

This matter is not a Key Decision within the Council's definition and has not been included in the relevant Forward Plan

Report Ref No:

Cabinet: 30th JANUARY 2013 Report of the Acting Assistant Chief Executive of Finance, Property Information Services

CORPORATE FINANCE POSITION FOR MONTH ENDING 31st DECEMBER 2012

1. Purpose of Report

- 1.1 The purpose of this report is to provide Members with an update on the Authority's 2012/13 budget and Key Lines of Enquiry (KLOE) position for the quarter ending 31st December 2012. The report covers the following areas:
- variations ("virements") to approved Service budgets;
 - the forecast year end surplus / deficit and corrective action proposals for General Fund Services (including schools and trading activities);
 - an update on the KLOE savings position for 2012/13.

2. Recommendations

2.1 It is recommended that:

- a) the report be noted;
- b) the budget virements in Appendix 1 be approved;
- c) the forecast outturn, including the latest position on the 2012/13 KLOE contained within this report, be reviewed within the context of the updated Medium Term Financial Strategy;
- d) approval is given to write off bad debts totalling £15,403.52 relating to uncollectable income as outlined in section 4.10;
- e) that the one-off balances identified in paragraph 4.10.10 of £0.8M be transferred to strategic reserves pending further consideration of the Council's one-off investment needs and in light of the developing Medium Term Financial Forecast position;
- f) Executive Directors report into Cabinet on any other adverse budgetary or performance issues, including the referral of any high risk areas to the Performance Review Panel.

3. Introduction / Background

3.1 Introduction

- 3.1.1 Members approved the 2012/13 General Fund Revenue budget on 23rd February 2012. Under established budgetary procedures, all Services are required to monitor and review their approved budgets during 2012/13.
- 3.1.2 A forecast of the likely year-end position has been prepared by all Services, based on a comparison of profiled budgets to the actual position as at 31st December 2012, together with known commitments.

3.2 Variations (“Virements”) to Service Budgets

3.2.1 Appendix 1 (A-C) shows December’s Service budget virements in three sections. Section A identifies virements that are now recommended for Cabinet approval. For information purposes, Sections B and C identify other virements that during the period since the last update have either been specifically approved by Cabinet (Section B) or are within delegated powers defined under Financial Delegations (Section C).

4. Current Position

4.1 Summary Position – Total Authority Budget and Projected General Fund Outturn

4.1.1 **Allowing for project slippage, the use of one-off grants and contributions and the transfer of one-off resources to strategic reserves there is an estimated operational under-spend of £3.9M for 2012/13 (Appendix 2 and the table below refer).**

4.1.2 **It should however be noted that this includes a number of significant surpluses or under-spends which will not be fully sustainable moving into 2013/14, in particular there is uncertainty around the continuing nature of some funding streams received via the Health Service. These will need to be kept under close scrutiny throughout the remainder of the year and taken into account when finalizing the 2013/14 budget.**

4.1.3 **Included within the above total is slippage or non delivery on a number of service and cross cutting KLOE, which total £0.2M. Further information on these and the mitigating action proposed is contained within the body of the report.**

4.1.4 **Further reports will update the overall position as part of routine budgetary control procedures.**

DIRECTORATE	Approved Net Budget 2012/13 (After Virements) £	Projected Net Outturn 2012/13 £	Forecast Deficit / Surplus (-) £	Adjustments for Slippage, Grant Balances & Transfer to Reserves £	Revised Deficit / Surplus (-) £
Children, Young People & Families	67,787,983	68,686,983	899,000	802,000	1,701,000
Adults & Communities Development,	65,984,877	60,932,877	-5,052,000	1,291,000	-3,761,000
Environment & Culture	52,138,699	51,677,699	-461,000	1,321,000	860,000
Corporate Services	10,339,560	10,417,560	78,000	200,000	278,000
Service Totals	196,251,119	191,715,119	-4,536,000	3,614,000	-922,000
Capital Financing Costs	-11,056,930	-14,056,930	-3,000,000		-3,000,000
Levies	15,706,392	15,706,392	-		0
Corporate / General	7,823,272	7,023,272	-800,000	800,000	0
Provisions	6,448,227	6,448,227	-		0
Balances & Reserves	-24,974,634	-24,974,634	-		0
TOTAL	190,197,446	181,861,446	-8,336,000	4,414,000	-3,922,000

4.2 General Fund Services: Projected Surpluses / Deficits, Corrective Action and Key Performance Issues

4.2.1 Appendix 3 provides more detail on the reasons for each Directorate's projected surpluses / deficits. The narrative which follows provides for each Directorate:

1. A Directorate overview;
2. An explanation of key service variances;
3. An update on the 2012/13 KLOE; and
4. An explanation of any ongoing financial impact of current year variances in 2013/14.

4.3 CHILDREN, YOUNG PEOPLE AND FAMILIES

1. Directorate Overview

4.3.1 The revised 2012/13 budget for the CYPF Directorate is £67.8M and includes a number of carry forward balances relating to schools (£10.880M) and other earmarked resources from 2011/12.

4.3.2 In overall terms, the Directorate is anticipating a net operational deficit of £1.701M in the current financial year. This position excludes particular non-recurrent funding or non-operational expenditure (estimated total of £0.802M) that is expected would be carried forward or earmarked for 2013/14 (e.g. unexpended specific grant funding relating to Troubled Families; 16 - Bursary fund, etc). Detailed proposals around these earmarked amounts would be submitted for approval as part of the Final Accounts year end process.

4.3.3 The above net operational outturn represents an increase of £0.236M when compared to the November 2012 reported position. The increase in the forecast outturn for the Directorate is mainly attributable to unanticipated children in care placements and associated costs. The current forecast deficit broadly comprises the following:

1. Demand led service pressures, particularly relating to Children in Care e.g. residential & fostering placement costs and other non-foster care payments (£2.3M);
2. Other service related pressures due mainly to operational factors. The following are some of the areas with key cost pressures: Business Support, School Centrally Funded costs and Fieldwork / Family Support Teams. These financial pressures have been offset mainly by savings from the early closure of the City Learning Centre's and anticipated under-spends within the Youth Support Strategy and other service areas within the Directorate; and
3. Slippage and non achievement of 2012/13 KLOE savings, which are currently forecast at £0.036M (paragraph 4.3.26 refers).

