

Report to: **Cabinet**

Date: **28 July 2009**

By: **Deputy Chief Executive & Director of Corporate Resources**

Title of report: **Budget Monitoring 2009/10**

Purpose of report: **To provide an update on the 2009/10 budget monitoring position as at 31 May 2009.**

RECOMMENDATIONS

The Cabinet is recommended to note the latest monitoring position on the revenue and capital budgets.

1. Financial Appraisal and Commentary

- 1.1 This report highlights variations and risks of a material nature, which potentially would have an impact on the overall financial position of the Council. Ongoing issues includes:
- Measures have been put in place to reduce exposure and minimise any impact of the current financial markets state of unprecedented turmoil/uncertainty. In setting its budget for 2009/10 the Council has provided for a reduction in interest receipts of some £2.5m within the Treasury Management budget and also set up a reserve in 2009/10 of £3.0m for losses beyond that sum. At this stage, it appears that £2.3m of this reserve will be required.
 - There are a number of high-risk pressure emerging; especially in respect of Childrens and Adult Social Care. As always, the expectation is that departments will put in place plans to manage these pressures.

1. Revenue Budget

Description	Projected Outturn		Movement £000
	April £000	This report £000	
Revenue (see para 2.1 below):			
Service Spend (excl DSG Related)	-	-698	-698
Treasury Management, etc.	-	-2,331	-2,331
Total (excl DSG Related)	-	-3,029	-3,029
DSG Related (i.e., Schools)	-	-	-
Total (incl DSG Related)	-	-3,029	-3,029

Note: X = Underspend; (X) = Overspend

- 2.1 Appendix A sets out the overall position, and more detailed departmental information is contained in Appendix B. This is the first projected outturn report of the current financial year.
- 2.2 At this stage, Children Services is projecting an overspend of £751,000. However, there is a potential addition of up to £800,000 from increasing referral and looked after children work. This is over and above the one-off risk provision, also of £800,000, established for 2009/10. This is been looked into further.
- 2.3 Of the formally declared sum of £751,000 Home to School Transport is forecast to overspend by £351,000, due to a number of changes, the vast majority of these changes relate to those pupils with Special Educational Needs, where the value of individual contracts can be large, and there is also increasing cost in transport to Pupil Referral Units. In addition, however, the department did (although it is early in the year) redirect some £188,000 of the budget in setting its 2009/10 plans. (For inflation, this budget overspent by

£403,000 in 2008/09) In addition, increased activity within areas of legal fees and discretionary charges, attributable to high profile events and other recent local cases indicate an over spend of £400,000.

2.4 No other departments have significant variances.

2.5 **Money Market and Interest Earnings:** This report reflects the impact of ongoing economic downturn on our investments. The fluctuations and changes in the base rate will result in a projected overspend on the treasury management budget, which will be in the region of £2.5m by the end of the year, and will be a call on the earmarked reserve.

2. Implication for future years and the Medium Term Financial Plan (MTFP)

3.1 Excluding issues raised in Para 1.1 above, no ongoing key issues and risks have been identified in Appendix B (attached). Any such items would need to be addressed in directorate MTFP for 2009/12 – 2012/13. Directorates are encouraged to regularly assess the impact of departmental variances highlighted on their respective MTFP.

4. Savings including Annual Efficiency Statement (AES)

4.1 The County Council is currently budgeting for £6.1m efficiency saving for 2009/10 against an annual 3% Government target of £9.5m. 2009/10 is the second year of the Government cumulative SR07 target, and the County Council has benefited from some £5.4m brought forward savings as an overachievement from the SR04 period. Therefore £3% for 2009/10 remain a significant challenge. This is more so for 2010/11 when the target increased to 4% per annum following the announcement this April.

4.2 Cashable savings for 2008/09 are currently being finalised and these will be published as N179 (value for money) when Government indicators are reported to the County Council later this year.

5. Capital Programme

5.1 Appendix C sets out the overall position, this is compared with projects which have a full approval to start (i.e. a project initiation document (PID) has been approved). The individual schemes listed are those where there are significant variations or those of particularly high profile. The departmental financial analysis also includes details of the original and revised programmes, outturn and an analysis of the year end variation.

