

***Distribution Sub-Group (2018) Paper 09 – Revenue Outturn/Account Data mapped to IBA service areas***

**This discussion paper has been written by officials of the Welsh Government. Ministers have not had an opportunity to comment on the contents. Exemplifications of changes are provided simply to inform discussion by DSG members. They are not Welsh Government proposals or statements of Government policy for or against changes.**

## **Revenue Outturn/Account Data mapped to IBA service areas**

### **Summary**

1. This paper investigates the mapping and the construction of the Revenue Outturn (RO) and Revenue Account (RA) data within the Local Government Settlement build. In particular, this paper highlights the issues regarding the Education and the Non-HRA housing IBAs, currently in this process.

### **Views sought**

2. Members are asked to provide their initial thoughts on the distributional implications of the proposed changes and whether they would welcome these changes.

### **Previous papers**

3. Distribution Sub-Group (2018) Paper 05 – Revenue Outturn Data mapped to IBA service areas – Education.

### **Background**

4. There are 37 Indicator Based Assessments (IBAs) for service areas that use the Revenue Outturn (RO) data to produce the local government settlement funding distribution
5. DSG 2018 paper 5 picked up on an oversight in the construction of the model within the School Catering element.
6. The group requested that all service areas where investigated in one summary paper.

### **Analysis**

7. Further investigation resulted in 6 areas for consideration:

### **Changing the lines used in the school catering IBA**

1. Currently the RO lines used in the construction of the model, for the school catering IBA, are netting off grants in the incorrect places (DSG 2018 – paper 5).
2. Table 1 demonstrates the financial impact of this change.

### **Treatment of the middle school apportionment**

3. Currently the model does not contain a middle school teaching or a middle school transport IBA. Hence, the financial information for middle schools teaching and transport are currently apportioned to the respective primary and secondary IBAs.

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4. The apportionment is currently based on the percentage of pupils in nursery to year 6, for primary schools, and years 7 to 14 for secondary schools. These percentages are calculated for each local authority, applied to the individual authority expenditure data then summed to a Wales level to construct the overall IBA value.
5. Post 16-education teaching is not funded through the Local Government Settlement, as these are funded from other grants, which are excluded from the RO build.
6. As the Local Government Settlement does not include the funding for post-16 education, should students studying for their A-levels be included in the apportionment, to construct the model?
7. Table 2 provides the distributional impact on making this change to the model on the Aggregate External Finance (AEF).
8. Wrexham and Cardiff has the largest increase, up £7 thousand, and Rhondda Cynon Taf has the largest decrease, down £4 thousand.
9. The other option would be to create a separate middle school IBA. This would take further work and investigation to develop a set of indicators and weightings, although it would lead to a more transparent process.

**Middle school pupil numbers**

10. For the 2018-19 Settlement, an LA included around £100 thousand in the RO data collection for middle schools, but no middle schools were currently in that authority.
11. After investigation, this was the costs of establishing a new middle school in that authority, which was opened in September. Due to the authority not having any middle school pupils, the data was not included in the construction of the Settlement model.
12. In this case the example does not have a large impact on the distribution, but, for completeness DSG are asked how they would like to proceed if this is to happen again.
13. Option 1: Base the apportionment from the demographics from all the middle school data currently available;
14. Option 2: Base the apportionment on the demographic of the population of that authority;
15. Table 3 outlines the impact on AEF using both scenarios. The financial impact is deemed negligible (less than £250), in this instance. DSG are asked to confirm their preference for future Settlements.

