

Title of Report:	Implementing National Pay Awards	Item 4
Report to be considered by:	Council	
Date of Meeting:	04 March 2010	
Forward Plan Ref:	C1990	

Purpose of Report: To clarify procedure for agreeing to implement a national pay award each year for all WBC staff except those on teaching or Soulbury pay scales.

Recommended Action: G&A to agree to the proposed procedure and forward to full Council for ratification.

Reason for decision to be taken: To avoid confusion and possible legal challenge if a national pay award is not 'shadowed' by WBC.

Other options considered: To leave the status quo intact. However this leaves the decision making responsibility ambiguous.

Key background documentation: WBC Terms and Conditions 1999 (available from HR on request)
National agreement on pay and conditions of service for local government services ("Green Book") (available from Local Government Employers)

The proposals will also help achieve the following Council Plan Themes:	
<input checked="" type="checkbox"/>	CPT13 - Value for Money
<input checked="" type="checkbox"/>	CPT14 - Effective People
The proposals contained in this report will help to achieve the above Council Plan Priorities and Themes by: Ensuring that the Council is able to implement its pay awards to maintain an appropriately rewarded workforce in the context of both national awards and local priorities.	

Portfolio Member Details	
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Date Portfolio Member agreed report:	02 February 2010

Contact Officer Details	
Name:	Robert O'Reily
Job Title:	Head of HR
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Implications

Policy: there is no change to Council policy, but the procedure to implement the policy will be clarified

Financial: no new financial implications

Personnel: contained in report

Legal/Procurement: tbc

Property: none

Risk Management: none

Equalities Impact Assessment: no impact on equalities

Is this item subject to call-in?	Yes: <input type="checkbox"/>	No: <input checked="" type="checkbox"/>
If not subject to call-in please put a cross in the appropriate box:		
The item is due to be referred to Council for final approval		<input checked="" type="checkbox"/>
Delays in implementation could have serious financial implications for the Council		<input type="checkbox"/>
Delays in implementation could compromise the Council's position		<input type="checkbox"/>
Considered or reviewed by Overview and Scrutiny Commission or associated Task Groups within preceding six months		<input type="checkbox"/>
Item is Urgent Key Decision		<input type="checkbox"/>

Executive Summary

1. Introduction

- 1.1 The provision to make a local pay award, rather than 'shadowing' the national NJC pay award for all staff (except those on teaching and Soulbury pay scales), is set out in the WBC terms and conditions from 1999. However, the procedural machinery to put this provision into effect, if necessary, has not been developed.

2. Proposals

- 2.1 That the Chief Executive, in consultation with the Leader of the Council and the Leader of the Opposition, makes a formal decision under delegated powers each year on whether to implement the national pay award.
- 2.2 In the unlikely event that the Chief Executive decides not to implement the national pay award, a procedure should be in place to implement a local pay decision.

3. Conclusion

- 3.1 This paper does not suggest that the Council is likely to depart from its usual practice of 'shadowing' the national pay award. However the paper recognises that it is possible for the Council to decide not to 'shadow' the national pay award (in accordance with existing terms and conditions for employees) and sets out procedural steps to be taken if this were to occur.

Executive Report

1. Introduction

- 1.1 The Local Terms and Conditions of Service for West Berkshire Employees were devised in 1999. They were based closely on the National Joint Council (NJC) for Local Government Services' Agreement on Pay and Conditions (the 'Green Book'). The Local Terms and Conditions were not formally agreed with the trade unions in 1999 and therefore do not constitute a collective agreement. The Local Terms and Conditions apply to all WBC staff (including support staff in schools) except those covered by the School Teachers' Pay and Conditions Document and those employed under the Soulbury Agreement. This report does not apply to staff on Teachers' or Soulbury pay scales.
- 1.2 Prior to April 1999, all employees' terms and conditions were in accordance with the Green Book. The Local Terms and Conditions were implemented in the wake of the founding of the unitary authority bringing district and county staff together. The local terms and conditions in 1999 made some changes from the Green Book, such as on premium payment rates for overtime. However, most key terms and conditions for employees remain identical to those in the Green Book (e.g. sick pay, maternity pay). All new employees employed since 1999 have been placed on the Local Terms and Conditions and most exiting employees in 1999 accepted the new terms and conditions (as part of the job evaluation and pay grading exercise at the time which successfully implemented the 'single status' agreement). A handful of employees are still on Newbury District Council or Berkshire County Council contracts and they will always be entitled to receive the national pay award.
- 1.3 Under the WBC 1999 Local Terms and Conditions the Council ***“reserves the right, with local consultation, to determine its own [pay] award should the national award be detrimental to the integrity and effectiveness of the Council's pay policy and structure”***. In practice, this has never happened since West Berkshire Council was founded and the Council has always 'shadowed' the national pay award which is effective from the 1st April each year (often backdated because of delays in negotiating an agreement at national level).
- 1.4 As a consequence of the Council always 'shadowing' the national pay award the Council has no structures set up to enable it to determine its own pay award in negotiation or consultation with the trade unions.
- 1.5 Thus, although technically the Council has had 'local pay', for the past ten years the Council has actually implemented the nationally negotiated pay award in full without any further negotiation or agreement with the trade unions. In the absence of a specified position by the Council on who is authorised to make the decision on whether to 'shadow' the national pay award (or to determine its own pay award instead) there will be an on-going expectation for all relevant employees in West Berkshire Council that the Council will increase their salaries in accordance with the NJC annual pay award.
- 1.6 This paper to the Governance and Audit Committee proposes specific decision-making authority for implementing the national pay award each year.