5.2 The current forecast is a £0.31m underspend against the current approved programme for PID approved projects of £27.9m. The main variation relates to insufficient DDA projects being identified and some projects are on hold pending the Adult Social Care property review.

6. Balance Sheet Management

6.1 It is important that key items in the Balance Sheet, such as debtors, balances and provisions are monitored. Details of movement within the Council's debtors are set out in Appendix D.

7. Conclusion and Reason for Recommendation

7.1 As set out above, Cabinet is asked to note the latest monitoring position on revenue and capital budgets for 2009/10.

2009/10 Revenue Budget Monitoring Summary

Appendix A

Revenue Budget Monitoring May 2009	Original Estimate +Approved Transfers	Projected Outturn	Variations to Outturn	Not Carried Forward	Carried Forward
	£000	£000	£000	£000	£000
Net Expenditure					
Adult Social Care	159,904	159,904	-	-	-
Chief Executive	21,101	21,071	30	-	30
Children's Services					
- Children's Services Authority	93,211	93,962	(751)	-	(751)
- Schools Budget	-	-	-	-	-
Corporate Resources	13,200	13,177	23	-	23
Transport & Environment	41,998	41,998	-	-	-
Waste Management	27,898	27,898	-	-	-
Departmental Total	357,312	358,010	(698)	-	(698)
Reversal of capital charges, levies, Treasury Management, etc.	(20,521)	(18,190)	(2,331)	-	(2,331)
TOTAL FOR YEAR c/d	336,791	339,820	(3,029)	-	(3,029)

TOTAL FOR YEAR b/d	336,791	339,820	(3,029)
Underspend b/f from previous year	(5,634)	(5,634)	-
Underspend on TM to fund 09/10 1 offs	(3,173)	(3,173)	-
Further underspend c/f to next year	-	(3,029)	3,029
Total Net Expenditure	327,984	327,984	-
Transfers to / (from) Balances	-	-	-
NET BUDGET REQUIREMENT	327,984	327,984	-
Financed From			
Revenue Support Grant	18,136	18,136	-
Non-Domestic Rates	78,573	78,573	-
Council Tax	231,103	231,103	-
Adjustments for earlier years	172	172	-
	327,984	327,984	-

Balances	Planned	Projected	Variation
	£000	£000	£000
Opening	7,075	7,475	400
Added / (withdrawn) during the year	(97)	-	97
Closing	6,978	7,475	497

Monitoring of Balance at 31 March 2009	
	£000
Net expenditure estimate	327,984
Target balance (2.25% of net expenditure)	7,381
Projected balance (table above)	7,475
Percentage of net expenditure	2.28

Adult Social Care: Revenue Budget Analysis and Commentary

1 Financial Analysis

	Original Budget and Agreed Transfers			Latest Outturn Prediction			Variation		
	Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
	£000	£000	£000	£000	£000	£000	£000	£000	£000
Older People	103,619	(26,996)	76,623	104,440	(27,609)	76,831	(821)	613	(208)
Physical Disabilities	20,666	(2,981)	17,685	20,982	(2,940)	18,042	(316)	(41)	(357)
Learning Disabilities	50,726	(17,539)	33,187	50,875	(17,635)	33,240	(149)	96	(53)
Mental Health	17,982	(5,995)	11,987	17,651	(5,868)	11,783	331	(127)	204
Other Adults	5,679	(4,244)	1,435	5,501	(4,224)	1,277	178	(20)	158
Management and Support	18,408	(2,969)	15,439	18,447	(3,250)	15,197	(39)	281	242
Service Strategy	548	-	548	534	-	534	14	-	14
Total	217,628	(60,724)	156,904	218,430	(61,526)	156,904	(802)	802	-

