jetties, ports and commercial piers. Record the income earned from the facility in column 6.1, do net it off the expenditure recorded in column 1.

Exclude any costs of fishery responsibilities, for example the costs of fishery harbours, and fishery responsibilities at more generic harbours. These costs should be recorded on line 19 of the RO5 form.

Exclude any costs of pleasure piers. These should be recorded on line 10 of the RO4 form.

Memorandum items

Line 36 Employee costs

Give an estimated employee costs figure included within gross expenditure on highways and transport services, line 35, column 1. It is important that the estimate does not double count re-charged employee costs.

RO3 – Social services

Objective analysis – general points

The objective analysis of expenditure is largely broken down by client group, namely children; older people; adults with a physical disability or sensory impairment; adults with learning disabilities; and adults with mental health needs. The

other categories of expenditure are service strategy; and other expenditure (which includes HIV/AIDS and substance abuse). The following general points apply to the objective analysis.

The term children should cover all children regardless of the type of need. This therefore includes children who are learning disabled, physically disabled, etc.

The term older people refers to all people aged over 65 (except asylum seekers) even if the primary need for support is not related to age. In particular older mentally ill, learning disabled, physically disabled, etc. should be included under the Older people section.

The adults with HIV/AIDS and the substance abuse headings should only be used where the primary need for support stems from the HIV/AIDS condition or the abuse/addiction. For example, if an adult who has needs that mainly stem from mental illness also suffers from HIV/AIDS, include all the costs of support as adults aged under 65 with mental health needs.

Expenditure specifically to support carers should be recorded under the appropriate client group for the person they care for. Normally the support will fit into the existing framework i.e. often it will be home care, respite care or day care. Where an appropriate sub-division of service does not exist, this support should be recorded as other services.

As far as it is practical, costs should be recorded on a client basis rather than establishment basis. For example, if a day centre that is used mainly by older people is also attended by several adults with a physical disability or sensory impairment, the costs of the day centre should be apportioned between the two client groups.

Whenever there is a need to apportion costs over more than one division of service reference should be made to CIPFA current guidance on the principles of cost apportionment contained in the SeRCOP.

Childrens and families' services

Line 1.1 Children's Centres/Flying Start and Early Years

Many Local Authorities are increasingly integrating services between education and social services. This is particularly relevant in areas such as Flying Start, Integrated Children's Centres and Team Around the Family. Because of this, trying to apportion costs across both traditional service areas is becoming increasingly difficult. Please record all Flying Start, Integrated Children's Centres, Team Around the Family expenditure and Early Years (and grants) as Social Services expenditure. This will ensure consistent treatment across authorities. This expenditure should not be recorded within education.

Include the cost of children's centres, costs devolved to individual children's centres, the cost of local authority provided or commissioned services, and management costs relating to children's centres. Also include salary costs of any qualified teachers and/or Early Years professional staff employed by children's centres. Exclude other early education funding (including funding through free entitlement, as this is covered elsewhere).

Exclude the cost of services provided in kind by other statutory providers (for example health services or Jobcentre Plus).

Children looked after services

Include the costs of looking after children for continuous periods of more than 24 hours.

Line 6 Residential care

Include expenditure on residential care in voluntary children's and registered children's homes as defined in the Children Act 1989.

Include:

- Community homes
- Respite care in children's homes
- Associated independent visitor costs and relevant contact payments under sections 20 to 34 of the Children Act 1989
- Homes where education is provided, but does not attract schools budget funds
- Boarding schools. Include the social care share of the costs of community homes with education provision and the social care element of accommodating children with special education needs in schools where the education element is chargeable against schools budget.

Exclude:

- mother and baby homes, included in, 'Other children looked after services'
- short breaks for looked after disabled children, included in, 'Short breaks (respite) for disabled children looked after'
- youth detention accommodation homes, included in, 'Other children looked after services'
- respite care for those children not meeting the definition of children looked after.

Line 8 Fostering services

Include all fees and allowances paid to foster carers and the costs of social worker and other support staff who support foster carers.

Include:

- Mainstay placements
- Link placements
- Permanence placements
- Temporary/respite fostering
- Associated independent visitor costs and relevant contact payments under sections 20 to 34 of the Children Act 1989.

Exclude:

- remand fostering (Youth Justice)
- foster care placements with a relative or a friend 'Children placed with family and friends'
- social work costs related directly to the fostered children (Social Work)
- short breaks (respite) for looked after disabled children 'Short breaks (respite) for disabled children looked after'.

Line 8.1 Short breaks (respite) for disabled children looked after

Include all provision for short breaks (respite) services for disabled children who are deemed looked after. Include:

- short breaks utilising a residential setting
- family-based overnight and day care short-break services – including those provided through contract and family link carers
- sitting or sessional short-break services in the child's home, or supporting the child to access activities in the community.

Exclude any break exceeding 28 days' continuous care and costs associated with providing disabled children's access to residential universal services.

Line 8.2 Children placed with family and friends

Includes costs on the authority's children placed with family and friends functions under the Children Act 1989.

Line 8.4 Education of children looked after

Include costs on the services provided to promote the education of children looked after by the authority, e.g. looked after children education service teams and training for designated teachers). Individual support for children looked after should not be included here – include within Secure Accommodation (Welfare). Exclude any funding delegated to schools for looked after children.

Line 8.5 Leaving care support services

Include here the authority's leaving care support services functions under the Children (Leaving Care) Act 2000.

Line 8.6 Adoption services

Include adoption allowances paid and other staff and overhead costs associated with adoption including the costs of social workers seeking new and supporting existing adoptive parents. Also include costs related to adoption support, such as the cost of therapeutic services.

Line 8.7 Special guardianship support

Include financial support paid to special guardianship families under the Special Guardianship Regulations 2005 and other staff and overhead costs associated with special guardianship orders.

Line 8.8 Asylum seeking children looked after

Include planned expenditure of those asylum seeking children who are looked after.

Line 9 Other children looked after services

Include support to looked after young people:

- In NHS/other establishments providing nursing/medical care residential, respite and emergency nights in residential beds at family centres
- In lodgings or hostels
- In mother and baby homes
- Living independently in flats or bed and breakfast establishments or with friends
- In residential employment
- Independent visitor costs and relevant contact payments under sections 20/34 of the Children Act 1989 not included under Residential Care or 'Fostering services'
- In secure accommodation (welfare) as set out at Legal Aid, Sentencing and Punishment of Offenders Act
- Advocacy services for children looked after.

Family support services

Include statutory services provided to children in need and voluntary aid to other children.

Line 13 Direct payments

Include the value of direct payments made to 16- and 17-year-olds who are disabled under s17(10) of the Children Act 1989, payments made to the carers (e.g. parents) of disabled children aged under 18 and payments made to 16- and 17-year-olds who act as carers for the purchase of care services. Also include the costs of administering the payments.

Line 15.1 Short breaks (respite) for disabled children

Include all provision for short-breaks (respite) services for disabled children in need but not looked after. Include the costs of:

- Short breaks utilising a residential setting – including overnight stays, day care and sessional visits to the setting
- Family-based overnight and day care short-break services – including those provided through contract and family link carers
- Sitting or sessional short break services in the child's home, or supporting the child to access activities in the community.

Line 15.5 Other support for disabled children

Include:

- Children's Services' contribution to equipment and adaptations such as:
- Adaptations to homes to help children remain at home
- Disability equipment for children, including wheelchairs
- Special telephone equipment for children's use
- Other communications and community equipment
- Stores, delivery and other associated costs.

Exclude contributions by the Housing service, the local NHS services and Adult Social Care service.

Line 15.6 Targeted family support

Targeted family support services are those focused on particular vulnerable families, including but not limited to families receiving support through the Family intervention project.

Include budgeted spending in the following areas that were previously captured under separate lines in this data collection:

- Contribution to the health care of individual children. This is expenditure where there is a need to support a child. This includes non-statutory innovative initiatives or pilot programmes. These could be funded privately, by the local authority, or jointly by the local authority and the primary care trust.
- Home care services. This is home care provided to help look after a child at home; for example, home helps, domiciliary care assistants, and support or payments to voluntary workers or organisations.
- Providing home care services. Also include the costs of administration of home care for children.
- Intensive family interventions. Include expenditure for providing intensive family interventions which support the lives of troubled families.

Other areas of spend that could be included in this line are:

- Payments or gifts in kind to safeguard and promote the welfare of children in need
- Community support workers (peripatetic support staff who supervise children at risk, children in need, and learning in the community, and liaise with other agencies, CPNs, etc.), outreach workers, family support or aid workers, and others working with those families but whose duties do not fit the home care definition
- Expenditure on support for carers rather than clients (including young carers) that is not included in any of the other divisions of service
- Family contact supervision
- Residence orders paid for.
- Exclude home care services provided for short breaks for disabled children.

Line 15.7 Universal family support

Universal family support is open to all, regardless of their family circumstances or perceptions of vulnerability. This includes support provided in the community for children who do not have a particular need that has been already identified (but who may be in a disadvantaged group), such as home– school liaison services funded by the local authority, peer-to-peer support services.

Line 21 Youth justice

Include the costs of services related to young offenders and youth offending teams.

- Costs of providing or purchasing secure accommodation for children who pose a risk to themselves or to others, or who have a security requirement placed on them for youth justice reasons under s53 of the Children and Young Persons Act 1933. Include all other remand facilities for a young offender, e.g. under s97 of the Crime and Disorder Act 1998.
- Costs of social services staff and support facilities for youth offender teams under the Crime and Disorder Act 1998
- Community services costs
- Remand fostering costs, i.e. payments to carers and supervision costs where a court has made an order that an alleged young offender should be held securely in the community rather than being placed in an institution
- Bail support schemes
- Other youth justice costs.

Asylum seekers children's services

Line 21.4 Assessment and case management

Include the costs involved with the process of receiving referrals, assessing need, defining eligibility and arranging for packages of care to be provided and reviewing the quality and continued relevance of that care for children and families. It includes field social work costs (including hospital social worker), other social care staff based in primary healthcare settings, occupational therapy services to children and families and relevant support staff costs.

Line 21.5 Children (excluding children looked after)

Include the costs of finding accommodation, ensuring education, etc., including the costs of peripatetic support workers and grants to voluntary organisations that support children. (NB this excludes asylum-seeking children who meet the definition of Children Looked After.)

Line 21.6 Families

Include the costs of giving advice and assisting with accommodation (although only include the actual accommodation costs if these are within social services establishments), including the costs of peripatetic support workers and grants to voluntary organisations that support asylum seeking families.

Line 25 Other children's and families' services

Include other budgeted spend that cannot be placed under another specific heading but contributes to overall spending on children's and young people's services. Also include:

- Grants to voluntary organisations that cannot be specifically placed under another children's heading
- Counselling services
- Generic services in support of children that abuse substances not included elsewhere.

Safeguarding children and young people's services

Line 25.4 Local safeguarding children board

Includes costs of the authority's local safeguarding children board functions under the Children Act 2004 and The Local Safeguarding Children Boards Regulations 2006.

Line 25.41 Social work (including LA functions in relation to child protection)

Social workers are directly involved with the care of children and with the commissioning of services for children. Include the processes for assessing need, determining and defining the service to be provided and reviewing the quality of and continued relevance of that care for children. Also include:

- Field social work costs (include hospital social workers)
- Occupational therapy services to children
- Relevant support staff costs
- Child protection social work costs.

Exclude social work costs in support of foster carers and adoptive families as these are captured elsewhere.

Line 25.42 Commissioning and children's services strategy

Include budgeted spending on overall commissioning within Children's and Young People's Services, such as the cost of a central commissioning function. Also include any additional expenditure on services that are bought in from outside the local authority to support the central commissioning function. Where joint commissioning units have been set up, e.g. between the local authority and the primary care trust, include the overall costs of maintaining the joint unit. Exclude the costs of the actual services commissioned as well as any social worker costs related to commissioning as these are captured elsewhere. Also exclude costs of commissioning services specifically for children's centres. For the children's services strategy element, include partnership costs for multi-agency working, i.e. contributions from the authority to partnership manager and other costs. Do not include pooled budget contributions for specific front-line

services. Include spending on statutory regulatory duties related to children's services that are not included in 'Service strategy and other educational functions'.

Services for Young People

This encompasses all local authority expenditure on the provision of educational and recreational leisure-time activities, including youth work and delivery of their duties to support young people (aged 13 to 19) to participate in education or training.

Line 25.6 Targeted services for young people

Targeted services are those focused on supporting early intervention for vulnerable young people, including but not limited to those at risk of teenage pregnancy, substance misuse, youth crime and not being in education, employment or training.

Include those services that are targeted towards supporting individual young people on a one-to-one basis (e.g. counselling), groups of young people (for example young people at risk of gang involvement) or specific localities (for example detached youth work in areas that have high instances of anti-social behaviour). Include:

- Youth work
- Activities for young people
- Services to support young people's participation in education or training
- Substance misuse services
- Teenage pregnancy services
- Discretionary awards
- Student support.

Line 25.7 Universal services for young people

Universal and open access services are open to all young people, regardless of their circumstances or perception of vulnerability.

Include:

- Youth work
- Activities for young people
- Services to support young people's participation in education or training
- Substance misuse services
- Teenage pregnancy services
- Discretionary awards; and student support.

Line 26.1 Payments to voluntary organisations within children's and families' services

Include all grants and payments made to voluntary sector organisations. If the voluntary sector provider leases a building owned by the LA, then a capital charge will fall on that provider. This charge should be included. Any income from the voluntary provider in respect of the capital charge should also be included.

Voluntary organisations can operate on a national, county or community level and tend to align themselves to areas of specific specialist concern. They must be independent of any for-profit organisation and the state, the latter being defined by the presence of a majority of non-statutory bodies, appointees, representatives and members on its governing or managing body. They must be non-profit distributing and primarily non-business in that no payments (other than reasonable out of pocket expenses) may be made to members or trustees. Voluntary organisations must be self-governing; voluntary in terms of providing gifts in kind or of time including services provided by volunteers and non-paid trustees; and able to demonstrate that their activities benefit the wider public in general.

Older people (aged 65 or over) including older mentally ill

Include services to all people aged over 65 in this category even where the reason for care is a physical disability, sensory impairment, learning disability, mental health need or any other need.

Line 26.5 Service Strategy – Adult Services

This category has been very narrowly defined for Adult Social Care to ensure that amounts recorded by each authority are comparable. It is important to follow the narrow definition below:

Strategic management – Include the costs of the management team, the relevant director and his or her team.

The costs of other staff time involved in strategic planning and partnership arrangements are not included in this definition. Similarly, some operational input by the relevant director and his or her personal staff is inevitable, but it is ignored as its impact is unlikely to be material and accurate quantification is difficult.

Complaints procedures - include the relevant costs of the complaints procedure required by the National Health Service and Community Care Act 1990.

Line 27 Assessment and care management

Include costs of commissioning services for older people, specifically the process of receiving referrals, assessing needs, defining eligibility and arranging for packages of care to be provided and reviewing the quality of and continued relevance of that care for older people.

This includes field social work costs (including hospital social workers); other social services staff based in primary healthcare settings; occupational therapy services to older people; and relevant support staff costs.

Line 28 Nursing care placements

Include the costs of providing placements in care homes registered by the CSSIW and by definition requiring trained nursing staff to be present; and the costs of providing nursing care beds in care homes.

- **Line 29 Residential care placements**

In column 1.1, include costs of providing placements in local authority residential homes provided under Part III of the National Assistance Act 1948, and in column 1.2, the costs of providing placements in independent homes registered under the Care Standards Act 2000.

All such homes must be permanently staffed for 24 hours a day, and in the case of the independent homes, they must consist of 4 or more beds.

Also include the costs of providing residential care beds in care homes.

Line 30 Supported and other accommodation

Include supported accommodation costs not falling under the definitions of lines 28 and 29. Include supported accommodation in:

- adult placement schemes
- group homes
- unstaffed homes
- partially staffed homes
- sheltered housing costs not applicable to the Housing Revenue Account.

Exclude highly sheltered housing where the warden care amounts to personal care to clients. This should be recorded on line 32 as home care expenditure.

Line 31 Direct payments

Include the value of direct payments made to older people for the purchase of care services. Include the costs of administering the payments to clients.

Line 32 Home care

Include the following services at a client's own home:

- home helps
- night sitters
- domiciliary care assistants
- home care assistants
- others providing non-therapeutic support
- personal care in sheltered housing
- care attendant schemes
- support or payments to voluntary workers/organisations providing home care services
- the costs of supervising and administering the above services, including fees to the post office for collecting income.

Line 33 Day care

Include activities involving regular attendance at a location (other than the client's own home) for personal, social, therapeutic, training or leisure purposes, including any meals at the centre and transport to and from the location. This can also include day care provided within resource centres.

