

	A	B	C	D	E	F
1						
2		Comprehensive Income and Expenditure Accounts: Net Cost of Services				
3						
4						
5		Employees			£'000	£'000
6		Direct employee expenses				
7		Salaries & Wages			134,995	
8		Employers NICs			10,240	
9		IAS19 Defined Benefit Pension Costs				
10		Employers pension current service costs			14,181	
11		Employers pension past service costs			345	
12		Recognition of gain/loss on settlement of pension liability			-381	
13		Pension contributions defined contribution plans and other external schemes (includes Teachers Pension Scheme)			6,463	
14		Agency staff			11,279	
15		Employee expenses			285	
16		Indirect employee expenses				
17		Other employee expenses			3,171	
18		Employee-related provisions expense				
19		Debits resulting from soft loans to staff				
20		Total Employee Costs				180,578
21		Premises				
22		Business Rates			1,461	
23		Premises related provisions expense				
24		Other Premises Related Expenditure			10,792	
25		Total Premises Costs				12,253
26						
27		Transport				
28		Transport related provisions expense				
29		Other Transport Related Expenditure			7,644	
30		Total Transport				7,644
31						
32		Supplies & Services				
33		Audit Costs			231	
34		PFI Service Charge			3,865	
35		Provisions expense			1,235	
36		Other Purchases of Supplies & Services			58,930	
37		Total Supplies & Services				64,261
38						
39		Third-Party Payments				
40		Independent units within the council				
41		Joint authorities			448	
42		Other local authorities			2,710	
43		Health Authorities (incl. NHS Trusts, Primary Care Trusts etc)				
44		Government departments				
45		Levies (included within service lines)				
46		All other bodies			75,084	
47		Total Third-Party Payments				78,242
48						
49		Transfer Payments				
50		Housing benefit and Council Tax Benefit			102,068	
51		Other transfer payments			13,044	
52		Negative Housing Revenue Accounts Subsidy	CLG			
53		Payment to CLG to buy out HRA subsidy	CLG			
54		Total Transfer Payments				115,112
55						
56		Support Services	Total Recharged Cost from Support Functions		37,382	37,382
57						
58		Depreciation & Impairment Losses				
59		Depreciation			13,830	
60		Amortisation of Intangible Assets			534	
61		Revaluations				
62		Impairment (PP&E)			2,462	
63		Movement in fair value of investment property				
64		Miscellaneous expenditure			104	
65		Total Depreciation and Impairment Losses				16,930
66						
67		Income				
68		Dwelling rents (gross) within the Housing Revenue Account (HRA)				
69		Cost of NNDR Collection Allowance (treated as income)	[no CPID]		-281	
70		Miscellaneous income				
71		Government Grants (received from bodies within WGA boundary)				
72		Income from CLG to settle HRA subsidy	CLG			
73		Housing Revenue Accounts Subsidy	CLG			
74		Supporting People	CLG			
75		PFI Special Grant (component recognised in NCS)	CLG			
76		Council Tax Benefit: subsidy	DWP		-13,846	
77		Rent Allowance: subsidy	DWP		-87,067	
78		HRA Rent Rebates: subsidy	DWP			
79		Non-HRA Rent Rebates: subsidy	DWP			
80		Housing Benefit & Council Tax Benefit Admin Grant	DWP		-1,485	
81		Sure Start Grants	DfE			
82		Dedicated Schools Grant	DfE		-132,697	
83		Schools Standard Grant & Schools Standard Fund	DfE			
84		Greater London Authority Transport Grant	DfT			
85		EU current grants				
86		Other revenue grants & contributions (from Govt)			-29,447	
87		Other Non-Govt revenue grants & contributions			-21,207	
88		Capital Grants and Contributions				
89		Capital grant income (from Govt bodies)				
90		Capital grant income (EU grants)				
91		Capital grants & contribution income (from non-Govt)				
92		Amounts released from receipts in advance (deferred income)	[no CPID]		-306	
93		Customer & client receipts				
94		recharge receipts			-41,981	
95		external receipts (fees & charges for services)			-40,052	
96		Other Operating Income				
97		Total Income				-368,369
98						
99		Landfill Allowance Trading Scheme				
100		LATS Grant Income				
101		LATS BMW/Landfill Usage				
102		Gain/Loss on Sale of LATS				
103		LATS Impairment				
104		Total Landfill Allowance Trading Scheme				0
105						
106		Other items (Group Accounts Only)				
107		Associates and joint ventures				
108		[SCOTLAND ONLY] Police, Fire, SESTRAN & Strathclyde Partnership for Transport				
109		Share of Surplus/Deficit of Assocs & JVs (Recognised within NCS, net of tax)				
110		Total Other items (Group Accounts Only)				0
111						
112		NET COST OF SERVICES				144,033
113						
114						
115						
116		MEMO:				
117		EXP - Curr GRANTS TO LG - HRA SUBSIDY		0		
118		EXP - PROVISIONS EXPENSE - OTHER		1,235		
119		EXP - GOODS/SERVICES - OTHER		62,386		
120		INC - Curr GRANTS FROM CG - HRASUBSIDY		0		
121		INC - RECEIPTS IN ADVANCE		0		
122		INC - SALES OF OTHER GOODS AND SERVICES		-40,052		
123		OTHER I&E - SHARE OF LOSS JV&A		0		
124		EXP - LOCAL GOV HOUSING AND OTHER BEN		115,112		
125		AMOUNTS RELEASED FROM RECEIPTS IN ADVANCE (DEFERRED INCOME)		-2,313		
126						

This page is intentionally left blank