2 Cost Drivers and Unit Costs / Key Indicators

	2008/09 Actual	2009/10 Target	As at May 2009	Comments																				
Users pending transfer (DTC) D41	31	28	33	The 4 weeks of May show the breakdown of DTC between ASC and Non ASC responsibility as follows: <table border="1" style="margin-left: 40px;"> <thead> <tr> <th></th> <th>ASC</th> <th>Non ASC</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>Week 1</td> <td>4</td> <td>37</td> <td>41</td> </tr> <tr> <td>Week 2</td> <td>5</td> <td>47</td> <td>52</td> </tr> <tr> <td>Week 3</td> <td>4</td> <td>36</td> <td>40</td> </tr> <tr> <td>Week 4</td> <td>4</td> <td>35</td> <td>39</td> </tr> </tbody> </table>		ASC	Non ASC	Total	Week 1	4	37	41	Week 2	5	47	52	Week 3	4	36	40	Week 4	4	35	39
	ASC	Non ASC	Total																					
Week 1	4	37	41																					
Week 2	5	47	52																					
Week 3	4	36	40																					
Week 4	4	35	39																					
BVPI53/PAFC28 – Intensive Home Care: households per 1,000 population aged 65 or over	9.6	9.5	8.75																					
D55B55 – Acceptable waiting times for assessments	92.4%	>90%	88.85%																					

Adult Social Care: Revenue Budget Analysis and Commentary

BVPI196/PAFD56 – Acceptable waiting time for care packages less than 4 weeks	91.4%	>90%	91.98%	The performance is currently above the target 90%.
C51 – number of adults receiving direct payments per 100,000 of population (weighted)	217	216	To be calculated	

Note: The indicators that will be monitored within the National Indicator Set are currently subject to review. The table above shows performance against the 2008/09 key performance targets but these will be subject to change during 2009/10.

3 Summary of 2009/10 position

At this early stage of the 2009/10 financial year the overall projected outturn for Adult Social Care is a balanced budget position; however, there is an increasing likelihood of a budget over spend by the end of the financial year. There is continued pressure on Independent Sector Care budgets from a sustained high level of activity within the County's acute hospitals and service user demand, such that the current projections would indicate an overspend within the Independent Sector in excess of £1m (2009/10 net Independent Sector Care budget is £101.2m). In recognising these pressures the department is taking the necessary actions to minimise the risk of a year end budget overspend and to ensure that services continue to be delivered within available resources. The pressure on budgets comes at a time when the department is working to deliver significant changes in the way in which it supports individuals to access services, within the national "Putting People First" agenda, by 2011.

4 Detailed comments on 2009/10 outturn projection

Older People

The projected overspend on Older People's Services of £208,000 comprises an over spend of £682,000 on the provision of Independent Sector Care offset by an under spend of £474,000 within directly provided services, primarily relating to staff vacancies.

Physical Disabilities

The projected overspend of £357,000 consists of overspends of £157,000 within directly provided services and £200,000 in Independent Sector Care, reflecting current staffing pressures and increased demand for services.

Adult Social Care: Revenue Budget Analysis and Commentary**Learning Disabilities**

The projected overspend of £53,000 is a result of an under spend of £293,000 within directly provided services, arising primarily from a number of staff vacancies, and an overspend of £346,000 on the provision of Independent Sector Care.

Mental Health

The projected underspend of £204,000 comprises an under spend of £241,000 within directly provided services, arising primarily from a number of staff vacancies and an over spend of £37,000 on the provision of Independent Sector Care.

Other Adults

The projected under spend of £158,000 reflects lower than anticipated commitments for substance misuse services.

Management and Support

The current projected under spend of £242,000 reflects the impact of a number of staff vacancies, together with potential underspends within training and the Carers Respite Emergency Support Service (CRESS).

Transactions with Primary Care Trusts

In the course of its business, the Department has a close financial relationship with Primary Care Trusts (PCTs), to which it makes charges for pooled budgets, grants and other items. As at 13 June 2009, the level of debt outstanding from PCTs was £746,000, all of which related to beyond the standard 30 days payment terms.