Exclude luncheon clubs, which should be recorded in line 35 as meals expenditure.

Line 34 Equipment and adaptations

Include social services contributions to the cost of:

- adaptations to homes
- disability equipment
- telephones, alarm equipment, and other communications equipment
- stores, delivery and other associated costs.

Exclude contributions from the housing service.

Line 35 Meals

In cases where the cost of meals to client groups other than older people are significant they should be separately charged to the other client groups, using lines 46, 57 or 68. Where the cost of meals to other client groups is not significant, record all costs here.

Include:

- meals on wheels
- cook-chill meals
- meals at luncheon clubs.

Exclude meals provided at day centres, other than luncheon clubs, which should be recorded in line 33 as day care expenditure.

Line 36 Other services to older people

Include:

- peripatetic support staff who supervise people living in the community and liaise with other agencies, community psychiatric nurses, etc. and whose duties do not fall under home care, such as community support and outreach workers;
- expenditure on support for carers rather than clients that is not included in any of the other divisions of service
- grants to voluntary organisations related to older people that cannot be more specifically placed under another heading
- Reablement costs covering the support delivered to people following a crisis or discharge from hospital, designed to help regain independence, reduce demand for care and help re-engage with their community.

Line 37.1 Payments to voluntary organisations within services to older people

(See line 26.1)

Adults aged under 65 with a physical disability or sensory impairment

Include services to adults aged up to and including 64 where the primary reason for their care is related to a physical disability or sensory impairment.

Line 38 Assessment and care management

Include costs of commissioning services for adults aged under 65 with a physical disability or sensory impairment, specifically the process of receiving referrals, assessing needs, defining eligibility and arranging for packages of care to be provided and reviewing the quality of and continued relevance of that care for such adults.

This includes field social work costs (including hospital social workers); other social services staff based in primary healthcare settings; occupational therapy services to adults aged under 65 with a physical disability or sensory impairment; and relevant support staff costs.

Line 39 Nursing care placements

Include the costs of providing placements in care homes registered by CSSIW and by definition requiring trained nursing staff to be present; and the costs of providing nursing care beds in care homes.

Line 40 Residential care placements

In column 1.1, include costs of providing placements in local authority residential homes provided under Part III of the National Assistance Act 1948, and in column 1.2, the costs of providing placements in independent homes registered under the Care Standards Act 2000.

All such homes must be permanently staffed for 24 hours a day, and in the case of the independent homes, they must consist of 4 or more beds.

Also include the costs of providing residential care beds in care homes.

Line 41 Supported and other accommodation

Include supported accommodation costs not falling under the definitions of lines 39 and 40. Include supported accommodation in:

- hostels
- adult placement schemes
- group homes
- unstaffed homes
- partially staffed homes
- sheltered housing costs not applicable to the Housing Revenue Account.

Exclude highly sheltered housing where the warden care amounts to personal care to clients. This should be recorded on line 43 as home care expenditure.

Line 42 Direct payments

Include the value of direct payments made to adults aged under 65 with a physical disability or sensory impairment for the purchase of care services. Include the costs of administering the payments to clients.

Line 43 Home care

Include the following services at a client's own home:

- home helps
- night sitters
- domiciliary care assistants
- home care assistants
- others providing non-therapeutic support
- personal care in sheltered housing
- care attendant schemes
- support or payments to voluntary workers/organisations providing home care services
- the costs of supervising and administering the above services, including fees to the post office for collecting income.

Line 44 Day care

Include activities involving regular attendance at a location (other than the client's own home) for personal, social, therapeutic, training or leisure purposes, including any meals at the centre and transport to and from the location. This can also include day care provided within resource centres. Include all supported employment activities in relation to this client group.

Exclude luncheon clubs, which should be recorded in line 46 as meals expenditure.

Line 45 Equipment and adaptations

Include social services contributions to the cost of:

- adaptations to homes
- disability equipment
- telephones, alarm equipment, and other communications equipment
- stores, delivery and other associated costs.

Exclude contributions by the housing service.

Line 46 Meals

In cases where the cost of meals to the adults aged under 65 with a physical disability or sensory impairment client group are significant, they should be separately recorded here. Where the cost of meals to this client group is not significant, record no costs here, but include them within the older people client group meals expenditure on line 35. Include:

- meals on wheels
- cook-chill meals
- meals at luncheon clubs.

Exclude meals provided at day centres, other than luncheon clubs, which should be recorded in line 44 as day care expenditure.

Line 47 Other services to adults under 65 with a physical disability or sensory impairment

Include:

- sensory impairment services
- the cost of the talking books service
- peripatetic support staff who supervise people living in the community and liaise with other agencies, community psychiatric nurses, etc. and whose duties do not fall under home care, such as community support and outreach workers
- expenditure on support for carers rather than clients that is not included in any of the other divisions of service
- grants to voluntary organisations related to adults aged under 65 with a physical disability or sensory impairment that cannot be more specifically placed under another heading.

Line 48.1 Payments to voluntary organisations within services to adults aged under 65 with a physical disability or sensory impairment

(See line 26.1)

Adults aged under 65 with learning disabilities

Include services to adults aged up to and including 64 where the primary reason for their care is related to learning disabilities.

Line 49 Assessment and care management

Include costs of commissioning services for adults aged under 65 with learning disabilities, specifically the process of receiving referrals, assessing needs, defining eligibility and arranging for packages of care to be provided and reviewing the quality of and continued relevance of that care for such adults.

Includes field social work costs, including hospital social workers; other social services staff based in primary healthcare settings; occupational therapy services to adults aged under 65 with learning disabilities; and relevant support staff costs.

Line 50 Nursing care placements

Include the costs of providing placements in care homes registered by CSSIW and by definition requiring trained nursing staff to be present; and the costs of providing nursing care beds in care homes.

Line 51 Residential care placements

In column 1.1, include costs of providing placements in local authority residential homes provided under Part III of the National Assistance Act 1948, and in column 1.2, the costs of providing placements in independent homes registered under the Care Standards Act 2000.

All such homes must be permanently staffed for 24 hours a day, and in the case of the independent homes, they must consist of 4 or more beds.

Also include the costs of providing residential care beds in care homes.

Line 52 Supported and other accommodation

Include supported accommodation costs not falling under the definitions of lines 50 and 51. Include supported accommodation in:

- hostels
- adult placement schemes
- group homes

- unstaffed homes
- partially staffed homes
- sheltered housing costs not applicable to the Housing Revenue Account.

Exclude highly sheltered housing where the warden care amounts to personal care to clients. This should be recorded on line 54 as home care expenditure.

Line 53 Direct payments

Include the value of direct payments made to adults aged under 65 with learning disabilities for the purchase of care services. Include the costs of administering the payments to clients.

Line 54 Home care

Include the following services at a client's own home:

- home helps
- night sitters
- domiciliary care assistants
- home care assistants
- others providing non-therapeutic support
- personal care in sheltered housing
- care attendant schemes
- support or payments to voluntary workers/organisations providing home care services
- the costs of supervising and administering the above services, including fees to the post office for collecting income.

Line 55 Day care

Include activities involving regular attendance at a location (other than the client's own home) for personal, social, therapeutic, training or leisure purposes, including any meals at the centre and transport to and from the location. This can also include day care provided within resource centres. Include all supported employment activities in relation to this client group.

Exclude luncheon clubs, which should be recorded in line 57 as meals expenditure.

Line 56 Equipment and adaptations

Include social services contributions to the cost of:

- adaptations to homes
- disability equipment
- telephones, alarm equipment, and other communications equipment
- stores, delivery and other associated costs.

Exclude contributions from the housing service.

Line 57 Meals

In cases where the cost of meals to the adults aged under 65 with learning disabilities client group are significant, they should be separately recorded here. Where the cost of meals to this client group is not significant, record no costs here, but include them within the older people client group meals expenditure on line 35.

Include:

- meals on wheels
- cook-chill meals
- meals at luncheon clubs.

Exclude meals provided at day centres, other than luncheon clubs, which should be recorded in line 55 as day care expenditure.

Line 58 Other services to adults under 65 with learning disabilities

Include:

- peripatetic support staff who supervise people living in the community and liaise with other agencies, community psychiatric nurses, etc. and whose duties do not fall under home care, such as community support and outreach workers
- expenditure on support for carers rather than clients that is not included in any of the other divisions of service

- grants to voluntary organisations related to adults aged under 65 with learning disabilities that cannot be more specifically placed under another heading.

Line 59.1 Payments to voluntary organisations within services to adults aged under 65 with learning disabilities
(See line 26.1)

Adults aged under 65 with mental health needs

Include services to adults aged up to and including 64 where the primary reason for their care is related to mental health needs.

Line 60 Assessment and care management

Include costs of commissioning services for adults aged under 65 with mental health needs, specifically the process of receiving referrals, assessing needs, defining eligibility and arranging for packages of care to be provided and reviewing the quality of and continued relevance of that care for such adults.

Includes field social work costs (including hospital social workers); other social services staff based in primary healthcare settings; occupational therapy services to adults aged under 65 with mental health needs; and relevant support staff costs.

Line 61 Nursing care placements

Include the costs of providing placements in care homes registered by CSSIW and by definition requiring trained nursing staff to be present; and the costs of providing nursing care beds in care homes.

Line 62 Residential care placements

In column 1.1, include costs of providing placements in local authority residential homes provided under Part III of the National Assistance Act 1948, and in column 1.2, the costs of providing placements in independent homes registered under The Care Standards Act 2000.

All such homes must be permanently staffed for 24 hours a day, and in the case of the independent homes, they must consist of 4 or more beds.

Also include the costs of providing residential care beds in care homes.

Line 63 Supported and other accommodation

Include supported accommodation costs not falling under the definitions of lines 61 and 62. Include supported accommodation in:

- hostels
- adult placement schemes
- group homes
- unstaffed homes
- partially staffed homes
- sheltered housing costs not applicable to the Housing Revenue Account.

Exclude highly sheltered housing where the warden care amounts to personal care to clients. This should be recorded on line 65 as home care expenditure.

Line 64 Direct payments

Include the value of direct payments made to adults aged under 65 with mental health needs for the purchase of care services. Include the costs of administering the payments to clients.

Line 65 Home care

Include the following services at a client's own home:

- home helps
- night sitters
- domiciliary care assistants
- home care assistants
- others providing non-therapeutic support
- personal care in sheltered housing
- care attendant schemes
- support or payments to voluntary workers/organisations providing home care services

- the costs of supervising and administering the above services, including fees to the post office for collecting income.

Line 66 Day care

Include activities involving regular attendance at a location (other than the client's own home) for personal, social, therapeutic, training or leisure purposes, including any meals at the centre and transport to and from the location. This can also include day care provided within resource centres. Include all supported employment activities in relation to this client group.

Exclude luncheon clubs, which should be recorded in line 68 as meals expenditure.

Line 67 Equipment and adaptations

Include social services contributions to the cost of:

- adaptations to homes
- disability equipment
- telephones, alarm equipment, and other communications equipment
- stores, delivery and other associated costs.

Exclude contributions by the housing service.

Line 68 Meals

In cases where the cost of meals to the adults aged under 65 with mental health needs client group are significant, they should be separately recorded here. Where the cost of meals to this client group is not significant, record no costs here, but include them within the older people client group meals expenditure on line 35.

Include:

- meals on wheels
- cook-chill meals
- meals at luncheon clubs.

Exclude meals provided at day centres, other than luncheon clubs, which should be recorded in line 66 as day care expenditure.

Line 69 Other services to adults under 65 with mental health needs

Include:

- peripatetic support staff who supervise people living in the community and liaise with other agencies, community psychiatric nurses, etc. and whose duties do not fall under home care, such as community support and outreach workers
- expenditure on support for carers rather than clients that is not included in any of the other divisions of service
- grants to voluntary organisations related to adults aged under 65 mental health needs that cannot be more specifically placed under another heading.

Line 70.1 Payments to voluntary organisations within services to adults aged under 65 with mental health needs

(See line 26.1)

Other adult services

Include the following services to adults not included in the other client groups above.

Line 76 Assessment and care management

Include costs of commissioning services for all other adult services, specifically the process of receiving referrals, assessing needs, defining eligibility and arranging for packages of care to be provided and reviewing the quality of and continued relevance of that care for all other adults.

Includes field social work costs (including hospital social workers); other social services staff based in primary healthcare settings; occupational therapy services for all other adult services; and relevant support staff costs.

Line 77 HIV/AIDS

Include the costs of all residential and non-residential services to adults where their need for support arises primarily from their having contracted HIV/AIDS.

Note that all services to children with HIV/AIDS are included in children's services.

Line 78 Substance abuse (addictions)

Include the costs of all residential and non-residential services to adults where their need for support arises primarily as a result of:

- alcohol abuse
- drug abuse
- other substance abuse, such as solvents.

Note that all services to children that abuse substances are included in children's services.

Line 79.5 Asylum seekers - lone adults and NRPF

Include the costs of giving advice and assisting with accommodation (although only include the actual accommodation costs if these are within social services establishments), including the costs of peripatetic support workers and grants to voluntary organisations that support lone adult asylum seekers.

Include services to lone adult asylum seekers of all ages in respect of assessment and assistance with finding accommodation, together with costs of providing accommodation in social services establishments.

Include the costs to the local authority of dealing with and supporting those asylum seekers classed as NRPF, 'No Recourse to Public Funds'. These are asylum seekers with no entitlement to benefits and other support such as housing. Exclude the costs of providing accommodation in council owned housing, which is charged to the council fund by the housing revenue account. These charges, together with any grant funding for reimbursing housing costs, should be recorded on the RO8 form at line 24.

Line 80 Other adult services

In the unlikely event that an adult does not fit into a client group (e.g. a carer who is not a client in his or her own right), but attends a day centre, receives home care or is accommodated, the costs of their services should be included here. Also include here any grants to voluntary organisations that are not specific to any of the client groups above.

Line 81.1 Payments to voluntary organisations within other adult services

(See line 26.1)

Memorandum items**Line 85 Subjective breakdown of gross expenditure on social services**

This should consist of a breakdown of employee costs within gross expenditure on social services. A figure giving an estimate for employee costs included within line 84, columns 1.10 and 1.20 is required at line 85. It is important that the estimate does not double count re-charged employee costs.

RO4 – Cultural and related services**Line 1 Archives**

The Local Government (Records) Act 1962 enables local authorities to promote the use of records held under it. Include all costs of archive services provided under this act.

Note that similar services provided under the Public Libraries and Museums Act 1964 should be included in line 7, library services.

Line 2 Arts development and support

Include direct expenditure on the arts and grants or other contributions to individuals or voluntary organisations.

Expenditure that takes place in community centres, halls and libraries, should be apportioned to Line 10 'Recreation and sport' or Line 7 'Library services' as appropriate.

Line 3 Theatres and public entertainment

Local authority entertainment powers are contained in section 132 of the Local Government Act 1948 and section 145 of the Local Government Act 1972. Include expenditure on and income from:

- theatres
- concert halls, dance halls
- other entertainment premises
- holding dances
- maintaining a band/orchestra

- arts and crafts fairs
- arranging events, for example concerts and pantomimes
- promoting events
- providing refreshments at events
- making grants to others who provide entertainment

Line 4 Heritage

Include expenditure on conservation of the historic environment, for example:

- the repair and maintenance of historic buildings and ancient monuments owned by the local authority, including urgent works (but not the costs of notification of such works which should be recorded on RO6, line 4).
- advice on the conservation of historic parks, gardens, battlefields, listed buildings, etc.
- the costs of compulsory purchase orders and income from the sale of properties so acquired
- initiatives or services designed to develop and maintain an awareness of local history
- Include grants to voluntary groups and special events to celebrate historical events

Exclude planning costs associated with conservation of the historic environment, such as listed building / conservation area consent applications, repair notices and planning policy costs, which should be recorded on lines 4 and 7 of the RO6 form.

Line 5 Museums and galleries

Include expenditure and income associated with running museums and galleries, as permitted under section 12 of the Public Libraries and Museums Act 1964. Income earned from visitors should be shown separately in column 6.1, not netted off against expenditure shown in column 1. Also include independent museums which are in receipt of a regular revenue subsidy from the authority.

Line 7 Library services

The Public Libraries and Museums Act 1964 requires local authorities to provide a library service. Include expenditure on this statutory service in this line.

Include premises, staff and other costs associated with the provision of permanent libraries. Record income from any fees for overdue books or other services for which a fee is allowed in column 6.1; do not net it off against the expenditure shown in column 1.

Include reference and information services to users with various research needs, including the costs of archives and records that are not kept under the Local Government (Records) Act 1962. (The costs of archives and records that are kept under this act should be recorded in line 1).

Include expenditure on libraries that operate from vans, buses, trailers or any other mobile base, and services provided to any house-bound library service users.

