

**AGENDA ITEM: 11**      Pages 38 – 67

Meeting	Cabinet Resources Committee
Date	19 July 2010
<b>Subject</b>	<b>Monitoring 2010/11</b>
Report of	Cabinet Member for Resources and Performance
Summary	To consider the Monitoring 2010/11 report and instruct officers to take appropriate action.
Officer Contributors	Andrew Travers – Deputy Chief Executive and Chief Finance Officer Karen Balam – Interim Assistant Director of Finance Maria G. Christofi – Acting Head of Strategic Finance
Status (public or exempt)	Public
Wards affected	Not applicable
Enclosures	Appendix A – Capital Programme Adjustments Appendix B – Risk List Appendix C – Debt Management Appendix D – Adult Social Services Virements
For decision by	Cabinet Resources Committee
Function of	Executive
Reason for urgency / exemption from call-in	Not applicable

Contact for further information: Maria G. Christofi, Acting Head of Strategic Finance, 020 8359 7122, or Karen Balam, Interim Assistant Director of Finance, 020 8359 2460.

## **1. RECOMMENDATIONS**

- 1.1 That the in-year savings of £4,257,000 (£3,663,000 from base budgets and £594,000 from earmarked reserves) be approved.**
- 1.2 That Directors take appropriate action to ensure costs are kept within budget and income targets are met. (Paragraph 9.1.9)**
- 1.3 That the revenue position and comments be noted. (Paragraph 9.2)**
- 1.4 That the Director of Environment and Operations report back to the Committee at its September meeting on the urgent measures to balance the Special Parking Account.**
- 1.5 That the increase to the Children's Services' budget of £18,578,539 be approved. (Paragraph 9.2.8)**
- 1.6 That Directors ensure that those capital projects in their services are managed closely to ensure they are delivered within budget and in accordance with the agreed timeframe. (Paragraph 9.3.6)**
- 1.7 That the proposed movements and substitution of funding for the Capital Programme as detailed in Appendix A be approved.**
- 1.8 That the proposed Capital additions of £1,222,036 and related funding implications detailed in Appendix A be approved.**
- 1.9 That the proposed virements within the Adult Social Services Directorate as detailed in Appendix D be approved.**
- 1.10 That Directors monitor their financial risks regularly and ensure that appropriate actions are taken to mitigate those risks wherever possible. (Paragraph 9.6.1)**
- 1.11 That the progress in the implementation of savings agreed in the 2010/11 budget be noted. (Paragraph 9.7.1)**
- 1.12 That the outstanding debt position of the council be noted. (Paragraph 9.8.1)**
- 1.13 That the creditor payment performance of the council be noted. (Paragraph 9.9.1)**
- 1.14 That the tax collection performance of the council be noted. (Paragraph 9.10.1)**

## **2. RELEVANT PREVIOUS DECISIONS**

- 2.1 Council, 2 March 2010 (Decision item 145) – approved the Council Budget and Council Tax 2010/11.**
- 2.2 Cabinet Resources Committee, 17 June 2010 (Decision item 18) – approved the Outturn 2009/10.**

### **3. CORPORATE PRIORITIES AND POLICY CONSIDERATIONS**

- 3.1 Robust budget and performance monitoring are essential to ensuring that there are adequate and appropriately directed resources to support delivery and achievement of council priorities and targets as set out in the Corporate Plan. In addition, adherence to the Prudential Framework ensures capital expenditure plans remain affordable in the longer term and that capital resources are maximised.
- 3.2 'Maximise improvements and savings in 'back office' functions' and 'Make sure we get best value from resources across the public sector, including our people and assets' represent two of the eight key objectives underlying the corporate priority 'Better services with less money' and the strategic objectives.
- 3.3 Relevant Council strategies and policies include the following:
- Medium Term Financial Strategy;
  - Treasury Management Strategy;
  - Debt Management Strategy;
  - Insurance Strategy;
  - Risk Management Strategy; and
  - Capital, Assets and Property Strategy.

### **4. RISK MANAGEMENT ISSUES**

- 4.1 At the time of writing this report the Statement of Accounts were completed but not audited; there is a risk that some final entries may impact on the outturn position previously reported to the Committee. Any changes will be reported in next monitoring report to the Cabinet Resources Committee.
- 4.2 The revised forecast level of balances needs to be considered in light of the financial risks identified in 4.4 below.
- 4.3 Various projects within the council's revenue budget and capital programme are supported by time-limited grants. Where there are delays to the implementation of these projects there is the risk the associated grants will be lost. If this occurs either the projects will be aborted or a decision to divert resources from other council priorities will be required.
- 4.4 Work is now in hand to integrate financial and other risks into a single risk management process. Pending this work being completed, the top ten financial risks are set out at appendix B.

### **5. EQUALITIES AND DIVERSITY ISSUES**

- 5.1 Financial monitoring is important in ensuring resources are used to deliver equitable services to all members of the community.

### **6. USE OF RESOURCES IMPLICATIONS (Finance, Procurement, Performance and Value for Money, Staffing, ICT, Property, Sustainability)**

- 6.1 Robust budget and performance monitoring plays an essential part in enabling an organisation to deliver its objectives efficiently and effectively. As a result of this, it has been a central component of the Council's Use of Resources assessment.

6.2 Use of Resources implications are covered within Section 9 of the body of the report and in the attached appendices.

## 7. LEGAL ISSUES

7.1 None arise over and above those referred to within the body of the report.

## 8. CONSTITUTIONAL POWERS

8.1 The Council's Constitution, in Part 3, Responsibility for Functions, states in paragraph 3.6 the functions of the Cabinet Resources Committee.

8.2 Financial Regulations section 4.17 – The Chief Finance Officer will report in detail to Cabinet Resources Committee at least four times a year on the revenue and capital budgets and wider financial standing in addition to two summary reports at the beginning and end of the financial year.

## 9. BACKGROUND INFORMATION

### 9.1 2010/11 Revenue Monitoring

9.1.1 Given that this report is being produced early in the 2010/11 financial year, many of the issues that will impact on the outturn position are still emerging. As a result, the report will focus on outlining those issues that are already apparent whilst concentrating on high risk areas on the understanding that subsequent reports will be more comprehensive and detailed as the financial position emerges throughout the year.

9.1.2 On 24 May 2010, the Government announced the details of £6.2 billion of savings from Government spending in 2010-11 to tackle the £156 billion deficit, while protecting the quality of key frontline services. Some services have been protected but £1.165bn of savings will be made in Local Government by reducing grants to Local Authorities to reflect their contribution to the £6.2bn. The Government will also remove the ring-fences around over £1.7bn of grants to local authorities in 2010-11, to give local authorities greater flexibility to re-shape their budgets and find savings while maintaining the quality of services provided.

9.1.3 In terms of the in-year savings stipulated by the Government, the Government has now clarified that for Barnet the loss of Local Area Agreement reward grant will impact in 2011/12, and not in 2010/11. Plans had not been developed to spend next year's reward grant so there is now no impact on the budget plans in respect of this grant. This gives a revised savings target of £4.257m.