Chief Executive: Revenue Budget Analysis and Commentary

Chief Executive's Department

1 Financial Analysis

	Original Budget and Agreed Transfers			Latest Outturn Prediction			Variation		
	Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
	£000	£000	£000	£000	£000	£000	£000	£000	£000
Policy and Communications	9,801	(2,036)	7,765	9,728	(2,036)	7,692	73	-	73
Libraries and Culture	8,685	(1,533)	7,152	8,650	(1,440)	7,210	35	(93)	(58)
Law and Personnel	17,487	(11,303)	6,184	17,494	(11,325)	6,169	(7)	22	15
Total	35,973	(14,872)	21,101	35,872	(14,801)	21,071	101	(71)	30

2 Cost Drivers and Unit Costs / Key Indicators

Active Cases	2008/09	2009/10 Estimate	Actual	Comments
Number of items added to library stock			Not available yet	The spend on library stock items is expected to come in on budget

3 Departmental Commentary

Chief Executive's Department

The department is projecting an underspend of £30,000.

The Community Safety budget is currently holding PSA reward money £50,000 of which is planned to be spent in 2010/11. The School Library and Museum Service is currently overspending by £53,000 due to a reduce take up by schools although a recovery plan is being drawn up. There are a number of small predicted variations in other budgets.

Children's Services: Revenue Budget Analysis and Commentary

1 Financial Analysis

	Original Budget and Agreed Transfers			Outturn Forecast			Variation		
	Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
	£000	£000	£000	£000	£000	£000	£000	£000	£000
Children and Families	85,425	(9,016)	76,409	85,776	(9,016)	76,760	(351)	-	(351)
Learning and School Effectiveness	73,780	(49,172)	24,608	73,780	(49,172)	24,608	-	-	-
Resources excl DSG	48,394	(21,777)	26,617	48,794	(21,777)	27,017	(400)	-	(400)
DSG	-	(262,378)	(262,378)	-	(262,378)	(262,378)	-	-	-
Planning & Performance Management	2,460	(231)	2,229	2,460	(231)	2,229	-	-	-
Schools Delegated Budgets	249,414	(23,688)	225,726	249,414	(23,688)	225,726	-	-	-
Total	459,473	(366,262)	93,211	460,224	(366,262)	93,962	(751)	-	(751)

2. Schools/CSA Summary

Forecast outturn variances	Schools Budget	CSA Budget	Total
	£000	£000	£000
Children and Families	-	(351)	(351)
Learning and School Effectiveness	-	-	-
Resources	-	(400)	(400)
Planning & Performance Management	-	-	-
Schools Delegated Budgets	-	-	-
Total	-	(751)	(751)
Previously reported	-	-	-
Change since last report	-	-	-

Children's Services: Revenue Budget Analysis and Commentary

3. Cost Drivers and Unit Costs / Key Indicators

Active Cases	2008/09	2009/10 Estimate	Actual average for year	Comments
Education Agency Placements per annum	186	190	191	Current placements are within budget tolerance levels.
Education Recoupment Numbers per annum	108	113	83	Although there are fluctuations in the numbers at present current forecasts indicate full year expenditure will be in line with budget.
Fostering – average weekly total cost	£92,402	£90,666	£92,196	Historically there are substantial fluctuations in the value of payments each week.
Adoption – average weekly total cost	£12,837	£12,949	£12,623	Current projections indicate the full year average is online.
Lansdowne Secure Unit total beds Charged to Other Local Authorities – weekly numbers	4.20	4.26	4.10	Current Average occupancy is marginally lower than budget due to occupancy by an East Sussex child. This place is expected to be available to out of county placements in mid June.
Parent & Baby Agency Placements-ave. no of weeks per month	n/a	21	36	New indicator - The current average number of weeks is significantly in excess of budget. Continued demand at this level will place pressure on budget and is currently under review.
Parent & Baby in-house placements-ave. no. of	n/a	9	15	New Indicator - The current average number of weeks is significantly in excess of budget. Continued demand at this level

Children's Services: Revenue Budget Analysis and Commentary

weeks per month				will place pressure on budget and is currently under review.
Residence Orders-ave. no. of children per month	n/a	111	103	New indicator.

