

MEETING

AUDIT COMMITTEE

DATE AND TIME

TUESDAY, 5 DECEMBER 2006

at 7.00 PM

VENUE

THE TOWN HALL, THE BURROUGHS,

HENDON, NW4 4BG

TO: MEMBERS OF THE COMMITTEE (Quorum 3)

Chairman: Councillor Jeremy Davies

Vice Chairman: Councillor Daniel Thomas

Councillors:

Danish Chopra

Dean Cohen

Geof Cooke

Richard Cornelius

Marina Yannakoudakis

Substitutes:

Councillors

Wayne Casey

Mukesh Depala

Monroe Palmer

Hugh Rayner

Alan Schneiderman

Agnes Slocombe

You are requested to attend the above meeting for which an Agenda is attached.

Janet Rawlings
Democratic Services Manager

Committee Section contact Flick Heron 020 8359 2205

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Town Hall, Hendon NW4 4BG

ORDER OF BUSINESS

Item No.	Title of Report	Contributors	Page Nos
1.	MINUTES	-	-
2.	ABSENCE OF MEMBERS		
3.	PUBLIC QUESTION TIME	-	-
4.	DECLARATION OF MEMBERS' PERSONAL AND PREJUDICIAL INTERESTS	-	-
5.	MEMBERS ITEMS	-	-
6.	External Audit Report on Grants Submission Process	CFO	1 – 21
7.	ANY OTHER ITEMS THAT THE CHAIRMAN DECIDES ARE URGENT	-	-

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AGENDA ITEM: 6 Page nos. 1-21

Meeting	Audit Committee
Date	5 December 2006
Subject	External Audit Report on Grants Submission Process
Report of	Chief Finance Officer
Summary	To consider the report from the external auditor on matters arising from the certification of the Council's grant claims.

Officer Contributors	Head of Strategic Finance
Status (public or exempt)	Public
Wards affected	Not applicable
Enclosures	Appendix A – Grants Report
For decision by	Audit Committee
Function of	Council
Reason for urgency / exemption from call-in (if appropriate)	None

Contact for further information: Jonathan Bunt on 020 8359 7249

1. RECOMMENDATIONS

- 1.1 That the matters raised by the external auditor relating to the grants submission and certification process be noted.
- 1.2 That the officer response to the matters raised by the external auditors be noted.
- 1.3 That the Committee consider whether there are any areas on which they require additional information or action.

2. RELEVANT PREVIOUS DECISIONS

- 2.1 None

3. CORPORATE PRIORITIES AND POLICY CONSIDERATIONS

- 3.1 The Corporate Plan includes an objective for a 'strong and supportive governance framework' within 'A Better Council for a Better Barnet'.

4. RISK MANAGEMENT ISSUES

- 4.1 Failure to have a robust process for the collation and submission of grant claims can place the receipt of external funding, which the Council is entitled to and has budgeted for, at risk.

5. EQUALITIES AND DIVERSITY ISSUES

- 5.1 It is essential that the Council meets all requirements in securing grants so as to secure funding for services which benefit the whole community.

6. FINANCIAL, STAFFING, ICT AND PROPERTY IMPLICATIONS

- 6.1 The grants submission process is the final stage in the process for receiving external funds from third parties. As noted above, where there are weaknesses in the systems for monitoring and claiming these monies, these funds are potentially at risk.

- 6.2 There are no specific staffing, ICT or property implications.

7. LEGAL ISSUES

- 7.1 None.

8. CONSTITUTIONAL POWERS

- 8.1 Constitution Part 3, Section 2 details the functions of the Audit Committee including "to consider specific reports as agreed with the external auditor".

9 BACKGROUND INFORMATION

- 9.1 The Council receives substantial funds from external bodies that are used to support the delivery of its services. As part of the process of receiving these funds, the Council is required to submit periodic returns to the grant paying bodies which detail how the Council has utilised the monies received.
- 9.2 Under Audit Commission guidance, to provide assurance to the grant paying bodies, the Council's external auditor, RSM Robson Rhodes LLP, reviews and certifies all claims in excess of £50,000 after verifying that all the expenditure incurred by the Council qualifies under the terms of the grant.
- 9.3 Appendix A is the report of the external auditor and incorporates the actions agreed by officers to the issues raised.