**Table 1: Initial 2010/11 In-Year Savings**

Grant	Grants Cuts Announced	Already in 2010/11 Budget	Comment
	£m	£m	
LAA	3.000	0.750	£0.750m LAA cut is occurring in 2010/12 only.
ABG	1.892	1.892	As Government announcement
HPDG	1.000	0.400	2009/10 Allocation
LABGI	0.538	0.400	Provisional announcement
Total	6.430	3.442	
Resulting savings required are		3.442	
(less £0.750m as LAA not affecting 2010/11)		<u>(0.750)</u>	
<b>Total Grant-related savings required:</b>		<u><u>2.692</u></u>	

9.1.4 The Future Shape savings budget built into the 2010/11 base budget is £3.000m. Currently there are projects with savings amounting to £1.435m; Procurement (£0.750m), RIO (£0.400m), advertising (£0.160m) and transport (£0.125m). This leaves a shortfall of £1.565m. This is being managed by: holding commitments against the expenditure budget, funded from the LAA reward grant and Central Contingency; and continuing work to develop savings across the workstreams. The non-recurrent expenditure commitments amount to £0.883m, with £2.117m as yet uncommitted, this is kept under constant review.

**Table 2: 2010/11 In-Year Savings**

Description	Saving	Base Budget Reduction	Earmarked Reserves	Comments
	£000	£000	£000	
Grant loss	2,692			
Future Shape saving shortfall	1,565			
Adult Social Services		(50)		Saving on campus programme. Assumes costs funded by £1.5m residual LAA reward grant, with any balance charged to transformation reserve Contingency not required
Central Expenses (Future Shape saving)		(1,500)		
Central Expenses (Free personal care)		(850)		
Chief Executive		(72)	(466)	
Children's Service		(631)		£72k preventing violent extremism, plus £46k earmarked reserve; £420k working neighbourhoods earmarked reserve Grant-related savings
Corporate Services		(100)		
Finance			(128)	Saving on SAP optimisation reserve - OneSAP project Reduce IFRS reserve - efficiency saving
Environment & Operations		(175)		
Planning, Housing & Regeneration		(285)		Safer, stronger communities grant £75k cut; saving of £100k to budget Contain element of loss of HPD grant
<b>Total savings</b>	<b>4,257</b>	<b>(3,663)</b>	<b>(594)</b>	

9.1.5 The savings identified within the Planning, Housing and Regeneration directorate are being delivered through a combination of further efficiencies across the directorate in the areas of housing, planning and regulatory areas. Specifically savings have been identified in the service areas:

- £200,000 from the Regeneration budget following reconfiguration and better use of rental income generated from Buyback Private Sector Leasing scheme;
- £16,000 recycling of housing and regeneration related grants;
- £69,000 roll-forward of Strategy (LDF) budget and savings in process; and
- £285,000 Total.

9.1.6 The £100,000 saving from budget within Environment and Operations relates to Parks and Green Spaces - This is due to the realignment of the priorities in this area following discussions with the Cabinet Member for Environment.

9.1.7 The Council entered 2010/11 in a relatively strong financial position with general balances of £15.780m. This position provides the Council with the flexibility to meet the challenges it faces. However, this strong position could readily be lost over the coming year if spend and income are not managed closely within budget and remedial action taken where variances are projected.

9.1.8 Services are projecting variations at this early stage; these are laid out in table 3. A clearer budget position will become apparent in time for the next meeting on 2 September 2010. Current projections would result in a year-end general fund balance of £15.008m. If the SPA shortfall is included this results in a year-end general fund balance of £13.208m.

9.1.9 Directors are reminded that they are accountable for any budget variations within their services and the associated responsibility to ensure costs and income are managed within agreed budgets. To ensure this is successfully achieved, it is essential that Directors develop action plans for all significant emerging variances, with the aim of ensuring that overall expenditure is kept within the total budget available, whilst simultaneously ensuring that services are delivered effectively.

## 9.2 Revenue Position and Comments

**Table 3: 2010/11 Revenue Outturn Analysis – Summary**

	Original Budget	Revised Budget as at 31/05/10	Forecast Outturn as at 31/05/10	Forecast Outturn Variation as at 31/05/10	Comments
	£000	£000	£000	£000	
Adult Services	96,232	96,232	96,373	141	9.2.1
Central Expenses	53,879	53,879	53,879	-	
Chief Executive	2,632	3,983	3,983	-	
Childrens Service	49,169	49,158	49,289	131	9.2.2
Commercial	9,599	8,280	8,280	-	
Corporate Governance	6,424	6,424	6,424	-	
Corporate Services	23,309	23,309	23,309	-	
Environment & Operations	28,443	28,443	28,443	-	
Finance	2,733	2,733	2,733	-	
Planning, Housing & Regeneration	2,028	1,996	2,496	500	9.2.3
<b>Total 2010/11 General Fund Forecast</b>	<b>274,447</b>	<b>274,436</b>	<b>275,208</b>	<b>772</b>	
Allocations agreed from General Fund Balances	-	-	-	-	
General Fund Balances as at 01/04/10	(15,780)	(15,780)	-	(15,780)	
<b>Projected General Fund Balances (excluding schools balances) at 31/03/11</b>	<b>(15,780)</b>	<b>(15,780)</b>		<b>(15,008)</b>	

	Original Budget	Revised Budget as at 31/05/10	Forecast Outturn as at 31/05/10	Forecast Outturn Variation as at 31/05/10	Comments
	£000	£000	£000	£000	
Dedicated Schools Grant	(124)	(113)	(113)	-	
Special Parking Account (Appropriation to the General Fund)	(5,092)	(5,092)	(3,292)	1,800	9.2.4
Housing Revenue Account	-	-	-	-	

9.2.1 Adult Social Services (£0.141m overspend) – The projected overspend is principally due to the decision taken corporately to use £0.377m of the carry forward on the Supporting People Programme to ensure the Council had sufficient General Fund Balances as at 31 March 2010. This £0.377m had originally been identified in the 2010/11 budget to support Adult Social Services budget position. In addition there are a couple of other pressures including Transitions and Fairer charging consultation. Appendix D contains proposed virements within the Adult Social Services Directorate which aim to amend certain individual budget lines to ensure its budget is consistent with current management arrangements.

- 9.2.2 Children's Service (£0.131m overspend) – £0.081m cost of backdated re-grades for some social care staff and £0.050m additional cost of Safeguarding Board due to the increase in the volume of work.
- 9.2.3 Planning, Housing and Regeneration (PHR) (£0.5m overspend) – This overspend is based on the worst-case assumption that the £0.5m currently being held in central contingency (in relation to Land Searches Income) will not be released to meet this pressure. When, and if, the contingency is released the projected outturn will accordingly be reduced.
- 9.2.4 Special Parking Account (SPA) (£1.8m overspend) – there are significant pressures on income being generated within the SPA which have continued from 2009/10. The £1m projected reduction in income is a prudent estimate which may be refined as better information becomes available throughout the year. In addition there is a shortfall in budgetary provision within the account in the region of £800,000 for internal support service recharges. This has been a recurrent issue for a couple of years and the base budget will need to be adjusted to reflect the actual charges made. This is a corporately agreed mechanism and is no reflection of additional services consumed by the SPA.
- 9.2.5 **Increase in Children's Service Budget for Young People's Learning Agency (YPLA) funding for Barnet College and Woodhouse 6<sup>th</sup> Form College**  
 Until April 2010 funding for schools sixth forms was passported from the Learning and Skills Council (LSC) to the Council and the grant of £22m was included in the Council's budget agreed at Council in March 2010. On 31 March 2010, the LSC was dissolved and 2 successor organisations established: the Skills Funding Agency (SFA) and the Young People's Learning Agency (YPLA). The funding for 16-18 participation at schools with sixth forms and at colleges and the private and voluntary sector (including those with learning disabilities up to the age of 25) is now provided by the YPLA to local authorities who are required to passport the grant funding to the education providers.
- 9.2.6 When the budget was agreed by Council in March 2010 no notification had been received for the amount of funding for the 2 colleges located in Barnet for 16-19 participation (Barnet College and Woodhouse Road 6th Form College). The LSC was responsible for announcing the grant allocations for the academic year 2010/11 and these were sent to the Council at the end of March 2010. The allocations to the 2 Further Education (FE) colleges and the school 6th forms for the academic year 2010/11 are below:

**Table 4: YPLA Funding for Colleges and Sixth Form Colleges**

	YPLA Funding Academic Year 2010/11 £
FE Colleges (including Sixth Form Colleges)	18,642,319
School Sixth Form Funding	23,196,123
Total	18,578,539

- 9.2.7 The funding for the 2 FE colleges in the financial year 2010/11 is calculated as £18,578,539 (5 months for the 2009/10 academic year and 7 months of the academic year 2010/11). The funding for the school sixth forms for the financial year is £23,037,743.

