

• **Previous presentation of the Comprehensive Income & Expenditure Statement (CIES):**

	Gross Expenditure £000	Gross Income £000	Net Expenditure £000
Central Services to the Public	x	(x)	xx
Cultural, Environmental & Planning			
Culture & Related Services	x	(x)	xx
Environment and Regulatory Services	x	(x)	xx
Planning Services	x	(x)	xx
Highways, Roads & Transport	x	(x)	xx
Housing			
Housing Revenue Account	x	(x)	xx
General Fund Housing	x	(x)	xx
Corporate & Democratic Core - HRA	x	(x)	xx
Corporate & Democratic Core - GF	x	(x)	xx
Non Distributed Costs	x	(x)	xx
Cost Of Services	x	(x)	x
Other Operating Expenditure	x	(x)	xx
Financing and Investment Income and Expenditure	x	(x)	xx
Taxation and Non-Specific Grant Income	x	(x)	xx
(Surplus) or Deficit on Provision of Services	x	(x)	x
(Surplus) or Deficit on Revaluation of Property, Plant and Equipment assets			xx
Actuarial (gains) / losses on pension assets / liabilities			xx
Other gains and losses			xx
Other Comprehensive Income and Expenditure			xxx
Total Comprehensive Income and Expenditure			xxx

Note 1

Note 1: The service headings within this section of the CIES were prescribed by CIPFA in the Service Reporting Code of Practice (SeRCOP). CIPFA also prescribed what was to be included within each service heading.

This enabled comparability between accounts prepared by different authorities, but meant it was difficult to compare the statutory accounts in the Authority’s monthly financial monitoring as this is prepared on a Directorate basis.

- **Presentation of the Comprehensive Income & Expenditure Statement (CIES) under the 2016-17 Code:**

	Gross Expenditure £000	Gross Income £000	Net Expenditure £000
Regeneration, Enterprise & Planning	x	(x)	xx
Housing	x	(x)	xx
Borough Secretary	x	(x)	xx
Customers & Communities	x	(x)	xx
Central Service Budgets	x	(x)	xx
Corporate Budgets	x	(x)	xx
Cost Of Services	x	(x)	x
Other Operating Expenditure	x	(x)	xx
Financing and Investment Income	x	(x)	xx
Taxation and Non Specific Grants	x	(x)	xx
(Surplus) or Deficit on Provision of Services	x	(x)	x
(Surplus) or Deficit on Revaluation of Non Current Assets			xx
(Surplus) or Deficit on Revaluation of Available for Sale Financial Assets			xx
Actuarial (gains) / losses on pension assets / liabilities			xx
Other gains and losses			xx
Other Comprehensive Income and Expenditure			xxx
Total Comprehensive Income and Expenditure			xxx

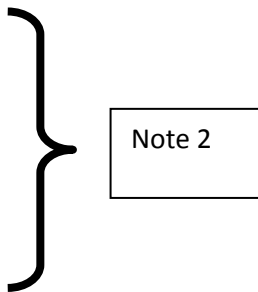
Note 2

Note 2: The 2016-17 Code removes the requirement to use the SeRCOP headings. The Cost of Services can now be split based upon the Authority's internal reporting lines. This it can be shown using Directorate headings. This should allow an easy read-across between the Authority's Monthly Financial Reporting (MFR) and the accounts.

Note 3: The prior year CIES figures for 2015-16 will need to be restated into this new format. This is purely a presentational change. The bottom line figure is the same under each presentation method.

- Expenditure and Funding Analysis – new disclosure for 2016-17

	Net expenditure chargeable to the General Fund	Adjustments between funding and accounting basis	Net Expenditure in the Comprehensive Income and Expenditure Statement
	£000	£000	£000
Regeneration, Enterprise & Planning	x	x	x
Housing	x	x	x
Borough Secretary	x	x	x
Customers & Communities	x	x	x
Central Service Budgets	x	x	x
Corporate Budgets	x	x	x
Net Cost Of Services	x	x	x
Other Income and Expenditure	x	x	x
Surplus or Deficit	x	x	x
Opening General Fund Balance	x		
Less/Plus surplus or deficit on General Fund in Year	x		
Other gains and losses	x		
Closing General Fund Balance	x		



This is a new disclosure which will be included in the 2016-17 accounts, along with some supporting disclosures. It is intended to show how the Authority’s annual expenditure and funding is split across each service segment (in the left hand column), and how this compares with the resources consumed/expanded by the Authority in accordance with generally accepted accounting practice (the right hand column).