10. LIST OF BACKGROUND PAPERS

- 10.1 None

Legal: MM

CFO: JB

London Borough of Barnet

Grants Report

November 2006

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1 Executive Summary

Scope

- 1.1 RSM Robson Rhodes as the Council's auditors and acting as agents of the Audit Commission are required to certify the claims and returns submitted by the Council. This certification typically takes place some 6 - 12 months after the claim period and represents a final but important part of the process. This report summarises our overall assessment of the Council's management arrangements in respect of the final part of this process, however, does not cover grant bidding and administration arrangements.

Background

- 1.2 The Council received 23 grants requiring certification from Government Departments and other bodies in 2004 -05, representing income for the Council in excess of £150 million; this is highlighted below with a comparison to the 2002 -03 and 2003 -04 financial years:

Table One: Number and value of certified claims

	Financial Year 2002 -03	Financial Year 2003 -04	Financial Year 2004 – 05
Number of claims certified	41	42	23
Value of claims certified	219,901,000	251,699,000	156,236,669

Overall conclusion

- 1.3 We are pleased to note that the Council's arrangements for the timely submission of grant claims and returns have improved considerably. This suggests that the improvements identified in the 2002 -03 grants report relating to the submission of grant claims and returns have largely been adopted.
- 1.4 We did however note that the percentage of claims and returns that have been qualified has increased. In 2004 -05 five claims and returns were qualified. Three of these (CFB06, HOU01 and HOU02) were qualified through a technicality in the CI, which required qualification as a result of a past event. Therefore there were only two claims (EDU29 and EYC08) where concerns were raised over the systems in place to record and monitor expenditure against the claim. This has to be considered in the context that audit requirements now only apply to the larger and more complex claims where the risk of error is higher.
- 1.5 We have also noted that the percentage of claims that have had to be amended following certification has also increased. In some instances amendments have been made to avoid the claim being qualified. However, there is a risk that accuracy is being sacrificed in order to submit claims on time for audit, although the fact that the majority of claims now audited are relatively large and complex is also a factor.

1.6 Overall the grant claims and returns were certified at a lower cost to the Council of £8,000 compared to the prior year. The under spend increases to £12,000 when the CFB06 claim is taken into account as this was a new claim in 2004 -05. We note that there were eight claims and returns that were over budget. This is still an encouraging performance by the Council in ensuring that delays are minimised in the certification process.

1.7 We would like to note that the overall fee fell from £120,000 in 2003-04 to £109,000 in 2004-05. Although the number of claims has reduced from 42 to 23, the claims that are left are larger and more complex, which take longer to certify and hence have a higher fee.

1.8 The table below summarises performance in both 2002-03 and 2003-04 against best practice targets:

Table 2: Performance against best practice targets

Performance Target	Best Practice Target	Performance in 2002-03	Performance in 2003-04	Performance in 2004-05
Claims sub on time	100%	31%	40%	70%
Claims amended	0%	29%	45%	57%
Claims qualified	0%	24%	19%	22%
Net (over) under spend	£000	(£100,000)	£10,000	£8,000
Certified within Audit Commission deadline	100%	100%	100%	100%

1.9 The overall performance shown in table 2 identifies that the Council still has work to do in respect of back end grant procedures and that further work is required to achieve the best practice seen in some higher performing councils in this area. However, with the exception of the number of amendments the Council is moving towards best practice targets. We recognise that some of these targets may be very challenging to achieve.

1.10 The challenges presented by the above performance are likely to be further complicated by the impact of the following in the short term:

- The bringing forward of the final accounts deadlines and the associated implications for the certification of a number of key claims and returns over the next year;
- Staffing changes within the accounts department which have had an impact on the number of claims and returns;
- Due to the Council achieving a '3 star' rating in the latest corporate assessment the amount of claims and returns that are required to be certified may fall for 2006-07; and
- The implementation of the MCS project part way through the 2005-06 financial year and the ability of the Council to both effectively retrospectively report on the legacy systems and provide an adequate audit trail for 2005-06 with large scale system changeovers part way through the year.