4 Departmental Commentary

The department's predicted outturn shows a CSA net over spend of £751,000. The main reasons for the variance are explained in the commentary below:

CSA Budget

The CSA budget is over spent by £751,000. The key areas are:

- (I) Home to School Transport - is forecast to overspend by £351,000.

Since the budget was agreed there have been a substantial number of changes, the vast majority of these changes relate to those pupils with Special Educational Needs, where the value of individual contracts can be large, additionally there is also increasing cost in transport to Pupil Referral Units.

The projection also includes prudent estimates for mileage claims for academic year 2008/09 and for price review claims on all current contracts. It is likely that the forecast as it stands will reduce over time, though further changes in contracts will affect this. The T&E contracts team will be evaluating all routes at the beginning of the new academic year in September to ascertain what efficiencies can be made to routes. In addition, longer term fixed price contracts and promotion of independent travel plans are being explored by T&E.

The Home to School Transport Board has identified a number of areas for investigation in an attempt to mitigate further cost increases including:

- reviewing excess inflation, particularly fuel price increases,
- detailed examination of request from contractors for future price increases,

Children's Services: Revenue Budget Analysis and Commentary

- quantifying efficiency savings arising from e-tendering
 - Targeted investigation of specific areas – e.g. .post 16 SEN transport
- (II) Increased activity within areas of legal fees and discretionary charges, attributable to high profile events such as "Baby P" and other recent local cases indicate an over spend of £400,000. Current activity in April and May shows a 33% increase over the equivalent period last year. Discussions are being conducted with the Legal team to consider how new additional internal capacity might help to mitigate the increase cost of external counsel fees.
- (III) There are continuing risks and pressures within the area of children's safeguarding which are currently being managed within the one off funding of £800,000 provided by the County Council.

Risks

While departmental managers are currently indicating that pressures will be managed within budgets, there are a number of high risk areas which are dependent on factors which may not be easily controlled. In particular, there are risks associated with potential numbers of Looked After Children. At present, ESCC residential homes are operating at full capacity. There are early indications that the number of Looked after Children may continue to rise beyond our residential units or foster carers capacity. Where appropriate kinship arrangements will be put in place. But there is a risk that independent children's homes or foster carers places will be needed. Based on the last year's growth in numbers the additional cost pressure and overspend could be up to £800,000.

Corporate Resources Directorate: Revenue Budget Analysis and Commentary

1. Financial Analysis

	Original Budget and Agreed Transfers			Latest Outturn Prediction			Variation		
	Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
				£000	£000	£000	£000	£000	£000
Audit & Performance & Training	2,240	(1,097)	1,143	2,240	(1,097)	1,143	0	0	0
Finance (other)	12,448	(10,622)	1,826	12,448	(10,622)	1,826	0	0	0
Property	14,586	(9,172)	5,414	14,586	(9,172)	5,414	0	0	0
ICT	13,655	(9,900)	3,755	13,749	(9,995)	3,755	(95)	95	0
Miscellaneous	886	(162)	724	863	(162)	701	23	0	23
Contribution to Reserves	338	0	338	338	0	338	0	0	0
Total	44,153	(30,953)	13,200	44,224	31,048	13,177	(72)	95	23

2 Departmental Commentary

The monitoring of CRD revenue budget shows an underspend of £23,000 as at the end of May 2009. The main contributors to the overall position are:-

Finance & Audit & Performance are forecasting on target with no identified risks.

Property is currently forecasting on target however there are a number of risks associated with this.

- Corporate Offices breakeven result is dependent on finding tenants for recently vacated office space in Sackville House.
- Property Business Unit are in the process of a restructure and until this is completed it is difficult to produce a firm forecast.

ICT are currently forecasting on target however there are a number of risks associated with this.

- There is a risk that the print room will not achieve their income budget this year. Work is ongoing to review the revenue stream in order to manage this.
- NGN's position could fluctuate due to: (a) the risks associated with the anticipated grant being received and (b) the project is due to complete this financial year and costs from this point will be "business as usual" only. Further work is being undertaken to review the programme and produce revised forecasts.