9.2.8 Despite this late notification of grant, local authorities were required to commence monthly payments to the providers commencing in mid April. The Council's financial regulations provides for the Director of Finance to approve revenue expenditure not provided for within the latest approved budget if satisfied that the expenditure is wholly reimbursable to the Council. Accordingly the payments to the colleges were made following the receipt of the grant from the YPLA. The Cabinet Resources Committee is asked to note the increase in the gross budget for Children's Service of £18,578,539 which is wholly funded by a grant from the YPLA.

### 9.2.9 **Building Schools for the Future**

Following the Government announcement regarding the cessation of the Building Schools for the Future (BSF) programme on 5 July an immediate review of the costs incurred to date, and costs committed, is being undertaken. The results of the financial review will be presented to Cabinet Resources Committee on the night of the meeting, and recommendations will be proposed to address how any BSF preparation costs will be managed.

### 9.3 **2010/11 Capital Programme Monitoring**

9.3.1 Slippage was reported in the 2009/10 Capital Programme Final Outturn (over 32% of budgeted spend). Although this is a minor improvement on last year's slippage (33%), such slippage not only delays the implementation of projects that will enable the Council to achieve its objectives, but it risks the loss of significant sums of grant funding. Therefore it is essential that projects are closely managed during 2010/11 to ensure that they are delivered within budget and in accordance with the agreed timescales.

9.3.2 As with the revenue budget, it remains early in the financial year to offer a comprehensive analysis of the projected capital outturn position. However, a clearer capital programme position is expected to become apparent in time for the next meeting on 2 September 2010. The current position is displayed in table 5.

**Table 5: Capital Monitoring – Month 2 Position**

	2010/11 Base Budget (incl. slippage and adjs)	Additions/ Deletions Recommended to July CRC	Slippage / Accelerated Spend Recommended to July CRC	2010/11 Budget (including July CRC)	Spend to date (as per SAP)	Forecast to year-end	Variance from Revised Budget
	£000	£000	£000	£000	£000	£000	£000
Adult Social Services	1,367	-	-	1,367	296	1,367	-
Central Expenses	4,500	-	-	4,500	-	4,500	-
Children's Service	74,475	312	-	74,787	4,838	74,787	-
Corporate Governance	31	-	-	31	-	31	-
Corporate Services	4,272	-	-	4,272	78	4,272	-
Commercial Services	3,969	169	(168)	3,970	132	3,970	-
Environment & Operations	15,987	790	-	16,777	76	16,777	-
Planning, Housing and	8,283	(49)	-	8,234	128	8,234	-
<b>General Fund Programme</b>	<b>112,884</b>	<b>1,222</b>	<b>(168)</b>	<b>113,938</b>	<b>5,548</b>	<b>113,938</b>	<b>-</b>
HRA Capital	23,672	-	-	23,672	1,223	23,672	-
<b>Total Capital Programme</b>	<b>136,556</b>	<b>1,222</b>	<b>(168)</b>	<b>137,610</b>	<b>6,771</b>	<b>137,610</b>	<b>-</b>



9.3.3 Children's Services (£0.254m variance) – A net addition of £0.312m has been requested in Appendix A; this is also shown in table 4. The Primary School Capital Investment Programme (PSCIP) was chiefly intended to be financed from capital receipts and S106 contributions; unfortunately, the economic downturn and its effects upon the land and property markets has made meeting planned income targets unachievable in the near-term. As a result of this, substitutions within the PSCIP plan are requested regarding capital receipts totalling £10.977m and S106 totalling £5.29m; these are not expected to be realised in phase 1 As shown in table 5 below, this funding will be chiefly financed by borrowing. The capital financing cost of this additional borrowing can be contained.

**Table 6: PSCIP phase 1 funding**

Original	2010/11	2011/12	2012/13	Total
	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>
<b>Grant total*</b>	-			-
<b>S106 total</b>	6,050			6,050
<b>Borrowing total</b>	983			983
<b>Capital Receipts total</b>	9,977	1,000		10,977
<b>PSCIP Total funding Phase 1</b>	<b>17,010</b>	<b>1,000</b>	<b>-</b>	<b>18,010</b>
Revised	2010/11	2011/12	2012/13	Total
	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>
<b>Grant total</b>	537			537
<b>S106 total</b>	760			760
<b>Borrowing total*</b>	15,713	1,000		16,713
<b>Capital Receipts total</b>				-
<b>Total funding Phase 1</b>	<b>17,010</b>	<b>1,000</b>	<b>-</b>	<b>18,010</b>
<b>*Budget movement to the Hyde</b>	450			
<b>Additional Borrowing</b>	14,730	1,000		15,730
<b>Capital Receipts total</b>		(13,691)	(4,870)	(18,561)
<b>Net Additional Borrowing</b>				(2,831)

9.3.4 Commercial Services (No variance) – Slippage of £0.168m (£34,000 energy efficiency measures; £56,000 office consolidation and £78,000 modernising the way we work) is off-setting additions to the programme of £0.168m (details in Appendix A).

9.3.5 Environment and Operations (£0.346m variance) – Increase to budget of £0.346m has been requested in Appendix A. This is due to changes to the Controlled Parking Zone programmes.

9.3.6 Directors are reminded they need to continue to ensure that capital projects are closely managed during 2010/11 to ensure that they are delivered within budget and in accordance with the agreed timeframe.

#### 9.4 **Capital Financing Requirement Changes**

9.4.1 The Capital Financing Requirement (CFR) as reported in the 2010-2011 Budget Book:

**Table 7: Capital Financing Requirement changes**

	<b>2008/09</b>	<b>2009/10</b>	<b>2010/11</b>	<b>2011/12</b>	<b>2012/2013</b>
	<b>Actual</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>
	£000	£000	£000	£000	£000
<b>Non-HRA</b>	80,077	105,550	133,676	151,541	148,428
<b>HRA</b>	62,881	80,472	93,290	103,852	103,852
	<b>142,958</b>	<b>186,022</b>	<b>226,966</b>	<b>255,393</b>	<b>252,280</b>

The revised CFR (as a result of PSCIP changes):

	<b>2008/09</b>	<b>2009/10</b>	<b>2010/11</b>	<b>2011/12</b>	<b>2012/2013</b>
	<b>Actual</b>	<b>Actual</b>	<b>Estimate</b>	<b>Estimate</b>	<b>Estimate</b>
	£000	£000	£000	£000	£000
<b>Non-HRA</b>	80,077	115,290	159,000	164,785	166,285
<b>HRA</b>	62,881	75,752	86,261	86,261	86,261
	<b>142,958</b>	<b>191,042</b>	<b>245,261</b>	<b>251,046</b>	<b>252,546</b>

9.4.2 The actual CFR for 2009/10 exceed the budgeted CFR by £5.02 million including changes in requirements for HRA and General Fund CFR.