Acknowledgements

- 1.11 We would like to take this opportunity to thank the Borough Treasurer and his team for their help and support during the course of the certification process.

RSM Robson Rhodes LLP

November 2006

2 Approach and context

Introduction

- 2.1 In carrying out work in relation to government grant claims and other returns, RSM Robson Rhodes as the Council's Appointed Auditor are acting as agents of the Audit Commission, on behalf of the grant paying body.
- 2.2 The work that we are required to undertake in respect of each claim is specified in a Certification Instruction, issued by the Audit Commission for each scheme, following discussions with the grant paying body. Each Certification Instruction details a programme of work which we are required to follow, this programme of work is split into two areas, firstly an overall risk assessment of the control environment in place for the particular claim or return in question and then a series of specific detailed tests.
- 2.3 Following the introduction of the Audit Commissions think piece entitled 'Reducing the Burden' the risk assessment of the overall control environment (referred to above) is clearly linked with the resulting volume of specific detailed tests, which we are required to perform on all claims and returns with eligible expenditure over £100K.
- 2.4 We are no longer required (nor are we able to) perform any certification work on claims and returns under £50K and are required to perform only minimal procedures on those between £50K and £100K.
- 2.5 For those claims and returns where a risk assessment is required we consider (amongst others) the following factors:
- The size and complexity of the claim and the relevance of each test to transactions at the Council;
 - The history of the claim at the Council and whether there had been any significant issues or concerns;
 - The quality of working papers produced by the Council to support entries on the claim; and
 - The extent to which Internal Audit has been used to verify entries in the claim and the extent to which we are able to rely on that work.
- 2.6 Where little or no reliance can be placed on the control environment then we would undertake detailed testing on each grant claim. For grant claims where reliance can be placed on the control environment then less detailed testing can be undertaken. This level of testing would be consistent with testing undertaken on claims between £50k and £100k, and is very much a 'light touch' approach.
- 2.7 There are clearly fee implications for the Council under 'Reducing the Burden' as smaller fees would be expected on those claims and returns where we are satisfied that the Council can demonstrate a strong control environment.

Approach and context

2.8 'Reducing the burden' has had an impact on fees in 2004 -05, as the overall fee payable for certified claims and returns has fallen from £135,000 in 2003 -04 to £109,000. Central government departments are less inclined to issue a certification requirement on some smaller claims and returns, which has resulted in a significantly smaller number of claims and returns being certified.

Roles and Responsibilities

2.9 The following table briefly details the roles and responsibilities of the parties involved in the certification of claims and returns:

Table 3: Summary of respective roles and responsibilities

Party	Roles & Responsibilities
Audit Commission	Issue instructions for audit verification and sets deadlines for submission and certification.
Appointed Auditor	Certify claims submitted in accordance with Audit Commission Instructions and within certification deadlines.
Council	Submit claims for certification to the Appointed Auditors within Audit Commission submission deadlines.

Scope

2.10 The scope of this report covers our assessment of the council's arrangements for the submission of grant claims for audit purposes. It has not covered the overall arrangements put in place by the Council to:

- Ensure that it makes a claim for every area of eligible expenditure;
- Maximise grant income received;
- Commit resources to manage the grant income cash-flow in an effective manner; and
- Performance manage both internal staff and third parties charged with these responsibilities.

3 Summary of findings

Grants history at the Council

- 3.1 The value and volume of claims at the Council is historically quite large reflecting the broad range of grant receiving services provided by the Council. The most significant claims are:
- Housing & Council Tax Benefits Scheme;
 - Housing Subsidies & Grants; and
 - National Non-domestic Rates.
- 3.2 Based on our certification work in 2002 -03, 2003 -04 and Audit Commission notifications we were able more accurately identify the grant claims and returns requiring certification in 2004 -05 when compared to the 2002 -03 financial year where the Council failed to identify over 40 schemes, which required certification.
- 3.3 This outline formed the basis of the grants plan issued in September 2005, including a total of 34 grant claims and returns with a proposed fee of £130,000. However, after receiving additional information from the Audit Commission which identified a number of grants and returns which no longer required certification, in addition to a number which fell under the £100,000 threshold. Our overall budget was revised to £120,000 prior to the commencement of the bulk of the certification work. Of the 34 claims and returns initially identified, we were required to certify 23 in total for 2004-05.