**Non- HRA housing IBA**

16. Currently, three lines from the RO forms are not included in the construction of the model. For 2017-18, these were:

Form Ref	Row Ref	Desc	To be included in the RO build
RO8	7.3	HRA related pension costs	Not recommend as the IBA relates to Non-HRA
RO8	17	Housing benefit payments	Generally relate to HRA
RO8	18	Housing benefit administration	Recommended to be included

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17. The weightings that distribute the Non-HRA housing IBA were derived from past expenditure (3-year average 2007-08 to 2009-10). In this process, the housing benefit administration expenditure data (RO8, row 18) was used in its construction.
18. As this data was used in the construction of the indicator weighting, it appears that there has been an oversight in not including this in the underlying financial data. Therefore, it is proposed that Housing benefit administration (RO8, row 18) should be included in the RO construction of the Non-HRA housing IBA.

### **Other services:**

19. Table 5 in Annex A provides a detailed overview of the RO expenditure netting of any grants received for the other services sector, since 2012-13.
20. The data highlights the volatility observed in the “Other NDC costs” line between years. This is also the largest contributor to the other service sector, which could explain the changes in the Other Services IBAs between years.

### **RA Mapping**

21. Mapping of RA Data can be found in Annex B.
22. DSG are asked to review the line mapping and confirm they are content with the current process.

### **Conclusion**

23. DSG members are asked to discuss the potential changes outlined in this paper and consider any distributional issues for future years. Annex A – Table 5 outlines the financial impact of incorporating all of the changes outlined in this paper on the 2018-19 AEF.

### **Recommendations**

24. When apportioning the middle school financial data to both the primary and secondary teaching IBAs, the apportionment should not take into consideration A-level students.
25. DSG are asked to agree an option for the treatment of apportioning middle school pupils when no pupil data are available.
26. The RO columns, used in construction of the school catering IBA, are to be changed to improve the internal consistency of the model.
27. It is recommended that line 18 housing benefit administration is included in the construction of the model.

### **Local Government Finance Policy**

#### **Welsh Government**

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**Table 1 – Implication on the AEF, from changing the school catering RO mapping (£000s).**

<b>Authority</b>	<b>Published 2018- 19 AEF</b>	<b>Updated 2018- 19 AEF</b>	<b>Difference</b>
Isle of Anglesey	95,812	95,794	-18
Gwynedd	175,127	175,111	-16
Conwy	153,576	153,582	6
Denbighshire	143,119	143,123	4
Flintshire	189,156	189,187	31
Wrexham	174,636	174,651	14
Powys	174,026	174,036	10
Ceredigion	101,251	101,234	-17
Pembrokeshire	161,774	161,777	3
Carmarthenshire	259,440	259,445	5
Swansea	319,087	319,101	14
Neath Port Talbot	212,341	212,328	-13
Bridgend	191,582	191,581	-1
Vale of Glamorgan	152,480	152,510	29
Rhondda Cynon Taf	364,176	364,165	-11
Merthyr Tydfil	90,305	90,298	-7
Caerphilly	267,240	267,241	1
Blaenau Gwent	109,633	109,621	-12
Torfaen	131,543	131,543	0
Monmouthshire	93,218	93,231	13
Newport	212,790	212,780	-10
Cardiff	440,947	440,922	-25

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**Table 2 – The impact of updating the middle school apportionments, for the primary and secondary teaching IBAs**

Authority	Published 2018-19 AEF (£000s)	Updated AEF (£000s)	Difference (£000s)
Isle of Anglesey	95,812	95,814	2
Gwynedd	175,127	175,129	2
Conwy	153,576	153,574	-2
Denbighshire	143,119	143,116	-3
Flintshire	189,156	189,156	-1
Wrexham	174,636	174,643	7
Powys	174,026	174,027	0
Ceredigion	101,251	101,251	0
Pembrokeshire	161,774	161,777	3
Carmarthenshire	259,440	259,439	0
Swansea	319,087	319,086	-1
Neath Port Talbot	212,341	212,337	-3
Bridgend	191,582	191,580	-1
The Vale of Glamorgan	152,480	152,479	-1
Rhondda Cynon Taf	364,176	364,172	-4
Merthyr Tydfil	90,305	90,306	1
Caerphilly	267,240	267,237	-3
Blaenau Gwent	109,633	109,635	2
Torfaen	131,543	131,540	-3
Monmouthshire	93,218	93,219	2
Newport	212,790	212,789	-1
Cardiff	440,947	440,953	7
Wales	4,213,260	4,213,260	

