

SeRCOP 2018/19

Consultation on Proposed Changes to:

- **Service Expenditure Analysis, England and Wales**

Introduction

- 1 SeRCOP was first issued in February 2000 and CIPFA is committed to keeping it up to date by reviewing it each year and developing it in response to:
 - changes in the external environment, including legislative changes and changes in the Code of Practice on Local Authority Accounting in the United Kingdom; and
 - suggestions made for the improvement or clarification of specific issues.
- 2 The Service Expenditure Analysis (SEA) defines the divisions of service at which total cost must be aggregated, and provides further discretionary subdivisions of service.
- 3 This consultation paper proposes changes to the SeRCOP 2018/19 SEA (see **Appendix A** below) that authorities in England and Wales will need to follow and that are applicable for authorities in preparing financial information for the following:
 - 2018/19 Budget
 - 2018/19 Performance Indicators
 - 2018/19 Statement of Accounts
- 4 A separate SEA is in place for Scottish and Northern Irish authorities.
- 5 The proposed changes to the Service Expenditure Analysis, for England and Wales, within this consultation paper are largely based on a series of recommendations made by the practitioners who serve on the network of working groups run by the CIPFA Analytics & Research. These groups review the service information collected by Analytics & Research which are based around the SEA divisions and subdivisions of service, and hence are well-placed to review the relevance of the SEA categorisations and the guidance notes. Informal invitations to comment are also sent to CIPFA Panels, CIPFA Technical Information Services Online (TISonline) editorial boards and other key stakeholders.
- 6 CIPFA would welcome comments and feedback on any aspect of this consultation paper or SeRCOP generally but the questions at the end of this consultation paper on the proposed change may assist respondents.

Comments should be sent to the email address at the end of this document.

Appendix A

Consultation on Proposed Changes to Section 3 (SEA) for England and Wales

8 Proposals to alter guidance note of services are limited to the following SEA:

- Children's and Education Services
- Public Health (England)

9 Remaining SEAs are largely unchanged with alterations for the most part consisting of amendments to the subdivisions and guidance notes.

Invitation to comment questions

Children's and Education Services

Q1. *Do you agree with the additional guidance for line "Early years free entitlement"?*

Q2. *Do you agree with the additional guidance for line "Service strategy and other educational functions"?*

Public Health (England)

Q3. *Do you agree with the additional guidance for line "Contraception"?*

Q4. *Do you agree with the additional guidance for line "National Child Measurement Programme"?*

Q5. *Do you agree with the additional guidance for line "General Prevention"?*

General

Q6. *If you have any further comments on the changes of the SEA, please let us know here*

RESPONDING TO THE "SEA for ENGLAND & WALES" SECTION OF THE CONSULTATION

Responses to this consultation paper (SeRCOP **Appendix A**) should be sent by email to: (sercop@cipfa.org)

To arrive no later than noon on **15th September 2017**.

During the consultation period, any questions or queries about the proposed changes should be directed to Graham Kairis on:

Telephone: 029 2062 7015
Email: sercop@cipfa.org