Internal Audit

- 3.4 Historically, the Annual Audit Plan issued by Internal Audit has not specifically covered the grant scheme process. As a result, our audit-planning memorandum issued in September 2005 planned to place no direct reliance on the work of Internal Audit.
- 3.5 Any arrangements between Internal Audit and ourselves with regards to certification work going forward would need to be built into our 2006-07 Grants Plan and we will revisit this after the completion of the 2005 -06 certification process.

Performance in 2004-05

- 3.6 Overall, the Council's arrangements for the timely and accurate submission of grant claims leaves scope for improvement, particularly in respect of accuracy. The table overleaf summarises performance against best practice targets:

Table 4: Comparison of performance in 2004-05 with 2002-03 and 2003-04

Performance Target	Best Practice Target	Performance in 2002-03	Performance in 2003-04	Performance in 2004-05
Claims submitted on time	100%	31%	40%	70%
Claims amended	0%	29%	45%	57%
Claims qualified	0%	24%	19%	22%
Net (over) -under spend	£000	(£100,000)	£10,000	£8,000 note 1
Certified within Audit Commission deadline (Note 2)	100%	100%	100%	100%

Note 1: This figure constitutes a number of positive variances against the budget due to some claims requiring less certification work under the Audit Commission's reducing the burden initiative but still includes some 35% of claims that overspent against budget. Further details are given in Appendix D to this report.

Note 2: Within 12 weeks of receipt of claim or return with all supporting working papers required for certification.

3.7 Managing the grant claims and returns process presents a significant challenge for all large authorities due to the volume and diversity of both the claims themselves and also the officers involved in the administration of the process. It is therefore relatively difficult for any authorities to meet all the best practice targets in this area.

3.8 The Council has shown improvement in a number of areas. The area where further improvement should be made is in the accuracy of claims being submitted for certification.

3.9 Taking each target in turn:

- **Claims submitted on time:** The Council has made significant improvements in identifying the schemes under which monies were being claimed up front. The number of claims and returns submitted to us on time improved significantly in 2004-05 so that 70% were presented for certification in accordance with the Audit Commission's deadlines. An analysis of which claims and returns were submitted on time is given in Appendix B to this report;
- **Claims amended:** Grant claims and returns are amended as and when errors or omissions are found during the course of the certification process. Although some minor human errors are inevitable whilst compiling claims and returns, we would expect to have to amend far less than 57%, which represents a worsening performance when compared to the prior year. However, we do accept that a number of these amendments were minor in value. An analysis of which claims and returns were amended is given in Appendix C to this report;

- **Claims qualified:** We note that we qualified more grant claims and returns in 2004-05 than was the case in 2003-04. We are required to qualify whenever we feel that based on the certification work which we have undertaken, the entries within the claim or return are not adequately supported by the Council's working papers such that we are not satisfied that the claim or return is actually correct. A 21% qualification rate is higher than the Council should be aiming for and government departments are entitled to either withhold or withdraw payment to the Council of any monies which they feel, based on our qualification letters, are not adequately supported. Three of the claims and returns (CFB06, HOU01 and HOU02) were qualified through a technicality in the CI, which required qualification as a result of a past event, rather than as a result of poor systems. Therefore there were two one claims (EDU29 and EYC08) where concerns were raised over the systems in place to record and monitor expenditure against the claim. The fact that audit that only concentrates on larger and more complex claims is clearly a factor in the increased level of qualifications.
- **Total of net fee over-runs:** Even with the introduction of the Audit Commission's 'Reducing the Burden' think piece, grant certification remains a significant element of the Council's non-code Audit and Inspection fee. Although the year on year comparison becomes complicated (as several schemes requiring certification in 2003-04 were either withdrawn or fell under Reducing the Burden for 2004-05) 35% of individual claims and returns incurred fee over-runs during the course of the certification process. This is an improvement on 2003 -04 (57% of over-runs), but there is still scope to improve performance. This does not present value for money for the Council as such over-runs could have been avoided if the claims and returns had been adequately prepared and supported with working papers. The under spends which contributed to the net under spend are a combination of better performance in 2004 -05 but also representative of the fact that less work was ultimately required for some claims when compared to 2003 -04. The detailed analysis of the original budget against the actual performance for all claims and returns certified is given in Appendix D to this report.
- **Certified within the Audit Commission's deadline:** As the Council's auditors we are required to certify all claims and returns within 12 weeks of receipt of both the claim and a full set of supporting working papers. We are also required to report to the Audit Commission the reasons behind any claims and returns being certified past the statutory deadlines. As was the case in the prior year, we were able to certify all schemes within 12 weeks of receipt of the claims and a full set of supporting working papers, however, several of the statutory deadlines were missed by the Council due to the lack of supporting evidence provided for certification and due to the late submission of claims and returns.