2. Proposals for implementing the annual pay decision

- 2.1 It is proposed that the Council formally delegates the authority to authorise local implementation of the national (NJC) pay award to the Chief Executive. The Chief Executive is not covered by the national 'Green Book' pay award so there is no conflict of interest. The Chief Executive will consult the Leader of the Council and the Leader of the Opposition before making such an authorisation.
- 2.2 The presumption will be that, unless exceptional circumstances prevail at the time, the Chief Executive will authorise the local implementation of the NJC national pay award each year within seven working days of notification of the national pay agreement from the NJC.
- 2.3 If the Chief Executive believes that authorising payment of the national pay award would be detrimental to the integrity and effectiveness of the Council's pay policy and structure (in light of exceptional circumstances) he will take the following steps:
- (1) Inform all elected members, the trade unions and all staff as soon as possible that there will be a delay in implementing the annual pay award in light of his decision.
 - (2) Draft a report for the Executive setting out the reasons for his view and recommending an alternative level of pay increase (which may be higher or lower than the national pay award depending on the exceptional circumstances*).
 - (3) Consult the relevant trade unions on the contents of the draft report.
 - (4) Amend the draft report as appropriate in light of comments received from the trade unions during the consultation period
 - (5) Take the report to the Executive with three possible outcomes:
 - (a) The Executive accept the Chief Executive's recommended local pay award; or
 - (b) The Executive reject the Chief Executive's recommendation and implement the national pay award; or
 - (c) The Executive instruct the Chief Executive to consult on a different level of pay award and report to the next meeting.
- 2.4 Once agreed by Full Council, the new decision-making machinery will form an express term in the contract of employment of staff (based on the existing wording of the local terms and conditions).
- 2.5 *Any proposed alternative pay award would be put forward after consideration of local and national market factors and affordability to the Council.
- 2.6 It is necessary to formally agree a mechanism for dealing with pay awards for the role of Chief Executive. The most sensible way forward would be to formally match the national pay award for Chief Executives each year. Any other mechanism for dealing with this issue would be unduly time consuming and bureaucratic.

3. Recommendation

- 3.1 This paper recommends that the Council should continue with its usual practice of 'shadowing' the national pay award for employees. However, it is possible for the Council to decide not to 'shadow' the national pay award (in accordance with existing terms and conditions for employees) and, therefore, the paper recommends the procedural steps that should be formally adopted deal with exceptional circumstances where implementing the national award would be detrimental to the integrity and effectiveness of the Council's pay policy and structure.
- 3.2 The Governance and Audit Committee is therefore recommended to approve the proposed procedure for implementing the annual pay award for employees.
- 3.3 The Council formally agrees that the national pay award for Chief Executives is always applied to the Chief Executive at WBC.

Appendices

There are no Appendices to this report.