9.4.3 The revised CFR estimate figures for 2010/11 have increased by £18.295 million, including an in-year decrease in HRA of £2.3 million (£7.32m accumulative) and an in-year increase of £43.71 million in non HRA. This figure consists of £3.8million slippage from 2009/10 and £15.6 million of PSCIP capital receipts converted to borrowing.

9.4.4 The revised CFR estimate figures for 2011/12 have decreased by £4.35 million, including an in-year decrease in HRA of £10.56 million (£17.89m accumulative) and an in year increase of £5.785 million of non HRA, including £1 million of PSCIP capital receipts converted to borrowing.

9.4.5 The revised CFR estimate figures for 2012/13 have increased by £0.266 million.

9.4.6 The current Authorised Limits for external debt, as approved by Council, are:

**Table 8: Authorised limit for total external debt**

	<b>2009/10</b>	<b>2010/11</b>	<b>2011/12</b>	<b>2012/13</b>
	£000	£000	£000	£000
Borrowing	251,322	262,334	262,334	262,334
Other long term liabilities	50,000	50,000	50,000	50,000
Total	301,322	312,334	312,334	312,334

9.4.7 Based on the estimated CFR figures above, the council will be close to its external borrowing limits by 2011/12 and may need to seek approval from Cabinet to increase the Prudential Borrowing limits in line with Capital Financing Requirements. This Committee is due to consider a new Treasury Management Strategy in September and a full report will be made to Council and amendments confirmed.

9.4.8 The development of the 2011/12 budget strategy, together with the Communities and Local Government proposal to make the HRA subsidy process self-financing will require continuous reviewing of the CFR.

## 9.5 **Proposed changes to the Capital Programme**

9.5.1 Appendix A gives details of the proposed changes to the Capital Programme. These include proposed additions and deletions as well as budget movements.

## 9.6 **Financial Risks**

9.6.1 Services have identified the key financial risks affecting their areas and the ways in which they are to be mitigated or minimised. Further details can be found in Appendix B attached to this report. Given their size and potential impact, they require close and careful management by services.

9.6.2 Financial risks will be integrated with all risks from the Quarter 1 monitoring report.

## 9.7 **Progress on Savings**

9.7.1 Services have identified progress in the implementation of savings agreed in the 2010/11 budget. Table 9 gives the cumulative amounts of those savings that have been categorised as completed, partially completed or not yet implemented.

**Table 9: Progress on Savings**

Service	Completed	Partially Completed	Not yet Implemented	Total Savings
	£000	£000	£000	£000
Adult Social Services	1,723	1,579	377	3,679
Central Expenses	2,554	-	1,435	3,989
Chief Executive	280	-	-	280
Children's Service	2,087	-	822	2,909
Commercial	148	30	116	294
Corporate Governance	240	-	-	240
Corporate Services	479	-	598	1,077
Environment & Operations	1,111	-	1,000	2,111
Finance	125	-	-	125
Planning, Housing & Regeneration	543	-	480	1,023
<b>Total</b>	<b>9,290</b>	<b>1,609</b>	<b>4,828</b>	<b>15,727</b>

9.7.2 Further detailed analysis of 'not yet implemented' and 'partially completed' savings will be brought to the committee in the quarter 1 monitor on 02 September 2010.

## 9.8 **Debt Management**

9.8.1 The efficient collection of debt is an important component in ensuring the financial health of the Council. In recognition of this the Council has focused on improving performance in this area, which in turn has led to significant improvements in debt collection.

Total debt as at 31 May 2010 was £14.244m (net of write-offs) – a decrease of £1.220m from the corresponding figure for 2009. Of the total debt to 31 May 2010, £7.629m (54%) relates to invoices under 30 days old and £6.615m (46%) over 30 days.

The Council's total outstanding debt over 12 months old is currently £3.268m. Appendix C shows a graphical representation of Debt by Department and True Aged Debt.

9.8.2 The Council's two most significant debtors are Barnet Homes and Barnet PCT. Barnet Homes and Barnet PCT owe the Council £0.132m and £0.242m respectively. These figures are down from £0.415m and down from £1.175m respectively at this point in May 2009.

9.8.3 Barnet Homes collect leaseholder contributions to help finance improvements and major works in the Council's social housing stock. Over the past year significant improvements in performance have been realised as long-term major works debt has been reduced whilst overall collection has increased as shown in Table 10.

**Table 10: Leaseholder – Major Works Debt Comparison**

<b>Age of Debt</b>	<b>As at 31/03/10 £000</b>	<b>As at 31/05/10 £000</b>
Under 6 months	1,109	1,044
Between 6 months and 1 year	749	860
Over 1 year	826	709
<b>Total</b>	<b>2,684</b>	<b>2,613</b>

## **9.9 Creditor Payment Performance**

9.9.1 Overall 95.20% of undisputed invoices were paid within 30 days in the fourth quarter of 2009/10. This is an improvement on the creditor payment performance achieved during the same period of 2009/10 of 94.38%. The overall rate for 2009/10 was 97.45%.

## **9.10 Tax Collection**

9.10.1 As at 31 May 2010, Council Tax collection is 21.52% slightly up (+0.03%) on the equivalent point last year. In cash terms this is £37.287m compared to £37.396m collected at the same time last year.

9.10.2 The amount collected this year is £0.109m less than last year, even though the collection rate is slightly higher. This is due to an 8% (£2.1m) increase in council tax benefit entitlement, which reduces the collectable amount by £0.149m.

9.10.3 As at 31 May 2010, Business Rates collection was 20.03%, down by 1.53% from the equivalent point last year. In cash terms this is £20.742m compared to £21.450m collected at the same time last year.

9.10.4 The collectable amount has increased by £4m (4%) but the amount collected is £0.708m less than last year, hence the lower collection rate. Collection performance has been adversely affected by the recession, which has resulted in more businesses finding it harder to pay or going into liquidation.