Include expenditure and income on specific community library services, for example that associated with the hiring out of rooms for local clubs and meetings, the offering of drop-in centres, the hosting of community events like exhibitions and bring-and-buy fetes.

When local authorities are fulfilling their statutory duties through a third party, be it through a contractual or a commissioned relationship, and be it with a private contractor or a community-owned facility, this needs to be reflected within the costs of the service.

Line 10 Recreation and sport

Include expenditure and income from indoor sports facilities, for example:

- indoor swimming pools
- sports halls and leisure centres
- baths, laundry services, hydrotherapy pools, etc.
- any outdoor provision attached to an indoor facility, for example an outside five-a-side football area attached to a leisure centre.
-

Include outdoor sports facilities, for example:

- outdoor pools or lidos
- running tracks
- playing fields, sports grounds and football pitches (except those used purely for educational purposes)
- golf courses
- pitch and putt courses, etc.

If such outdoor facilities are within the boundary of a larger community park and do not represent a material share of the total expenditure of the park, it is not necessary to disaggregate the costs from those of the park itself. In such cases, record all costs as part of those associated with the park on line 11 'open spaces.'

Record all income from users, including service fees, refreshment sales and other sales separately in column 6.1. Do not net this income off against the expenditure shown in column 1.

If any of these facilities are run as a trading operation, for example a municipal golf course, include the details of the trading account on this line. Include appropriate charges made by any internal trading units, for example grounds maintenance, including an appropriate share of any significant trading balance.

Include expenditure on community centres and similar premises provided for residents of an area or community to use. These facilities are normally hired for a charge, which should be recorded in column 6.1 and not netted off the expenditure recorded in column 1. Exclude premises used mainly for arts events, e.g. exhibitions and concerts and those mainly for the use of council housing tenants that relate to the housing revenue account.

Include costs associated with the development of sport in the community, including outreach work, such as:

- sports development officers and associated travelling costs
- provision of local coaching, training and sports sessions
- planning, marketing and staging of sports events
- purchasing and maintenance of equipment
- school, community and volunteer initiatives
- grants made by the local authority to voluntary or other groups associated with sports development.

Include expenditure on the foreshore, that is the land between the high water limit and the coastline proper, and the associated promenade and piers, where it does not fall in another division of service. For example, toilets will be recorded under environmental health expenditure, and cleaning as street cleaning expenditure, not foreshore.

Line 11 Open spaces

Record all expenditure on open spaces and parks, including all public open spaces within the boundaries of a city, town or village, together with the costs associated with play areas, nature corners, footpaths and bridle-paths that are an integral part of the open spaces and parks. It is not necessary to disaggregate costs of sports facilities which are an integral part of the park, unless they form a material part of the costs (for example if the sports facilities are the primary function of the park), in which case the associated costs should be included within line 10

Record countryside recreation and management costs, including facilities in country areas that are aimed at visitors, such as:

- country parks and community parks
- picnic areas
- nature reserves
- camping and caravan parks excluding travellers' sites, costs for which should be recorded on the RO8 form, line 19 'Other Council Property'
- work on canals.

It is only necessary to disaggregate the costs of any integral recreation facilities within the country area if they are material, in which case they should be included on line 10.

Include expenditure on allotments, treating the rents collected from tenants as income in column 6.1, and not netted off against the expenditure recorded in column 1.

Line 12 Tourism

Include expenditure applied to encourage people to visit the area as allowed by section 144 of the Development of Tourism Act 1969. This will include the costs of:

- developing policies to promote tourism in the area
- promoting and advertising the area to potential visitors
- contributions to the Welsh tourist board
- grants and loans given to support organisations offering attractions or other tourist related facilities

- information offices (visitor centres) and bureaux for the provision of information to visitors, including the costs of providing any literature for visitors, for example maps, tourist guides and 'what's-on' leaflets, etc.

Memorandum items

Lines 14 Subjective breakdown of gross expenditure on cultural and related services

This should consist of a breakdown of employee costs within gross expenditure on cultural and related services. A figure giving an estimate for employee costs included within line 13, column 1 is required at line 14. It is important that the estimate does not double count re-charged employee costs.

RO5 – Environmental services

Line 1 Cemetery, cremation and mortuary services

Include expenditure and income related to cemeteries and crematoria, including contributions and administrative support to joint cemetery boards and joint crematoria boards established under the Local Government Act 1972.

Also include expenditure and income of mortuary and post-mortem services here. The 1936 Public Health Act requires some authorities to maintain mortuary services. The authority may charge another body, such as a police force, for its use of the mortuary and post-mortem services offered. Similarly, the authority may choose to buy in such services from a local hospital. In cases where the mortuary services are charged out to another body, any fees or charges should be recorded in column 6.1, and not netted off the expenditure recorded in column 1.

Where the mortuary service charges the coroner for the use of its services, the income should be recorded in column 6.2, as a recharge, with the expenditure incurred by the coroners' service recorded in column 1 line 15 on the RO6 form (Coroners Court Services).

Also include maintenance costs of a churchyard following its closure by a parochial church under the Local Government Act 1972.

Line 2 Coast protection

Include all revenue expenditure on coast protection, for example that incurred to protect coastal areas against erosion and sea encroachment.

Line 3 Food safety

Include all expenditure and income relating to the aim of reducing the incidence of food based poisoning as required by the following:

- the Food and Environment Protection Act 1985
- the Food Safety Act 1990
- the Food Safety (General Food Hygiene) Regulations 1995
- the Food Safety (Temperature Control) Regulations 1995
- Include the costs of:
 - regular inspections of food premises
 - routine inspection and testing of food samples
 - running food hygiene courses for people who handle food at work
 - the operation of a 'good hygiene' certificate scheme
 - investigations into food poisoning outbreaks.

Line 6.1 Other environmental health

Include all costs associated with work to ensure that the residents of private sector accommodation live in safe and sanitary conditions. Activities include:

Environmental protection

Include work performed to reduce:

- Noise pollution - including noisy party patrols, investigating complaints and where necessary the costs of seizing noisy equipment. Any action under the Noise and Statutory Nuisance Act 1993 or the Noise Act 1996 is included here.

- Air pollution - including responsibilities under the Environment Protection Act 1990, the Clean Air Act 1993, Part IV of the Environment Act 1995 and Light pollution powers under the Clean Neighbourhoods and Environment Act 2005. Include work on the air quality management plan.
- Contaminated land - the Environment Act 1995 requires local authorities to have a formal strategy to identify and deal with contaminated land. Include the costs of preparing and implementing this strategy including the costs of:
 - Identifying contaminated land
 - Assessing the degree of contamination
 - Maintaining a register of contaminated land
 - Monitoring levels of contamination
 - Assessing the health risks associated with contaminated land
- Water pollution: include regular monitoring of water quality (but not drinking water, which is included in 'water safety', below)
- Anti-fly-tipping work: include publicity costs, telephone hotlines and the costs of court actions.

Exclude the removal of fly-tipped waste, this should be included in Waste Collection.

Housing standards

Include all costs associated with work to ensure that the residents of private sector accommodation live in safe and sanitary conditions. Likely activities to include:

- Inspections and enforcements in response to complaints from residents
- Checks on the quality of houses of multiple occupation
- Checks on conditions at travellers' sites
- Inspections of hotels, guest and boarding houses
- Validation certification.

Exclude licencing of houses in multiple occupation, this should be included in RO8 line 7.1

Health and safety

Include expenditure on health and safety at work inspections, investigations of notified incidents and enforcement work. The work will mostly be undertaken under the Health and Safety at Work Act 1974. The precise areas covered are detailed in the Enforcing Authority Regulations (SI 746/1977) and include shops, offices, some warehouses and some other commercial premises, e.g. launderettes.

Port health

Checks on the fitness of food and animals in transit at ports and airports. The issuing of de-ratting certificates. Include income from the certificates shown gross. Do not net off income against costs.

Pest control

Include the costs of rodent and other pest control activity including mice, wasps, etc. Any income earned from this activity should be shown gross.

Animal and public health including infectious disease control

This category includes expenditure on a number of small activities as follows.

Local records are likely to identify each service separately:

- Animal welfare
- Dog control
- Cesspool emptying
- Contributions to sewerage schemes
- Temporary caravan sites
- Checking conditions at travellers' sites
- Health education activity, e.g. leaflets, exhibitions, etc.
- Infectious diseases under the Public Health (Control of Diseases) Act 1984 and associated 1988 regulations, except for port health provisions that are included in the 'Port health' subdivision above.

Licensing (including taxi licensing and alcohol and entertainment licensing)

All licensing activity, not classed as DRM, by a council should be accounted for here. This rationalises the accounts, which previously showed different licensing work in different places. This new simpler method of accounting:

- Reflects an increasing trend by local authorities to have a single multi-skilled team to deal with all licensing work
- Opens up the possibility for Best Value reviews of licensing activity.

Examples of licensing activity to include here are:

- Hackney carriages
- Private hire vehicles
- Theatres
- Cinemas
- Skip licensing
- Scaffold licensing
- Hoarding licensing
- Handling applications for felling licences
- Animal licensing
- Responsibilities under the Gambling Act 2005
- Responsibilities under the Licensing Act 2003.

Income from licence fees should be accounted for here.

Exclude licencing of houses in multiple occupation, this should be included in RO8 line 7.1

Public conveniences

Include the costs of running, cleaning and maintaining public toilets. Income should also be accounted for on a gross basis.

Water safety

Includes all activity that aims to reduce the incidence of water-based poisoning as required by the Water Industry Act 1991. Likely activity to be accounted for here includes monitoring drinking water.

Line 8 Street cleansing (not chargeable to highways)

Include the sweeping and removal of litter from land, litterbins, etc. that is required to comply with the Environmental Protection Act 1990. This Act sets standards of cleanliness that councils must maintain for 11 different categories of land, ranging from shopping centres to towpaths that the public have rights of access to.

Include the collection from the streets of illegally fly-tipped rubbish or dead animals, and the cleansing of foreshores. Any sweeping or cleaning costs that relate to keeping carriageways free of litter for road safety purposes should be charged to the highways' service and recorded on the RO2 form.

Line 11.5 Community safety (CCTV)

Exclude any items that can be coded to a specific service, such as CCTV cameras in car parks should be coded to Parking Services. Cameras providing security to schools should be accounted for in Education.

Line 11.6 Community safety – crime reduction (excluding CCTV)

Include community safety expenditure that cannot be clearly and properly allocated to a specific service, for example:

- the costs of community or neighbourhood wardens
- fees paid to police forces to secure extra police officers for a particular area
- provision of crime prevention advice.

Line 12 Community safety – safety services

Include community safety expenditure that cannot be clearly and properly allocated to a specific service, for example:

- lighting in non-highway areas (except HRA items)
- provision of safety railings
- provision of home safety advice.

As with lines 11.5 and 11.6, exclude any items that can be coded to a specific service.

Line 14 Flood defences and land drainage

Include:

- revenue expenditure on the construction, alteration, improvement, repair, maintenance, demolition and removal of flood defences
- the costs related to the maintenance and testing of any flood warning system
- the provision of advice and information to the public
- Flood Risk Strategy - The development, monitoring and reporting of a Local Flood Risk Strategy under the provision of the Flood and Water Management Act 2010, in local authorities' role as Lead Local Flood Authorities (LLFAs).
- Activities include:
 - the preparation of local flood risk management strategies
 - a duty to comply with the National Strategy
 - to co-operate with other authorities, including sharing data
 - a duty to investigate all flooding within its area as the LLFA consider it necessary
 - a duty to maintain a register of structures and features likely to affect flood risk
 - a duty to contribute to sustainable development.

Exclude the costs of levies to the Environment Agency in respect of the local flood defence committees. These are to be recorded on line 64 of the RS form.

Include any own local authority expenditure related to internal drainage works, including any incurred in respect of removing obstructions in the watercourse.

Exclude the costs of levies to the Internal Drainage Boards and to the Environment Agency acting as an Internal Drainage Board in respect of land drainage work. These are to be recorded on lines 65 and 66 of the RS form.

Line 19 Agricultural and fishery services

Include costs related to fishery harbours as defined by section 21 and schedule 4 of the Sea Fishery Industry Act 1951 and fisheries' expenditure at all other ports. Record any income received in column 6.1, do not net it off against the expenditure recorded in column 1.

Include the costs of supporting agriculture, notably those associated with the provision and maintenance of farms and smallholdings for rent including rent collection costs. Record any rents received as income in column 6.1, do not net it off against the expenditure recorded in column 1.

Exclude costs related to fishery harbours as defined by section 21 and schedule 4 of the Sea Fishery Industry Act 1951 and fisheries' expenditure at all other ports.

Line 22 Trading standards

Record expenditure on activities to protect consumers against illegal pricing, quality, fair-trading and safety practices, including:

Consumer pricing

Includes inspection, advice and enforcement activity to ensure prices are accurately displayed where required and that consumers are not misled as to the price of goods, services or accommodation.

Fair trading

Includes activity under a wide range of legislation aimed at protecting consumers and legitimate businesses and preventing unfair commercial practices. Activities include:

- Investigation and enforcement based on complaints or intelligence
- Good trader schemes and controls on door-to door selling activity
- Provision of legal advice to businesses and to individual members of the public.

Food labelling

Includes inspection, advice to businesses, sampling and other activities aimed at ensuring that food sold is correctly labelled and meets compositional standards where applicable.

Product safety

Includes inspection, advice to businesses, sampling and other activities aimed at ensuring that products placed on the market are safe.

Weights and measures

Includes inspection and enforcement activity aimed at ensuring that weighing and measuring equipment used for trade is accurate and that goods sold by quantity are correct.

Line 25.1 Waste collection

Include all expenditure on the collection of household waste. Do not include expenditure on the collection of trade waste (included under Trade Waste below) or expenditure on the separate collection of recyclable waste or compostable waste (to be included under Recycling below).

Include the collection of refuse from private dwellings and community skips. Include all types of waste including garden waste, bulky items and clinical or hazardous waste. Income earned from these collections should also be shown here.

Under s75 of the Environmental Protection Act 1990, the following types of premises are classed as households:

- Residential care home premises
- Nursing care home premises
- School or other educational establishments.

Include waste strategy and the costs of preparing, monitoring and reviewing the joint waste strategy.

Line 25.2 Waste Disposal

Include the costs of household waste disposal including landfill, incineration, centralised composting, salvage/recycling and new treatment technologies, etc. in this service division. Do not include expenditure on the treatment of recyclable waste or compostable waste – these are to be included under Recycling below.

Include the costs of operating transfer stations and civic amenity sites (household recycling centres), including transport costs. Include waste strategy and the cost of preparing, monitoring and reviewing the joint waste strategy.

Include the costs of closed landfill sites such as restoration and monitoring. Include trading of landfill allowances (costs and income).

Line 25.3 Trade Waste

Include the costs of collecting refuse from commercial properties. Income earned from this activity should also be included here and shown gross. Include payments to waste disposal authorities for the disposal of trade waste.

Line 25.4 Recycling

Include all of the costs of collecting items separately (e.g. doorstep collections or banks), for recycling. Exclude the costs of processing recycled waste except for those which are borne solely by the waste collection authority (WCA) and cannot be attributed to the waste disposal authority (WDA).

Include the costs of processing recyclable or compostable waste and the costs of material sorting (material recovery facilities – MRFs). Include the costs of re-processing, where recyclables are used as secondary raw materials, and composting/organic reprocessing such as windrow composting, in vessel composting or anaerobic digestion. Include the cost of new recycling technologies. Include the payment of reuse and recycling credits and income from disposal credits or the sale of recyclables. Costs shown here may be direct costs or payments to contractors.

Line 25.5 Waste Minimisation

Include the costs of initiatives and actions to encourage the minimisation of waste through the reuse, exchange and shared use of goods.

Include the costs of initiatives and actions to prevent/reduce waste through consumer purchasing. Exclude costs of recycling (above).

Line 25.55 Climate change costs

A division of service for costs associated with the Climate Change Act 2008.

Memorandum items

Line 31 Subjective breakdown of gross expenditure on environmental services

The purpose of this line is to give an employee costs breakdown within gross expenditure on environmental services. A figure giving an estimate for employee costs included within line 29, column 1 is required at line 31. It is important that the estimate does not double count re-charged employee costs.

RO6 – Planning and development and court services**Planning and development****Line 1 Building control**

Include all expenditure related to the role of local authorities in the monitoring and enforcement of building regulations.

Include costs associated with local authorities' responsibilities under the Building Act 1984 to vet plans for new buildings and to make site visits to monitor compliance with health and safety and building regulations. These relate to:

- section 18 - building over a sewer
- section 21 - provision for drainage
- section 24 - provision of exits
- section 25 - provision of water supplies.

