

# Schedule of Changes

This schedule details the changes that have been made to the [2013/14 Service Reporting Code of Practice](#).

## SERVICE EXPENDITURE ANALYSIS FOR ENGLAND AND WALES

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### Adult Social Care changes, including:

A complete revision for England to the mandatory lines including Physical: Access and Mobility; Physical: Personal Care Support; Sensory: Visual; Sensory: Hearing; Sensory Dual; Mental: Memory and Cognition; Mental: Intellectual and Learning; Mental: Psychological and Emotional; Social: Substance Misuse; Social: Asylum seeker; Social: Carer Support; Equipment and Tele-care; Social Work Activities; Social Care Universal Services; Development and Infrastructure.

### Central Services changes, including:

There is a new mandatory line – ‘Local Welfare Assistance Schemes’.

Subdivision of Service and guidance notes updated under ‘Local Tax Collection’.

The removal of Part 5 - Other Operating Income and Expenditure.

### **Children’s and Education Services** changes, including:

Two discretionary lines added to the ‘Service Strategy’ division of service. Proposed lines are ‘Strategic management’ and ‘Complaints procedures’.

Discretionary line ‘Substance misuse service’ to be moved from under the ‘Family Support services’ division of service to the ‘Other Children’s and Families’ Services’ division of service.

Under the ‘Family Support Services’ division of service, the ‘Teenage pregnancy services’ discretionary line to be split so that:

Under ‘Family Support Services’ division of service, the line reads, ‘Teenage pregnancy services (other than the cost of implementing and co-ordinating local teenage pregnancy strategies to reduce under-18 conceptions’.

Under 'Other Children's and Families' Services' division of service, the line reads, 'Teenage pregnancy services (the cost of implementing and co-ordinating local teenage pregnancy strategies to reduce under-18 conceptions'.

Cultural and Related Services changes, including:

There is additional guidance for discretionary lines 'Museums and galleries', Arts Development and Support and 'Library service'.

Highways and Transport Services changes, including:

Amendments to guidance under 'Road safety education and safe routes' and 'Discretionary concessionary fares'.

Housing Services changes, including:

Removal of mandatory lines 'HRA Subsidy Receivable (Note 4)' and 'Transfer of HRA Subsidy Surplus to CLG (Note 4)'.

Removal of related notes (Note 4).

Removal of the line items relating to the Movement on the Housing Revenue Account Statement

Police Services changes, including:

Discretionary line, 'Local investigation' has moved from 'Local Policing' service division line to 'Investigation' service division line.

Under 'Criminal Justice Arrangements', the discretionary line, 'Custody/prisoner handling' has been amended to read, 'Custody'.

The mandatory line, 'Specialist Investigation' has been amended to read, 'Investigation'.

Under 'Investigative support', the discretionary line, 'Fingerprint/DNA bureau' has been amended to read, 'Fingerprint/Internal forensic costs'.

The mandatory line, 'Police Authority' has been amended to read, 'Police Authority/Police Crime Commissioner'.

New Public Health SEA

From 2013/14, responsibility for Public Health will be transferred from the NHS to Local Government.

~~As a result of this, CIPFA has incorporated a new chapter on Public Health within the SEA, having closely worked with colleagues from the Department of Health.~~

~~The proposed mandatory lines are as follows:~~

~~Sexual Health – Contraception; Sexual Health – STI Testing and Treatment; Sexual Health – Advice, Prevention and Promotion; NHS Health Check Programme; Health Protection; National Child Measurement Programme; Public Health Advice; Obesity; Physical Activity; Substance Misuse; Smoking and Tobacco; Children 5-19 Public Health Programmes; Other Public Health Services.~~

~~Children’s and Education Services changes, including:~~

~~‘Commissioning and Social Work’ has been separated from the ‘Service Strategy’ line and now forms its own mandatory service line ‘Commissioning and Social Work’.~~

~~Presentational changes, mainly the merging of sections ‘Part Three: Guidance Note: Completing the Service Expenditure Analysis for Children’s and Education Services – Education Services’ and ‘Part Three: Guidance Note: Completing the Service Expenditure Analysis for Children’s and Education Services – Children’s Services’.~~

~~Environmental and Regulatory Services changes, including:~~

~~There is a new discretionary line – ‘Noise and Nuisance’.~~

~~Highways and Transport Services:~~

~~The discretionary line ‘Concessionary Fares’ under the service line ‘Public Transport’ has been separated into two new lines – ‘Statutory Concessionary Fares’ and ‘Discretionary Concessionary Fares’.~~

## ~~THE CRC ENERGY EFFICIENCY SCHEME IAS 19 AMENDMENTS TO EMPLOYEE BENEFITS~~

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~~It is not possible at present to provide guidance on the CRC Energy Efficiency Scheme for~~

1 April 2014 onwards, due to the ongoing review and simplification of the scheme.

The Department of Energy and Climate Change (DECC) has indicated that it is unlikely that further major amendments to the scheme will be made before April 2014, to allow for parliamentary timetables and processes. However, this does not completely rule out the possibility of some changes affecting 2013/14.

