

Comprehensive Income and Expenditure Accounts: Net Cost of Services

		£'000	£'000
Employees			
	<u>Direct employee expenses</u>		
	Salaries & wages	132,108	
	Employers NICs	10,460	
	<u>IAS19 Defined Benefit Pension Costs</u>		
	Employers pension current service costs	17,363	
	Employers pension past service costs	0	
	Recognition of gain/loss on settlement of pension liability	397	
	Pension contributions defined contribution plans and other external schemes (includes Teachers Pension Scheme)	6,179	
	Agency staff	12,321	
	Employee expenses	28	
	<u>Indirect employee expenses</u>		
	Other employee expenses	4,343	
	Employee-related provisions expense	0	
	Debits resulting from soft loans to staff	0	
	Total Employee Costs		183,199
Premises			
	Business Rates	1,040	
	Premises related provisions expense	0	
	Other premises related expenditure	9,392	
	Total Premises Costs		10,432
Transport			
	Transport related provisions expense		
	Other transport related expenditure	7,356	
	Total Transport		7,356
Supplies & Services			
	Audit costs	260	
	PFI service charge	3,511	
	Provisions expense	1,424	
	Other purchases of supplies & services	64,659	
	Total Supplies & Services		69,854
Third-Party Payments			
	Independent units within the council		
	Joint authorities	468	
	Other local authorities	1,920	
	Health Authorities (incl. NHS Trusts, Primary Care Trusts etc)		
	Government departments		
	Levies (included within service lines)		
	All other bodies	77,918	
	Total Third-Party Payments		80,306
Transfer Payments			
	Housing benefit and Council Tax Benefit (to taxpayers, no CPID)	93,128	
	Other transfer payments	12,225	
	Negative Housing Revenue Accounts Subsidy		CLG
	Payment to CLG to buy out HRA subsidy		CLG
	Total Transfer Payments		105,353
Support Services	Total recharged cost from support functions	37,911	37,911
Depreciation & Impairment Losses			
	Depreciation	15,374	
	Amortisation of intangible assets	607	
	Revaluations	17,872	
	Impairment (PP&E)	536	
	Movement in fair value of investment property	0	
	Miscellaneous expenditure	345	
	Total Depreciation and Impairment Losses		34,734
Income			
	Dwelling rents (gross) within the Housing Revenue Account (HRA)		
	Cost of NDR Collection Allowance (treated as income)		[no CPID] -281
	Miscellaneous income		
	<u>Government Grants (received from bodies within WGA boundary)</u>		
	Income from CLG to settle HRA subsidy		CLG
	Housing Revenue Accounts Subsidy		CLG
	Supporting People		CLG
	PFI Special Grant (component recognised in NCS)		
	Council Tax Benefit: subsidy	0	DWP
	Rent Allowance: subsidy	-90,864	DWP
	HRA Rent Rebates: subsidy		DWP
	Non-HRA Rent Rebates: subsidy		DWP
	Housing Benefit & Council Tax Benefit Admin Grant	-1,396	DWP
	Sure Start Grants		DfE
	Dedicated Schools Grant	-135,940	DfE
	Schools Standard Grant & Schools Standard Fund		DfE
	Greater London Authority Transport Grant		DfT
	EU current grants		
	Other revenue grants & contributions (from Govt)	-13,210	
	Other Non-Govt revenue grants & contributions	-17,463	
	<u>Capital Grants and Contributions</u>		
	Capital grant income (from Govt bodies)		
	Capital grant income (EU grants)		
	Capital grants & contribution income (from non-Govt)		
	Amounts released from receipts in advance (deferred income)		[no CPID] -7,209
	<u>Customer & client receipts</u>		
	recharge receipts	-40,766	
	external receipts (fees & charges for services)	-43,827	
	Other Operating Income		
	Total Income		-350,956
NET COST OF SERVICES			178,189

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