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**Table 3 – The financial impact of including housing benefits administration in the construction of the 2018-19 Settlement model (£000)**

	Published AEF	Updated AEF	Difference	% Difference
Isle of Anglesey	95,812	95,777	-35	-0.04
Gwynedd	175,127	175,051	-76	-0.04
Conwy	153,576	153,529	-47	-0.03
Denbighshire	143,119	143,069	-50	-0.03
Flintshire	189,156	189,036	-120	-0.06
Wrexham	174,636	174,614	-22	-0.01
Powys	174,026	173,934	-93	-0.05
Ceredigion	101,251	101,256	5	0.00
Pembrokeshire	161,774	161,748	-26	-0.02
Carmarthenshire	259,440	259,489	50	0.02
Swansea	319,087	319,452	365	0.11
Neath Port Talbot	212,341	212,367	27	0.01
Bridgend	191,582	191,546	-36	-0.02
The Vale Of Glamorgan	152,480	152,419	-61	-0.04
Rhondda Cynon Taf	364,176	364,104	-72	-0.02
Merthyr Tydfil	90,305	90,304	-1	0.00
Caerphilly	267,240	267,164	-76	-0.03
Blaenau Gwent	109,633	109,675	42	0.04
Torfaen	131,543	131,543	1	0.00
Monmouthshire	93,218	93,188	-29	-0.03
Newport	212,790	212,841	51	0.02
Cardiff	440,947	441,150	203	0.05
Wales	4,213,260	4,213,260		

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**Table 4 – The implication on AEF, when all recommendations are changed (£000s)<sup>1</sup>.**

<b>Authority</b>	<b>Published 2018-19 AEF</b>	<b>Updated 2018-19 AEF</b>	<b>Difference</b>
Isle of Anglesey	95,812	95,761	-51
Gwynedd	175,127	175,037	-91
Conwy	153,576	153,533	-42
Denbighshire	143,119	143,070	-49
Flintshire	189,156	189,066	-90
Wrexham	174,636	174,635	-1
Powys	174,026	173,943	-83
Ceredigion	101,251	101,239	-12
Pembrokeshire	161,774	161,754	-20
Carmarthenshire	259,440	259,494	54
Swansea	319,087	319,466	378
Neath Port Talbot	212,341	212,351	10
Bridgend	191,582	191,544	-38
Vale of Glamorgan	152,480	152,448	-33
Rhondda Cynon Taf	364,176	364,089	-87
Merthyr Tydfil	90,305	90,298	-7
Caerphilly	267,240	267,162	-79
Blaenau Gwent	109,633	109,665	32
Torfaen	131,543	131,540	-2
Monmouthshire	93,218	93,203	-14
Newport	212,790	212,831	41
Cardiff	440,947	441,131	185

<sup>1</sup> For the Middle school pupil numbers this total uses option 1 - the average middle school % split across the local authorities

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**Table 5 – RO other services (£000s)**