## **10. LIST OF BACKGROUND PAPERS**

10.1 None.

Legal – MM  
CFO – AT

## Appendix A – Capital Programme Adjustments

### Additions and Deletions

Directorate	Year	Capital Programme	Funding Type	Amount £	Request
Environment and Operations	2009/10	HD35 Highways Investment Programme	Grant	50,000	Unexpected additional TfL grant received and spent in 2009-10. A budget increase is requested to reflect this.
Environment and Operations	2009/10	HD35 Highways Investment Programme	Capital Receipts	306,618	Emergency snow works in 2009-10 led to unexpected spend, a budget increase is requested to reflect this.
Environment and Operations	2009/10	EN02 Recycling Schemes	Earmarked Reserve	35,155	Spend in 2009-10 on Recycling schemes.
Environment and Operations	2009/10	EN02 Recycling Schemes	Grant	113,595	Spend in 2009-10 on Recycling schemes to be funded from the Stronger Safer Communities grant.
Environment and Operations	2009/10	EN18 Refurbishment of Hendon Park Toilets	S106	(32,000)	These projects are to be funded from revenue and as such the budget is no longer required. Committee is asked to note the deletion.
		EN19 Installation of New Skate Park	S106	(30,000)	
Environment and Operations	2010/11	HD03 – LSS	Grant	1,000	
Environment and Operations	2010/11	HD11 – LBPN	Grant	(71,000)	
Environment and Operations	2010/11	HD07 – SPA	RCCO	106,500	
Environment and Operations	2010/11	HD07 – SPA	S106	10,500	
Environment and Operations	2010/11	HD10 – Footways	S106	(12,100)	
Environment and Operations	2010/11	HD33 – Colindale	S106	100,000	

Directorate	Year	Capital Programme	Funding Type	Amount £	Request
Environment and Operations	2010/11	HD35 – HIP	S106	121,400	
Environment and Operations	2010/11	Other Highways Misc	S106	103,000	
Environment and Operations	2010/11	Other ENV Misc	S106	(13,000)	
<b>Environment and Operations Sub-Total</b>				<b>789,668</b>	
Children's Service	2009/10	Modn – Brunswick Park Early Years	Grant	140,000	Project scope increased in 2009-10 and additional funding secured from the School.
		Modn – Martin Junior	Grant	18,500	
		PHU – Hyde	Grant	85,500	
		PHU – Parkfield	Grant	34,000	
		Emergency Works – Log Cabin Grahame Park	RCCO	22,000	Emergency Health and Safety Works undertaken in 2009-10.
Children's Service	2010/11	Modn – Cromer Playground	Borrowing	120,000	Urgent HandS works – Cromer-Playground and Holly Park Boundary Wall. The programme area in which funding allocations is sought, is established and has been approved by CRC.
		Modn – HollyPark	Borrowing	70,000	
		Modn – Urgent responsive works	Borrowing	(190,000)	Re-aligning of the modernisation programme allocation to fund the specific projects outlined above.
Children's Service	2010/11	14-19 SEN – Hasmonean School	Grant – 14-19 SEN	50,000	Disabled access works. The programme area in which funding allocations is sought, is established and has been approved by CRC.

Directorate	Year	Capital Programme	Funding Type	Amount £	Request
		14-19 SEN – Oak Hill	Grant – 14-19 SEN	65,000	Urgent window replacements. The programme area in which funding allocations is sought, is established and has been approved by CRC.
		Targeted capital 14-19 and SEN	Grant – 14-19 SEN	(115,000)	Approval is sought to re-align the Targeted capital 14-19 and SEN programme allocation to fund the specific projects outlined above.
Children's Service	2010/11	Surestart – Church End	Grant – Surestart	200,000	Access upgrade. The programme area in which funding allocations is sought, is established and has been approved by CRC.
		Surestart – Phase 3 Allocation	Grant – Surestart	(200,000)	Re-align the Surestart Phase 3 programme allocation to fund the specific projects outlined above.
Children's Service	2010/11	YCF – Graham Park Youth Centre	Grant – YCF	20,000	Security works at the Youth Centre. The programme area in which funding allocations is sought, is established and has been approved by CRC.
		YCF – Sensory Play Area/ Garden	Grant – YCF	39,000	Sensory Play Area/ Garden project agreed by the Youth bank panel. The programme area in which funding allocations is sought, is established and has been approved by CRC.

Directorate	Year	Capital Programme	Funding Type	Amount £	Request
		YCF – Young People's Gym	Grant – YCF	40,000	Young people's gym project agreed by the Youth bank panel. The programme area in which funding allocations is sought, is established and has been approved by CRC.
		YCF – Young People's Mobile Skate Facility	Grant – YCF	30,000	Young people's mobile skate facility project agreed by the Youth bank panel. The programme area in which funding allocations is sought, is established and has been approved by CRC.
		Youth Capital Fund	Grant – YCF	(129,000)	Re-align the Youth Capital Fund programme allocation to fund the specific projects outlined above.
Children's Service	2010/11	SureStart – Sweets Way Community Centre/ Queenswell	Grant – Surestart	150,000	Incorporate the Sweets Way Community Centre/Queenswell project. All the associated cost can be contained within a time limited ring fenced approved programme area.
Children's Service	2010/11	SureStart – Moss Hall Library	Grant – Surestart	(100,000)	Decommission the proposed work at Moss Hall Library in line with Children Centres designation.
Children's Service	2010/11	SureStart – Church Passage	Grant – Surestart	(50,000)	Decommission the proposed work at Church Passage in line with Children Centres designation.
Children's Service	2010/11	Modernisation Programme	Borrowing	10,000	
		Surestart Programme	Grant	1,000	
		Major Schools Rebuild-Parkfield	Borrowing	1,000	



Directorate	Year	Capital Programme	Funding Type	Amount £	Request
		Woodhouse Road	Grant	561	
		Integrated Childrens System	Grant	(309)	
Children's Service	2010/11	Urgent New Primary Places	Various	2,000,000	Approval is sought to earmark funds for the expansion of Akiva Primary School subject to statutory consultation.
		Urgent New Primary Places	Grant - BNSV	(1,000,000)	Approval is sought to earmark the funds within the new primary place programme for the Akiva permanent expansion.
		Targeted Capital Fund	Borrowing	(1,000,000)	Approval is sought to re-align the Targeted Capital Programme to fund urgent new primary places.
Children's Service	2010/11	Urgent New Primary Places	Various	3,000,000	Approval is sought to earmark funds for the expansion of Broadfield Primary School subject to statutory consultation.
		Primary Capital Programme	Grant – PCP	(900,000)	Approval is sought to re-align the Primary Capital Programme to fund urgent new primary places.
		School Access	Borrowing	(100,000)	Approval is sought to re-align the School Access Programme to fund urgent new primary places.
		Targeted Capital Fund	Borrowing	(2,000,000)	Approval is sought to re-align the Targeted Capital Programme to fund urgent new primary places.
<b>Children's Service Sub-Total</b>				<b>312,252</b>	

Directorate	Year	Capital Programme	Funding Type	Amount £	Request
Commercial Services	2009/10	HE09 HTH Committee Room Refurbishment	RCCO	25,000	Additional work for the Committee Room Refurbishment Project in 2009-10.
Commercial Services	2009/10	COR00008 HTH Car park	Capital Receipt	36,116	Spend against HTH car park lease to be financed by the capital receipt from the lessee.
Commercial Services	2010/11	Friary House	Revenue Reserve	59,000	
Commercial Services	2009/10	Depot Relocation	Capital Receipts	48,566	Spend against Depot Relocation is to be financed by capital receipts from the General Fund Regeneration Programme.
<b>Commercial Services Sub-Total</b>				<b>168,682</b>	
Planning, Housing and Regeneration	2009/10	Depot Relocation	Capital Receipt	(48,566)	The Committee is asked approve the budget virement to the above.
<b>Planning, Housing and Regeneration Sub-Total</b>				<b>(48,566)</b>	
<b>Total (All Services)</b>				<b>1,222,036</b>	

Type of funding	£
Borrowing	11,000
Cap Receipts	342,734
Grant	372,847
S106	247,800
Earmarked Reserve	35,155
Revenue reserve	59,000
RCCO	153,500
<b>Total</b>	<b>1,222,036</b>