Consultees

Local Stakeholders: Not consulted
Officers Consulted: Corporate Board
Trade Union: TBA

Title of Report:	Overview of the Implementation of International Financial Reporting Standards (IFRS)	Item 5
Report to be considered by:	Governance and Audit Committee	
Date of Meeting:	22 February 2010	
Forward Plan Ref:	N/a	

Purpose of Report: To inform the Governance & Audit Committee how WBC is implementing IFRS

Recommended Action: To note and comment on the report

Reason for decision to be taken: WBC must implement IFRS from the 1st April 2010

Other options considered: None

Key background documentation: None

The proposals will also help achieve the following Council Plan Theme:

CPT13 - Value for Money

The proposals contained in this report will help to achieve the above Council Plan Priorities and Themes by:

Portfolio Member Details	
Name & Telephone No.:	Councillor Keith Chopping
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Date Portfolio Member agreed report:	14/01/10

Contact Officer Details	
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Implications

Policy:	None
Financial:	None
Personnel:	None
Legal/Procurement:	None
Property:	None
Risk Management:	None
Equalities Impact Assessment:	None

Executive Summary

1. Introduction

- 1.1 Local Government organisations are required to report their financial statements in accordance with IFRS (International Financial Reporting Standards) from the 1st April 2010. This means that the first financial year with IFRS compliant financial statements will be 2010-11. These statements will be brought to the Governance and Audit committee in June 2011.
- 1.2 West Berkshire Council has been working towards this deadline over the past eighteen months to ensure that our financial statements are presented in accordance with the latest accounting regulations. For 2009-10, the Council's financial statements will be presented in accordance with the accounting regulations, namely, the CIPFA (Chartered Institute of Public Finance and Accountancy) SORP (Statement of Recommended Practice).
- 1.3 The key changes as a result of IFRS will be in the financial statements around the following areas:
- (1) Leases
 - (2) Fixed Assets
 - (3) PFI schemes
 - (4) Employee benefits
 - (5) Format of the financial statements

2. Proposals

- 2.1 To consider the content of this report and comment on any of the changes proposed under IFRS.

3. Conclusion

- 3.1 The change to accounting under IFRS is the most fundamental change to Local Government accounting in recent times. It does offer the Council the opportunity to change its financial reporting arrangements and further enhance the cohesion between management and financial accounting arrangements.

Executive Report

1. Introduction

- 1.1 The government requires Local Government to produce its financial statements in accordance with IFRS from the 2010-11 financial year. This means that for the council, we must have reporting systems in place to capture information from the 1st April 2010.
- 1.2 Under IFRS, the Council must also present the prior year's financial statements in accordance with IFRS for comparative purposes; this means that our 2009-10 financial statements (that will be presented to Governance and Audit in June 2010) will need to be restated in accordance with IFRS. This has made the Council's date for compliance in effect the 1st April 2009.
- 1.3 To ensure that the Council has systems able to capture the information required under IFRS, an IFRS Implementation Group (IIG) was created in the summer 2008 to focus on some of the key issues. The Terms of Reference and membership of this group are attached at appendix A.

2. The key challenges

- 2.1 To ensure that the financial statements are presented in accordance with IFRS, the IIG has identified the key risks and changes to the financial statements using a RAG system and has focussed its energy on these:

Significant changes	Some differences	No significant changes
Fixed Assets	Related party disclosures	Stocks
Leases	Impairments	Post balance sheet events
PFI	Intangible assets	Government grants
Group accounts	Investment properties	Provisions
Format of accounts	General disclosures	Financial instruments
Employee benefits		
Payroll		

- (1) Fixed assets – IFRS requires further disclosures of property, plant and equipment, and for assets to be valued on a component basis. This will impact on our annual revaluation programme and the IIG is discussing this with KPMG, our external auditors, to assess how much detail the Council must provide on component assets.
- (2) Leases – Under IFRS, the classification between an operating and finance leases has changed. The Council has conducted a full review of its existing leases to ensure that all are correctly classified, and consider if there / what is the impact of operating leases becoming finance leases
- (3) PFI (Public Finance Initiative) – Under IFRS, these schemes come 'on balance sheet' for 2009-10. As our scheme is new, and there has been

no capital outlay so far, the complexities of this arrangement will not cause a significant accounting issue until 2011-12.

- (4) Group Accounts – Changes to accounting regulations; WBC does not have any group accounts at present.
- (5) Format of the Accounts – Under IFRS, the size and nature of new disclosures will increase the size and format of the financial statements. For example, in 2010-11, the Council will present three balance sheets; one for 2009-10, one for 2009-10 restatement for IFRS and one for 2010-11. An example of the new statements has been provided in Appendix B. There will be further detail of employee expenses, SSRs and other income and expenditure by directorate. WBC reserves will be presented between usable and unusable reserves
- (6) Employee benefits – IFRS requires organisations to account for the amount of employee benefits, primarily annual leave for WBC, that relates to the current financial year, but that has not been taken. The Council has agreed a sample population with KPMG from across directorates and have completed a calculation to give a figure for the Council employees. The IIG is currently working on this accrual for school employees. CIPFA have recently released draft guidance which will mitigate any impact of this on the level of Council Tax set.
- (7) Payroll – closely related to the above point; HR have changed all employees leave year to the financial year from 2010-11, to assist in quantifying the accrual for employees.