3.10 To summarise, the most significant issues arising from our review are:

- The improved ability of the Council to submit grant claims and returns for certification on a timely basis. This has had a positive impact on the timely submission of certified claims to grant paying bodies and on the time taken to complete the certification of grant claims and returns; and
- A deterioration of the accuracy of grant claims and returns submitted to us for certification.

3.11 Recommendations have been made in Appendix A, to help the Council to improve the accuracy of grant claims and returns submitted for certification.

Wider Implications and the way forward

- 3.12 We made a number of recommendations in our 2002 -03 Grants report, which we believe if implemented will strengthen the Council's overall management of grant claims. It appears that progress has been made in implementing these recommendations.
- 3.13 However, a concern remains over the accuracy of claims and returns provided for certification. Performance has got worse in percentage terms although that has to take on board the context of a higher proportion of larger and more complex being audited in terms of the total. As such we have made a number of recommendations designed to address this weakness. These recommendations may not be relevant to all claims and returns, but can be applied generally to these claims and returns.
- 3.14 Amendments made to claims and returns can lead to repayment of funds to grant paying bodies, and perhaps reduced entitlement to grant funding in future years. Therefore, we would recommend that the Council take steps to reduce the number of amended claims in future years. Given the timing of this report, we would not expect improvements to materialise until the 2006-07 certification process.
- 3.15 This report has only covered the 'back-end' arrangements in respect of grant claims but weaknesses in this part of the process are often indicative of structural weaknesses from the beginning of the grant claims process. We recommend (as we did in the prior year) that the Council carries out or commissions a review to ensure that:
- Claims are made for every area of eligible expenditure (subject of course to compliance with Council priorities and duties);
 - Resources are committed to manage the grant income and cash-flow in an effective manner; and
 - Suitable performance management arrangements are in place for both internal staff and third parties, charged with these responsibilities. We would stress that it is the Council's responsibility to ensure that third parties charged with management of grant funding comply with the conditions of the grant.

Accounts Timetable

- 3.16 As part of the Whole of Government Accounts Initiative, the deadline for the audit of the Council's final accounts has been brought forward to 30 September for the financial year 2005-06. However, the certification deadlines for those grant claims and returns which feature in the Council's final accounts have not moved forward and are therefore (in some cases) post 30 September 2006.
- 3.17 As a result of this we need to work with the Council to ensure that prior to signing the accounts at the end of October, we are satisfied that the entries that we will certify in the relevant grant claims and returns are consistent with those in the accounts.
- 3.18 We have developed a programme of work which we enable us to satisfy ourselves over the consistency of these entries and we have used this as part of our audit of the accounts.
- 3.19 Obviously, this situation places increased emphasis on the importance of ensuring the claims and returns are both submitted and certified on time going forward.

Summary of findings

- 3.20 It is currently unclear whether this 'mismatch' of dates will remain for 2006-07 certification process. The certification of the NNDR3 return is almost certain to be brought forward to align with the accounts audit deadline, but we have no information on the other significant claims and returns.

Modernising Core Systems

- 3.21 For the 2004-05 certification process the Council reported retrospectively using the old legacy systems. Therefore the change to the SAP system will not impact upon the certifications until 2005-06.
- 3.22 We have reported our findings on the MCS process, including the impact on the grant claim and return certification process.
- 3.23 We noted that the go-live date is part way through the 2005-06 financial year, and therefore the risks around ensuring the complete and accurate transfer of all relevant data are increased. However we have completed the audit of the 2005 -06 Statement of Accounts, and issued an unqualified opinion on these accounts. Our initial work to date on the 2005 -06 grant claims and return certification process does not suggest that there are major concerns arising out of the change of system on this process.

