

Expenditure and Funding Analysis

Original disclosure					These two columns relate to outturn reported to cabinet		These three columns relate to statement of accounts			
2017/18					A		B			
As reported for resource management £m	Adjustment to arrive at the net amount funded from General Fund £m	Net expenditure funded from general fund £m	Adjustments between Funding and Accounting basis £m	Net expenditure as per CIES (accounting basis) £m		As reported for resource management £m	Adjustment to arrive at the net amount funded from General Fund £m	Net expenditure funded from general fund £m	Adjustments between Funding and Accounting basis £m	Net expenditure as per CIES (accounting basis) £m
47.150	10.746	57.896	14.886	72.782		61.980	(3.570)	58.410	19.502	77.912
67.240	(0.531)	66.709	1.024	67.733	Economy and Environment	63.810	(2.692)	61.118	0.451	61.569
101.550	(42.406)	59.144	44.442	103.586	Adult Social Care	71.680	(8.843)	62.837	10.975	73.812
14.190	4.998	19.188	(0.841)	18.347	Childrens Services	20.390	(3.337)	17.053	5.875	22.928
(121.890)	135.037	13.147	(10.542)	2.605	Resources and Transformation	(103.810)	140.111	36.301	(14.007)	22.294
108.240	107.844	216.084	48.969	265.053	Central	114.050	121.669	235.719	22.796	258.515
(108.470)	(108.936)	(217.406)	(13.566)	(230.972)	Other income and expenditure	0.000	(236.162)	(236.162)	(7.404)	(243.566)
(0.230)	(1.092)	(1.322)	35.403	34.081	Total cost of providing council services	114.050	(114.493)	(0.443)	15.392	14.949
		(13.904)			Opening general fund balance			(15.226)		
		(15.226)			Closing general fund balance			(15.669)		

Revised disclosure					A		B			
2017/18							2018/19			
As reported for resource management £m	Adjustment to arrive at the net amount funded from General Fund £m	Net expenditure funded from general fund £m	Adjustments between Funding and Accounting basis £m	Net expenditure as per CIES (accounting basis) £m		As reported for resource management £m	Adjustment to arrive at the net amount funded from General Fund £m	Net expenditure funded from general fund £m	Adjustments between Funding and Accounting basis £m	Net expenditure as per CIES (accounting basis) £m
47.150	10.746	57.896	14.886	72.782		61.980	(3.570)	58.410	19.502	77.912
67.240	(0.531)	66.709	1.024	67.733	Economy and Environment	63.810	(2.692)	61.118	0.451	61.569
101.550	(42.406)	59.144	44.442	103.586	Adult Social Care	71.680	(8.843)	62.837	10.975	73.812
14.190	4.998	19.188	(0.841)	18.347	Childrens Services	20.890	(3.837)	17.053	5.875	22.928
(121.890)	135.037	13.147	(10.542)	2.605	Resources and Transformation	(103.810)	140.111	36.301	(14.007)	22.294
108.240	107.844	216.084	48.969	265.053	Central	114.550	121.169	235.719	22.796	258.515
(108.470)	(108.936)	(217.406)	(13.566)	(230.972)	Other income and expenditure	(114.990)	(121.172)	(236.162)	(7.404)	(243.566)
(0.230)	(1.092)	(1.322)	35.403	34.081	Total cost of providing council services	(0.440)	(0.003)	(0.443)	15.392	14.949
		(13.904)			Opening general fund balance			(15.226)		
		(15.226)			Closing general fund balance			(15.669)		

Variance					A		B			
2017/18							2018/19			
As reported for resource management £m	Adjustment to arrive at the net amount funded from General Fund £m	Net expenditure funded from general fund £m	Adjustments between Funding and Accounting basis £m	Net expenditure as per CIES (accounting basis) £m		As reported for resource management £m	Adjustment to arrive at the net amount funded from General Fund £m	Net expenditure funded from general fund £m	Adjustments between Funding and Accounting basis £m	Net expenditure as per CIES (accounting basis) £m
0.000	0.000	0.000	0.000	0.000		0.000	0.000	0.000	0.000	0.000
0.000	0.000	0.000	0.000	0.000	Economy and Environment	0.000	0.000	0.000	0.000	0.000
0.000	0.000	0.000	0.000	0.000	Adult Social Care	0.000	0.000	0.000	0.000	0.000
0.000	0.000	0.000	0.000	0.000	Childrens Services	0.000	0.000	0.000	0.000	0.000
0.000	0.000	0.000	0.000	0.000	Resources and Transformation	(0.500)	0.500	0.000	0.000	0.000
0.000	0.000	0.000	0.000	0.000	Central	0.000	0.000	0.000	0.000	0.000
0.000	0.000	0.000	0.000	0.000		(0.500)	0.500	0.000	0.000	0.000
0.000	0.000	0.000	0.000	0.000	Other income and expenditure	114.990	(114.990)	0.000	0.000	0.000
0.000	0.000	0.000	0.000	0.000	Total cost of providing council services	114.490	(114.490)	0.000	0.000	0.000
		0.000			Opening general fund balance			0.000		
		0.000			Closing general fund balance			0.000		