Form Ref	Row Ref	RowDesc	2012-13	2013-14	2014-15	2015-16	2016-17
RO5	11.5	Community safety (CCTV)	5,675	5,920	5,327	4,456	3,988
RO5	11.6	Community safety - crime reduction (excluding CCTV)	3,928	3,682	3,323	3,129	2,705
RO5	12	Community safety - safety services	1,790	1,391	1,341	1,259	1,762
RO5	13	<b>TOTAL COMMUNITY SAFETY (LINE 11.5 to 12)</b>	<b>11,393</b>	<b>10,993</b>	<b>9,991</b>	<b>8,843</b>	<b>8,455</b>
RO5	14	Flood defence and land drainage	3,235	4,799	3,411	4,651	4,406
RO5	19	Agriculture and fisheries services	- 1,011 -	1,099 -	785 -	1,424 -	1,141
RO6	8	Environmental initiatives	8,544	7,135	5,419	4,147	4,107
RO6	15	Coroners' courts services	4,398	5,080	4,827	5,075	5,048
RO6	16	Other courts services	12	38	3	24	11
RO6	17	<b>TOTAL CORONERS' AND OTHER COURTS SERVICES (LINES 15 + 16)</b>	<b>4,410</b>	<b>5,117</b>	<b>4,830</b>	<b>5,100</b>	<b>5,059</b>
RO9	11	Emergency planning	3,393	3,502	3,364	2,824	2,240
RO9	12	General grants, bequests and donations	5,645	4,433	3,370	4,779	7,332
RO9	13	Local land charges	264 -	391 -	365 -	803 -	1,660
RO9	13.5	Local Welfare Assistance Schemes	- 4	-	103 -	152	114
RO9	14	Registration of births, marriages and deaths	2,473	2,336	2,050	1,900	1,586
RO9	20	NDC costs attributable to education services	394	5,638	5,636	5,835	5,696
RO9	21	NDC costs attributable to highways, roads and transport services	228	366	218	601	542
RO9	22	NDC costs attributable to personal social services	373	368	411	142	140
RO9	23	NDC costs attributable to cultural and related services	24	51	159	156	236
RO9	24	NDC costs attributable to environmental services	259	1	138	-	101
RO9	24.5	NDC costs attributable to Carbon Reduction Commitment (CRC) transactions	1,959	1,998	2,203	2,160	836
RO9	25	NDC costs attributable to planning and development services	59	11	10	-	96
RO9	26	NDC costs attributable to courts' services	-	-	2	-	-
RO9	27	NDC costs attributable to council fund housing services	22	25	5	20	86
RO9	28	Other NDC costs	21,556	21,918	30,350	32,320	21,177
RO9	29	<b>TOTAL NON DISTRIBUTED COSTS (LINES 20 TO 28)</b>	<b>24,875</b>	<b>30,377</b>	<b>39,132</b>	<b>41,235</b>	<b>28,910</b>
RO9	30	Other central costs	- 19,214 -	8,531 -	1,669 -	10,105	10,831
<b>Other Services IBA (lines RO5-13+14+19, RO6-8+17, RO9-11+12+13+13.5+14+29+30)</b>			<b>44,004</b>	<b>58,671</b>	<b>68,850</b>	<b>60,994</b>	<b>70,239</b>



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**Table 6 - Mapping the Revenue Account lines to the Local Government  
Settlement service blocks**

IBA Code	Sector	IBA Code	Sector	IBA Code	Sector	IBA Code	Sector	
Ed	Education	Pol	Police	GrOut	Grants outside AEF	CT	Council tax	
PSS	Social services	Oth	Other services	Grin	Grants within AEF	Res	Reserves	
Trans	Transport	Debt	Debt charges	GenGr	General grants	DiscNDR	Discretionary non-domestic rate relief	
Fire	Fire	GRE	Gross revenue expenditure	NNDR		NDR	OthFin	Other