3. Interim arrangements to 2010

- 3.1 Some of the requirements of IFRS have already been adopted by CIPFA and are recorded in our financial statements, for example, the disclosure relating to financial instruments. For the 2009-10 financial year, all Councils are required to report PFI schemes on-balance sheet, which was a requirement of IFRS, and CIPFA has brought this forward.
- 3.2 The 2009-10 financial statements will still be governed by the CIPFA SORP, and it will not be until the 2010-11 financial statements that the financial statements will be produced in full compliance with IFRS.
- 3.3 As noted above, the Council is required to represent the 2009-10 financial statements in accordance with IFRS for the comparator year basis, and also for the WGA (Whole Government Accounts) return to central government later in 2009.

4. Future Reporting

- 4.1 Any significant changes to the project will be reported from the IIG to the FAGG (Finance and Governance Group) and then through to the Governance and Audit committee.
- 4.2 An update of progress in implementing IFRS will be presented to the Governance and Audit committee later in 2009.

5. Summary of main changes to the financial reporting

- 5.1 The format of the accounts will change significantly in 2010-11. There will more disclosure of the Council's finances, namely:
- (1) More notes to the accounts
 - (2) Further reconciliation between the financial and management accounts
 - (3) Reporting on operating segments (for this read Council Directorates)
- 5.2 All of the 'new' information is included in the current financial statements, but will be presented in a revised format to ensure further consistency between local authorities, and in theory, the rest of the public and private sector. Appendix B, highlights the revised draft key primary financial statements disclosed under IFRS. Please note that all numbers are fictitious for this purpose.

Appendices

Appendix A – Terms of Reference of the IFRS Implementation Group (IIG)
Appendix B - Potential key primary financial statements; 2010-11

Consultees

Local Stakeholders:

Officers Consulted: IFRS Implementation Group

Trade Union:

Appendix A - International Financial Reporting Standards Implementation Group

Background

In the March 2007 budget the, then, Chancellor, Gordon Brown, announced that the public sector will adopt Internal Financial Reporting Standards (IFRS). CIPFA have reviewed the implementation of IFRS and have stated that for local government the first full year of IFRS compliant accounts will be 2010/11. However, we will be required to provide comparative figures for 2009/10 and for the WGA (Whole Government Accounts) return in 2009/10 so the effective date of IFRS implementation is 1st April 2009.

IFRS is the most significant change to local government financial reporting since the inception of the SORP. The transition to IFRS requires significant changes to how we present our accounts (in private sector, the size of the statements have increase by 50% and audit fees have risen by 20%).

Scope and purpose

- To receive reports on the implications of IFRS for West Berkshire Council
- To commission projects required to ensure compliance with IFRS
- To inform relevant officer and member group where appropriate
- To reflect changes in corporate policies and corporate governance

Membership

Members – to attend formal meetings

Name	Title	Service
Joseph Holmes (Chair)	Accountancy Manager	Finance
Lesley Flannigan	Group Accountant – technical	Finance
Gemma McNamara	Payroll Manager	Benefits & Exchequer
Bob Watson	Group Accountant – capital	Finance
Melanie Ellis	Group Accountant – Chief Executive	Finance
Kate Toone	HR information co-ordinator	Human Resources
John North	Waste PFI Accountant	Environment
Gabrielle Esplin	Group Accountant - Environment	Finance
Amanda Dennis	Asset Strategy Officer	Property
Val Bettcher	Financial Accountant	Finance

Advisors – to be copied into minutes and agendas and attend to give specific advice or receive updates on proposed changes to governance structures and policies & procedures

- Andy Walker – Head of Finance
- Simon Freeman – Finance Manager

- Ian Priestley – Assurance Manager
- David Holling – Head of Legal
- Andrew Deacon – Waste & PFI project manager
- Steve Broughton – Head of Property
- Steve Duffin – Heads of Benefits and Exchequer
- Nick Carter – Chief Executive

External organisations - *The following to receive papers and comment independently of management:*

- Greg McIntosh – Director, KPMG
- Joanne Lees – Manager, KPMG

Appendix B – format of WBC accounts under IFRS (all figures are fictitious)

Legend

	Item in 2009-10 accounts and must be in 2010-11 accounts as a minimum
	Item disclosed in the 2009-10 accounts and required as either a note or in the primary financial statements
	New reporting item - could put as a note
	Item disclosed in the 2009-10 accounts, but changed description
	New item - must disclose as a minimum

Comprehensive Income and Expenditure Statement

This Statement shows the economic 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. The taxation position is shown in the

Movement in Reserves Statement.