4.3.4 The above projected position for the Directorate excludes schools / centrally retained DSG expenditure. A projected surplus position of £4.870M is currently projected for schools, whilst a balanced position is currently projected for the centrally retained

DSG budgets. Detailed explanations of the schools / central DSG position is summarised in paragraphs 4.3.31 to 4.3.42.

- 4.3.5 Although an overspend is currently forecast for the end of the year, the Directorate is continuing to take actions as much as it can to manage down the respective pressures.

2. Explanation of Key Service Variances

- 4.3.6 The main projected year end budget variations within the Directorate are explained below:

Directorate Management

- 4.3.7 A budget pressure of £0.237M is currently forecast within this service area. It **excludes** an anticipated underspend against the DCLG grant funding for the Troubled Families programme (this would be carried forward in line with the grant conditions), as well as non-operational legal costs in relation to academy conversion.
- 4.3.8 The above operational pressure mainly relates to higher than budgeted legal costs relating to academy conversion together with the projected recruitment costs of a new Director of Children's Services.

Strategic Services, Partnership & Commissioning

- 4.3.9 A net over-spend of £0.088M is currently projected for this service area against a revised net budget of £21.0M. The key variances are explained in the paragraphs below.
- 4.3.10 Business Support & Admin (+£0.140M): - the budget pressure currently reported for this service area mainly relates to reductions in income (from photocopying charges and the hire of training rooms for meetings, events, conferences) following the transfer of Longcar PDC to Facilities Management (managed as part of the Council's Administrative Buildings).
- 4.3.11 Centrally Funded Schools' Costs (+£0.061M): - this forecast pressure relates to historic pension costs of school teachers and other specific costs relating to school staff. These costs are not controllable by the service.
- 4.3.12 Strategic Projects & Information Management (-£0.107M): - this projected under-spend is mainly attributable to staffing changes within the service as well as anticipated increased income generation from schools.
- 4.3.13 School Organisation & Governance (+£0.037M): - this forecast overspend mainly relates to increased service demand pressures on the Home to School Transport service, particularly relating to special education needs pupils.

Safeguarding, Health & Social Care

- 4.3.14 A net over-spend of £2.329M is currently forecast at year end for this service area, which mainly falls within the pooled budget arrangements with Barnsley Primary Care Trust (BPCT). At this stage no additional liabilities arising from the pooled budget arrangements are included in the forecast position – other than Barnsley's

agreed share of financial risk. The key financial pressures are explained in the paragraphs below.

- 4.3.15 Children in Care (+£2.338M): - this financial pressure / projected over-spend mainly relates to increased numbers / cost of Out of Authority (OOA) residential and fostering placements of children in care. Whilst the overall number of placements (even with the increase in placements to date) is still relatively low and has remained steady, there is however an increased proportion of high cost placements (particular those with complex or multiple needs) which has contributed to the projected increase in cost.
- 4.3.16 The actions implemented by the Directorate in 2011/12 to help manage down the pressures on the Out of Authority Placement (OOA) budget are ongoing. This includes the regular review of individual OOA placements (including the drive to commission placements more effectively / negotiate better unit rates with providers) and the recruitment process of in-house foster carers that commenced in 2011/12 will continue. Opportunities to move under-spends and savings from other budget areas within Social Care (such as Care Leavers and In-House Residential Home budgets) will be undertaken where possible. It should be noted that although the above actions can help reduce costs marginally, the statutory and demand led nature of placements mean that the current budget pressure cannot be fully addressed without additional resources.
- 4.3.17 Also, included within the above budget pressure are other children in care cost pressures relating to fostering allowances and payments for special guardianship and residence orders. These payments are currently forecast to exceed budget provision by almost £0.353M at year end. A review of fostering allowance payments was undertaken in 2011/12 (the subject of a Cabinet report), which if implemented fully, could lead to a marginal reduction in this pressure over the medium term. However, this is against the back drop of increasing legal pressure for local authorities to make these payments to a wider group of 'carers'.
- 4.3.18 Integrated Assessment, Disability & Inclusion Services (-£0.087M): - a net underspend is currently forecast for the service area, which is mainly due to reduced operating costs of Newsome Avenue (respite care home) as well as reduced profiled spend and commitments relating to the Stronger Families project. It should be noted that the forecast position has been netted down by budget pressures within the Education Psychology service, mainly attributable to the impact of managing the ongoing KLOE savings.
- 4.3.19 Fieldwork & Family Support Team (+£0.061M): - an over-spend is anticipated in the Fieldwork Team budgets due to increased staffing costs, mileage and accommodation related costs. Increased staffing costs are partly as a result of management actions taken to address staffing levels in relation to caseloads in light of recent cover issues (e.g. maternity, leavers).

Lifelong Learning, Achievement & Enterprise

- 4.3.20 An under-spend of £1.131M is currently forecast for the LLAE service area. This excludes the forecast non-operational expenditure relating to the Primary PFI and BSF projects. The key variances are explained in the paragraphs below:
- 4.3.21 Youth Support Strategy (-£0.476M): - the forecast under-spend is mainly due to anticipated savings within the Connexions service arising from the establishment of

the interim targeted IAG Transition Service and termination of the Prospect Contract. In addition, expected under-spends within the Youth Offending Team and staff turnover savings within the Youth Operations Service have contributed to the forecast underspend being reported.

4.3.22 FE Pensions (+£0.049M): - the forecast over-spend relates to insufficient grant funding to cover the historic ongoing pension costs associated with former FE college staff (when the Council was responsible for FE education).

4.3.23 Learning & Standards (-£0.444M): - the forecast under-spend mainly comprises accelerated KLOE savings from the early closure of the City Learning Centres (at Holgate / Foulstone) and over achievement of the KLOE savings within School Improvement & Support.

3. 2012/13 Key Lines of Enquiry

4.3.24 The 2012/13 financial year represents year 2 of the current 4 year efficiency programme of the Council. The Directorate has 15 KLOE efficiency proposals approved in 2012/13 with a financial value of £1.268M. This includes 2 cross cutting KLOE savings which have been assigned to the Directorate that amount to £0.042M. The table below summarises the latest position relating to the KLOE within CYPF:

CYPF	No of KLOE	Total Value of KLOE (£000s)	Savings Shortfall (£000s)
SSPC	4	281	0
SHSC	4	270	36
LLAE	5	675	0
Cross Cutting	2	42	0
	15	1,268	36

Strategic Services, Partnership & Commissioning

4.3.25 There are 4 KLOE within SSPC with a total financial value of £0.281M. A balanced position is currently forecast against all the KLOE savings targets.