CRD also holds a number of miscellaneous budgets which are forecasting an underspend of £23,000 due to a saving in corporate subscription costs.

Transport & Environment: Revenue Budget Analysis and Commentary

1. Financial Analysis

	Original Budget and Agreed Transfers			Latest Outturn Prediction			Variation		
	Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
	£000	£000	£000	£000	£000	£000	£000	£000	£000
Management and Support	5,415	(497)	4,918	5,415	(497)	4,918	0	0	0
Highways Maintenance	34,365	(7,687)	26,678	34,359	(7,741)	26,618	6	54	60
Traffic and Safety	7,576	(5,163)	2,413	8,324	(5,911)	2,413	(748)	748	0
Environment	3,905	(1,930)	1,975	3,897	(1,931)	1,966	8	1	9
Passenger Transport	18,496	(14,429)	4,067	18,848	(14,781)	4,067	(352)	352	0
Planning	2,957	(1,010)	1,947	2,957	(941)	2,016	0	(69)	(69)
Waste Disposal PFI	50,211	(24,067)	26,144	50,211	(24,067)	26,144	0	0	0
Waste Disposal non-PFI	1,787	(33)	1,754	1,787	(33)	1,754	0	0	0
	124,712	(54,816)	69,896	125,798	(55,902)	69,896	(1,086)	1,086	0

2. Cost Drivers and Unit Costs / Key Indicators

Active Cases	2008/09	2009/10 Projection	Actual to date	Comments
	£	£	£	
Highways				
Energy Contract (Streetlighting/ Traffic Signals) – (Net of recharges to BHCC)	1,662,396	1,784,884	(74,518)	Streetlighting energy was let as part of Corporate Energy contract from October 2008, for a 12 month period. Price = 10.969 p/kWh.
Property Search Fees (from Districts)	91,818	133,400	Nil	Charge per search to increase from £20 to £31 after May. 4575 searches achieved last year. i.e. 1,143 per quarter. Projecting same volume as 2008/09 at increased fee.
Planning				
Planning Application Fees	122,654	98,500	28,720	Income dependent on applications, and is proportionate to size of applications no major fees expected this year.

Transport & Environment: Revenue Budget Analysis and Commentary

3. Departmental Revenue Commentary

Transport & Environment's net revenue budget is some £69.9 million and currently net expenditure is forecast to come within budget. At this stage, the department is confident that it can contain all known financial risks within annual budgets including the underspend of approximately £1 million brought forward from last financial year.

The performance of parking schemes in Eastbourne is expected to improve this year following expansion in October 2008. Surpluses are transferred to a specific reserve to finance transport improvements. The increased projections in income (and hence transfer to reserves) is reflected in the figures shown above for Traffic & Safety.

The Home to School Transport (HTST) budget, administered on behalf of Children's Services, is forecast to overspend by approximately £350,000 against a budget of £11.234 million. Since the budget was agreed, there have been a greater than anticipated number of changes resulting in escalating costs for the service. The vast majority of these changes relate to those pupils with Special Educational Needs, where the value of individual contracts can be large. Another area of increasing cost is transport to Pupil referral units. As a demand led budget, all legitimate requests for Transportation must be accommodated, and the number and complexity of requests continues to grow.

As an illustration, changes this financial year alone can be summarised as follows:-

Category	Number	Approximate Increase (£)
Contracts Commenced	19	215,000
Contracts Amended	42	61,000
Contracts Ceased	19	(141,000)
Total		135,000

The impact of Home to School Transport expenditure is ultimately reflected within the Children's Services budget.