Form	Row	RowDesc	IBACode
RA	24	Education (totals carried forward from RA(\$52))	Ed
RA	25	Transport planning, policy and strategy	Trans
RA	26	Structural maintenance	Trans
RA	27	Capital charges relating to construction projects	Trans
RA	28	Environment, safety and routine maintenance	Trans
RA	29.1	Street lighting (including energy costs)	Trans
RA	29.2	Winter service	Trans
RA	30	Traffic management and road safety	Trans
RA	32	Parking services	Trans
RA	36.1	Public transport	Trans
RA	37	Airports, harbours and toll facilities	Trans
RA	38.6	Children's centres/flying start and early years	PSS
RA	39.2	Children looked after	PSS
RA	39.3	Family support services	PSS
RA	39.4	Youth justice	PSS
RA	39.44	Safeguarding children and young people's services	PSS
RA	39.45	Asylum seekers	PSS
RA	39.47	Services for young people	PSS
RA	39.5	Other children's and families' services	PSS
RA	39.8	Service strategy - adults social care	PSS
RA	40	Older people (aged 65 and over) including older mentally ill	PSS
RA	41	Adults aged under 65 with a physical disability or sensory impairment	PSS
RA	42	Adults aged under 65 with learning disabilities	PSS
RA	43	Adults aged under 65 with mental health needs	PSS
RA	46	Other adult social services	PSS
RA	47	Culture and heritage	Oth
RA	48	Library service	Oth
RA	49	Recreation and sport	Oth
RA	50	Open spaces	Oth
RA	51	Tourism	Oth
RA	52	Cemetery, cremation and mortuary services	Oth
RA	53	Coast protection	Oth
RA	54	Regulatory services - Environmental Health (including food safety and housing standards)	Oth

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RA	58	Street cleansing (not chargeable to highways)	Oth
RA	59.2	Community safety (safety services)	Oth
RA	59.3	Community safety (CCTV)	Oth
RA	59.4	Community safety (crime reduction excluding CCTV)	Oth
RA	60	Flood defence and land drainage	Oth
RA	61	Agriculture and fisheries services	Oth
RA	62	Regulatory services - trading standards	Oth
RA	63.1	Waste collection	Oth
RA	63.2	Waste disposal	Oth
RA	63.3	Trade waste	Oth
RA	63.4	Recycling	Oth
RA	63.5	Waste minimisation	Oth
RA	63.6	Climate change costs	Oth
RA	65	Building control	Oth
RA	66	Development control	Oth
RA	67	Planning policy	Oth
RA	68	Environmental initiatives	Oth
RA	69	Economic development	Oth
RA	69.1	Economic research	Oth
RA	69.2	Business support	Oth
RA	70	Community development	Oth
RA	72	Coroners' court services	Oth
RA	73	Other court services	Oth
RA	74	Housing strategy	Oth
RA	75	Enabling	Oth
RA	75.1	Licensing of private sector landlords	Oth
RA	75.2	Contributions to the HRA	Oth
RA	75.3	HRA related pension costs	Oth
RA	76	Housing advice	Oth
RA	77	Housing advances	Oth
RA	78	Private sector housing renewal	Oth
RA	79	Homelessness	Oth
RA	80	Housing benefits payments	Oth
RA	81	Housing benefit administration	Oth
RA	82	Other welfare services	Oth
RA	83	Supporting people	Oth
RA	85	Other council property	Oth
RA	89	Local tax collection	Oth
RA	89.1	Registration of births, deaths and marriages	Oth
RA	90	Elections	Oth
RA	91	Emergency planning	Oth
RA	92.1	Local land charges	Oth
RA	92.2	General grants, bequests and donations	Oth
RA	92.3	Local welfare assistance schemes	Oth