Staff Changes

- 3.24 Firstly, we have been informed that Kush Shukla is no longer going to be the lead audit contact for grant claims and returns, due to the re-organisation within the accountancy section. We do not yet know who the replacement is going to be. We would like to take this opportunity to formally record our thanks to Kush for the work that he has done to improve the timeliness of the grant claims and returns. We would recommend that responsibility for grants co-ordination is formally assigned to another officer as soon as possible.
- 3.25 Secondly, we noted that in 2005-06 there has been changes in the finance contacts for a variety of grant claims and returns. This would increase the risk of error and delay in the certification process due to there being different people involved in the preparation of the claims and returns and the certification of those claims and returns. This is an unavoidable consequence of the re-organisation that the Council has undertaken. However, we would note that the period after the 2005 -06 certification process would be an appropriate opportunity for training to be provided to officers with responsibility for certifying grant claims and returns.

Appendix A – Action Plan

Section Reference	Issue and Recommendation	Priority	Management Response	Implementation	
				By who:	By when:
Arrangements for managing and administering grant schemes					
3.13	We recommend that working papers to support the claim and return are prepared at the same time as the claim is prepared.	1	Agreed. This represents best practice and will be reinforced in guidance and training.	Finance Manager – Closing & Compliance (lead) All Finance Managers	Immediate
3.13	Working papers should be reconciled back to the claim or return, prior to the claim or return being signed by the Chief Finance Officer.	1	Agreed. This represents best practice and will be reinforced in guidance and training.	Finance Manager – Closing & Compliance (lead) All Finance Managers	Immediate
3.13	Arithmetic checks should be undertaken on the claim or return to ensure that transposition or other calculation errors are identified prior to certification.	2	Agreed. This represents best practice and will be reinforced in guidance and training.	All Finance Managers	Immediate

Section Reference	Issue and Recommendation	Priority	Management Response	Implementation	
				By who:	By when:
3.13	We recommend that a more senior officer, who is independent of the preparation process, review claims and returns. This review should be documented.	2	Agreed. The use of the review checklist will be reinforced and review undertaken by the Finance Manager – Closing & Compliance	Finance Manager – Closing & Compliance	Immediate
3.13	A regular review should be undertaken of the claim or return against the grant terms and conditions to ensure that the Council is complying with these terms and conditions.	2	Agreed. This represents best practice and will be reinforced in guidance and training.	All accountable officers	Immediate
3.15	<p>We recommend (as we did in the prior year) that the Council carries out or commissions a review to ensure that:</p> <ul style="list-style-type: none"> • Claims are made for every area of eligible expenditure (subject of course to compliance with Council priorities and duties); • Resources are committed to manage the grant income and cash-flow in an effective manner; and • Suitable performance management arrangements are in place for both internal staff and third parties, charged with these responsibilities. We would stress that it is the Council’s responsibility to ensure that third parties charged with management of grant funding comply with the conditions of the grant. 	2	As part of the development of the LAA, the accounting arrangements with partners will be specified. This area of the financial regulations will also be updated as part of the Constitutional Review.	Chief Finance Officer	Ongoing

Section Reference	Issue and Recommendation	Priority	Management Response	Implementation	
				By who:	By when:
3.24	Responsibility for grants co-ordination should be formally defined and this responsibility allocated to an officer.	1	Agreed. This will be Finance Manager – Closing & Compliance	Finance Manager – Closing & Compliance	Immediate
3.25	As there are officers now responsible for grant claims and returns without prior experience and training in the preparation of claims and returns for audit, the Council should provide training on the certification process.	2	Agreed. This will be arranged ahead of the submission of the next round of grant claims.	Finance Manager – Closing & Compliance	March 2007