West Berks Council - example

	£000s Expenditure	£000s Income	£000s Net
Central services to the public	4,970	(3,765)	1,205
Cultural, environmental, regulatory and planning services	13,624	(11,370)	2,254
Education and children's services	63,401	(20,496)	42,905
Highways and transport services	23,988	(7,930)	16,058
Other housing services	4,250	(3,857)	393
Adult social care	16,872	(5,518)	11,354
Corporate and democratic core	447	(65)	382
Non distributed costs	604	0	604
Cost Of Services*	128,156	(53,001)	75,155
Precepts paid to parishes			
Precepts & Levies			
Payments to the housing capital receipts pool			
(Gain) / loss on the disposal of fixed assets			
Other Operating Expenditure	2,218	0	2,218
Interest payable and similar charges			
Pensions interest cost and expected return on pension assets			
interest income			
income, expenditure, depreciation and impairment of investment properties			
other investment income			
Financing and Investment Income and Expenditure	11,340	(2,359)	8,981
Surplus or Deficit of Discontinued Operations	0	0	0
Council Tax income			
NNDR redistribution			
non-ringfenced government grants			
Taxation and Non-Specific Grant Income	0	(84,876)	(84,876)
Surplus or Deficit on Provision of Services			1,478

Surplus or deficit on revaluation of fixed assets	(36,597)
Surplus or deficit on revaluation of available for sale financial assets	(101)
Actuarial gains / losses on pension assets / liabilities	(8,444)
Other Comprehensive Income and Expenditure	(45,142)
Total Comprehensive Income and Expenditure	(43,664)

* Note: Services are shown here in BVACOP format. Authorities could instead include an internal management approach; such an approach would also allow for BVACOP lines to be combined.

Consolidated Balance Sheet

The Balance Sheet shows the value as at the Balance Sheet date of the asset and liabilities recognised by		
the authority. The net assets of the authority (assets less liabilities) are matched by the reserves held by the authority. Reserves are reported in two categories. The first category of reserves are usable reserves, i.e. those reserves that the authority may use to provide services, subject to the need to maintain a prudent level of reserves and any statutory limitations on their use (for example the capital receipts reserve that may only be used to fund capital expenditure or repay debt). The second category of reserves are those that the authority is not able to use to provide services. This category of reserves includes reserves that hold unrealised gains and losses (for example the revaluation reserve), where amounts would only become available to provide services if the assets are sold; and reserves that hold timing differences shown in the Movement in Reserves Statement line "Adjustments between accounting basis and funding basis under regulations".		
	Single Entity	Note required?
		31 March 20YY
	£000s	
Property, Plant & Equipment	648,924	Yes
Investment Property	3,379	
Intangible Assets	4,020	
Long Term Investments	1,657	Yes
Investments in Associates and Joint Ventures	948	
Long Term Debtors	3,798	
Long Term Assets	662,726	
Short Term Investments	24,060	Yes
Stock	1,769	
Short Term Debtors	15,351	Yes
Cash and Cash Equivalents	0	
Assets held for sale	1,409	
Current Assets	42,589	
Bank Overdraft	(13,767)	
Short Term Borrowing	(9,500)	Yes
Short Term Creditors	(21,960)	Yes
Liabilities in disposal groups	0	
Current Liabilities	(45,227)	
Long Term Creditors	0	
Provisions	(4,297)	Yes
Long Term Borrowing	(89,733)	Yes
Other Long Term Liabilities	(155,327)	Yes
)	
Long Term Liabilities	(249,357)	
)	
Net Assets	410,731	
Usable reserves	36,568	Yes
Unusable Reserves	373,215	Yes
Total Reserves	409,783	