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RA	102.1	Local policing	Pol
RA	102.15	Services to Victims and Witnesses of Crime	Pol
RA	102.2	Dealing with the public	Pol
RA	102.3	Criminal justice arrangements	Pol
RA	102.4	Road policing	Pol
RA	102.5	Operational Support	Pol
RA	102.6	Intelligence	Pol
RA	102.7	Investigation	Pol
RA	102.8	Investigative support	Pol
RA	102.9	National policing	Pol
RA	103	Community safety	Fire
RA	104	Fire-fighting and rescue operations	Fire
RA	106	Fire service emergency planning	Fire
RAG	106	Families First (education)	Ed
RA	107.1	Conservation of the natural environment	NatPark
RA	107.2	Conservation of cultural heritage	NatPark
RA	107.3	Recreation management and transport	NatPark
RA	107.4	Promoting understanding	NatPark
RA	107.5	Rangers, estates and volunteers	NatPark
RA	107.6	Development control	NatPark
RA	107.7	Forward planning and communities	NatPark
RA	107.8	Specialist ring-fenced accounts	NatPark
RA	114	Other services including adjustment to capital charges in respect of recharged administration and support (Counties, Police, Fire and National Parks)	Oth
RA	115	Corporate management	Oth
RA	116	Democratic representation and management	Oth
RA	117	Non distributable costs - retirement benefits	Oth
RA	117.1	Non distributable costs - costs of unused shares of IT facilities & other assets	Oth
RA	118	Unallocated contingencies	Oth
RAG	118	Post-16 provision in schools	Ed
RAG	119	European community grants for education	Ed
RA	120	Community council precepts	CCP
RA	121	Payment to or to be received by combined fire authority*	Oth
RA	122	Payment to or to be received by national park authority*	Oth
RA	123	Levies to the Environment Agency in respect of local flood defence committees	Oth
RAG	123	Promoting Postive Engagement for Young People (education)	Ed
RA	124	Levies to the Internal Drainage Boards	Oth
RA	125	Levies to the Environment Agency acting as an Internal Drainage Board	Oth
RAG	125	Pioneer Schools	Ed
RA	127	Levies to national police services	Oth
RAG	127	GCSE Support Programme Grant	Ed
RA	128	Other levies	Oth
RAG	128	Modern Foreign Languages	Ed
RA	129	(Non-significant) surpluses/deficits on internal trading accounts not disaggregated to services	Oth
RA	130	Other adjustments including administrative cost of late rating adjustments etc.	Oth

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RA	132	Bad debt 'provision'	Oth
RA	133	Provision for repayment of principal (before application of the commutation adjustment)	Debt
RAG	133	Adult Community Learning (formerly Community Learning)	Ed
RA	134	Commutation adjustment (enter as a negative any adjustment which reduces MRP and vice versa)	Debt
RA	135	External interest payments	Debt
RA	136	Premia and discounts on debt rescheduling	Debt
RA	137	HRA 'item 8' interest payments/receipts	Debt
RAG	137	Communities for work (education)	Ed
RA	139	Capital financing element within Private Finance Initiative (PFI) schemes	Debt
RA	140	Leasing payments (excluding any capital financing element within PFI schemes)	Debt
RA	141	Capital expenditure charged to revenue account	Oth
RAG	143	Big lottery fund	Ed
RA	144	External interest receipts on Non-HRA balances	Oth
RA	145	External interest receipts on HRA balances	Debt
RAG	145	School uniform grant	Ed
RA	145.1	Appropriations to/from financial instruments adjustment account	Debt
RA	145.2	Appropriations to/from unequal pay back pay account	Debt
RA	146	GROSS REVENUE EXPENDITURE (lines 142 to 145)	GRE
RA	147	less specific and special grants (excluding council tax benefit grant)	GrOut
RA	150	NET REVENUE EXPENDITURE (lines 146 to 147)	NRE
RA	151	Adjustments (including amending reports)	Res
RAG	151	NOVUS grant	Ed
RA	152	Appropriations to/from financial reserves	Res
RAG	152	EEC milk grant	Ed
RA	153	Council Tax reduction scheme (including RSG element)	CTRS
RA	154	THE BUDGET REQUIREMENT (lines 150 to 153)	BR
RAG	154	Youth service	Ed
RA	155	Discretionary non-domestic rate relief to be paid for by the council fund	DiscNDR
RA	156	THE BUDGET REQUIREMENT PLUS DISCRETIONARY NON-DOMESTIC RATE RELIEF (lines 154 and 155)	BRPlus
RA	157	less police grant allocation under principal formula	GenGr
RA	159	less revenue support grant	GenGr
RA	160	less redistributed non-domestic rates income	NNDR
RA	161	THE AGGREGATE OF COUNCIL TAX PRECEPTS (lines 156 to 160)	CT
RA	162	Council Tax reduction scheme (including RSG element)	CTBGr
RAG	164	Pupil deprivation grant	Ed
RAG	166	Communities First (Education)	Ed
RAG	167	Education Improvement Grant for Schools	Ed
RAG	198	Other education (including emergency financial assistance)	Ed
RAG	203	Concessionary fares re-imburement grant	Trans
RAG	208	Bus Services Support Grant	Trans
RAG	209	Bus Revenue Support	Trans
RAG	210	Local Transport Fund (formerly Local Transport Grant)	Trans
RAG	211	Youth Concessionary Fares Scheme	Trans