Safeguarding, Health & Social Care

4.3.26 The number of KLOE in SHSC totals 4 with a financial value of £0.270M. All are on target to deliver with the exception of SHSC/A1 KLOE (the shortfall is currently estimated at £0.036M against a target of £0.042M) within the Children Safeguarding Unit. Efforts are being made to identify alternative options for achieving this saving.

Lifelong Learning, Achievement & Enterprise

4.3.27 There are 5 KLOE within LLAE with a financial value of £0.675M. All KLOEs are on target to deliver the assigned savings.

4. Ongoing Financial Impact in 2013/14

4.3.28 The Directorate is firmly committed to managing down pressures and ensuring that approved KLOE savings are delivered in full where possible. In CYPF, the savings

are being managed through a coordinated and concerted efficiency programme being driven across the Directorate.

4.3.29 The following are the main recurring and anticipated budget pressures that the Directorate is likely to face in 2013/14 and beyond:

1. Out of Borough Placements of Children in Care (£2.0M): - recurring pressure is due to increasing numbers / cost of looked after children, particularly those with multiple needs. The full year effect of current placements would likely result in increased pressure in 2013/14; and
2. Other Pressures: - these comprise a number of services that are currently under achieving against their KLOE targets (e.g. Children Safeguarding Unit) as well as services with inflationary and demand led pressures (e.g. Home to School Transport and Fostering and Adoption Allowances, etc).

4.3.30 It is unlikely that the above recurring pressures can be wholly addressed in 2013/14 on a permanent basis through the ongoing review work as part of the KLOE, although concerted efforts will be made to mitigate the financial impact in the current financial year.

SCHOOLS' BUDGETS

4.3.31 The total revised schools budget for 2012/13 amounts to approximately £144.9M excluding any carry forward balances from 2011/12. This is comprised of the following:

Schools' Budget	£M
2012/13 DSG funding	151.8
Adjustment: Academies recoupment	(7.9)
Council Contribution (Base Budget)	1.0
	144.9

4.3.32 The DSG allocation for 2012/13 has been confirmed by the Department of Education based on the January 2012 pupil census count. The academies recoupment reflects the anticipated adjustment to Barnsley's DSG funding (as notified by DfE) for those schools that have already converted or are in the process of conversion to academy status. It should be noted that this adjustment amount is continually updated by DfE to reflect new schools as well as any slippage in the conversion process.

4.3.33 The above schools' budget excludes the following; carry forward school / DSG balances from 2011/12 (£10.3M); Pupil Premium Grant (£5.4M) - a specific grant given to schools for pupils from deprived and low income backgrounds; and post 16 grant funding from the Education Funding Agency (£1.5M).

4.3.34 The overall resources available to schools can be analysed between the 2 main elements, the amount delegated to schools and the amount centrally retained / managed by the Council on behalf of schools.

Schools' Delegated Budgets

4.3.35 Delegated funding has been allocated to individual schools through the local schools funding formula. The total amount delegated directly to schools to manage (through their Governing Bodies) is £132.2M (after adjustment for academies of £7.7M).

4.3.36 The latest 2012/13 forecast position for all schools based on quarter 2 submissions received from schools is summarised in the table below:

	<u>2011/12</u> <u>Outturn</u>	<u>2012/2013</u> <u>Original</u> <u>Budget</u>	<u>2012/13</u> <u>Latest</u> <u>Position</u>
	£M	£M	£M
Primary	6.282	3.972	3.611
Secondary	3.392	1.463	0.975
Special	0.531	0.170	0.271
	10.205	5.605	4.856

4.3.37 The following are the key points to note from the latest reported schools financial position:

- Although no school has set a deficit budget for 2012/13, 3 schools (1 primary and 2 secondary schools) have indicated a likely deficit situation for 2012/13. Discussions have taken place with the schools involved and suggested actions are being considered in terms of addressing the situation.
- In addition to the above there are a number of schools with low surplus balances, which would need to be monitored carefully during the year.

Centrally Retained Schools Budgets

4.3.38 These relate to a number of DSG funded budgets that are managed by the CYPF Directorate, where it is cost-effective to do so as opposed to delegating them to schools directly. The nature of expenditure that can be charged against centrally retained DSG is regulated by statute (School Finance Regulations), whilst the decision making responsibility rests with the Schools' Forum.

4.3.39 The schools' budgets that are centrally retained include the following: school contingency (school specific and schools in financial difficulty), Inclusion & Support Services, Out of Borough placement of SEN pupils, Behaviour Support Services and school staff cover costs.

4.3.40 The total approved DSG budget for centrally retained school elements is £12.8M after adjusting for the likely impact of academies recoupment (£0.118M). This budget amount also includes the carry forward of DSG resources from 2011/12 of £0.147M. The following table summarises the latest forecast position:

2012/13 Centrally Retained DSG budgets	Budget £'000	Forecast £'000	Variance £'000
Various central DSG budgets	11,968	12,090	122
Schools contingency (incl SiFD)	650	650	0
Early years contingency	274	274	0
Other Adjustments (incl academy recoupment)	-124	0	124
	12,768	13,014	246

4.3.41 The key pressures to note from the above are:

1. SEN out of borough placements: - a net cost pressure of £0.111M is currently forecast against the DSG budget for external placement costs relating to pupils with special education needs;
2. SEN specialist services / Support: - the above forecast position is offset by a projected underspend (mainly attributable to staffing turnover savings) against the various budgets for SEN specialist services / support. These services include specialist resource provision in mainstreamed schools, support services for hearing impairment, visual impairment, etc.
3. Behaviour support services / PRUs: - an overspend of £0.146M is anticipated against the Pupil Referral Unit currently managed by Springwell Special School under a Service Level Agreement with the Council. The budget pressure relates to unfunded staffing requirements in the dispersed PRU provision across the 6 Advanced Learning Centres in Barnsley.
4. Other Adjustments: - this mainly relates to the anticipated adjustment to Barnsley's centrally retained DSG as a consequence of schools converting to academies (LACSEG recoupment). This pressure would be managed through anticipated cost reductions in other budget headings due to the reducing number of maintained schools.

4.3.42 Efforts are ongoing to try to contain the above pressures within the budget envelope, including the use of one-off uncommitted specific schools funding carried forward from previous years. It should be noted that in the event of an over-spend at year end on the centrally retained budgets, such balances would be carried forward to the following year and would be the first call against 2013/14 DSG funding.