Include the costs of enforcing building regulations and serving notices in the interests of public health and safety, including the costs of any subsequent court action and cost recovery action.

Include the giving of pre-submission advice and the administration of legislation related to:

- dangerous structures
- access for disabled people
- street naming and numbering.

Include services that may be offered such as:

- structural design
- fire safety auditing
- energy auditing
- planning conditions checks and enforcement.

Record any fees income earned from any of these activities in column 6.1, do not net it off against the expenditure recorded in column 1.

Line 4 Development control

Include the costs of handling planning applications made to the authority under town and country planning legislation in respect of:

- applications for listed buildings consent under section 8 of the Planning (Listed Buildings and Conservation Areas) Act 1990
- applications for conservation area consent under section 74 of the Planning (Listed Buildings and Conservation Areas) Act 1990.

Also include the costs of:

- buildings preservation orders, urgent works notices, repairs notices and spot listings
- appeals and enforcement action related to listed building and conservation area applications.

Record any fees income earned from any of these activities in column 6.1, do not net it off against the expenditure recorded in column 1.

Include all activities and costs related to the local authority's role in development control under town and country planning legislation.

Include the costs of handling enquiries from developers, consultants and local residents on development control matters, particularly those made in advance of the submission of an application.

Include the costs of dealing with applications for consent to display advertisements under the Town and Country Planning (Control of Advertisements) Regulations 1992 (as amended).

Include the costs of dealing with applications made to the local authority under town and country planning legislation, whether or not the authority determines those applications. This should include all the following applications and notifications listed below:

- applications for planning permission for redevelopment under Article 3 of the Town and Country Planning (Applications) Regulations 1988 and Articles 3 and 4 of the Town and Country (General Development) Order 1995, including:
- applications for outline planning applications
- applications for full planning permission
- applications for approval of reserved matters
- applications for limited period permissions, for the renewal of permissions, for the variation of conditions and the removal of onerous conditions (including applications made under section 73 of the Town and Country Planning Act 1990)
- applications under Regulations 3 and 4 of the Town and Country Planning General Regulations 1992
- applications for certificates of lawfulness of existing development or proposed development
- applications for certificates of appropriate development
- notifications under Circular 18/84 (Development by Government Department); Circular 14/90 (Overhead Electric Cables)
- applications by the British Coal Corporation under Class A, Part 21 of the Town and Country Planning (General Permitted Development) Order 1995
- revisions and modifications to existing or approval schemes where a new application is not needed;
- applications for consent, agreement or approval required by a condition or limitation attached to the grant of planning permission, as defined by Article 21 of the Town and Country Planning (General Development Procedure) Order 1995
- applications, determinations and approvals under Parts VI and VII of Schedule 2 to the Town and Country Planning (General Development) Order 1995 (Agricultural and Forestry Buildings Operators) (amended in 1999)
- applications, determinations and approvals relating to the installation of telecommunications apparatus under Part 24 of Schedule 2 to the Town and Country Planning (General Permitted Development) Order 1995 (Development by Telecommunications Code System Operators)
- applications, determinations and approvals under Part 31 of Schedule 2 to the Town and Country Planning (General Permitted Development) Order 1995 (Demolition of Buildings)
- applications for hazardous substances or consents under the Planning (Hazardous Substances) Regulations 1992
- applications to stop up or divert footpaths under section 257 of the Town and Country Planning Act 1990
- applications for minerals and waste under the Town and Country (Minerals) Regulations (1995) and prescriptions of County Matters Regulations (1980).

These costs should include any related to:

- the collection of statistics relating to applications
- the discharge of planning conditions
- the preparation and supervision of section 106 agreements
- commenting on applications or other development proposals on which another council consults the authority
- handling purchase notices
- handling claims for compensations of any kind
- Ombudsman cases related to the core planning function and court actions and any costs associated with those activities, including costs awarded for or against the council in respect of planning appeals.

Include the costs of handling planning appeals, that is, appeals under section 78, advertisement appeals and listed building appeals. Include the costs of collection of any statistics in relation to appeals.

Include the costs of environmental assessment of planning applications if these are required under the Town and Country Planning (Environmental Impact Assessment) (England and Wales) Regulations 1999.

Include the costs associated with tree and forestry regulations, such as:

- preparation and administration of tree preservation orders
- handling applications for felling licenses

- handling applications to fell trees under tree preservation orders and in conservation areas
- hedgerow removal notices under 1997 Hedgerow Regulations.

Include the costs of enforcement such as handling complaints about development, investigating alleged breaches of planning control and taking enforcement action. Include the costs of:

- monitoring and enforcing compliance with planning conditions
- prosecutions and associated legal proceedings, including enforcement appeals
- collection of statistics in relation to enforcement and enforcement appeals
- section 215 notices to compel landowners to tidy up land.

Include the costs of regulation of other special topics such as minerals and waste control, not referred to above.

Record any fees income earned from any of these activities in column 6.1, do not net it off against the expenditure recorded in column 1.

Line 7 Planning policy

Include statutory and non-statutory planning policy work including the preparation of guidelines and public consultation and involvement.

Include costs associated with:

- the determination of policy or policy guidelines for conservation (outside the development plan process)
- the designation of conservation areas and the preparation and implementation of any schemes for their enhancement, including conservation area appraisals
- building risk assessment and general advice on historic buildings and conservation areas.

Include the costs of responding to consultations and involvement in planning policy matters, from other authorities and bodies, including any regional planning organisations.

Include expenditure on the preparation, approval and adoption of, or the review, amendment or repeal and replacement of any part of the statutory development plan. Include any costs in respect of relevant:

- surveys
- public inquiries
- research
- monitoring and analysis
- public participation or objection.

Exclude maintenance of the roads network plan, the cost for which should be recorded on the RO2 form.

Include costs associated with the preparation and approval, adoption, or review of any non-statutory development plan, policy statement or any other kind of general supplementary planning guidance. These will include development or design briefs and urban design framework statements that set out the planning policy for the whole or part of the authority's area and are likely to be regarded as a guide for the purposes of development, promotion and control work.

Include any costs in respect of relevant:

- surveys
- public inquiries
- research
- monitoring and analysis
- public participation or objection.

Include the costs of implementing projects that require a high degree of co-ordination, where the purpose is to secure the authority's planning aims. Include the costs related to statutory policies and non-statutory guidance related to trees and forestry.

Include costs associated with statutory policies and non-statutory guidance related to special areas of activity, and cost associated with article 4 directions and areas of special advertisement control.

Line 8 Environmental initiatives

Include all costs related to protecting or improving the natural environment.

Include the costs of the preparation and carrying out of:

- local authority agenda 21 strategy
- biodiversity action plan
- environmental audits (include the collection of statistics relating to these audits)
- reports on the state of the environment;
- environmental management strategies under the label of agenda 21 activities.

Include costs associated with environmental education such as those in respect of projects with schools and colleges, the production of education packs and leaflets and the promotion of planning policies.

Include any grants paid by the local authority to bodies involved in environmental initiatives.

Include the costs of:

- carrying out any surveys and the preparation and implementation of any schemes for the purposes of environmental improvement
- surveys of derelict and / or contaminated sites and the preparation and implementation of schemes for their reclamation and other similar projects
- work in connection with (and including management of) sites of special scientific interest or sites of nature conservation interest, buildings of architectural or historic interest, ancient monuments and sites of archaeological interest (and any other archaeology costs) and the preparation of schemes for their conservation and enhancement
- woodland grant schemes.

Exclude the costs of countryside recreation and management, which should be included on the RO4 form at line 11 (Open spaces).

Line 9 Business Support**Premises development including**

- The building and letting of subsidised small individual or commercial units for start-up businesses or other purposes
- Conference centre costs
- Shopping centre costs
- Other non-service-based premises held for future development. Exclude surplus properties awaiting disposal or being held as investment properties
- The implementation of development on particular sites in pursuit of a proposal in the development plan or a departure from it. Include gross costs and gross income, e.g. rents received, separately.

Grants/loans and guarantees

The handling of financial incentives to persuade firms to set up or expand business in the area, including:

- Giving grants
- Making loans
- Providing guarantees.

Support to business and enterprise including:

- Grants to voluntary organisations that provide support and advice
- Careers advice to adults
- In-house costs of advisory services provided.

Line 10 Economic Research

Economic research includes:

- Need surveys
- Collation of information on economic analysis, including census data
- Specific investigations into areas where new policy is being developed.

Line 12 Economic development

Include costs related to understanding, promoting and supporting the economic well-being of the area.

Include the costs of letting subsidised individual or commercial units to businesses, including start-up businesses.

If this service is run as a trading operation, include the details of the trading account on this line. Record any income received from rents received and other charges as income in column 6.1. Do not net these costs off the expenditure recorded in column 1.

Include the costs associated with the provision of facilities for markets, erection and taking down of stalls and collection of rents from the market traders.

If this service is run as a trading operation, include the details of the trading account on this line. Record any income received from rents received and other charges as income in column 6.1. Do not net these costs off the expenditure recorded in column 1.

Exclude the costs of enforcing food hygiene and trading standards. These costs should be recorded on the RO5 at lines 3 and 22 respectively.

Include economic research costs such as surveys of need, collation of information on economic analysis, including census data, and specific investigations into areas where new policy is being developed.

Include costs associated with the development of conference and shopping centres.

Include costs in respect of the implementation of development on particular sites in pursuit of a proposal in the development plan, or a departure from it.

Include the costs of the handling of financial incentives to persuade firms to set up or expand business in the area; for example giving grants, making loans and providing guarantees. Include grants to voluntary organisations that provide support and advice to business and enterprise and any costs of advisory services provided by the local authority.

Include costs of training initiatives provided for local people directly by the local authority and grants to voluntary organisations that provide training.

Include the costs of work associated with regeneration activities.

Include the costs of providing input into and advice on European policy matters, including work related to attracting European and lottery funding.

Include the costs of promoting development in the authority's area by means of general publicity including:

- the preparation of exhibitions, promotional literature, audio visual aids and area guides
- the supply of information about the area
- advertising development opportunities
- organising promotional events such as seminars and workshops, particularly to maintain or attract employment.

Exclude tourism publicity, the costs for which should be shown on the RO4 form at line 12 (Tourism).

Line 13 Community development

Include the costs incurred to promote well-being in the area under the Local Government Act 2000. As such, it is possible that there will be some overlap between this category of expenditure and other services, in particular economic development (RO6 form, line 12), community safety (RO5 form, line 11) and housing (RO8 form for council fund housing). In such cases, local authorities are asked to record any expenditure which can be attributed to these services against the relevant headings, leaving only those costs which cannot be attributed to a specific service in this line.

Include costs specifically associated with the duty of improving and promoting the well-being of the community, including general community regeneration expenditure. More specifically this will include the costs of:

- community development officers
- projects on issues such as social inclusion

- initiatives to build community structures
- grants paid to local development trusts
- where such costs cannot be attributed to specific services such as economic development, community safety or housing.
- Include expenditure financed by schemes where the expenditure cannot be recorded against a specific service. Record the grants themselves in column 11.

Exclude any library service costs, which should be shown on the RO4 form, at line 7.

Court services

Line 15 Coroners' courts services

Include all costs associated with the coroners' court service including the costs of:

- the coroner and his/her deputies
- coroners' offices expenses
- premises costs
- inquests
- juries where required
- post-mortems.

The costs of the mortuary service are recorded on the RO5 form at line 1. In cases where the mortuary service charges the coroner for the use of its services, the charges should be recorded as expenditure in column 1 of this line, with a corresponding recharge of income recorded in column 6.2 of line 1 of the RO5 form.

Where coroners' courts are jointly financed by several local authorities, only the lead authority should record all expenditure and income of the committee in line 5, including all income received from other authorities involved in the arrangement as joint arrangement income in column 3. These other authorities should record only their contribution to the arrangement as expenditure in column 1.

Line 16 Other courts services

Include courts related expenditure that does not fit into the coroners' category. For example, some authorities retain and maintain judge's residences for use, in return for a rent, by judges when they hold courts in their area. Include any income received in column 6.1, do net it off the expenditure recorded in column 1.

Memorandum items

Line 18 and 19 Subjective breakdown of gross expenditure on planning and development and court services

The purpose of these lines is to give an employee costs breakdown within gross expenditure on planning and development and court services. A figure giving an estimate for employee costs included within line 14 and 17, column 1 is required at line 18 and line 19. It is important that the estimate does not double count re-charged employee costs.

RO8 – Council fund housing services

Line 1 Housing strategy

Include the costs of:

- reviewing housing needs, for example a housing condition survey
- the preparation of strategic plans for example a home energy conservation plan
- making bids to central government for funding
- preparing joint ventures
- liaison with external bodies
- costs incurred as a consequence of a large scale voluntary transfer (LSVT, or housing stock transfer), except the costs of the statutory duty to consult.

The amounts applicable to this line should apply to council fund housing only. A share of housing strategy costs based on a relevant apportionment between costs applicable to an authority's own stock, and other stock, should be charged to the housing revenue account.

Line 2 Enabling

Include day-to-day liaison costs with registered social landlords, and the costs of any nomination fees paid, except where these are related to homelessness (see line 13). Include waiting list management.

Line 3 Housing advice

Under the Housing Act 1996, each council has to provide a housing advice service to people housed privately. Include costs and appropriate overhead costs where staff are employed solely or substantially to do this duty in this line.

Clearly some advice will be given to non-council tenants by staff in area council housing offices which will be routinely charged to the housing revenue account (HRA). Where this is the case, the council need only charge this advice to the council fund where additional resources have been provided within area housing offices specifically to serve private tenants.

Line 4 Housing advances

Include costs of administering advances to individuals to purchase their property under section 435 of the Housing Act 1985.

Include as income in column 6.1, any mortgage interest payments paid by individuals receiving the advances, do not net this off against the expenditure recorded in column 1. The expenditure on the advance itself, together with any repayments from the individual eventually balance and should not be shown on the RO forms, as the expenditure does not constitute spending on local authority services.

Line 7 Private sector housing renewal

Include the administration of:

- home improvement grants under Part XV of the Housing Act 1985
- housing renovation grants under Part I of the Housing Grants, Construction and Regeneration Act 1996, and Part VIII of the Local Government and Housing Act 1989 (including home repair and minor works assistance, but excluding group repair)
- houses in multiple occupancy (HMO) grant issued under the Management of HMO regulations 1990
- home insulation grants under Part XV of the Housing Act 1985.

Where deferred action notices are issued under Part I of the Housing Grants, Construction and Regeneration Act 1996, include the costs here.

Exclude the grants themselves, which are classed as capital expenditure, and should not feature on any line on the RO forms.

Include revenue expenditure on:

- renewal areas (under Part VII of the Local Government and Housing Act 1989)
- housing action areas (under Part VIII of the Housing Act 1985)
- general improvement areas (under Part VIII of the Housing Act 1985)
- group repair schemes (under Part I of the Housing Grants, Construction and Regeneration Act 1996 and Part VIII of the Local Government Housing Act 1989).

Although inspections of houses of multiple occupancy (HMO) are normally undertaken by environmental health staff and accounted for as such, the authority may believe that:

- further action is necessary to protect the safety, health or welfare of occupants; in which case where the landlord will not take appropriate action, it can issue a control order
- the property is unfit for human habitation, in which case it can issue a closing order on all or part of the house.

Include the costs of these orders, including enforcement action and, in the case of control orders, any costs of compulsory purchase orders and management costs.

Include expenditure on subsidised and unsubsidised slum clearance under Part IX of the Housing Act 1985, for example the costs of making the demolition order, declaring and consulting on clearance areas and any compulsory purchase activity necessary.

Line 7.1 Licensing of private sector landlords

Include all costs associated with the licensing of HMOs and selective licensing of private sector landlords.

Line 7.3 HRA related pension costs

Include costs here if you are of the view that you cannot, under current regulations, charge current service (pensions) costs to the HRA. Authorities should, however, ensure that they charge the HRA with the appropriate charges for pensions in accordance with their statutory requirements.

Line 13 Homelessness

Record any income in column 6.1 in respect of:

- rent allowances and non-HRA rent rebates (as appropriate), which have been credited to the homelessness account from the housing benefit account
- any rents received from homeless acceptances occupying temporary accommodation.

Do net this income off against the expenditure shown in column 1.

Record all housing benefit expenditure (including that element financed by grants from the Department for Works and Pensions) on line 17.

Include payments to privately owned/managed hotels or guesthouses with some shared facilities for the provision of bed and breakfast accommodation.

Only include the cost of hostels that are used mainly to house the homeless.

Exclude the cost of any other hostel, except where the cost of housing a homeless person in other types of hostel is significant.

Include the costs of leasing dwellings to house homeless people where the local authority holds the lease, including leases on privately owned dwellings and those owned by registered social landlords. Include any associated costs, for example the provision of furniture, and any maintenance or refurbishment costs.