Any further changes arising from the review may have repercussions for reporting requirements in respect of provisions for related emissions liabilities and expense, the recognition of allowances purchased as assets and the question of where the emissions expense should be accounted for.

2011/12 was the first year that CRC emissions gave rise to a liability for authorities to purchase and surrender CRC allowances. This is expected to continue until further changes are agreed.

CRC allowances should be charged to services on a reasonable basis that fairly reflects the production of CRC carbon emissions. Since the calculation of carbon emissions is primarily based on energy bills, it is recommended that the cost of CRC allowances is charged (apportioned) to services in accordance with the method of apportionment used to allocate other energy cost charges, as part of premises costs. Whichever method is used it must meet the apportionment principles set out in Section 2 of SeRCOP.

#### CRC Emissions in Schools: Local Authority Responsibilities—For Information Only

The CRC Energy Efficiency Scheme includes the carbon footprint of all schools maintained by a local authority (ie voluntary aided, voluntary controlled, foundation, trusts, and maintained) plus any academies, free schools and city technology colleges within the authority's geographical boundaries.

In the case of PFI schools the local authority will need to determine the data boundary based on government guidance.

If an academy belongs to a group which extends across the local authority's geographical boundaries then for the purpose of CRC that group is broken and the academy must report to the authority in which it resides (ie the area for which the local authority exercises educational function).

Schools are not required to directly report their own carbon footprint energy emissions, as these will be collected and reported as part of the local authority's total emissions. Authorities will purchase and surrender allowances on behalf of schools. However, schools will have a 'reasonable assistance duty' to provide energy data to the local authority. The local authority should let schools know its preferred method for collecting data.

The School Finance (England) Regulations 2011 have been amended by the DfE to allow the cost of allowances relating to school emissions to be "*an allowable item against the central part of the schools budget*". The 2013/14 SeRCOP includes the proposed changes

[to the classification, recognition and measurement requirements introduced by the 2013-14 Code in relation to the June 2011 amendments to IAS 19-\*Employee Benefits\*.](#)

## SECTION 2

# The Definition of Total Cost

- 2.19 The total cost of a service includes (for defined benefits schemes) its attributable current service (pensions) costs, defined in the Code as [the increase in the present value of a defined benefit obligation resulting from employee service in the current period](#)~~the increase in the present value of a defined benefit scheme's liabilities expected to arise from employee service in the current period~~. As with all costs, current service (pensions) costs should be reported at the mandatory service division level defined in Section 3 of SeRCOP.
- 2.45 Other central costs not included within the total cost of individual services are those that are defined as Non Distributed Costs (NDC). In summary, they comprise:
- (a) past service costs relating to retirement benefits (if any) – for a defined benefit scheme these costs are defined by the Code as [the change in the present value of the defined benefit obligation for employee service in prior periods, resulting from a plan amendment \(the introduction or withdrawal of, or changes to, a defined benefit plan\) or a curtailment \(a significant reduction by the authority in the number of employees covered by a plan](#)

(b) Gains and losses on settlements relating to retirement benefits (if any) – these are defined by the Code

~~(ce)~~ the costs associated with unused shares of IT facilities

~~(de)~~ the costs of shares of other long-term unused but unrealisable assets

~~(ef)~~ impairment losses relating to assets under construction and impairment and revaluation losses of surplus assets held for disposal (but which do not satisfy the criteria in the Code to be classified as held for sale) and depreciation on the latter category of assets

~~(ef)~~ the revenue expenditure involved in holding surplus assets (eg security costs)

~~(c)~~ curtailments relating to retirement benefits (if any) – these are defined by the Code

~~the increase in the present value of the defined benefit obligation for employee service in prior periods, resulting in the current period from the introduction of, or changes to, post-employment benefits or other long-term employee benefits~~