4.4 **ADULTS & COMMUNITIES**

1. Directorate Overview

4.4.1 The approved 2012/13 revised net budget for the Directorate is £66.0M. In overall terms the Directorate projects a forecast operational surplus at the year-end of £3.7M made up of an under-spend of (£5.0M) offset by proposed earmarkings to carry forward into 2013/14 of £1.3M. In high level terms this position broadly comprises:

- Various savings associated with future year KLOE targets that are being achieved in advance (£0.6M);
- A balance of funding of (£0.8M) following agreement of a protocol between the Council and the PCT in respect of the joint funding of Mental Health related packages of care, which will offset additional funding added into the 2012/13 budget by the Council to address increased costs of care packages in this area;
- Additional funding of (£1.6M) following agreement for the transfer of Re-ablement / Post Hospital Discharge Service monies that were included within the PCT funding allocation for 2012/13;

- A current budget provision for Winter Pressures of (£1.4M), that may get used dependent upon the weather over the next few months and demands placed upon the hospital and care services;
- Specific PCT funding to undertake dedicated pieces of work of (£0.4M); this is unlikely to get spent this year but is to be proposed for earmarking to carry forward into 2013/14 to finalise the work;
- Various other under-spends across the Directorate of (£1.3M);
- Offset by a forecast over-spend of £1.1M in relation to Learning Disability care packages.

4.4.2 In addition to the above Specific PCT funding which is proposed for earmarking to carry the funding into 2013/14 (£0.4M) the service is also proposing other earmarkings of approximately (£0.8M) largely associated with:

- Action plan to recover Learning Disability over spend £0.3M;
- Funding associated with supporting work around changing the model of social care delivery to facilitate further funding reductions in future years £0.4M.

4.4.3 These will be the subject of separate Cabinet reports for member consideration and approval.

2. Explanation of Key Service Variances

Community Services (-0.071M)

4.4.4 Anti-Social Behaviour (-£0.027M): - The under-spend on Anti Social Behaviour is as a result of delays to the recruitment of two vacant tasking and enforcement officer posts within the service, which have now both been filled.

4.4.5 Neighbourhoods and Participation (-£0.026M): - This under-spend is as a result of a vacant Technical Support Officer post and other staff working reduced hours, both of which have been taken into account in a 2013/14 KLOE (AC/CS/5).

4.4.6 Other Services (-£0.018M): - Various under-spends across the service amount to £0.018M.

Disability and Provider Services (+£0.980M)

4.4.7 Learning Disability Care Packages (+£1.060M): - Year on year demographic pressures are faced within the Learning Disability Service as a result of children transitioning into the service on their 18th birthday, many with complex conditions arising from more people with severe learning disabilities surviving at birth, and people also living longer with complex conditions. Additional funding of £0.5M was included within the approved budget for 2012/13 however the number of individuals coming into the service and the costs of the packages of care required has significantly exceeded the original estimates.

4.4.8 A project has commenced to undertake a review of externally placed individuals with high cost packages of care within the Learning Disability Service that it is hoped will

result in a number of proposed recommendations for ways in which these costs can be reduced by considering alternative, more cost effective ways of meeting individual care needs. The next stage of this project will be negotiating with providers using the information pulled together to try and reduce costs.

- 4.4.9 In addition to the above specific project an action plan has been pulled together which will involve taking on additional social workers for a fixed term period to undertake reviews of a significant proportion of the current client base across the whole service to consider any more cost effective ways of meeting care needs across all service areas. It is likely a significant element of the action plan will now be carried out in 2013/14 and hence there is likely to be a proposed earmarking to carry forward resources in the region of £0.3M.
- 4.4.10 Day Opportunities (-£0.050M): - Day opportunities are under-spending as a result of part year vacancies across the various day centres.
- 4.4.11 Independent Living at Home Service (-£0.043M): - Forecast under-spend as a result of a telecare equipment lease expiring. The service are likely to seek approval to earmark any surplus in this particular area to enable the future development of business opportunities in the telecare arena. This is one of the services currently being considered in terms of alternative delivery vehicles.
- 4.4.12 Various Other (+£0.013M): - Various other minor over-spends across the service amount to £0.013M.

Vulnerable Adults (-0.353M)

- 4.4.13 Assessment and Care Management (-£0.223M): - Assessment and Care management across all the teams are forecasting a collective under-spend of £0.223M as a result of part year vacancies across the function. A number of these vacancies will have been kept vacant in order to deliver the 2012/13 KLOE target of £318k (AC/VA/3 & 8).
- 4.4.14 Care Packages (-£0.083M): - There is currently a forecast under-spend on care packages for people with Mental Health needs. Care packages across all care groups are highly volatile and can change quite easily from month to month.
- 4.4.15 Homelessness (-£0.035M): - The Homelessness service is forecasting an under-spend of £0.035M as a result of additional funding during the year, however financial pressures on temporary accommodation is creating an issue moving forward which may ultimately lead to the erosion of this forecast. The service is seeking to earmark any surplus funding for carry forward into 2013/14 in order to maintain the current level of homeless advice provision particularly given the potential impact of the welfare reforms.
- 4.4.16 Various Other (-£0.012M): - Various other minor under spends across the service amount to £0.012M.

Commissioning (-£0.900M)

- 4.4.17 Intermediate Care Beds (-£0.100M): - The cost of re-providing for intermediate care beds within the independent sector following the closure of Highfield Grange is currently forecast to cost £0.100M less than planned. This position may however change during the year as the revised arrangements become further embedded into

the care pathway. This area has now been put forward as a KLOE for 2013/14 (AC/JC/9).