Include any other expenditure on housing for homeless people including payments to / for:

- hotels with self-contained annexes
- leased premises where the council is not the leaseholder
- acting as management agents for registered social landlords
- nomination fees to registered social landlords regarding homeless people.

Include all the costs of administering the homeless function, which is the receipt of requests for help and the allocation of spaces.

Line 17 Housing benefit payments

All expenditure incurred by local authorities in payment of housing benefits to people to subsidise their rents. In general the costs borne by the council fund are the costs of rent allowances paid to tenants of private landlords and registered social landlords. Rent rebates are in general paid to council tenants and are borne by the housing revenue account (HRA), although in some cases rent rebates are paid to council tenants in non-HRA dwellings, in which case the costs are also borne by the council fund.

Include all expenditure on rent allowances including the element financed by specific government grant from the Department for Work and Pensions, which itself should be recorded in column 11. Note that rent allowances are paid to the tenants of private landlords and registered social landlords.

Include all expenditure on any rent rebates paid to council tenants of non-HRA dwellings. Where the person is homeless, the expenditure should also be accounted for as income to the homelessness account on line 13.

The cost of any discretionary enhancements to statutory rent rebates paid, for example those paid to war widows are borne by the council fund. Include these costs here.

Line 18 Housing benefit administration

All housing benefit administration costs are borne by the council fund, including the costs of administering rent rebates to council tenants. Record the costs of assessing and paying all housing benefits, regardless of where the payment itself is accounted for, including the element financed by specific government grant from the Department for Work and Pensions, which itself should be recorded in column 11.

Line 19 Other council property

In rare instances where property is held by the local authority under powers other than section 74 of the Local Government and Housing Act 1989, but is used for council housing purposes, include the costs here. Include the costs of providing permanent sites for travellers to be accommodated and any the costs of any other non-HRA property used for housing purposes.

Exclude the costs of checking on the condition and hygiene of travellers' sites. These fall under environmental health and should be recorded on the RO5 form at line 6.1. Also exclude property held as non-housing secure tenancies, for example school and leisure centre caretakers' residences.

Line 20 Other welfare services

Certain welfare services provided in sheltered housing should be accounted for here if the authority achieves Best Value where such services are provided by housing staff (e.g. wardens) as opposed to social services staff. Where relevant, specifically include:

- assistance with mobility
- assistance at meal times
- assistance with personal appearance and hygiene
- administration of medication
- nursing care.

Also record the cost of the rent officer service here, including the amount of expenditure supported by the specific government grant covering rent officers' expenses. Record the grant itself in column 11.

Line 21 Supporting people

The categories of welfare services to vulnerable service users included in this grant are:

- Supported housing management grant – include amounts paid as part of the Safer communities supported housing fund and rough sleepers initiative
- DSS resettlement programme grants
- Transitional housing benefit grants
- Probation accommodation grants
- Home improvement agency grants
- Income support or job seekers allowance.

Services provided must be for the following purposes:

- Developing a person's capacity to live independently in the community or sustaining their capacity to do so
- Expanding tenure choices for persons who might remain in institutional care, or become homeless in breach of their terms of tenancy, if support were not provided
- In the case of domestic violence, providing immediate refuge.

Line 24 Contribution to the HRA (re items shared by the whole community)

Include expenditure charged to the council fund by the HRA (housing revenue account) in respect of the provision of housing for asylum seekers. Where these costs are covered by specific and special government grants paid into the council fund by the Home Office which themselves should be recorded in column 11.

Include only those costs that relate to the provision of accommodation by the housing department. The assessment and arrangement of accommodation, together with accommodation provided in social services establishments (for example when placing unaccompanied asylum seeking children in children's homes) and payments to voluntary organisations are

regarded as social services costs. These should be excluded from this line and recorded on lines 21.4 to 21.6 of the RO3 form.

Include any contributions made to the HRA from the council fund in respect of items maintained by the HRA which benefit the wider community, for example:

- play and other recreational areas
- grassed areas
- gardens
- community centres
- play schemes.

Record sums transferred from the housing revenue account (HRA) to the council fund revenue account under section 80(2) of the Local Government and Housing Act 1989.

Memorandum items

Lines 27 to 32 Housing revenue account reconciliation – these have been removed.

New Housing Lines have been added to match the additional SERCOP lines:

Line 41 Dwelling Rents (Gross)

- General needs housing
- Sheltered accommodation
- Temporary accommodation.

Line 42 Non-dwelling Rents (Gross)

- Garages
- Shops
- Land
- Other (e.g. pubs, telephone masts, wayleaves).

Line 43 Tenants', leaseholders' and other charges for services and facilities

- Service charges
- Heating and utility charges
- Charges to tenants for Supporting People services
- Charges for other welfare services (excluding essential care)
- Other charges to tenants.

Also include:

- Leaseholders' Charges for Services and Facilities
- Other Charges for Services and Facilities
- Community centres
- Commercial properties.

Line 46 Repairs and Maintenance

- Responsive
- Planned
- Associated costs.

**Line 47 Supervision and Management
Policy and management**

- Managing tenancies
- Rent collection and accounting
- RTB administration.

Line 50 Other HRA expenditure

- Special Services

- Communal heating
- Communal lighting
- Lifts
- Laundry services
- Caretaking
- Concierge schemes
- Cleaning
- Ground maintenance
- Welfare services (excluding essential care)
- Other special services (e.g. CCTV).

Any other expenditure not included above

Line 33 Subjective breakdown of gross expenditure on council fund housing services

The purpose of this line is to give an employee costs breakdown within gross expenditure on council fund housing services. A figure giving an estimate for employee costs included within line 26, column 1 is required at line 33. It is important that the estimate does not double count re-charged employee costs.

RO9 – Central services

Lines 1 to 2 Council tax reduction scheme payments and related administration

Include the actual payments in respect of council tax reduction scheme in line 1 and the costs of administering council tax reduction scheme in line 2.

Exceptionally, in line 1 include only the net cost to the authority of council tax reduction scheme, which is excluding that element of costs financed by council tax reduction scheme grant included within RSG.

Include expenditure in relation council tax reduction scheme for pensioners. Include the grant in column 11.

In line 2 include the full cost of administering council tax reduction scheme payments, which is including that element of costs financed by council tax reduction scheme administration grant. Record the grants themselves in column 11.

Lines 4 to 6 Local tax collection

Include the costs of collection of local taxation, including collection of council tax (line 4) and collection of non-domestic rates (line 5). Record the cost of collection allowance paid by the non-domestic rates pool as other income on line 5 in column 6.2. Do not net this off the expenditure recorded in line 5, column 1.

Line 6 is used to record any discounts granted by local authorities for prompt payment of council tax. Such discounts should be recorded as local authority expenditure as opposed to a reduced receipt of council tax and costs should be applied in the year to which prompt payment relates. For example, if a taxpayer paid council tax for year 2 during year 1 at a £100 discount, the authority should record £100 of expenditure in year 2.

Line 10 Elections

Record all election costs, including those where the local authorities act as agents to administer parish council elections, general elections, elections to the National Assembly for Wales and European elections.

Record the costs of conducting elections in line 10. Record any income received where the local authority acts as an agent in column 6.1 as income from fees and charges, do not net this income off the expenditure recorded in column 1.

Record the costs of maintaining the electoral register.

Line 11 Emergency planning

Include expenditure associated with arrangements to provide integrated emergency planning under the Civil Defence Act 1948, including that financed by the specific government grant from the Cabinet Office. The grant itself should be recorded in column 11. These arrangements of emergency include civil emergency and disaster planning and support as well as the maintenance of emergency networks and the conducting of exercises.

Where one authority takes responsibility for the receipt of grant from the Cabinet Office in respect of a group of authorities, the grant itself should be recorded in column 11 as if it had been allocated separately to each relevant authority, along with the expenditure incurred by that authority, in columns 1 to 10.

Line 12 General grants, bequests and donations

Most grants given by local authorities are related to specific services and should be recorded under the appropriate service heading.

Record any grants paid by the authority which are not related to any of the functions of the authority and which are given under powers that are not service-specific, for example grants to support Citizens' Advice Bureaux. Record as income in column 6.2, any grants, bequests or donations received by the authority where no specific purpose has been determined, do not net this income off the expenditure recorded in column 1.

Line 13 Local land charges

Include the costs of maintaining the register of local land charges and dealing with requests for certificates of search and other enquiries should be recorded here. Record income from fees and charges on this service in column 6.1, do not net it off the expenditure recorded in column 1.

Line 14 Registration of births, deaths and marriages

Record the cost of registration of births marriages and deaths, together with income earned from the Register General and from members of the public for registrations, certificates and copies. Record this income in column 6.1, do not net it off the expenditure recorded in column 1.

Corporate and democratic core costs

Line 17 Corporate management

All costs should be entered net of any material contributions from the housing revenue account (HRA) to corporate management. Do not treat this as income to the corporate and democratic core for the purposes of this form. Any material HRA contributions to the corporate and democratic core should be recorded on the RO8 form at line 28. Include activities and costs, which provide the infrastructure to allow services to be provided, whether by the authority or not, and the information which is required for public accountability. Activities that relate to the provision of services, even indirectly, are overheads on those services. Corporate management costs therefore include the following:

- the cost of the functions of the individual who is designated to be the head of the paid service (frequently the chief executive), except any which are concerned with the direct management of services or the provision of advice and support to members
- the cost of maintaining statutory registers, for example of politically sensitive posts, unused land, payments to members and members' interests (but specifically excluding the costs of the electoral register, which should be recorded in line 10)
- the cost of providing information required by members of the public in the exercise of statutory rights, except if it is about a specific service in which case the cost is charged to that service
- the cost of completing, submitting and / or publishing corporate information such as corporate service staffing returns, statements of accounts, annual reports, public performance reports and local performance plans
- the cost of estimating, negotiating, accounting for and allocating corporate level resources such as general capital funding and other sources of capital finance, precepts, block grants and taxes
- the cost of statutory external audit including value for money work
- the costs of external inspections
- the costs of treasury management and bank charges.

The following should be excluded from corporate management:

- the cost of work done by external auditors that would otherwise be done within the authority or by separate contractors, for example consultancy work, which should be charged to the appropriate service, along with work done by an external auditor to audit grant claims (although the latter may be charged to corporate management if the grant claim is of a corporate nature)
- bank charges that apply to accounts operated on a de-centralised basis, for example those held by schools, should be a charged to the service of the account holder
- internal audit costs; accountancy work costs; personnel policy costs; and the set-up

- costs of corporate initiatives (for example the introduction of a new IT system) which again should be charged as overhead costs to the services that benefit.

Line 18 Democratic representation and management

All costs should be entered net of any material contributions from the housing revenue account to democratic representation and management. Do not treat this as income to the corporate and democratic core for the purposes of this form. Any material HRA contributions to the corporate and democratic core should be recorded on the RO8 form at line 28.

Include the costs of all aspects of members' activities on behalf the authority, including corporate, programme and service policy making and more general activities relating to governance and the representation of local interests. This will include the costs of meetings of the council, of policy and service committees, of joint officer/member working groups and of cabinets or similar executive groups.

Include all activities that members undertake as local representatives or to represent local interests as follows:

- preparing, making, defending and opposing proposals for local government reorganisation, changes of functions, boundary changes, local legislation and attending government committees on behalf of the authority or the local area
- making appointments to other public bodies and responding to their requests for information and advice, including advising voluntary bodies
- following up particular issues raised by constituents
- attending conferences and meetings organised by local authority associations and similar organisations
- civic ceremonials, including mayor making, the granting of freedom, town twinning, civic regalia and jubilee / millennium celebrations.

Include all costs associated with officer advice and support to members as follows:

- office support services, including typing, mail handling, library and IT support
- professional advice and support, for example in challenging proposals which would adversely affect the council
- monitoring and reporting on whether proposals, actions or omissions give rise to breaches of law or mal-administration under section 114 of the Local Government Finance Act 1988 and section 5 of the Local Government and Housing Act 1989
- other procedural and legal advice relating to the conduct of meetings
- preparation of agendas and minutes
- attendance by officers at meetings of the council, of policy and service committees, of joint officer/member working groups and of cabinets or similar executive groups involving members
- production of specific papers for members and / or for meetings involving members (although production of papers produced for service management reasons which then go to members as background should be charged to the service)
- following up queries or answering questions raised by members.

Include all members' allowances and expenses, including telephone calls, postage, equipment costs, hospitality, accommodation costs, training, conference fees, etc. Include subscriptions to local authority associations.

Other central costs

Line 20 to 28 Non distributed costs (NDC)

To avoid distorting comparisons of service level expenditure between local authorities, the costs of the certain central overheads should be excluded from the service expenditure entered on the other lines on the RO forms (although note the exception in respect of education costs below). These costs are defined to non-distributed costs (NDC) and should be entered on lines 20 to 28, dependent upon the service area from which the costs have been excluded. NDC costs are defined as follows:

- past service costs
- settlements
- curtailments
- the costs associated with shares of IT facilities
- the costs of shares of other long-term unused but realisable assets.

Further information can be obtained from the CIPFA SeRCOP.

The definition of those elements of pension-related costs that should be treated as NDC means that, for funded pension schemes, the only pension element included within total cost is the current year service contribution.

These headings related to unused shares of IT and other long-term unused assets and cover the cost of, for example computer mainframes and integrated systems that are unused as a result of loss of work caused by either compulsory competitive tendering or the loss of a function or area of work. These costs are included within NDC to reflect the reality that there is no service to charge the costs on to because those costs relate to unused capacity (IT or otherwise). However, where services are using the capacity, whether by choice or otherwise, they should be bearing a fair share of the cost. Similarly, if previous decisions about, for example, the choice of IT system, have resulted in a cost which might be higher than the services concerned would wish, they still have to bear the full cost.

In order to provide consistency with the requirements of the RO1 return where, exceptionally some pension costs which do not relate to the current year are included in service expenditure, the education service will make a contribution towards the cost of NDC. The costs will relate to education's share of past service contributions to meet pension fund deficits, however arising, and charges, however calculated, for added years and early retirement and should be recorded as part of the figure in column 1 of line 20. An income quantity equal to the amount of NDC costs included on the RO1 form should then be recorded in column 6.2 as the contribution from the education service to NDC, thus avoiding any double counting of within net expenditure.

Note finally that NDC costs should be entered net of any material contributions from the housing revenue account to NDC. Do not treat this as income to NDC for the purposes of this form. Any material HRA contributions to the NDC should be recorded on the RO8 form at line 29.

Line 24.5 Non-distributed costs – Carbon Reduction Commitment transactions

Contrary to LAAP Bulletin 91 para 7, CRC transactions should be recorded here and NOT allocated to services.

Record any expenditure which relates to Carbon Reduction Commitment Energy Efficiency Scheme (CRC), including:

- Expenditure related to assisting state funded schools (within the local authorities geographical area) with resources and energy management advice to ensure lower carbon emissions and a higher place in the CRC league table.
- Any costs related to buying credits related to the CRC scheme and management of the scheme in your local area.
- Any administrative costs associated with working with schools energy and emissions data provided to the local authority as part of the carbon reduction commitment.
- Record any penalties that have been imposed on the local authority under the CRC scheme for a number of reasons:
 - Misreporting its carbon usage by more than 5%
 - Submitting reports after the due date
 - If an entity covered by the CRC scheme had failed to register for the scheme
 - Submission an incomplete evidence pack
 - Any income received in respect of recycled CRC allowances during the financial year
- Financial incentives (awarded from central government) related to assisting state funded schools (within the local authorities geographical area) with resources and energy management advice to ensure lower carbon emissions and a higher place in the CRC league table.

Line 30 Other central costs

Where possible, all central support services costs should be attributed to specific services, in accordance with the Service Reporting Code of Practice, although it is acknowledged that this may not be possible for all such costs. This line should therefore be used to record any unallocated central support services costs. Record expenditure on a gross basis, recording the income from recharges on services in column 6.2. Do not net this income off the figures in column 1. The income shown should be equal to the sum of all recharges to services, excluding the total of capital charges within the central support functions (for example - E Government and Credit Unions can be placed here).

Any expenditure related to investment properties should be recorded here, investment property income should be recorded in RS 84 "external interest receipts".

Memorandum items

Lines 42 Subjective breakdown of gross expenditure on central services, precepts and levies

The purpose of this line is to give an employee costs breakdown within gross expenditure on central services, precepts and levies. A figure giving an estimate for employee costs included within lines 16, 19, 29 and 30, column 1 is required at line 42.

By including line 30 in this calculation, a total figure for employee costs across all services can be derived which includes employee costs within the support services recharges. (Note these are treated as running expenses in the similar memorandum items on forms RO1 to RO8). It is important that the estimate does not double count re-charged employee costs.