## Movements within Capital Programme

Directorate	Year	Capital Programme	Funding Type	Amount £	Request
Environment and Operations	2009/10	EN02 Recycling Schemes	Borrowing	50,000	Budget transfer from CCTV Installation to cover spend in 2009-10.
		LP05 CCTV Installation	Borrowing	(50,000)	
Environment and Operations	2010/11	HD46 – Corridors	Grant	(133,000)	
Environment and Operations	2010/11	HD48 – Smarter Travel	Grant	133,000	
Environment and Operations	2010/11	HD35 – HIP	Borrowing	1,500,000	
Environment and Operations	2010/11	HD38 – Town Centre CandF	Borrowing	(1,500,000)	
Environment and Operations	2009/10	LP05 CCTV Installation	Grant	78,747	Non-ring fenced Safer Stronger Communities Grant transfer to cover spend in 2009-10 against CCTV Installation scheme.
		SD05 Building Safer Communities	Grant	(78,747)	
<b>Environment and Operations Sub-Total</b>				<b>0</b>	
Children's Service	2010/11	SureStart – Barnfield Refurb Package 3	Grant – Surestart	20,000	Increase the scope of work to Barnfield Children Centre. All the associated costs can be contained within the time limited ring fenced programme.
Children's Service	2010/11	SureStart – Newstead Refurb	Grant – Surestart	30,000	Increase the scope of work to Newstead Children Centre. All the associated costs can be contained within the time limited ring fenced programme.

Directorate	Year	Capital Programme	Funding Type	Amount £	Request
Children's Service	2010/11	SureStart – Coppetts Wood	Grant – Surestart	12,000	Increase the scope of work to Coppetts Wood Children Centre. All the associated costs can be contained within the time limited ring fenced programme.
Children's Service	2010/11	SureStart – Mill Hill Library	Grant – Surestart	34,000	Increase the scope of work to Mill Hill library. All the associated costs can be contained within the time limited ring fenced programme.
Children's Service	2010/11	SureStart – Canada Villa/ Methodist Hall	Grant – Surestart	60,000	Increase the scope of work to Canada Villa/ Methodist Hall. All the associated costs can be contained within the time limited ring fenced programme.
Children's Service	2010/11	SureStart – Edgware Library	Grant – Surestart	35,000	Increase the scope of work to Edgware Library. All the associated costs can be contained within the time limited ring fenced programme.
Children's Service	2010/11	SureStart – North Finchley Library	Grant – Surestart	31,000	Increase the scope of work to North Finchley Library. All the associated costs can be contained within the time limited ring fenced programme.
Children's Service	2010/11	SureStart – Moss Hall Library	Grant – Surestart	(90,000)	Decommission the proposed work at Moss Hall Library in line with Children Centres designation.
Children's Service	2010/11	SureStart Allocation	Grant – Surestart	(132,000)	Re-align the Surestart Phase 3 allocation to fund the specific projects outlined above.

Directorate	Year	Capital Programme	Funding Type	Amount £	Request
Children's Service	2010/11	Major Schools rebuild	Borrowing	450,000	Increase the allocation to the Hyde project for unplanned expenditure associated to treating Japanese Knot Weed and other unforeseen site specific abnormalities, resulting in an over spend within this programme. It is anticipated that the over spend will be contained within the overall Children's Service Capital programme.
		PSCIP	Borrowing	(450,000)	Decrease the allocation to the Whitting Hill project, which is forecasted to deliver contract savings, presenting an opportunity to release an element of the project contingency to support the pressure evident within the Major Schools rebuild programme.
Children's Service	2010/11	PCP – Foulds Primary School Replacement nursery	Borrowing	412,000	Increase the allocation to Foulds Primary School. Detailed design and associated tender figures in excess of indicative allocation. Costs can be contained within the overall Children's Service Capital programme.
		PCP - Childs Hill Resource and Children's Centre	Borrowing	60,000	Increase the allocation to Childs Hill School, for urgent window replacement. Costs can be contained within the overall Children's Service Capital programme.

Directorate	Year	Capital Programme	Funding Type	Amount £	Request
		Modn – Responsive modernisation contingency	Borrowing	(272,000)	Reduce the responsive modernisation contingency to fund the Childs Hill project and contribution towards the Foulds Primary School funding shortfall.
		PSCIP – Northway/ Fairway School	Borrowing	(200,000)	Release the residual funds resulting from increased project contributions to fund the proposed works at Foulds Primary School.
Children's Service	2010/11	Sure start EY	SS Grant	(200,000)	Transfer (vire) unallocated time limited funds from Sure Start Early Years to Sure Start Children Centres. This treatment is in adherence with the Sure Start ringfenced grant conditions.
		PSCIP – Northway/ Fairway CC	SS Grant	200,000	Allocate funds transferred (vired) from Sure Start Early Years to the Northway/ Fairway Children Centres rebuild.
Children's Service	2010/11	PSCIP – Whitting Hill	Capital Receipts	(700,000)	Revise the programme funding to reduce Capital Receipts which are not anticipated to be realised within the period that the expenditure will be incurred and replace this with borrowing in the interim.
		PSCIP – Whitting Hill	Borrowing	700,000	
Children's Service	2010/11	PSCIP – Broadfields	Capital Receipts	(2,012,000)	Revise the programme funding to reduce Capital Receipts which are not anticipated to be realised within the period that the expenditure will be incurred and replace this with borrowing in the interim.
		PSCIP – Broadfields	Borrowing	2,012,000	

Directorate	Year	Capital Programme	Funding Type	Amount £	Request	
Children's Service	2010/11	PSCIP – Northway/ Fairway	S106	(5,290,000)	Revise the programme funding to reduce S106 agreements which are not anticipated to be realised within the period that the expenditure will be incurred and replace this with borrowing in the interim.	
		PSCIP – Northway/ Fairway	Borrowing	5,290,000		
Children's Service	2010/11	PSCIP – Northway/ Fairway	Capital Receipts	(9,008,000)	Revise the programme funding to reduce Capital Receipts which are not anticipated to be realised within the period that the expenditure will be incurred and replace this with borrowing in the interim.	
		PSCIP – Northway/ Fairway	Borrowing	9,008,000		
Children's Service	2009/10	PHU – Hyde East Barnet	Borrowing	27,000	Transfer of budget from the East Barnet programme to the Hyde project to cover 2009-10 overspend	
			Borrowing	(27,000)		
<b>Children's Service Sub-Total</b>				<b>0</b>		
Commercial Services	2009/10	HE09 Accomodation Strategy – Office Consolidation	Borrowing	(21,731)	Transfer of budget to cover spend incurred in 2009-10 against the sub-project areas of the Accommodation Strategy- Committee Room Refurbishment and New IT Centre	
		HE09 Accomodation Strategy – New IT Centre	Borrowing	2,051		Budget transfer from Office Consolidation for 2009-10 spend
		HE09 Accomodation Strategy – Committee Room Refurbishment	Borrowing	19,680		