Appendix B - Claims and returns submitted on time

CI ref.	Claim	Claim received on time
		Yes - No
BEN01	Housing Benefit & Council Tax Benefit Subsidy	No
CFB06	Pooling of Housing Capital Receipts	Yes
CIV03	Civil Defence Grant	Yes
EDU07	Students' supplementary grants	Yes
EDU29	Teachers' pay grants (x2)	No
EDU33	Education special grants	No
EYC02	Childcare grant and former ESF projects x 2	No
EYC06	Children's Fund	Yes
EYC08	Sure start, mini sure start and sure start plus	No
HC08	Mental health grant	Yes
HC09	AIDS support	Yes
HOU01	Housing subsidies and grants	No
HOU02	HRA subsidy base data	Yes
HOU11	Discretionary housing payments	No
HOU21	Disabled Facilities grant	Yes
LA01	National non-domestic rates return	Yes
LA13	National waste minimisation and recycling fund	Yes
PEN04	Staff related inherited liabilities	Yes
PEN05	Teachers' pensions return (x3)	Yes
RG01	Single regeneration budget	Yes
SOC08	Improving information management capital grant	Yes
SOC13	Teenage pregnancy initiative	Yes
SOC31	Quality protects	Yes

Appendix C – Claims and returns certified during 2004-05

<u>Grant Claim</u>	<u>Grant Title</u>	<u>Amended</u>	<u>Qualified</u>
BEN01	Housing Benefit & Council Tax Benefit Subsidy	✓	
CFB06	Pooling of Housing Capital Receipts	✓	✓
CIV03	Civil Defence Grant	✓	
EDU07	Students' supplementary grants		
EDU29	Teachers' pay grants (x2)	✓	✓
EDU33	Education special grants		
EYC02	Childcare grant and former ESF projects x 2	✓	
EYC06	Children's Fund	✓	
EYC08	Sure start, mini sure start and sure start plus		✓
HC08	Mental health grant	✓	
HC09	AIDS support	✓	
HOU01	Housing subsidies and grants	✓	✓
HOU02	HRA subsidy base data	✓	✓
HOU11	Discretionary housing payments	✓	
HOU21	Disabled Facilities grant		
LA01	National non-domestic rates return		
LA13	National waste minimisation and recycling fund		
PEN04	Staff related inherited liabilities	✓	
PEN05	Teachers' pensions return (x3)		
RG01	Single regeneration budget	✓	
SOC08	Improving information management capital grant		
SOC13	Teenage pregnancy initiative		
SOC31	Quality protects		

Appendix D – Fee analysis against budget

Billed	CI ref.	Claim	Total fee	Prior Year	Variance Fav -Adv
Sept 2005	CFB06	Pooling of Capital Housing Receipts	4,255	N -a	N -a
	EYC06	Children's Fund	5,060	4,620	-440
	HOU11	Discretionary Housing Payments	1,783	1,210	-573
	PEN05	Teachers Pension Return (x3)	4,198	4,345	147
	SOC13	Teenage Pregnancy Grant	1,524	880	-644
Oct 2005	EDU07	Supplementary Students Grant	690	2,145	1,455
	EDU33	School Standards Grant	1,210	1,430	220
	HOU02	Housing Base Data	5,520	8,195	2,675
	LA01	NNDR3 return	12,679	16,060	3,381
	SOC08	Improving Information Capital Grant	1,438	1,760	322
Nov 2005	EYC02	General Sure Start Grant	5,578	4,950	-628
	LA13	London Recycling Fund	1,610	990	-620
	SOC31	Quality Protects Grant	1,380	1,485	105
Dec 2005	BEN01	Housing and Council tax benefits	18,285	18,948	663
	CIV03	Civil defence	1,380	1,155	-225
	EDU29	Teachers Pay Grants	7,303	6,105	-1,098
	HC08	Mental Health Grant	1,380	2,420	1,040
	HC09	AIDS Support Grant	3,795	2,145	-1,650
	HOU01	Housing Revenue Account Subsidy (Note 1)	3,105	11,880	8,775
	HOU21	Disabled Facilities Grants (Note 1)	4,428	N -a	N -a
	PEN04	Staff related inherited liabilities	3,450	2,915	-535
	RG01	Single Regeneration Budget	7,360	11,825	4,465
Mar-05	EYC08	Sure start, mini sure start and sure start plus	11,558	11,743	185
Total			109,250	117,206	7,956

Note 1 – In 2003 -04 HOU01 and HOU21 were both covered by CI HOU01.