RS - Revenue Summary

Service expenditure

Line 1 to 50.1 Service expenditure

Figures are brought forward from forms RO1 to RO9 or RO(P), RO(F), RO(N), according to the references given on the form.

Line 57 Corporate and democratic core

Figures are brought forward from:

- form RO9 line 19 for county and county borough councils
- form RO(P) line 7 for police authorities
- form RO(F) line 9 for fire authorities
- form RO(N), line 17 for national park authorities.

Line 58 Non distributed costs

Figures are brought forward from:

- form RO9 line 29 for county and county borough councils
- form RO(P) line 8 for police authorities
- form RO(F) line 10 for fire authorities
- form RO(N), line 18 for national park authorities

Line 59 Other central costs

Figures are brought forward from:

- form RO9 line 30 for county and county borough councils
- form RO(P) line 9 for police authorities
- form RO(F) line 11 for fire authorities
- form RO(N), line 19 for national park authorities.

Line 60 Total service expenditure

This is equal to the sum of lines 1 to 59, and should comprise mainly direct revenue payments (net of income) from services for which the authority is responsible, as opposed to transfers to and from, or expenditure on behalf of, other accounts, funds, authorities or miscellaneous bodies.

Net current expenditure

Line 61 to 69 Levies and payments to other bodies

Include precepts and levies paid to the following bodies:

- community councils (comprising the aggregate amounts of any precepts from local precepting authorities issued to the billing authority, which were taken into account in calculating the billing authority's budget requirement) (line 61)

- fire authorities (line 62)
- national parks (line 63)
- the Environment Agency in respect of Local Flood Defence Committees (line 64)
- the Internal Drainage Boards (line 65)
- the Environment Agency acting as an Internal Drainage Board (line 66)
- Levies (Police) – (line 68).

Include in line 69 all other levies not accounted for in other lines, including garden levies and any residual Residuary Body levies.

Exclude from line 69 any payments to lead authorities in respect of coroners' courts. These are not levies and should be recorded on form RO6, line 15. Also exclude any precepts to major precepting authorities, that is the police authorities, which do not form part of the budget requirement and should not feature anywhere on the RO forms.

If any unused levies in respect of the **data year** are returned to the local authority, net these off the figures recorded in column 1. Do not treat these amounts as income.

If any unused levies in respect of a **previous year** are returned to the local authority, these should be recorded in that year's accounts and should not be netted off the figures recorded in column 1. In such cases, the amounts returned would only affect the reserves of each body at the **beginning of the data year**.

Line 70 Non-significant surpluses/deficits on internal trading accounts not disaggregated to services

In deciding whether a trading account balance is significant, consideration should be given to whether disaggregation of that balance would have a material effect on the expenditure reported at any mandatory division of service or on any comparative expenditure data, particularly figures used in local or national performance indicators.

In column 4, record the aggregate of any net surplus to (enter as negative) or net deficit from (enter as positive) the council fund revenue account, in respect of all internal trading accounts where the balance is not deemed to be significant (as defined above).

Line 71 Other adjustments to net current expenditure

Include:

- any net expenditure in respect of schemes carried out on behalf of the Work-based Learning initiatives this expenditure should be recorded net of any income from the bodies involved. The income itself should not be treated as a specific government grant and therefore should not feature on the RG form)
- agency arrangements for government departments and health authorities, including motorways, trunk roads, reception centres, youth employment, vehicle licence administration, supply of teaching staff and related services in penal establishments, etc.
- town development: transactions between authorities in connection with the Housing, Rent and Subsidies Act 1975. Transitional Town Redevelopment Subsidy and other overspill
- administrative costs, to the council fund, of late rating adjustments, as defined in the Rates and Precepts (Final Adjustments) Order 1991 (SI 1991 No. 185), i.e. changes to rates due before 31/3/90, made after 31/3/90, as the result of appeals, etc.
- irrecoverable input VAT (except as below) with respect to revenue services.

Exclude:

- irrecoverable VAT directly attributable to the supply of VAT-exempt revenue services: record these on the relevant service line
- actual late rating adjustments, which should be recorded on line 91
- prior year adjustments, which should be excluded from the form.

Line 72 Net current expenditure

This comprises:

- total service expenditure (line 60)
- levies and payments to other bodies (lines 61 to 69)
- balances from internal trading accounts (line 70)
- other adjustments (line 71)

Total revenue expenditure

Line 73 Bad debt 'provision'

Any loss of income as a result of unrecoverable debts which cannot be attributed to individual services, should be recorded as expenditure charged to the council / police fund revenue account in column 4. Any 'provision' made in this way will result in a transfer from financial reserves, recorded in line 92 or 93.

Line 74 Provision for repayment of principal

Include:

- amounts from revenue accounts, including trading accounts, set aside as provision to meet credit liabilities, by virtue of the Minimum Revenue Provision, included at Part 5 of Local Authorities (Capital Finance and Accounting) (Wales) Regulations 2003
- both voluntary and statutory amounts
- provision in relation to external borrowing with respect to Housing Act advances
- provision for deferred purchase schemes entered into between 7 July 1988 and 31 March 1990, which qualify as transitional credit arrangements and are exempt under Regulation 8 of the Local Government (Prescribed Expenditure) (Consolidation and Amendment) Regulations 1987
- provision to meet credit liabilities in respect of leases which are not excluded credit arrangements
- provision for the repayment of principal made to meet liabilities in respect of credit arrangements other than excluded credit arrangements.

Do not net off any relevant amounts determined by regulations allowing authorities to provide for an exceptional calculation of the Minimum Revenue Provision, due to the reduction in outstanding debt resulting from the commutation of specific grants on loan charges from 1 October 1992. These amounts are recorded on line 75.

Exclude:

- amounts set aside by the HRA i.e. F and R under the General Determination of HRA Item 8 Credit and Debit
- revenue amounts set aside as credit cover for credit arrangements: include these in line 82
- actual payments in respect of such credit arrangements: these should be made from the provision for credit liabilities
- repayments to internal funds/reserves, where such funds/reserves:
- were spent without using a credit approval
- were not taken into account in the calculation of the initial credit ceiling (i.e. debt being redeemed was not an outstanding advance from the Consolidated Loans Fund on 31 March 1990).

Line 75 Commutation adjustment

Record relevant amounts determined by regulations which allow authorities to provide for an exceptional calculation of the minimum revenue provision (MRP), due to the reduction in outstanding debt resulting from the commutation of specific grants on loan charges from 1 October 1992.

Record adjustments which reduce provision for MRP as negative, and adjustments which increase provision for MRP as positive.

Line 76 External interest payments (excluding any premia and discounts on debt rescheduling)

Include:

- the interest payable by the authority on all external borrowings, including any external interest payments in respect of the HRA and trading accounts
- local authority superannuation funds and trust funds
- interest on deferred purchase schemes entered into before 7 July 1988
- interest on deferred purchase schemes entered into between 8 July 1988 and 31 March 1990 falling within Regulation 8 of the Local Government (Prescribed Expenditure) (Consolidation and Amendment), which are therefore not transitional credit arrangements
- interest payments by the local authority in relation to external borrowing with respect to Housing Act Advances.

Exclude the expenditure associated with the payment of premiums or the negative expenditure (as income) associated with the receipt of discounts arising on the repurchase or early settlement of debt. These amounts should be recorded on line 77.

Note that the treatment in the accounts, in terms of the amounts relating to particular years, should follow the appropriate CIPFA guidance.

Line 77 Premia and discounts on debt rescheduling

In column 1, record the expenditure associated with the payment of premia arising on the repurchase or early settlement of debt.

In column 2, record the income (strictly speaking negative expenditure) associated with the receipt of discounts arising on the repurchase or early settlement of debt.

Line 78 HRA 'item 8' interest payments/receipts

This relates to the amounts that will be charged to the HRA under the General Determination of the Item 8 Credit and Item 8 Debit 2006-07 (the General Determination). Enter in column 1 the sum of interest receipts credited to the HRA, under the Item 8 Part I calculation, and in column 2 the charges made to the HRA as part of the Item 8 of Part II calculation for interest payments.

The net position entered in column 4 is therefore represented by the formula:

$$[(A \times B) + (C \times B) + D + E] - [(G \times H) + (I \times H)]$$

where A to I have the same meaning as in the General Determination, so that where receipts credited to the HRA are higher than charges made to the HRA, the net figure is positive; otherwise it is negative.

Line 79 Debt financing grants

Figures for the total of all debt financing grants should be brought forward to column 5 from the RG form line 700, column 2.

Line 80 Capital financing element within Private Finance Initiative (PFI) schemes

Include an estimate for the capital financing cost of a PFI arrangement, which forms part of the single unitary payment made to the PFI contractor for the provision of the service as a whole.

Exclude any operating costs within the payment made to the PFI contractor – these costs should be included on the appropriate service lines within the individual RO forms, as current expenditure.

Line 81 Leasing payments (excluding any capital financing element within PFI schemes)

Include only those non-HRA leasing payments, including those for trading accounts, which are in respect of:

- excluded credit arrangements
- finance leases entered into before 1 April 1990 for which provision has not been made or included elsewhere on the form.

Exclude:

- any capital financing element within PFI schemes
- operating leases of vehicles, plant and machinery: include these on the appropriate service lines within the individual RO forms, as current expenditure
- other section 48 exclusions defined in the Capital Finance Regulations 1990: include these on the appropriate service lines within the individual RO forms, as current expenditure
- revenue amounts set aside as provision to meet credit liabilities for leases: include these in line 74
- revenue amounts set aside as credit cover for leases - include these in line 82
- leases requiring nil credit cover, e.g. leases of property:
 - for under three years
 - for under six years in the case of short-term leasing for the relief of homelessness.

Include these on the appropriate service lines, as current expenditure, unless payments in respect of such leases are met from amounts set aside as provision for credit liabilities - these should not be included anywhere on the form

- payments in respect of any other types of lease which are met from amounts set aside as provision to meet credit liabilities - these should not be included anywhere on the form.

Line 82 Capital expenditure charged to revenue account

Record expenditure only in respect of the year when it is incurred, not when it is put into reserves in anticipation of capital expenditure in future years - that should be recorded as an appropriation to reserves, on lines 92 or 93, as appropriate.

Include:

- any capital expenditure met from the revenue account
- any capital expenditure met from revenue reserves (i.e. any reserves created from revenue sources): there should be a corresponding entry in lines 92 or 93, as appropriate, as an appropriation from financial reserves
- amounts set aside from the revenue account as credit cover for credit liabilities

- Note that this figure should be consistent with (i.e. no greater than) the corresponding figure of the capital outturn return in respect of capital expenditure charged to the council / police fund revenue account.

Line 83.3 Appropriations to/from financial instruments adjustments account

Important changes in accounting for financial instruments were introduced as from the 2007-08 financial year by the incorporation of FRSs 25, 26 and 29 in the Code.

Along with the introduction of the new accounting practices, we are likely to have in place amending regulations that modify the impact of some aspects of them on council tax. These modifications will apply to premiums and discounts on the early redemption of debt, soft loans, and, on a transitional basis, interest of stepped interest loans and charges for guarantees.

In the accounts the entries in the income and expenditure account comply with the FRSs, and the effect of the draft regulations will be achieved in the Statement of Movement on the General Fund Balance by appropriations to the Financial Instruments Adjustment Account.

Line 83.4 Appropriations to/from unequal pay back pay account

The move to Single Status in local government has required some authorities to make substantial payments of back pay as part of the settlement of equal pay claims. In certain circumstances accounting practices require provisions to be established for such payments as soon as the liability to make them is established and an estimate of the amount can be made. Such provisions are a charge to the revenue account.

Regulations made by the National Assembly For Wales gave authorities discretion not to charge such provisions to revenue account until payment is due to be made. Where authorities take advantage of this regulation, guidance published by CIPFA (LAAP Bulletin 68) advises them to charge the provision to the usual place in the revenue account and then reverse it out by a transfer to an unequal pay back pay account.

Line 83.5 Appropriations to (+) / from (-) Accumulated Absences Account

Short-term accumulated compensated absences refers to benefits that employees receive as part of their contract of employment, entitlement to which is built up as they provide services to the council. The most significant benefit covered by this heading is holiday pay, where employees build up an entitlement to paid holidays as they work. Under the Code, the cost of providing holidays and similar benefits is required to be recognised when employees render services that increase their entitlement to future compensated absences.

The Accumulated Absences Account absorbs the differences that would otherwise arise on the General Fund Balance from accruing for compensated absences earned but not taken in the year, e.g. annual leave entitlement carried forward at 31 March.

The appropriations to/from the account should be entered in this line.

Line 84 External interest receipts on non-HRA balances

Include:

- external interest receipts on Housing Act Advances from mortgagees
- other external interest receipts and dividends
- Investment property income.

Exclude:

- interest charges on the use of assets
- interest receipts from internal lending
- external interest receipts on HRA balances which are recorded on line 85
- Investment property expenditure which are recorded on RO9 line 30 "Other central costs".

Line 85 External interest receipts on HRA balances

Include:

- all external interest receipts and dividends paid into the HRA
- external interest receipts on the usable part of HRA capital receipts.

Line 85.5 Community Infrastructure Levy (CIL)

Include:

any income (-) which relates to Community Infrastructure Levy (CIL) to be spent on infrastructure to support development in the area. The Community Infrastructure Levy is a new levy that local authorities can choose to charge on new developments in their area. The money can be used to support development by funding infrastructure that the local authority, community and neighbourhoods want.

Accounting for CIL should follow the principal and agent relationship as in the case of Council Tax.

Line 86 Gross revenue expenditure

This comprises lines 72 to 85.

Net revenue expenditure

Line 89.5 less specific and special grants

The total of grants should be brought forward from above in column 4 and from the RG form.

Line 90 Net revenue expenditure

This comprises:

- Gross revenue expenditure (line 86)
- less specific and special grants (line 89.5)

The figure in column 5 should be zero as a balancing check for the sum of all grants recorded against services (reported in lines 1 to 59 and line 79), against those recorded by grant on the RG form (reported in line 89.5).

Line 90.5 In year council tax collection – difference from budget

Some Authorities collect more council tax than budgeted. This line should be used to record the difference between the budgeted figure and the actual amount collected. Excess council tax collected should be recorded as a negative figure.

Line 91 Other adjustments

Include:

- late rating adjustments as the result of appeals, etc.
- transfers between authorities in respect of boundary changes
- rounding adjustments so that the budget requirement is correct to the nearest pound, as reported in line 1 of the BR1 form for county and county borough councils or line 1 of the BR2 form for police authorities.

If all data has been supplied in pounds thousands, but to three decimal places, the rounding adjustment should not be required. In any case it should be less than £1,000.

Exclude administrative costs of late rating adjustments (see line 71).

Line 92 Appropriations to/from other earmarked financial reserves (excluding schools' financial reserves)

Include:

- any changes required to balance trading accounts
- the amount spent in cases where internal reserves are spent on capital items, show as a withdrawal, and also in line 82

Exclude:

- any changes in schools' financial reserves including any transfers to/from another authority of schools' financial reserves during the financial year – these should be recorded on the RO1 form
- provisions where money set aside for any purpose can be attributed to the appropriate service, in which case it should be allocated to that service line when it is set aside.

Line 93 Appropriations to/from unallocated financial reserves

Include:

- any changes required to balance trading accounts
- the amount spent in cases where internal reserves are spent on capital items, show as a withdrawal, and also in line 82.

Exclude:

- any changes in schools' financial reserves including any transfers to/from another authority of schools' financial reserves during the financial year – these should be recorded on the RO1 form
- provisions where money set aside for any purpose can be attributed to the appropriate service, in which case it should be allocated to that service line when it is set aside.

Line 94 Budget requirement

This comprises:

- net revenue expenditure (line 90)
- other adjustments (line 91)
- appropriations to/from reserves (lines 92 and 93)
- council tax reduction scheme (including RSG element) (line 93.5).

It should be given in pounds thousands to three decimal places and agree with the budget requirement figures given on the BR1 form at line 1 for county and county borough councils or the BR2 form at line 1 for police. For county and county borough councils the figure should include community council precepts. For combined fire authorities and national park authorities, this figure should be zero.

If the figure does not calculate to three decimal places because figures behind the calculation in this line have been rounded to the nearest thousand pounds, use line 91 to record any necessary rounding adjustments.

Line 99 Budgeted net discretionary non-domestic rate relief paid for by council fund

Enter the figure supplied on line 2 of the BR1 form. Please record in pounds thousands to three decimal places.

Line 100 Budget requirement plus net council fund discretionary non-domestic rate relief

This comprises:

- the budget requirement (line 94) net discretionary non-domestic rate relief paid for by the council fund (line 99) It is the amount to be financed from general revenue support, including revenue support grant, transitional grant for reducing council tax and redistributed non-domestic rate income, plus council tax.