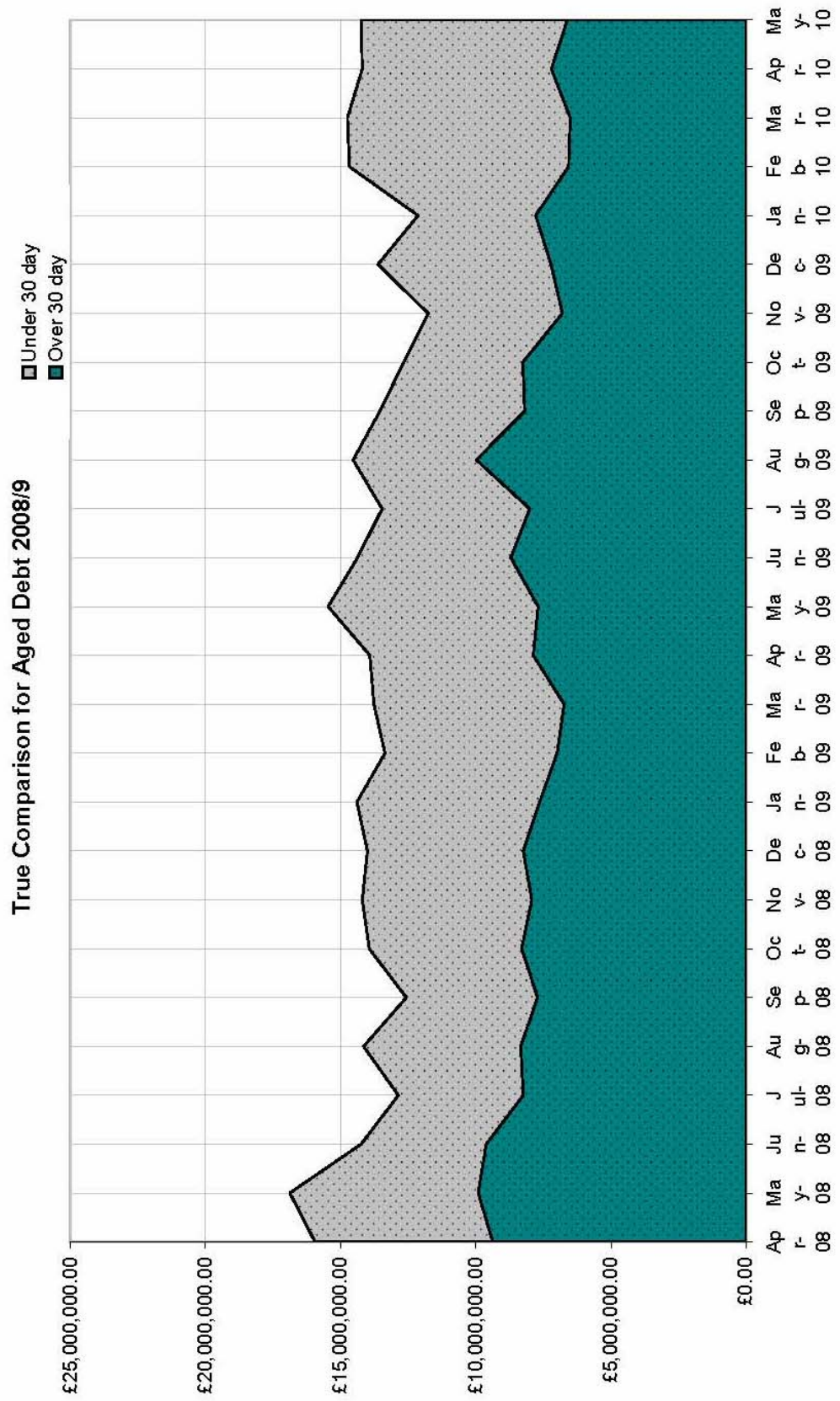
<b>Directorate</b>	<b>Year</b>	<b>Capital Programme</b>	<b>Funding Type</b>	<b>Amount £</b>	<b>Request</b>
Commercial Services	2009/10	IT06 Mobile Working Strategy Development	Borrowing	970	Budget transfer between 'Modernising the way We Work' and 'Mobile Working Strategy Development' to cover spend incurred in 2009-10.
		IT10 Modernising the way we work	Borrowing	(970)	
<b>Commercial Services Sub-Total</b>				<b>0</b>	
<b>Total (All Services)</b>				<b>0</b>	