- 4.4.18 Highfield Grange Transition Funding (-£0.136M): - The PCT made funding available to the Council of £0.250M to support the transition requirements following the closure of Highfield Grange at the end of 2011/12. A sum of £0.050M was used in 2011/12 for dual running costs, resulting in a remaining balance of £0.200M being earmarked for use in the current financial year. To date it is expected that £0.064M will be required in 2012/13 resulting in a current year under spend of £0.136M. This balance of funding is to be proposed for earmarking to use to support the ongoing transition potentially through to a tender exercise being undertaken in September 2013.
- 4.4.19 Health Quality Improvement Framework (QIF) (-£0.200M): - Health provided funding in 2012/13 to provide additional resources to care homes who met Health QIF standards. It is likely very few homes will actually meet the required standard, and Health have asked if the Council can earmark and carry the funding forward into 2013/14 to allow them to seek to meet the standard in the new financial year.
- 4.4.20 Social Care Innovation Fund (-£0.080M): - The service had created one year only provision to provide funding to the independent sector to develop new innovative ways of meeting peoples care needs within the transformation agenda. At one point this was not going to go ahead but the Clinical Commissioning Group (CCG) has indicated they would be willing to now put some money into this. Given the delay this is not however likely to be spent in the current financial year and it is likely a sum of £40k will be proposed for earmarking to match a similar sum from the CCG to invest in 2013/14.
- 4.4.21 Physical Disability Contracts (+£0.060M): - The service is forecasting a potential overspend on the contract for the provision of Physical Disability day care places of £0.030M as a result of additional activity over and above the base contract provision. In addition to this the contract for the provision of minor adaptations for people with Physical Disabilities is also forecasting an over-spend of £0.030M as a result of increased activity and requirements.
- 4.4.22 Mental Health Contracts (-£0.160M): - Two Mental Health contracts have ceased, both of which are being considered as part of the review of advocacy, prevention, involvement KLOE in 2013/14 (AC/JC/11).
- 4.4.23 Learning Disability Contracts (-£0.033M): - This under-spend is due to the delay in commencing the review of high cost care packages. The funding will be required in the new financial year to complete the project and hence will be proposed for earmarking.
- 4.4.24 Supporting People (-£0.170M): - The Supporting People service is currently forecasting an under-spend of £0.170M as part of an on-going drive to deliver efficiencies and future year KLOE's. The budget will either be adjusted in 2013/14 in order to free up funding for demographic pressures as identified in the Directorates medium term financial plan or be considered alongside the significant KLOE target for 2013/14 (AC/JC/5).
- 4.4.25 Various Other (-£0.081M): - Various other minor under spends across the service amount to £0.081M.

Access and Support (-£0.179M)

- 4.4.26 Social Care Transformation (-£0.130M): - Funding has been earmarked and carried forward from 2012/13 for the transformation of Social Care linked to personalisation. There is no more general call on this funding and it is now expected there will be a balance of £0.130M at the end of this financial year which will fall into reserves, with any earmarking requirements being considered as Directorate proposals linked to a revised Social Care model rather than being linked to historic funding provision for personalisation.
- 4.4.27 Other Various (-£0.049M): - Various other minor under spends across the service amount to £0.049M.

Unallocated Resources (-£4.529M)

- 4.4.28 The Directorate currently has unallocated resources of £4.529M to offset pressures as a result of the following:
1. KLOE achieved in advance of future year targets of £0.553M, relating to the following:
 - Transport (AC/JC/8) £0.150M;
 - Business Support (AC/P/5) £0.042M;
 - Assessment and Care Management (AC/VA/3) £0.031M;
 - Commissioning (AC/JC/1 and AC/JC/3) £0.150M; and
 - Supporting People (AC/JC/5) £0.180M.
 2. Additional funding of £0.800M following agreement with the PCT for jointly funding packages of care for individuals under Section 117 of the Mental Health Act, who require aftercare following being detained in hospital. The Council added an additional £1.0M into the original budget for 2012/13 to cover these costs pending an agreement being reached, which is not now required.
 3. Funding for re-ablement / post hospital discharge services of £1.592M included within the PCT's 2012/13 funding settlement, which is being transferred to the Council to consider in terms of joint working and which could include the funding of existing services and / or investment in new services in these areas. The NHS operating framework for 2012/13 makes reference to this being recurrent funding within the PCT baseline allocations.
 4. Funding for Winter Pressures of £1.400M was passed to the Council from the PCT. This is being held as a provision with a commitment that should it be required services will be put in place to support effective throughput and discharge from hospitals should the need arise. The final balance of this funding will be largely dependent on adverse weather conditions through the winter and the impact this has on vulnerable people.
 5. Other minor balances of £0.184M.
- 4.4.29 These unallocated resources have been considered as part of the Directorates medium term plan and will be used to contain demographic and inflationary pressures in 2013/14 or have been considered as part of the KLOE requirements for 2013/14. See Ongoing Financial Impact below.

3. 2012/13 Key Lines of Enquiry

- 4.4.30 All of the 13 Directorate specific KLOE within Adults and Communities are currently on target to achieve their financial savings of £2.072M.
- 4.4.31 A number of other Directorate specific KLOE for years 3 and 4 have been achieved in advance, however these have been built into the overall forecast position for the Directorate and reported in the previous section of this report.
- 4.4.32 Cross cutting savings of £0.034M have been achieved in relation to Car Use Policy and Carbon Reduction; and Repairs and Maintenance.

4. Ongoing Financial Impact in 2013/14

- 4.4.33 Based on the current forecast position for 2012/13 and allowing for demographic / transition pressures in 2013/14, the current forecast position for 2013/14 is a minor surplus of £0.6M as set out in the table below.

	£M
2012/13 Recurrent Position	
Learning Disability – Forecast Over-spend	1.1
- Less assumed action plan to address	(0.6)
Other In-year Recurrent Underspends	(0.2)
Unallocated Funding	(2.6)
2013/14	
Annual Transition Pressures	1.0
Provider Fee Increase	0.3
DOH Funding	(1.0)
2012/13 One Off Funded Schemes	(0.1)
Contribution to 2013/14 KLOE's	1.5
Total	(0.6)

- 4.4.34 The position moving into 2013/14 is heavily influenced by:
- Risks associated with demographic pressures as a result of an ageing population and ongoing transitions in the Learning Disability Service;
 - The final agreed level of fee increase for providers;
 - The ongoing ability to reduce long term care packages through re-ablement which has a further savings target of £0.5M to achieve in 2013/14; and
 - The extent to which the Learning Disability position can be recovered from the current year forecast overspend.
- 4.4.35 Assuming that the Directorate can contain costs within the overall available funding for 2013/14, annual transition pressures of £1.0M and an annual provider fee increase of £0.3M are likely to continue to place annual financial pressures on the Directorate from 2014/15 onwards.
- 4.4.36 Were the additional DOH funding and Re-ablement funding, both currently provided through the PCT, to cease at any time in the future, this would have significant implications for the Directorate and the Council, currently representing £6M.