Line 102 less police grant allocation under principal formula

Include Police grant initially received in relevant financial year as allocated under principal formula, defined under section 46 of the Police Act 1996. Please record as income in pounds thousands to three decimal places, i.e. as a negative. The figure should agree with that entered on line 4 of the BR2 form.

Exclude any revisions to this figure as a result of any amending Local Government Finance report made after council tax bills were set. Such revisions do not affect council tax, resulting only in changes to the level of reserves held by the authority, and should be recorded in line 110.

Also exclude other police specific and special grants: these fall outside the budget requirement and should be recorded on the RG form, and hence within line 89.5 of the RS form.

Line 103 less revenue support grant

Record the amount of revenue support grant initially received in year. For county and county borough councils, the figure should agree with that entered on line 4 of the BR1 form; for police authorities, the figure should agree with that entered on line 3 of the BR2 form.

Do not include any revisions to this figure as a result of any amending Local Government Finance report made after council tax bills were set. Such revisions do not affect council tax, resulting only in changes to the level of reserves held by the authority, and should be recorded in line 111.

Line 104 less redistributed non-domestic rates income

Record the amount of re-distributed non-domestic rate income (i.e. as a negative) received in the relevant financial year. For county and county borough councils, the figure should agree with that entered on line 3 of the BR1 form; for police authorities, the figure should agree with that entered on line 2 of the BR2 form.

Do not include any revisions to this figure as a result of any amending Local Government Finance report made after council tax bills were set. Such revisions do not affect council tax, resulting only in changes to the level of reserves held by the authority, and should be recorded in line 112.

Line 106 The aggregate of precepts

This comprises:

- budget requirement plus budgeted discretionary non-domestic rate relief (line 100)
- less central government general grants (lines 102 and 103)
- Less redistributed non-domestic rate income (line 104).

It should be recorded in pounds thousands to three decimal places. For county and county borough councils, this figure should agree with the figures reported on line 6 of the BR1 form; for police authorities it should agree with the figure reported on line 6 on the BR2 form.

Line 107 less council tax reduction scheme grant

The figure for council tax reduction scheme grant should be entered in column 4, as an income item (negative).

Line 108 Amount to be raised from council tax payers

This comprises:

- aggregate of precepts (line 106)
- Less council tax reduction scheme grant (line 107).

Memorandum items**Line 110 Revised police grant allocated under principal formula (after council tax was set)**

Include actual police grant allocated under principal formula received as a result of any amending Local Government Finance report made after council tax bills were set. Such revisions do not affect council tax, resulting only in changes to the level of reserves held by the authority, and should not be included as part of the figure recorded in line 102.

Line 111 Revised revenue support grant (after council tax was set)

Include actual revenue support grant received as a result of any amending Local Government Finance report made after council tax bills were set. Such revisions do not affect council tax, resulting only in changes to the level of reserves held by the authority, and should not be included as part of the figure recorded in line 103.

Line 112 Revised re-distributed non-domestic rates income (after council tax was set)

Include actual re-distributed non-domestic rates income received as a result of any amending Local Government Finance report made after council tax bills were set. Such revisions do not affect council tax, resulting only in changes to the level of reserves held by the authority, and should not be included as part of the figure recorded in line 104.

Line 113.5 Community Infrastructure Levy (CIL) not covered in Line 85.5

Include any revenue expenditure elements which are not part of the general fund and do not appear within line 85.5. Do not include capital expenditure in this line, the capital expenditure elements should be entered on the Capital Outturn form under the relevant services.

Equal pay costs**Line 130 One off equal pay costs - falling on the schools budget**

Record information on all one off equal pay costs for all employees which fall on the Schools Budget. These costs should already be included elsewhere under the appropriate service heading in the RO suite of forms. Include all transitional, compensatory and back pay costs related to equal pay claims. The power to charge the financing costs of capitalised one off equal pay costs to the Schools Budget only apply from 2009-10 onwards.

Line 131 One off equal pay costs - chargeable to any other revenue account

Record information on all one off equal pay costs for all employees which are chargeable to any other revenue account. These costs should already be included elsewhere under the appropriate service heading in the RO suite of forms. Include all transitional, compensatory and back pay costs related to equal pay claims but exclude all costs that are capitalised under a capitalisation direction.

Line 140 External interest payments excluding any premia and discounts on debt rescheduling

Record the impairment charge calculated in accordance with standard accounting practice and any changes to the impairment.

Line 141 External interest receipts on non-HRA balances

Record interest on Icelandic investments accrued but not received. The impairment takes account of all interest due but not received on the investment. If interest was due on an Icelandic investment and was actually received before the defaults, then it should be entered in line 84 but should be excluded from this line. Interest that was accrued but was not received should be entered in line 84 and in this line.

Line 142 Appropriations to (+) / from (-) financial instruments adjustment account

Include accounting entries permitted or required by regulation 24G of the 2003 Regulations (Impairment of certain investments), inserted by S.I. 2009/560 (W.52). This will include the reversal of the impairment and the reversal of any

interest accrued but not received. Authorities suffering impairment, but not taking advantage of the regulation should show a zero even though there are entries in the impairment lines. Where authorities have taken full advantage of the regulation the three memo lines should sum to zero.

RG - Revenue Grants

The RG form gives a different analysis of grants, generally by grant name. Sub-totals of the figures entered on the RG form are also passed through to the RS form to be netted off gross revenue expenditure in order to achieve consistency with the budget requirement. The RG sub-totals are also applied in checking off the total of grant figures brought forward from the RO forms to the RS form. This check is made on the RS form at line 90.

Specific and special government grants should be interpreted as including all revenue grants paid directly by the European Union, the Welsh Government, UK government departments, or by Welsh Government sponsored / non-departmental public bodies (for example the Arts Council), as support for the provision of a local authority service. Care should be taken to exclude any income from such bodies as reimbursement for services carried out by local authorities on their behalf. Examples include work undertaken by local authorities under agency arrangements, for example work carried out on motorways and trunk roads; vehicle licence administration; supply of teaching staff and related services in penal establishments; and work carried out on behalf of Work-based Learning schemes. The expenditure incurred under such arrangements should be recorded, net of the income, on the RS form only, at line 71.

Record the amounts of specific and special government grants received in respect of each of the schemes listed. The list is not intended to be exhaustive. Any other specific government grants received should be recorded under the relevant 'other' category.

Police authorities should note that there is no line for principal police grant. Although this is a grant, it forms part of the budget requirement and is therefore recorded on line 102 of the RS form.

In some cases, a scheme appears more than once, to be disaggregated between different service headings. In these cases, record the appropriate share of the grant against each service area.

ROP – Police services

Line 6 Total Policing

All police service costs can now be recorded on this line. Please include figures for any of the services included in the previous lines below:

Local Policing

- Neighbourhood policing
- Incident (response) management
- Community liaison
- Local command team and support overheads.

Services to Victims and Witnesses of Crime

Dealing with the Public

- Local call centres/front desk
- Central communications unit
- Contact management units.

Criminal Justice Arrangements

- Custody
- Criminal justice arrangements
- Police National Computer (PNC)
- Civil disclosure/Criminal Records Bureau (CRB)
- Coroner assistance
- Fixed penalty scheme (central ticket office)
- Property officer/stores.

Road Policing

- Traffic units
- Traffic wardens/police community support officer traffic
- Vehicle recovery
- Casualty reduction partnership.

Specialist Operations

- Central operations command team and support overheads
- Air operations
- Mounted police
- Underwater/search/marine support
- Dogs section
- Level 1 advanced public order
- Airport and ports policing unit
- Firearms unit
- Civil contingencies.

Intelligence

- Central intelligence command team and support overheads
- Intelligence/threat assessments
- Covert policing.

Investigation

- Crime support command team and support overheads
- Major investigation unit
- Economic crime (including regional asset recovery team)
- Specialist investigation
- Serious and organised crime unit
- Public protection.
- Local investigation/prisoner processing.

Investigative Support

- Scenes of crime officers
- External forensic costs
- Fingerprint/Internal forensic costs
- Photographic image recovery
- Other forensic services.

National Policing

- Secondments (out of force)
- Counter-terrorism/Special Branch
- ACPO projects/initiatives
- Hosting national services
- Other national policing requirements.

Corporate and democratic core

Line 7 Corporate and democratic core

Include activities and costs, which provide the infrastructure to allow services to be provided, whether by the Police And Crime Commissioner or not, and the information which is required for public accountability. Activities that relate to the provision of services, even indirectly, are overheads on those services. Corporate management costs therefore include the following:

- the cost of the functions of the individual who is designated to be the head of the paid service (frequently the chief executive), except any which are concerned with the direct management of services or the provision of advice and support to members

- the cost of maintaining statutory registers, for example of politically sensitive posts, payments to members and members' interests
- the cost of providing information required by members of the public in the exercise of statutory rights, except if it is about a specific service in which case the cost is charged to that service
- the cost of completing, submitting and / or publishing corporate information such as corporate service staffing returns, statements of accounts, annual reports, public performance reports and local performance plans
- the cost of estimating, negotiating, accounting for and allocating corporate level resources such as sources of capital finance, precepts, block grants and taxes
- the cost of statutory external audit including value for money work
- the costs of external inspections
- the costs of treasury management and bank charges.

The following should be excluded from corporate management:

- the cost of work done by external auditors that would otherwise be done within the authority or by separate contractors, for example consultancy work, which should be charged to the appropriate service, along with work done by an external auditor to audit grant claims (although the latter may be charged to corporate management if the grant claim is of a corporate nature)
- internal audit costs; accountancy work costs; personnel policy costs; and the set-up costs of corporate initiatives (for example the introduction of a new IT system) which again should be charged as overhead costs to the services that benefit.

Include the costs of all aspects of members' activities on behalf the Police and Crime Commissioner, including corporate, programme and service policy making and more general activities relating to governance and the representation of local interests. This will include the costs of meetings of the authority, policy and service committees, and working groups.

Include all activities that members of the authority undertake as local representatives or to represent local interests as follows:

- preparing, making, defending and opposing proposals for reorganisation, boundary changes, and attending government committees on behalf of the authority or the local area
- making appointments to other public bodies and responding to their requests for information and advice, including advising voluntary bodies
- attending conferences and meetings organised by various associations.

Include all costs associated with advice and support to authority members as follows:

- office support services, including typing, mail handling, library and IT support
- professional advice and support, for example in challenging proposals which would adversely affect the authority
- monitoring and reporting on whether proposals, actions or omissions give rise to breaches of law or mal-administration under section 114 of the Local Government Finance Act 1988 and section 5 of the Local Government and Housing Act 1989
- other procedural and legal advice relating to the conduct of meetings
- preparation of agendas and minutes
- attendance at meetings of the authority, policy and service committees, working groups and other groups involving members
- production of specific papers for members and / or for meetings involving members (although production of papers produced for service management reasons which then go to members as background should be charged to the service)
- following up queries or answering questions raised by members.

Include all members' allowances and expenses, including telephone calls, postage, equipment costs, hospitality, accommodation costs, training, conference fees, etc.

Include subscriptions to various associations.

Line 8 Non distributed costs

To avoid distorting comparisons of service level expenditure between police authorities, the costs of the certain central overheads should be excluded from the service expenditure entered on the other lines on the RO(P) form. These costs are defined to non-distributed costs (NDC) and should be entered on this line. NDC costs are defined as follows:

- past service costs

- settlements
- curtailments
- the costs associated with shares of IT facilities
- the costs of shares of other long-term unused but realisable assets.

Further information can be obtained from the CIPFA Service Reporting Code of Practice.

These headings related to unused shares of IT and other long-term unused assets and cover the cost of, for example computer mainframes and integrated systems that are unused as a result of loss of work caused by either compulsory competitive tendering or the loss of a function or area of work. These costs are included within UCO to reflect the reality that there is no service to charge the costs on to because those costs relate to unused capacity (IT or otherwise). However, where services are using the capacity, whether by choice or otherwise, they should be bearing a fair share of the cost. Similarly, if previous decisions about, for example, the choice of IT system, have resulted in a cost which might be higher than the services concerned would wish, they still have to bear the full cost.

Other central costs

Line 9 Other central costs

Where possible, all central support services costs should be attributed to specific services, in accordance with the Service Reporting Code of Practice, although it is acknowledged that this may not be possible for all such costs. This line should therefore be used to record any unallocated central support services costs. Record expenditure on a gross basis, recording the income from recharges on services in column 6.2. Do not net this income off the figures in column 1. The income shown should be equal to the sum of all recharges to services.

Line 10

After further consultation with our contacts from the four regional police forces it was decided to remove this line from the ROP page. The figure can now be entered directly on line 68 on the RS page.

In order to maintain some sort of consistency please include only 'levies' that are bound by legislation to be paid, such as:

- the National Crime Squad
- the National Criminal Intelligence Service
- other national police bodies.
Police National Computers (PNC),

All other 'levies' (subscription payments?) should be included in the total police line of the ROP page).

Please note: the ultimate decision to determine what is considered a levy should lie with the police forces to discuss amongst themselves to compile a list, which can be added to the guidance for consistency.

Memorandum items

Line 12 Subjective breakdown of gross expenditure on police services

The purpose of this line is to give an employee costs breakdown within gross expenditure on police services. Please enter an estimate of employee costs included in lines 6 and 11 column 1. It is important that the estimate does not double count re-charged employee costs.

ROF – Fire services

Line 6 Fire Services

All fire service costs can now be recorded on this line. Please include figures for any of the services included in the previous lines below:

Community safety

Include statutory inspection, certification and enforcement costs, including those associated with:

- fire safety inspections and issuing certificates under the Fire Precautions Act 1971, as amended by the Health and Safety at Work Act 1974 and the Fire Safety and Safety of Places of Sport Act 1987 and under the Fire Precautions (Work Place Regulation) 1997
- issuing licenses to premises where petroleum or explosives are stored under the Petroleum (Regulation) Acts 1928 and 1936, the Explosives Act 1875 and the Public Health Act 1961, which concerns derelict petrol tanks
- the cost of enforcement work associated with the above licensing/inspection activities
- giving advice to planning and licensing authorities on matters of fire safety.

Record any income earned from license fees or for giving advice in column 6.1. Do not net it off the expenditure recorded in column 1.

Include fire prevention and education costs, including those associated with:

- carrying out investigations
- the giving of free fire prevention advice when requested under section 1(1)(f) of the Fire Services Act 1947
- community fire safety officers or advisors
- schools liaison
- liaison and co-operation with the National Community Fire Safety Centre
- production and distribution of fire safety leaflets, posters, videos, etc.
- fire safety demonstration equipment, for example chip pan fire simulators
- joint fire safety initiatives with voluntary bodies such as Age Concern, the Association of British Insurers, the Fire Protection Association and the British Fire Services Association
- any other fire prevention and education activity.

Where fire authorities use operational fire fighters for prevention and education work, rather than using dedicated staff such as school liaison officers, fire safety officers, etc. an apportionment of costs should be made to accurately show the costs of prevention and education work. In these cases, the expenditure will transfer from the fire fighting and rescue operations division.

Include civilian staff pension costs, excluding any amounts that fall under the definition of non-distributed costs (line 10).

Fire-fighting and rescue operations

Include the significant proportion of total expenditure represented by the costs of whole-time fire fighters and retained fire fighters and rescue operations. Include the costs of attending all types of incidents, such as:

- primary/secondary/chimney fires
- special services incidents such as road accidents, spills, flood pumping out, animal rescues, lift releases, etc.
- false alarms and malicious calls.

Record income from special services incidents in column 6.1. Do not net this income off the expenditure recorded in column 1.

Record the costs of communications and mobilising, including those associated with:

- the handling of emergency calls, the despatch of resources, ongoing incident management and the provision of information about incidents
- control room operators and other staff that work directly in the control room
- secondary or standby systems
- hardware or software related costs, for example maintenance agreements
- charges from operators such as British Telecom
- primary and secondary station links
- personnel links, for example pagers and mobile phones
- radio communications including data links
- telephony, for example cover for 999 calls
- mobile control or incident rooms.

Exclude systems support, database management and the general switchboard which should be classed as management and support services and recharged to all services as overheads.

Record the costs incurred by fire authorities in taking steps to ensure adequate water supplies in case of fires under section 13 of the Fire Services Act 1947, and in fitting and maintaining fire hydrants under section 14 of the Fire Services Act 1947.

Include civilian staff pension costs, excluding any amounts that fall under the definition of non-distributed costs (line 10).

Fire service emergency planning

Include the costs of elements of emergency planning and civil defence responsibilities that reside with the fire authorities under the Civil Defence Act 1948.

These costs relate to the production, maintenance and testing of integrated emergency plans to cope with major incidents, defined as: “any emergency that requires the implementation of special arrangements by one or more of the emergency services, the NHS or the local authority”. Such incidents include:

- natural disasters
- industrial accidents
- serious transportation crashes
- oil or chemical pollution.