Reconciliation between the Management and Financial accounts

	Children & Young People	Community Services	Environment	Chief Executive	Levies and Interest	Total		
Fees, charges & other service income	(1,481)	(5,012)	(2,452)	(30,417)	x	(39,362)		
Government grants	(19,015)	(506)	(5,238)	(12,955)	x	(37,714)		
Total Income	(20,496)	(5,518)	(7,690)	(43,372)	x	(77,076)		
Employee expenses	40,252	11,235	8,652	30,565	x	90,704		
Other operating expenses	10,369	2,044	9,948	9,894	x	32,255		
Support Service Recharges	4,326	1,273	2,031	6,232	x	13,862		
Total operating expenses	54,947	14,552	20,631	46,691	x	136,821		
Cost of Services	34,451	9,034	12,941	3,319	x	59,745		
Reconciliation to Net Cost of Services in Comprehensive Income and Expenditure Statement								
Cost of Services in Service Analysis	59,745							
Add services not included in main analysis	2,015							
Add amounts not reported to management	37,055							
Remove amounts reported to management not included								
in Comprehensive Income and Expenditure Statement	(22,750)							
Net Cost of Services in Comprehensive Income and Expenditure Statement	76,065							

Movement in Reserves

Movement in Reserves Statement						
<p>This Statement shows the movement in the year on the different reserves held by the authority, analysed into 'usable reserves' (ie those that can be applied to fund expenditure or reduce local taxation) and other reserves. The 'Surplus or (deficit) on the provision of services' line shows the true economic cost of providing the authority's services, more details of which are shown in Comprehensive Income and Expenditure Statement. These are different from the statutory amounts required to be charges to the General Fund Balance and Housing Revenue Account for Council Tax setting and dwellings rent setting purposes. The 'Net increase /Decrease before transfers to earmarked reserves' line shows the statutory General Fund Balance and Housing Revenue Account Balance before any discretionary transfers to or from earmarked reserves undertaken by the Council.</p>						
	(a)	(b)	(e)	(f)	(g)	(h)
Single Entity (England & Wales)	General	Earmarked	Capital	Total	Unusable	Total
	Fund	GF	Receipts	Usable	Reserves	Authority
	Balance	Reserves	Reserve	Reserve		Reserve
Balance at 31 March 20XX	19,699	2,419	12,115	34,233	329,667	367,029
Surplus or (deficit) on provision of services (accounting basis)	(2,783)	0	0	(2,783)	0	(2,783)
Other Comprehensive Expenditure and Income	0	0	0	0	45,142	45,142
Total Comprehensive Expenditure and Income	(2,783)	0	0	(2,783)	45,142	42,359
Adjustments between accounting basis & funding basis under regulations	2,635	0	(750)	1,885	(1,594)	291
Net Increase / Decrease before Transfers to Earmarked Reserves	(148)	0	(750)	(898)	43,548	42,650
Transfers to / from Earmarked Reserves	459	(459)	0	0	0	0
Increase / Decrease in Year	311	(459)	(750)	(898)	43,548	42,650
Balance at 31 March 20YY	20,010	1,960	11,365	33,335	373,215	406,550

		Suggest renaming these heading to one under 'in the comp. I&E acct but not in the management accounts						
Reconciliation to Subjective Analysis (Group Accounts where prepared)	Service Analysis	Services not in Analysis	Not reported to management	Not included in I&E	Allocation of Recharges	Net Cost of Services	Corporate Amounts	Total
Fees, charges & other service income	(39,362)	(1,432)	0	0	(105)	(40,899)	0	(40,899)
Surplus or deficit on associates and joint ventures	0	0	0	0	0	0	(385)	(385)
Interest and investment income	0	0	0	0	0	0	(2,259)	(2,259)
Income from council tax	0	0	0	0	0	0	(22,569)	(22,569)
Government grants and contributions	(37,714)	(1,289)	0	0	0	(39,003)	(62,307)	(101,310)
Total Income	(77,076)	(2,721)	0	0	(105)	(79,902)	(87,520)	(167,422)
Employee expenses	90,704	3,475	23,459	(22,750)	10,225	105,113	0	105,113
Other service expenses	32,255	1,261	0	0	3,742	37,258	0	37,258
Support Service recharges	13,862	0	0	0	(13,862)	0	0	0
Depreciation, amortisation and impairment	0	0	13,596	0	0	13,596	0	13,596
Interest Payments	0	0	0	0	0	0	11,340	11,340
Precepts & Levies	0	0	0	0	0	0	2,218	2,218
Payments to Housing Capital Receipts Pool	0	0	0	0	0	0	0	0
Gain or Loss on Disposal of Fixed Assets	0	0	0	0	0	0	0	0
Total operating expenses	136,821	4,736	37,055	(22,750)	105	155,967	13,558	169,525
Surplus or deficit on the provision of services	59,745	2,015	37,055	(22,750)	0	76,065	(73,962)	2,103