- 4.4.37 What is clear is that year on year, financial pressures will continue as more people live longer, requiring some form of care and support and people with severe and complex disabilities survive into adulthood, requiring significant packages of care to meet their needs.
- 4.4.38 The Commission on Funding of Care and Support, set up by the Government to make recommendations on how to achieve a fair, affordable and sustainable system for funding Adult Social Care in England, issued a report in July 2011 which included a number of recommendations in terms of a partnership model in which costs are shared between the state and individuals who have sufficient means. The report estimated that with the suggested recommendations, additional funding of between £1.3 and £2.2 Billion a year would be required. The Government's response to the report was expected to appear in the White Paper 'Caring for our Future: Reforming Care and Support' which was published in July, however there was no real information included within that paper in relation to any funding reforms and associated consideration of the future funding of a Social Care system. It is likely any significant changes will form part of the next Comprehensive Spending Review.

4.5 **DEVELOPMENT, ENVIRONMENT AND CULTURE**

1. Directorate Overview

- 4.5.1 The approved 2012/13 budget for the Directorate is £52.1M. The current position shows an under-spending of £0.461M. The final surplus in 2012/13 is unlikely to reach the levels seen in previous years, given the effects of the budget strategy in terms of not allocating contract inflation and the effect of the Future Council exercise. There are a number of recurring budget pressures that need noting:-
1. Pressures due to the continuing economic downturn resulting in planning fee income being less than anticipated;
 2. Higher than anticipated energy costs;
 3. Expected shortfalls against target in a small number of DEC KLOE.
- 4.5.2 Due to slippage in approved expenditure the Directorate will be seeking to earmark £1.321M to carry forward into 2013/14, set against a forecast net under-spending of £0.391M (although this includes the shortfall in planning fee income of £0.800M). This will be used to protect the Council against a future legal liability (Sterecycle Waste £0.500M) and assist with the completion of several projects including:
- a) DEV/ER1 – the final year of a three year KLOE plan £0.154M.
 - b) Experience Barnsley £0.150M.
 - c) Examinations in public – Local Development Framework £0.250M.
 - d) Definitive Map Modification Orders £0.167M.
- The final element of £0.100M will help to deliver the Economic Strategy in terms of supporting projects including empty homes etc.
- 4.5.3 It is expected that trading surpluses will materialise during the year, as they have in previous years from Waste, Engineering Services and Vehicle Fleet, providing that workload remains static (i.e. no shortfalls) and the rate charges are not reduced (i.e. due to external market pressures). Estimates of the likely surpluses have been

included, but the final position depends upon workload demands continuing throughout the year.

2. Explanation of Key Service Variances

Directorate Management

- 4.5.4 The final costs of the Newham Barnsley Partnership are expected to be fully funded utilising reserves established for that purpose and a contribution from Barnsley Football Club.

Strategy, Growth and Regeneration

- 4.5.5 An under-spending of £0.280M is currently expected. The principal reason for this relates to the balance brought forward from 2011/12 (£0.393M) in respect of the Local Development Framework. A further under-spending of £0.250M is expected this year which will be required for earmarking in 2013/14. Vacancies in the transportation team total £0.100M which will be used to contribute towards KLOE in 2013/14. A funding shortfall of £0.070M has been identified in the Green Corridor Delivery Team. A further £0.050M has been identified as a contribution to the Dearne Valley Delivery Team, which was not included in the original budget. The FLUTE transportation review will cost £0.040M which was also not included in the original budget. This is an important component of the Economic Strategy. Other net savings totaling £0.090M are expected to materialise this financial year.

Environmental Services

- 4.5.6 Street lighting energy costs are expected to be £0.400M more than the budget. The energy contracts are closely monitored and consolidation of procurement for all BMBC energy requirements is hoped to have a positive impact on the rate by which energy costs are increasing year on year. This is very much a reflection of the national perspective. Generally, the Council is working on various initiatives to offset the cost of energy via “green” alternatives. This approach can only seek to mitigate the position and it seems inevitable that the annual costs will continue to increase.
- 4.5.7 The income target of £0.130M relating to street lighting advertising has not and will not be delivered, the market potential once present several years ago did not materialise in Barnsley and it remains a depressed market, thus it is a target that cannot be delivered in the current economic climate.
- 4.5.8 It is anticipated that there will be a surplus of around £1.080M on the Waste account, but this is dependent on waste volumes continuing at the current trend. This includes an earmarking from 2011/12 that may not be required - £0.500M. This relates to the Sterecycle issue which may mean that waste that has been previously treated as recyclable may have to be landfilled. The Council is still waiting for a decision from the Environment Agency.
- 4.5.9 The Vehicle Fleet account has made significant surpluses since 2005/06 and there is no reason to suggest that this trend will not continue. The £0.300M estimated surplus arises from the effect of an under-spending in leasing. Some of this surplus will be utilised as a KLOE in 2013/14.

- 4.5.10 An overspending in Neighbourhood Services of £0.200M is expected. This has arisen due to reductions in income and additional operating costs arising from the bad summer.
- 4.5.11 Receipts from car parking income have fallen, which is likely to result in an income shortfall of £0.150M. This is currently being examined in greater detail including a review of staff car parking permits.
- 4.5.12 The Professional and Technical service (also known as Design Consultancy) is also expected to deliver a surplus of around £0.100M, but this again depends on workloads remaining strong throughout the remainder of the year.
- 4.5.13 Similarly, a full workload for Engineering Services is likely to deliver a surplus of £0.070M in the current year.
- 4.5.14 A report about Definitive Map Modification Orders (Cab 12.9.2012/7) agreed that funds could be earmarked for use in 2013/14 subject to an under-spending in the Directorate as a whole. Consequently this budget will underspend by £0.090M and will be required in 2013/14.
- 4.5.15 Other savings of £0.060M are expected in the Depots and Stores Service.

Planning and Regulatory Services

- 4.5.16 The continued economic downturn means that planning fee income is still expected to be around £0.800M less than budget. Even when the economy picks up, the target income of £1.5M is not expected to be achieved in full.
- 4.5.17 A shortfall in income in the Building Control account is expected (£0.080M), but this will be offset by service efficiencies (£0.090M).
- 4.5.18 The service continues to attempt to mitigate the shortfall in planning fee income by reducing expenditure wherever possible, including vacancy savings of around £0.140M this year.
- 4.5.19 The income from Pest Control is expected to be around £0.040M less than the budget. This issue has been addressed as part of the 2013/14 Future Council process.