£114.990m is in relation to the Council Tax Precept not originally split between Reported to Management and the General Fund.

Note to the EFA

Original disclosure	A						B
	2018/19						
	Use of reserves	Other changes	Adjustment to arrive at the net amount funded from General Fund	Adjustments for capital purposes	Net change for the Pensions adjustments	Other Adjustments	Adjustments between Funding and Accounting basis
	£m	£m	£m	£m	£m	£m	£m
Economy and Environment	1.405	(4.976)	(3.571)	18.842	0.660	0.000	19.502
Adult Social Care	(4.071)	1.379	(2.692)	0.156	0.295	0.000	0.451
Children and Young People	4.951	(13.794)	(8.843)	9.119	2.604	(0.748)	10.975
Resources & Transformation	3.306	(6.644)	(3.338)	5.216	0.659	0.000	5.875
Central	(5.603)	135.511	129.908	(11.895)	(2.112)	0.000	(14.007)
	(0.012)	111.476	111.464	21.438	2.106	(0.748)	22.796
Other income and expenditure	0.012	(111.479)	(111.467)	(30.760)	23.700	(0.344)	(7.404)
Total cost of providing council services	0.000	(0.003)	(0.003)	(9.322)	25.806	(1.092)	15.392
				114.49			0.000

Revised disclosure	A							B
	2018/19							
	Use of reserves	Other changes	Adjustment to arrive at the net amount funded from General Fund	Adjustments for capital purposes	Net change for the Pensions adjustments	Other Adjustments	Adjustments between Funding and Accounting basis	
	£m	£m	£m	£m	£m	£m	£m	
Economy and Environment	1.405	(4.975)	(3.570)	18.842	0.660	0.000	19.502	
Adult Social Care	(4.071)	1.379	(2.692)	0.156	0.295	0.000	0.451	
Children and Young People	4.951	(13.794)	(8.843)	9.119	2.604	(0.748)	10.975	
Resources & Transformation	2.806	(6.643)	(3.837)	5.216	0.659	0.000	5.875	
Central	(5.603)	145.714	140.111	(11.895)	(2.112)	0.000	(14.007)	
	(0.512)	121.681	121.169	21.438	2.106	(0.748)	22.796	
Other income and expenditure	0.512	(121.684)	(121.172)	(30.760)	23.700	(0.344)	(7.404)	
Total cost of providing council services	0.000	(0.003)	(0.003)	(9.322)	25.806	(1.092)	15.392	
				0.000			0.000	

Variance	A						B
	2018/19						
	Use of reserves £m	Other changes £m	Adjustment to arrive at the net amount funded from General Fund £m	Adjustments for capital purposes £m	Net change for the Pensions adjustments £m	Other Adjustments £m	Adjustments between Funding and Accounting basis £m
Economy and Environment	0.000	0.001	0.001	0.000	0.000	0.000	0.000
Adult Social Care	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Children and Young People	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Resources & Transformation	(0.500)	0.001	(0.499)	0.000	0.000	0.000	0.000
Central	0.000	10.203	10.203	0.000	0.000	0.000	0.000
	(0.500)	10.205	9.705	0.000	0.000	0.000	0.000
Other income and expenditure	0.500	(10.205)	(9.705)	0.000	0.000	0.000	0.000
Total cost of providing council services	(0.000)	(0.000)	(0.000)	0.000	0.000	0.000	0.000

£0.500m is the difference between the draft Cabinet outturn report and the final report.

£10.203m is the figure notified to Committee on 22 July 2019 in relation to the McCloud pension adjustment.