The costs to be recorded in this line therefore include:

- fire brigade emergency planning staff costs, including training
- the costs of premises and other assets used by emergency planning staff
- the costs of any exercises to test plans
- emergency planning literature and publicity.

Include civilian staff pension costs, excluding any amounts that fall under the definition of non-distributed costs (line 10).

Corporate and democratic core

Line 7 Corporate management

Include activities and costs, which provide the infrastructure which allows services to be provided, whether by the fire authority or not, and the information which is required for public accountability. Activities that relate to the provision of services, even indirectly, are overheads on those services. Corporate management costs therefore include the following:

- the cost of the functions of the individual who is designated to be the head of the paid service (frequently the chief executive), except any which are concerned with the direct management of services or the provision of advice and support to members
- the cost of maintaining statutory registers, for example of politically sensitive posts, payments to members and members' interests
- the cost of providing information required by members of the public in the exercise of statutory rights, except if it is about a specific service in which case the cost is charged to that service
- the cost of completing, submitting and / or publishing corporate information such as corporate service staffing returns, statements of accounts, annual reports, public performance reports and local performance plans
- the cost of estimating, negotiating, accounting for and allocating corporate level resources such sources of capital finance, precepts, block grants and taxes
- the cost of statutory external audit including value for money work
- the costs of external inspections
- the costs of treasury management and bank charges.

The following should be excluded from corporate management:

- the cost of work done by external auditors that would otherwise be done within the authority or by separate contractors, for example consultancy work, which should be charged to the appropriate service, along with work done by an external auditor to audit grant claims (although the latter may be charged to corporate management if the grant claim is of a corporate nature)
- internal audit costs; accountancy work costs; personnel policy costs; and the set up costs of corporate initiatives (for example the introduction of a new IT system) which again should be charged as overhead costs to the services that benefit.

Line 8 Democratic representation and management

Include the costs of all aspects of members' activities on behalf the fire authority, including corporate, programme and service policy making and more general activities relating to governance and the representation of local interests. This will include the costs of meetings of the authority, policy and service committees, and working groups.

Include all activities that members of the authority undertake as local representatives or to represent local interests as follows:

- preparing, making, defending and opposing proposals for reorganisation, boundary changes, and attending government committees on behalf of the authority or the local area

- making appointments to other public bodies and responding to their requests for information and advice, including advising voluntary bodies
- attending conferences and meetings organised by various associations.

Include all costs associated with advice and support to authority members as follows:

- office support services, including typing, mail handling, library and IT support
- professional advice and support, for example in challenging proposals which would adversely affect the authority
- monitoring and reporting on whether proposals, actions or omissions give rise to breaches of law or mal-administration under section 114 of the Local Government Finance Act 1988 and section 5 of the Local Government and Housing Act 1989
- other procedural and legal advice relating to the conduct of meetings
- preparation of agendas and minutes
- attendance at meetings of the authority, policy and service committees, working groups and other groups involving members
- production of specific papers for members and / or for meetings involving members (although production of papers produced for service management reasons which then go to members as background should be charged to the service)
- following up queries or answering questions raised by members.

Include all members' allowances and expenses, including telephone calls, postage, equipment costs, hospitality, accommodation costs, training, conference fees, etc.

Include subscriptions to various associations.

Other central costs

Line 10 Non distributed costs

To avoid distorting comparisons of service level expenditure between fire authorities, the costs of the certain central overheads should be excluded from the service expenditure entered on the other lines on the RO(F) form. These costs are defined to non-distributed costs (NDC) and should be entered on this line. NDC costs are defined as follows:

- past service costs
- settlements
- curtailments
- the costs associated with shares of IT facilities
- the costs of shares of other long-term unused but realisable assets.

Further information can be obtained from the CIPFA Service Reporting Code of Practice.

These headings related to unused shares of IT and other long-term unused assets and cover the cost of, for example computer mainframes and integrated systems that are unused as a result of loss of work caused by either compulsory competitive tendering or the loss of a function or area of work. These costs are included within UCO to reflect the reality that there is no service to charge the costs on to because those costs relate to unused capacity (IT or otherwise). However, where services are using the capacity, whether by choice or otherwise, they should be bearing a fair share of the cost. Similarly, if previous decisions about, for example, the choice of IT system, have resulted in a cost which might be higher than the services concerned would wish, they still have to bear the full cost.

Line 11 Other central costs

Where possible, all central support services costs should be attributed to specific services, in accordance with the Service Reporting Code of Practice, although it is acknowledged that this may not be possible for all such costs. This line should therefore be used to record any unallocated central support services costs. Record expenditure on a gross basis, recording the income from recharges on services in column 6.2. Do not net this income off the figures in column 1. The income shown should be equal to the sum of all recharges to services.

Levies income from contributing county and county borough councils

Line 14 to 23 Levies income from contributing county councils

Enter in column 6.2, the income received as payments from each relevant county and county borough council, stating the name of the council as well as the amount.

If any unused levies in respect of the data year are returned to the county or county borough council, net these off the figures recorded in column 6.2. Do not treat these amounts as expenditure.

If any unused levies in respect of a previous year are returned to the county or county borough council, these should be recorded in that year's accounts and should not be netted off the figures recorded in column 6.2. In such cases, the amounts returned would only affect the reserves of each body at the beginning of the data year.

Memorandum items

Line 25 Subjective breakdown of gross expenditure on fire services

The purpose of this line is to give an employee costs breakdown within gross expenditure on fire services. Please enter an estimate of employee costs included in line 13 column 1. It is important that the estimate does not double count re-charged employee costs.

RON – National park services

Line 1 Conservation of the natural environment

Expenditure and income related to conservation activities on land, water and coastal areas.

- Farmed land - Conservation and maintenance of farmed land (including sited properties) irrespective of ownership. Conservation-related support of and liaison with farmers in their capacity as local business entities (and not recreational land owners). Provision of related advice. Includes Environmental Land Management Scheme
- Moorland - Conservation and maintenance of moorland (including sited properties)
- irrespective of ownership. Conservation-related support of and liaison with farmers in their capacity as local business entities (and not recreational land owners). Provision of related advice
- Wetlands and water - Conservation and maintenance of lakes, rivers, waterways and wetlands excluding biodiversity and wildlife issues
- Coast - Conservation, maintenance and stewardship activity on dunes, beaches and other coastal areas
- Woodland, trees and forestry teams - Conservation and maintenance of wooded areas. Forest design plans and new planting. Include specialist forestry teams and workers but not more general estate/field teams. Excludes tree preservation orders (see Development Control)
- Biodiversity and wildlife conservation - All conservation issues relating to biodiversity, habitats and species. Include species-related projects, e.g. ospreys and red squirrels. Support to biodiversity and wildlife-related partners.

Include conservation expenditure financed by the Environment Development Fund (EDF), such as the payment of grants to various bodies involved in conservation, or the development of alternative systems for energy production. Record the element of the EDF grant itself, which relates to this expenditure, in column 11.

The EDF may finance projects which do not relate to conservation, for example sustainable transport initiatives. In such cases, record the expenditure financed by that element of the EDF in column 1 of the appropriate line, together with the relevant element of the grant itself in column 11 of the appropriate line.

Line 2 Conservation of Cultural Heritage

Include expenditure and income related to conservation activities regarding culturally significant buildings and sites, along with local culture and traditions generally.

- Buildings - Conservation and maintenance of historic buildings owned either by the NPA or privately. Provision of conservation related advice
- Archaeology - All aspects of archaeologically based work
- Enhancement schemes - All costs associated with schemes designed to enhance the conservation of cultural heritage
- Conservation areas- Costs relating to the designation of conservation areas and their management, excluding direct development control issues
- Local culture and traditions - Costs associated with the recognition, celebration and promotion of local goods, culture and traditions.

Line 4.1 Recreation Management and Transport

Public rights of way - All costs associated with maintaining and enforcing the definitive map of rights of way (excluding maintenance costs of national trails below) . Includes provision of related advice.

National trails - All costs associated with maintenance and upkeep of national trails.

Access to open land - Managing access to open access land, dealing with temporary closures and the local access forums.

Visitor management and facilities - Visitor policy development and visitor facilities other than tourist information/visitor centres.

Specialist recreation - Specialist recreational activity management, e.g. trails management and recreational green road driving.

Car parks - All activity associated with car parking.

Public transport - Schemes run directly by the NPA or subsidies to other local schemes in support of transport-enabling initiatives including integrated transport and ticketing schemes.

Traffic management - Traffic regulation orders and other traffic management activities.

Line 4.2 Rangers, Estates and Volunteers

Expenditure and income related to the public face of service provision.

Ranger service - All costs associated with the work of the ranger teams unless specifically costed to another subdivision.

Estate teams - All costs associated with the work of the estate/field teams unless specifically costed to another subdivision. Exclude forestry workers (see Woodland, Trees and Forestry Teams).

Volunteers - All costs associated with volunteers.

Line 4.3 Development Control

Expenditure and income related to the development control process and its enforcement.

Advice - Handling enquiries from developers, consultants and local residents on development control matters, especially those made in advance of the submission of an application.

Dealing with applications – See SeRCOP for a full list of applications.

Enforcement -Monitoring and ensuring compliance with planning regulations and decisions, handling complaints about development; investigating alleged breaches of planning control and taking enforcement action; monitoring and enforcing compliance with planning conditions, prosecutions and associated legal proceedings:

Enforcement appeals

- Collection of statistics in relation to enforcement and enforcement appeals
- S215 Notices to compel landowners to tidy up land
- Regulation of other special topics, e.g. minerals/waste control - Regulation of special activities not referred to above.

Other development control work - All other development control activity not defined above.

Line 4.4 Forward Planning and Communities

Expenditure and income related to strategic planning and community development activities.

National park management plan - All costs associated with the development and production of the plan.

Statutory development plans - All costs associated with the development and production of relevant plans.

Local studies and plans - All costs associated with the development and production of relevant plans.

Minerals policy - Any costs associated with the development and production of a specific minerals policy.

Sustainable Development Fund - Include all expenditure funded by Sustainable Development Grant and its associated grant income.

Other environmental initiatives - Include all costs relating to environmental initiatives other than the Sustainable Development Fund.

Community development - Include the costs of initiatives to build community structures rather than the more physical structures above. Consultation with chief finance officers in 2001 indicated that this is still a maturing activity. The area of expenditure is likely to develop as authorities increase their capacity to perform the new duty to promote economic and social well-being under the Local Government Act 2000. It is important to note that not all community expenditure should be recorded here; instead, it should be allocated to the appropriate division of service. Costs will include:

- Specific community development initiatives
- Social inclusion
- Projects with community groups
- Projects with voluntary groups and associations
- Promoting e-functionality in the community

- Neighbourhood resources.

Line 4.5 Specialist Ring-fenced Accounts

Expenditure and income related to ring-fenced accounts for specialised purposes, as dictated locally.

Line 13 Promoting understanding

Expenditure and income related to promoting public understanding of the special qualities of national parks.

Visitor centres - All activity associated with general tourist information centres and visitor centres including any retail activity.

Education and study centres - Educational services and centres focusing on academic or vocational study or the delivery of specific information about the NPA. Include any subcontracted service delivery via, for example, the Field Studies Council or other similar bodies.

Corporate and democratic core

Line 15 Corporate management

Include activities and costs, which provide the infrastructure which allows services to be provided, whether by the national park or not, and the information which is required for public accountability. Activities that relate to the provision of services, even indirectly, are overheads on those services. Corporate management costs therefore include the following:

- the cost of the functions of the individual who is designated to be the head of the paid service (frequently the chief executive), except any which are concerned with the direct management of services or the provision of advice and support to members
- the cost of maintaining statutory registers, for example of politically sensitive posts, unused land, payments to members and members' interests
- the cost of providing information required by members of the public in the exercise of statutory rights, except if it is about a specific service in which case the cost is charged to that service
- the cost of completing, submitting and / or publishing corporate information such as corporate service staffing returns, statements of accounts, annual reports, public performance reports and local performance plans
- the cost of estimating, negotiating, accounting for and allocating corporate level resources such sources of capital finance, precepts, block grants and taxes
- the cost of statutory external audit including value for money work
- the costs of external inspections
- the costs of treasury management and bank charges.

The following should be excluded from corporate management:

- the cost of work done by external auditors that would otherwise be done within the authority or by separate contractors, for example consultancy work, which should be charged to the appropriate service, along with work done by an external auditor to audit grant claims (although the latter may be charged to corporate management if the grant claim is of a corporate nature)
- internal audit costs; accountancy work costs; personnel policy costs; and the set-up costs of corporate initiatives (for example the introduction of a new IT system) which again should be charged as overhead costs to the services that benefit.

Line 16 Democratic representation and management

Include the costs of all aspects of members' activities on behalf the national park, including corporate, programme and service policy making and more general activities relating to governance and the representation of local interests. This will include the costs of meetings of the authority, policy and service committees, and working groups.

Include all activities that members of the authority undertake as local representatives or to represent local interests as follows:

- preparing, making, defending and opposing proposals for reorganisation, boundary changes, and attending government committees on behalf of the authority or the local area
- making appointments to other public bodies and responding to their requests for information and advice, including advising voluntary bodies
- attending conferences and meetings organised by various associations.

Include all costs associated with advice and support to authority members as follows:

- office support services, including typing, mail handling, library and IT support
- professional advice and support, for example in challenging proposals which would adversely affect the authority
- monitoring and reporting on whether proposals, actions or omissions give rise to breaches of law or mal-administration under section 114 of the Local Government Finance Act 1988 and section 5 of the Local Government and Housing Act 1989
- other procedural and legal advice relating to the conduct of meetings
- preparation of agendas and minutes
- attendance at meetings of the authority, policy and service committees, working groups and other groups involving members
- production of specific papers for members and / or for meetings involving members (although production of papers produced for service management reasons which then go to members as background should be charged to the service)
- following up queries or answering questions raised by members.

Include all members' allowances and expenses, including telephone calls, postage, equipment costs, hospitality, accommodation costs, training, conference fees, etc.

Include subscriptions to various associations.

Other central costs

Line 18 Non distributed costs

To avoid distorting comparisons of service level expenditure between national parks, the costs of the certain central overheads should be excluded from the service expenditure entered on the other lines on the RO(N) form. These costs are defined to non-distributed costs (NDC) and should be entered on this line. NDC costs are defined as follows:

- past service costs
- settlements
- curtailments
- the costs associated with shares of IT facilities
- the costs of shares of other long-term unused but realisable assets.

Past service and curtailment costs in relation to pensions should be excluded as the form is completed on a non-FRS17 basis.

Further information can be obtained from the CIPFA Service Reporting Code of Practice.

These headings related to unused shares of IT and other long-term unused assets and cover the cost of, for example computer mainframes and integrated systems that are unused as a result of loss of work caused by either compulsory competitive tendering or the loss of a function or area of work. These costs are included within UCO to reflect the reality that there is no service to charge the costs on to because those costs relate to unused capacity (IT or otherwise). However, where services are using the capacity, whether by choice or otherwise, they should be bearing a fair share of the cost. Similarly, if previous decisions about, for example, the choice of IT system, have resulted in a cost which might be higher than the services concerned would wish, they still have to bear the full cost.

Line 19 Other central costs

Where possible, all central support services costs should be attributed to specific services, in accordance with the Service Reporting Code of Practice, although it is acknowledged that this may not be possible for all such costs. This line should therefore be used to record any unallocated central support services costs. Record expenditure on a gross basis, recording the income from recharges on services in column 6.2. Do not net this income off the figures in column 1. The income shown should be equal to the sum of all recharges to services.

Levies income from contributing county and county borough councils

Line 22 to 28 Levies income from contributing county councils

Enter in column 6.2, the income received as payments from each relevant county and county borough council, stating the name of the council as well as the amount.

If any unused levies in respect of the data year are returned to the county or county borough council, net these off the figures recorded in column 6.2. Do not treat these amounts as expenditure.

If any unused levies in respect of a previous year are returned to the county or county borough council, these should be recorded in that year's accounts and should not be netted off the figures recorded in column 6.2. In such cases, the amounts returned would only affect the reserves of each body at the beginning of the data year.

Memorandum Item

Line 30 Expenditure supported by the Environment Development Fund

Record all expenditure on projects supported by Environment Development Fund (EDF) grants. Record EDF grants themselves in column 11. The expenditure (and the grants themselves) should already be included in lines 1 to 13.

Line 31 Subjective breakdown of gross expenditure on national parks' services

The purpose of this line is to give an employee costs breakdown within gross expenditure on national parks' services. Please enter an estimate of employee costs included in line 21, column 1. It is important that the estimate does not double count re-charged employee costs.