Economy, Culture and Housing

- 4.5.20 There are a number of compensating variations arising and some slippage on the Experience Barnsley project. Variations include:
 1. An overspending on business rates in Bereavement Services of £0.040M. This has also been addressed in 2013/14;
 2. Vacancies arising in the Town Centre Services team will save £0.060M;
 3. Slippage on the Experience Barnsley project will mean £0.150M will be required in 2013/14 by way of an earmarking of the under-spending;
 4. Running costs of the Metropolitan Centre, as observed in previous years are expected to save £0.070M;
 5. Income is expected to fall and costs are expected to rise in District Markets, resulting in an overspending of around £0.060M;
 6. Other minor variations will show an additional net £0.100M overspending.

3. 2012/13 Key Lines of Enquiry

Economy, Culture and Housing

- 4.5.21 A total of 5 KLOE are expected to be on target which will save a total of £0.118M. An additional saving of £0.154M above the target is expected in relation to KLOE DEV/ER1. This will be required in 2013/14, as previously approved by Cabinet.
- 4.5.22 However, one KLOE (DEV/ER/3) is experiencing implementation problems where the targeted increase in income across Museum and Heritage sites is unlikely to be delivered in the current year (£0.050M).

Environmental Services

- 4.5.23 A total of 9 KLOE will save £0.672M. However the cross cutting saving relating to the removal of free parking permits for staff will not generate the saving of £0.133M that was originally planned for 2011/12. It is envisaged that proposals currently under consideration will address this shortfall in 2013/14.

Planning and Regulatory Services

- 4.5.24 It is expected that all three KLOE will deliver the savings previously identified that total £0.103M.

Cross cutting savings

- 4.5.25 A saving of £0.050M relates to the savings made following a restructure of senior management in 2011/12. Other cross cutting savings totaling £0.084M are on target to be delivered.

4. Ongoing Financial Impact in 2013/14

- 4.5.26 Members have previously been apprised of the key recurrent issues:
1. The shortfall on planning fee income of £0.800M in the current year is expected to continue, at least in part even when the economy picks up;
 2. It is not possible to raise the £0.130M from advertising on street lighting columns and this is expected to continue into 2013/14;
 3. Generating income for trading services will be challenging in 2013/14, as the impact of reductions in funding will continue to have an effect on available workloads. The result may be that further downsizing will be required.

CORPROATE SERVICES

4.6 Finance, Property & Information Services

1. Directorate Overview

- 4.6.1 The approved 2012/13 budget for the Directorate is £7.9M. In overall terms, the Directorate is currently estimating a minor under-spend of £0.004M.
- 4.6.2 Within the Directorate there are cost pressures within Property & Procurement where a £0.470M over-spend is currently projected. These relate to the ongoing

maintenance costs of Council premises which have not yet been disposed of and lower than expected income from the Industrial Estates portfolio.

- 4.6.3 This over-spend is offset by under-spends in Benefits & Taxation (£0.100M), Financial & Business Support Services (£0.172M), Audit & Risk Management (£0.036M), Information Services (£0.030M) and Directorate Management (£0.136M), all of which have arisen due to staff turnover and vacancy management.

2. Explanation of Key Service Variances

- 4.6.4 There are a number of issues across Property & Procurement which contribute to the £0.470M projected over-spend.
- 4.6.5 Within Facilities Management (FM), there are unbudgeted costs (£0.400M) relating to buildings identified for disposal which remain part of the Council's asset portfolio at this time.
- 4.6.6 Further budget pressures also prevail due to lower than budgeted income from the Industrial Estate portfolio (£0.070M) as a continuing consequence of the economic downturn.
- 4.6.7 The under-spend within Benefits & Taxation (£0.100M) is due to reduced employee costs (£0.108M) arising from staff turnover and vacancy management, together with an anticipated increase in Council Tax Benefit overpayment recovery (£0.074M); the latter being offset by an increase in the cost of the All Pay Service (£0.082M).
- 4.6.8 The under-spend within Financial and Business Support Services (£0.172M) mainly relates to vacancy management, pending the implementation of staffing reductions as part of KLOE proposed for 2013/14, and slippage on grant expenditure within the Technical Division which will require earmarking in 2013/14 (£0.050M).
- 4.6.9 Finally, there is a projected under-spend within Directorate Management (£0.135M) arising from the temporary acting up and subsequent secondment of a former SMT member.

3. 2012/13 Key Lines of Enquiry

- 4.6.10 The Directorate's KLOE are on target to be achieved.

4. Ongoing Financial Impact in 2013/14

- 4.6.11 Until there is an upturn in the property market and the economy in general, the pressures on both costs (NNDR costs on the Council's own properties) and income (from the Industrial Estate portfolio) will continue. At the present time these ongoing pressures are estimated at £0.500M in 2013/14.

4.7 Public Health

- 4.7.1 There is an under-spend (£0.064M) on Public Health arising from higher than budgeted income from the PCT.

4.8 **Human Resources, Performance & Partnerships & Communications**

1. Directorate Overview

- 4.8.1 The Department currently forecasts an under-spend in the region of £0.084M for the 2012/13 financial year.
- 4.8.2 Within the Directorate there are cost pressures within the Communications Dept, (£0.230M), predominantly relating to ongoing budgetary pressures within the Printing and Graphics Service. This is offset by savings in Human Resources due to staff turnover and vacancy management, slippage in Corporate Training and Modern Apprenticeship expenditure (£0.200M) and an under-spend with Performance and Partnerships (£0.114M) again due to a number of reasons (paragraph 4.8.6 refers).

2. Explanation of Key Service Variances

- 4.8.3 The overall position predominantly relates to lower than budgeted income in the Corporate Print and Graphics Unit (£0.230M). A contributory factor has been the ongoing drive by both the Corporate Print Unit and the Graphics Team to encourage, through discussion with clients, more cost effective design and print solutions, as well as more closely monitoring and questioning the need for some work. The result has seen Directorates reduce spend in line with budget on these items; although where that work had previously been commissioned internally, there has been a corresponding reduction in income within the Corporate Print and Graphics Unit.
- 4.8.4 At the same time, there is also the ongoing issue of work that 'cost effectively' should go to Central Print being done on equipment locally within Directorates. A number of options are currently being considered regarding improving the financial situation, in relation to both printing and graphics, including the bringing together of all print activity. Future reports will update this position in due course.
- 4.8.5 The above over-spending is being offset by savings within Human Resources (£0.200M) pending the implementation of staffing reductions as part of proposed 2013/14 KLOE (£0.100M) and slippage in Corporate Training and Modern Apprenticeships expenditure (£0.100M) which will require earmarking for 2013/14.
- 4.8.6 There is also an under-spend within the Performance and Partnerships Division (£0.114M) arising from staff turnover (£0.063M) and slippage in projects relating to a variety of equality and diversity initiatives (£0.051M), the latter of which will require earmarking into 2013/14.