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RAG	212	Road Safety Grant	Trans
RAG	298	Other Road and Transport (specify on last page)	Trans
RAG	304	Families First spent on social services	PSS
RAG	309	Social Care Workforce Development Programme	PSS
RAG	310	Promoting Postive Engagement for Young People (social services)	PSS
RAG	311	Supporting People (social services)	PSS
RAG	312	Youth Justice Board	PSS
RAG	317	Welsh Independent Living Grant	PSS
RAG	320	Communities for work (social services)	PSS
RAG	321	Community purposes (social services)	PSS
RAG	328	Flying start (social services)	PSS
RAG	330	Communities First (social services)	PSS
RAG	331	Substance misuse action fund	PSS
RAG	332	Domestic abuse service grant	PSS
RAG	333	Youth Crime Prevention Fund	PSS
RAG	334	Delivering Transformation	PSS
RAG	335	Out of School Childcare	PSS
RAG	398	Other social services (including emergency financial assistance) (specify on last page)	PSS
RAG	401	Housing benefit administration grant	Oth
RAG	402	Supporting People (Housing)	Oth
RAG	403	Community purposes (housing)	Oth
RAG	406	Mandatory rent allowances	Oth
RAG	407	Rent rebates granted to HRA tenants	Oth
RAG	498	Other housing (including Emergency Financial Assistance) (specify on last page)	Oth
RAG	512	Dedicated security posts (police only)	Pol
RAG	513	National police coordination centre (police only)	Pol
RAG	516	Police community support officers grant from the Welsh Government (police only)	Pol
RAG	517	Police innovation fund (police only)	Pol
RAG	598	Other Home Office, Department for Constitutional Affairs and Unified Courts Administration (specify on last page)	Pol
RAG	601	National Parks' grant (national park authorities only)	Oth
RAG	702	Families First: other local services	Oth
RAG	709	Culture and Heritage (including CyMAL Innovation and Development Grants)	Oth
RAG	710	Countryside Council For Wales	Oth
RAG	711	European Community grants for other local services (Objective 1 etc.)	Oth
RAG	713	Recreation and Sport	Oth
RAG	719	Waste grant	Oth
RAG	720	Community purposes (other)	Oth
RAG	724	Community cohesion fund	Oth
RAG	726	Community Fire Safety (fire authorities only)	Oth
RAG	730	Lead Local Flood Authorities (LLFA) Grant	Oth
RAG	733	Town Centre Partnerships	Oth
RAG	734	Youth Work Strategy Support Grant	Oth
RAG	735	Single Revenue Grant	Oth
RAG	798	Other (including emergency financial assistance) (specify on last page) - LA	Oth
RAG	798	Other (including emergency financial assistance) (specify on last page) - FA	Fire

***Distribution Sub-Group (2018) Paper 09 – Revenue Outturn/Account Data  
mapped to IBA service areas***

**Capital financing grants and capital element of PFI**

RAG	198	Other education (including emergency financial assistance)	Debt
RAG	298	Other Road and Transport (specify on last page)	Debt
RAG	598	Other Home Office, Department for Constitutional Affairs and Unified Courts Administration (specify on last page)	Debt