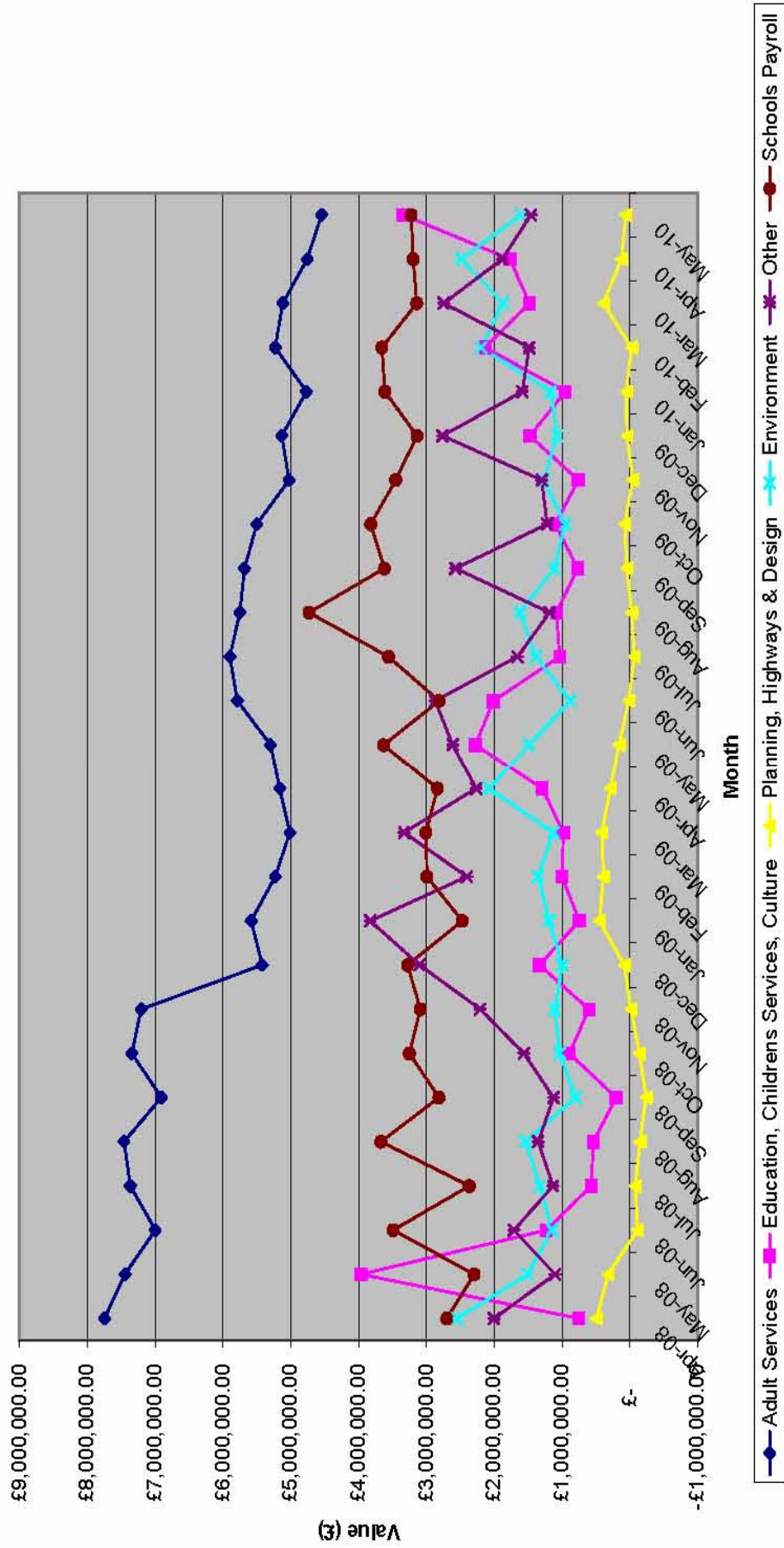
## Appendix B – Risk List

Directorate	Name of Risk	Outturn Risk Detail (submitted for Outturn)
Adult Social Services	Catalyst Deficit Claim	A long running dispute exists between the Council and Catalyst concerning the provision of adult social services. The case went to arbitration in February 2010 with a ruling expected in the Summer of 2010. Substantial legal and other professional advice has been given to the Council to ensure it was able to present the best possible case.
Central Expenses	Future Shape – implementation costs and Cost reductions	Costs are subject to Cabinet approval before implementation. However, it is crucial that these costs are recoverable from forecast Future Shape savings, otherwise there will be a risk that there is reduction in balances below the minimum set by the Council which may have to be from council tax increases or service reductions. Any proposed savings from FS will need to be assessed as part of budget and financial forward planning. Significant savings to deal with the forecast revenue funding deficit in future years is a key element of FS. Failure to deliver achievable savings is a longer term risk to the council's financial position and may impact on achievement of corporate priorities. Savings will need to be scrutinised and assessed before implementation.
Central Expenses	Spending Review 2010.	The Chancellor indicated in his Emergency Budget on 22nd June that unprotected government departments will experience a 25% real cut to their budgets over 4 years. Health and overseas aid will not be subject to cuts, whilst education and defence will receive some protection. As a consequence, the IFS are predicting that this could equate to as much as a 33% real cut over 4 years for those departments not privy to any protection. A full spending review to be delivered on 20th October 2010 will determine the repercussions for local authorities. Further updates will be presented to Cabinet Resources Committee on the longer term implications after the emergency budget.
Central Expenses	Icelandic Bank Deposits	In May 2010, CIPFA's Local Authority Accounting Panel issued revised guidance on the level of impairment to be recognised in the 2009/10 Accounts by local authorities who had deposits with Icelandic Banks. The Council are assuming priority status, but this is to be determined by Icelandic courts. Repayments will be based on the value of the deposit in Icelandic Krona (ISK). The deposits may be subject to an exchange rate risk, as the sterling value received will depend on the prevailing exchange rate. Adjustments to the assumptions will be noted as more information becomes available.
Children's Service	Building Schools for the future	Affordability gap – An authority is required to meet the 'affordability gap' which is the difference between government funding for the programme and the actual capital / revenue cost of the project.

Directorate	Name of Risk	Outturn Risk Detail (submitted for Outturn)
		Barnet has now formally entered the BSF programme. At the current stage of the project it is only possible to identify the indicative range of the associated costs and potential funding sources to address it. A risk however remains that the affordability gap widens or the actual costs fall closer to the maximum as opposed to the minimum scale within the cost range.
Children's Service	Pupil Place Planning	Demand for services and school places increase as a result of demographic changes and economic climate impacting upon parental choice. Birth data from 2005-2008 suggests that the increased demand for primary school places in Barnet is likely to continue to rise over the coming 3-4 years. Financial pressures are highly likely in future years and further analysis to assess the extent of the pressure is in progress. Detailed planning is underway to identify potential opportunities and resources to provide additional school places.
Children's Service	Southwark Ruling – Growth in S.20 entitlement	The recent Southwark court decision means that where a homeless 16 or 17 year-old has been excluded from the family home, s/he is likely to now be entitled to section 20 accommodations, including associated support services and, potentially, leaving care services upon reaching adulthood. Further work is underway to verify the financial implications of this ruling and any costs will be reported to a future CRC.
Corporate Services	IT Refresh	The Council has incorporated more mobile computing technology into its routine operations across council services. The prevailing cost of refreshing this equipment periodically increases and accordingly this increases the costs of replacement when it reaches the end of its economic life. There is a potentially variable impact of the costs of replacement, due to the widescale refresh of tablets and PCs in 2007/08, which, based on the typical 4 year replacement cycle, risks a peak cost of replacement in financial years 2011/12 and 2012/13.
Environment and Operations	Parking Income	Parking income continues to be under pressure due to the general economic climate and vandalism to our pay and display machines. A number of projects are being taken forward to help mitigate this impact including updating of signs and line on street, expanding access to cashless parking, a revised approach to maintenance of pay and display machines and improved intelligence led deployment of our enforcement officers.
Planning, Housing and Regeneration	Regeneration Schemes	Risks that money expended to promote regeneration schemes and due to be repaid under the PDA deferred. Risk to HRA budgets. HCA 'kickstart' funding dependent on rapid delivery of new housing by March 2011 or 1012 deadline. Kick start decision awaited on West Hendon, but elevated to final short list. Funding awarded on Stonegrove an moved into Phase 3. Impacts to be estimated and monitored by project managers. Prior approval to be sought for deferral. Clear engagement with HCA and development partners to secure funding.



Age Debt by Department



## Appendix D – Adult Social Services Virements

Cost Centre	Transitions Alignment 2009/10 Correction (b)	Amount £
10473	Valley Way	44,701
10481	Ext Residential Care LD	275,804
10482	Ext Supp&Oth Accom	31,934
10483	Direct Payments - LD	119,048
10484	External Homecare LD	25,783
10486	Resp Care Residential LD	4,185
10531	Ext Residential Care PD	(201,455)
10534	Ext Homecare PD	(300,000)
<b>Sub-Total</b>		<b>0</b>

Cost Centre	2010/11 Budget - Move-On Correction	Amount £
10433	Supportng People MH	250,000
10513	Ext Residential Care MH	(250,000)
<b>Sub-Total</b>		<b>0</b>

Cost Centre	SP Alignment to Programme	Amount £
10432	Supportng People OA	(448,180)
10433	Supportng People MH	(487,292)
10434	Supportng People D&A	127,906
10435	Supportng People LD	(36,468)
10436	Supportng People PD	(161,193)
10437	Supportng People Hsg	560,234
10438	Supportng People C&F	444,993
<b>Sub-Total</b>		<b>0</b>

Cost Centre	Client Contributions Adjustment	Amount £
10454	Ext Nursing Care OA	(400,000)
10455	Ext Residential Care OA	(100,000)
10459	Resp Care Rsdntl OA	450,000
10530	Ext Nursing Care PD	50,000
<b>Sub-Total</b>		<b>0</b>

Cost Centre	Transitions Alignment 2010/11 Contingency Allocation	Amount £
10482	Ext Supp&Oth Accom	261,000
10531	Ext Residential Care PD	262,000
10429	Dir Adult Soc Serv	(523,000)
<b>Sub-Total</b>		<b>0</b>

Cost Centre	Supporting People Correction	Amount £
10432	Supporting People OA	400,000
10436	Supportng People PD	114,622
10534	Ext Homecare PD	40,993
10429	Dir Adult Soc Serv	(555,615)
<b>Sub-Total</b>		<b>0</b>

Cost Centre	Care Service Delivery	Amount £
-------------	-----------------------	----------

10439	Older Adults Management	98,250
10441	Business Support	(89,110)
10442	Social Work	(674,470)
10443	Barnet Hospital Team	278,600
10444	Edgware Hospital Team	435,750
10445	Royal Free Hospital Team	(4,860)
10448	Occupational Therapy	165,380
10524	Enablement & Planning	(209,540)
<b>Sub-Total</b>		<b>0</b>