3. 2012/13 Key Lines of Enquiry

- 4.8.7 The Department's 2012/13 KLOE are on target to be achieved.

4. Ongoing Financial Impact in 2013/14

- 4.8.8 The reduction in income levels within the Corporate Printing & Graphics Unit continues to exert pressure on the Departmental budget, a pressure which is expected to continue pending a full review of the service which is expected shortly.

4.9 Legal and Governance

1. Directorate Overview

- 4.9.1 The Department currently forecasts an over-spend in the region of £0.230M for the 2012/13 financial year.

2. Explanation of Key Service Variances

- 4.9.2 The over-spend within the Borough Secretary's Department is due, in the main, to the increased cost of holding elections (£0.235M) and increased photocopying costs (£0.035M) within the Members' Support Unit. There is an over-spend within Legal Services (£0.030M), due to increased staffing costs arising from covering long term employee absence combined with lower than forecast legal fee income. This is offset by an under-spend within the Council Governance Unit (£0.045M), due to staff vacancies and an under-spend within Land Charges (£0.022M) arising from increased search fee income
- 4.9.3 There are also some issues relating to unfunded legal costs in respect of academy conversion which will also need addressing by the Council.

3. 2012/13 Key Lines of Enquiry

- 4.9.4 The Borough Secretary KLOE are on target to deliver total savings of £0.043M in 2012/13.

4. Ongoing Financial Impact in 2013/14

- 4.9.5 The issue around the elections budget is expected to continue in future years.

4.10 CORPORATE & AUTHORITY WIDE ITEMS

Treasury Management

- 4.10.1 It is currently forecast that there will be an under-spend on the capital financing budget of around £3.0M in the current financial year, predominantly as a result of the strategy of using internal cash resources rather than borrowing externally. This position is not sustainable in future years especially if interest rates change and / or the Authority looks to fix out borrowing over longer periods.

Provision for bad debts / debt write offs

- 4.10.2 With the recent economic downturn it has become more important than ever to manage the Council's debtors effectively.
- 4.10.3 The Council's latest debtor's position indicates total General Fund trade debt of £8.1M with HRA debt standing at £0.8M.
- 4.10.4 As the debts are at various stages of recovery and in light of the economic downturn, it is good financial management to provide for the non-recovery of some of these debts.

- 4.10.5 Based on the age and status of the debts, provisions of £0.483M and £0.138M for the General Fund and HRA respectively have been set. These are included within the outturn position reflected elsewhere in the report.
- 4.10.6 Within this position the Acting Assistant Chief Executive – Finance, Property & Information Services is also seeking approval to write off debts totaling £15,403.52. These relate to historic housing benefit and housing rent payments, which are many years old and for which full provision has been made.

Other

- 4.10.7 The Government has recently reimbursed the Council a one-off sum of £0.6M relating to the 'academies top slice'. This is because the Government assumed a higher rate of academy conversion for Barnsley schools than actually took place during the period.
- 4.10.9 A number of other minor one-off underspends (£0.2M) have also arisen during the period including the cancellation of a number of bills which are no longer due.
- 4.10.10 As items of a one-off nature do not contribute to the operational budget position of the Authority on a recurring basis, it is proposed that these monies (£0.8M in total) are transferred to strategic reserves pending further consideration of the Council's one-off investment priorities (including the economic plan) and in light of the medium term financial strategy position.

5. 2012/13 KEY LINES OF ENQUIRY

2012/13 KLOE

- 5.1 As part of setting its budget on the 23rd February 2012, the Council agreed a package of key lines of enquiry totalling £7.048M for the 2012/13 financial year, including £1.312M of 'cross cutting' KLOE. Members should be aware that this is on top of KLOE totalling £22.503M, which were agreed for implementation in the 2011/12 financial year.
- 5.2 Rigorous monitoring of the KLOE has been ongoing throughout the course of the financial year, with a detailed position now reported at Appendix 4.
- 5.3 In summary, the latest position indicates that there is a total estimated shortfall against the combined 2011 – 2013 target (£29.551M) of in the region of £0.2M.

2011/12 KLOE

- 5.4 There is a reported shortfall of £0.133M in 1 KLOE approved for implementation in the last financial year as explained within the body of the report (CC/TR/2 – Car parking income / parking permits - £0.133M).

2012/13 KLOE

- 5.5 In addition, there is a reported shortfall of £0.086M across 2 current year KLOE, as explained within the body of the report and summarised below:

1. DEV/ER/3 – Museums and Heritage Income and Efficiencies - £0.050M;
2. SHSC/A1 – Safeguarding Unit - £0.036M.

5.6 SMT is currently reviewing the above list to determine possible mitigating actions.

6. Local Area Implications / Human Rights / Social Inclusion / Crime & Disorder

6.1 No direct implications arising from the report.

7. Financial Implications

7.1 On the basis of current projections, it is currently estimated that there will be an operational General Fund budget surplus of in the region of £3.9M in the current financial year. This balance would serve to increase strategic reserves and will be considered within the context of the Medium Term Financial Strategy.

8. Risk Management Considerations

8.1 The achievement of a balanced budget is recognised as a key risk within the Authority's strategic risk register. Corrective action proposals to address individual deficits are either being implemented or considered to mitigate the identified risk which evidences the Authority's drive for an embedded risk management culture.

8.2 To the extent that a balanced budget is not achieved this will reduce the currently assumed level of reserves and balances available to support the Authority's Medium Term Financial Strategy.

9. Consultations

9.1 The information in this report has been provided by service budget holders in conjunction with Executive Directors and Financial Services support staff.

10. Appendices

10.1 The report contains the following appendices:

- Appendix 1 – Budget Virements for September – December 2012;
- Appendix 2 – Summary Directorate Budget Position 2012/13;
- Appendix 3 – Detailed Service Budget Variances 2012/13;
- Appendix 4 – Key Line of Enquiry Financial Position 2012/13.

12. Background Papers

12.1 Working papers are available for inspection in the Finance & Property Directorate.

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Date: 20/03/2013

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