

Main Statements

Expenditure and Funding Analysis

The objective of the Expenditure and Funding Analysis is to demonstrate to council tax and rent payers how the funding available to the authority (i.e. government grants, rents, council tax and business rates) for the year has been used in providing services in comparison with those resources consumed or earned by authorities in accordance with generally accepted accounting practices. The Expenditure and Funding Analysis also shows how this expenditure is allocated for decision making purposes between the council's service functions. Income and expenditure accounted for under generally accepted accounting practices is presented more fully in the Comprehensive Income and Expenditure Statement.

Note	2015/16 Net Exp. Chargeable to GF and HRA £000	2015/16 Changes Between Funding & Accounting Basis £000	2015/16 Net Expenditure In the CIES £000
Chief Executive	3,792	(1,423)	2,369
Resources	3,996	10,270	14,266
Economy	(258)	10,768	10,510
Children Services	27,689	969	28,658
Adult Services	72,382	(10,734)	61,648
Communities and Place	29,139	33,142	62,281
DSG Commissioning	0	3,262	3,262
Housing Revenue Account	(1,877)	(983)	(2,860)
(Surplus) / Deficit on Continuing Operations	134,863	45,271	180,134
Other income and expenditure	(136,740)	19,732	(117,008)
(Surplus) / Deficit on Provision of Services	(1,877)	65,003	63,126

Reconciliation of Movement to Balances	Total	GF	HRA
Opening GF and HRA balance at 1st April	(15,421)	(6,000)	(9,421)
(Surplus)/Deficit on Provision of Services	(1,877)	0	(1,877)
Closing GF and HRA Balance at 31st March	(17,298)	(6,000)	(11,298)

Both the funding analysis and the CIES are now reported showing the services as reported to Cabinet.

The 'Net Exp. chargeable to the GF and HRA' column agrees to the reported outturn to Cabinet.

The 'changes between funding and accounting basis' contains the adjustments needed to take the outturn position to the accounts position, and are summarised in a later table.

The 'Net Expenditure in the CIES' column agrees the last column in the CIES table.

The reconciliation of movement to balances will agree with the movement on reserves statement.

Comprehensive Income and Expenditure Statement (CIES)

This statement summarises the income and expenditure on all functions of the Authority and shows the accounting cost in the year of providing services in accordance with generally accepted accounting practices, rather than the amount to be funded from taxation. Authorities raise taxation to cover expenditure in accordance with regulations; this may be different from the accounting cost.

Note		2015/16 Gross Expenditure £000	2015/16 Gross Income £000	2015/16 Net Expenditure £000
	Continuing Operations:			
5	Chief Executive	72,011	(69,642)	2,369
	Resources	30,537	(16,271)	14,266
5	Economy	23,030	(12,520)	10,510
5	Children Services	37,065	(8,407)	28,658
5	Adult Services	132,983	(71,335)	61,648
5	Communities and Place	81,813	(19,532)	62,281
5	DSG Commissioning	112,618	(109,356)	3,262
5	Housing Revenue Account	46,725	(49,585)	(2,860)
	(Surplus) / Deficit on Continuing Operations	533,294	(353,160)	180,134
7	Other operating expenditure			24,120
8	Financing & investment (income)/expenditure			16,693
10	Taxation and non-specific grant income			(157,821)
	(Surplus) / Deficit on Provision of Services			63,126
12	(Surplus) / Deficit on revaluation of PPE assets			(78,330)
25	Re-measurements on pension assets / liabilities			(34,884)
	Other Comprehensive Income and Expenditure			(113,214)
	Total Comprehensive Income and Expenditure			(50,088)

The service areas now report as per internal arrangements otherwise the purpose and layout of the CIES remains the same.

Adjustments between Accounting Basis and Funding Basis under Regulations

This note details the adjustments that are made in the expenditure funding analysis and total comprehensive income and expenditure recognised by the Authority in the year in accordance with proper accounting practice to the resources that are specified by statutory provisions as being available to the Authority to meet future capital and revenue expenditure. 'Other' relates mainly to reserve and general grant adjustments.

Adjustments made within the expenditure and funding analysis statement:

2015/16	Pensions £'000	Capital £'000	Treasury £'000	Other £'000	Total £'000
Chief Executive	(1,612)	144	0	45	(1,423)
Resources	276	639	(15,802)	25,157	10,270
Economy	123	11,307	0	(662)	10,768
Children Services	347	456	0	166	969
Adult Services	118	4,016	0	(14,868)	(10,734)
Communities and Place	378	32,444	0	320	33,142
DSG Commissioning	1,263	1,124	0	875	3,262
Housing Revenue Account	276	21,619	(26,543)	3,665	(983)
Total Adjustments	1,169	71,749	(42,345)	14,698	45,271