

Reconciliation of Directorate Income and Expenditure to Cost of Services in the Comprehensive Income and Expenditure Statement

This reconciliation shows how the figures in the analysis of directorate income and expenditure relate to the amounts included in the Comprehensive Income and Expenditure Statement.

| | 2012/13 | 2013/14 |
|--|----------------|----------------|
| | £'000 | £'000 |
| Net expenditure in Directorate analysis | 354,969 | 376,425 |
| Net expenditure of services and support services not included in the Analysis | (1,311) | (1,258) |
| Amounts in the Comprehensive Income and Expenditure Statement not reported to management in the Analysis | (108,811) | (152,277) |
| Amounts included in the Analysis not included in the Comprehensive Income and Expenditure Statement | (110,122) | (153,535) |
| Cost of Services in Comprehensive Income and Expenditure Statement | 244,847 | 222,891 |

Reconciliation to Subjective Analysis

This reconciliation shows how the figures in the analysis of directorate income and expenditure relate to a subjective analysis of the Surplus or Deficit on the Provision of Services included in the Comprehensive Income and Expenditure Statement.

| | Directorate Analysis | Services not in Analysis- HRA | Amounts not Reported to Management | Net Cost of Services | Corporate Amounts | Total |
|---|----------------------|-------------------------------|------------------------------------|----------------------|-------------------|------------------|
| 2013/14 | £'000 | £'000 | £'000 | £'000 | £'000 | £'000 |
| Fees, charges & other service income | (108,053) | (14,108) | 4,944 | (117,217) | (120) | (117,337) |
| Interest and investment income | 0 | (37) | 37 | 0 | (3,558) | (3,558) |
| Income from Council tax | 0 | 0 | 0 | 0 | (89,756) | (89,756) |
| Income from NNDR | 0 | 0 | 0 | 0 | (37,820) | (37,820) |
| Government grants and contributions | (126,201) | 0 | (148,660) | (274,862) | (103,486) | (378,347) |
| Pension Adjustment | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Income | (234,255) | (14,145) | (143,679) | (392,079) | (234,739) | (626,818) |
| Employee Expenses | 175,717 | 1,623 | (2,293) | 175,047 | 9,203 | 184,250 |
| Other service expenses | 362,917 | 7,291 | (7,031) | 363,178 | 12,450 | 375,628 |
| Support service recharge | 30,187 | 611 | 0 | 30,799 | 0 | 30,799 |
| Depreciation, amortisation and impairment | 41,781 | 3,362 | 55 | 45,197 | 0 | 45,197 |
| Precepts and levies | 0 | 0 | 0 | 0 | 1,259 | 1,259 |
| Payments to Housing Capital Receipts Pool | 77 | 0 | 0 | 77 | 0 | 77 |
| Gain or loss on disposal of fixed assets | 0 | 0 | 379 | 379 | 33,766 | 34,145 |
| Pension Adjustment | 0 | 0 | 294 | 294 | 0 | 294 |
| Total Expenditure | 610,680 | 12,887 | (8,597) | 614,970 | 56,678 | 671,648 |
| (Surplus)/Deficit on the provision of services | 376,425 | (1,258) | (152,277) | 222,891 | (178,061) | 44,830 |