Table 1 - Expenditure Only

Department	Original Programme	Carried Forward from 2008/09	Approved Variations	Revised Total Provision	Actual to Date	Forecast	Variation from Total Provision
	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Adult Social Care	4,618	509	0	5,127	152	5,127	0
Chief Executives	721	960	1,128	2,809	(42)	2,999	(190)
Children's Services (excl. Schools Delegated Capital)	42,563	686	184	43,433	3,058	43,400	33
Corporate Resources	6,244	1,108	911	8,263	(127)	7,682	581
Transport and Environment	18,349	408	841	19,598	506	19,733	(135)
Sub Total	72,495	3,671	3,064	79,230	3,547	78,941	289
Schools Delegated Capital	7,331	(803)	803	7,331	(174)	7,331	0
Total	79,826	2,868	3,867	86,561	3,373	86,272	289

Table 2 - Income Only

Department	Original Programme	Carried Forward from 2008/09	Approved Variations	Revised Total Provision	Actual to Date	Forecast	Variation from Total Provision
	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Adult Social Care	(482)	(8)	0	(490)	0	(490)	0
Chief Executives	(378)	(564)	(1,128)	(2,070)	0	(2,070)	0
Children's Services (excl. Schools Delegated Capital)	(39,592)	(2,226)	(84)	(41,902)	(711)	(41,902)	0
Corporate Resources	(82)	(62)	(1,011)	(1,155)	(28)	(1,143)	(12)
Transport and Environment	(5,375)	145	(474)	(5,704)	1,248	(5,739)	35
Sub Total	(45,909)	(2,715)	(2,697)	(51,321)	509	(51,344)	23
Schools Delegated Capital	(7,331)	803	(803)	(7,331)	(492)	(7,331)	0
Total	(53,240)	(1,912)	(3,500)	(58,652)	17	(58,675)	23

Table 3 - Net Departmental Programmes

N.B. All figures above are net of external contributions, Government grants and SCA's

Department	Original Programme	Carried Forward from 2008/09	Approved Variations	Revised Total Provision	Actual to Date	Forecast	Variation from Total Provision
	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Adult Social Care	4,136	501	0	4,637	152	4,637	0
Chief Executives	343	396	0	739	(42)	929	(190)
Children's Services (excl. Schools Delegated Capital)	2,971	(1,540)	100	1,531	2,347	1,498	33
Corporate Resources	6,162	1,046	(100)	7,108	(155)	6,539	569
Transport and Environment	12,974	553	367	13,894	1,754	13,994	(100)
Sub Total	26,586	956	367	27,909	4,056	27,597	312
Schools Delegated Capital	0	0	0	0	(666)	0	0
Total	26,586	956	367	27,909	3,390	27,597	312

Analysis of Forecast Variation		
(Over) or Underspend	Slippage to Future Year	Accelerated Expenditure
£'000	£'000	£'000
0	0	0
0	0	(190)
33	0	0
126	446	(3)
(100)	0	0
59	446	(193)
0	0	0
59	446	(193)

Okay

Table 4 - Pre Mid Term Review Capital Variations Approved

Department and Project Description	Gross Expenditure	Resource	Net Expenditure	Status	Month	Comments
Adult Social Care						
None			-			
Total Adult Social Care Variations	-	-	-			
Chief Executives						
Travellers Sites Swan Barn	1,128,000	(1,128,000)	-		May	Departmental Movement
Total Chief Executive Variations	1,128,000	(1,128,000)	-			
Childrens Services						
Bexhill High BSF	100,000	-	100,000	Approved	May	Transfer from Sustainable Building Design CRD
St Mary's School Horam	41,000	(41,000)	-	Approved	May	CERA Contribution
Causeway School Sports Hall	(15,000)	-	(15,000)		May	Departmental Movement
Post 16 Basic Need - Lindfield School	(63,000)	-	(63,000)		May	Departmental Movement
The Spray Centre	(8,000)	(15,000)	(23,000)		May	Departmental Movement
Wivelsfield Primary	(49,000)	-	(49,000)		May	Departmental Movement
Feasibility and Early Works	(18,000)	-	(18,000)		May	Departmental Movement
Modernisation Programme (Advance)	(8,000)	-	(8,000)		May	Departmental Movement
Northiam CE Primary School	-	(28,000)	(28,000)		May	Departmental Movement
Other Modernisation Schemes to be Identified	(103,000)	-	(103,000)		May	Departmental Movement
Bishop Bell Eastbourne Secondary Schools	11,000	-	11,000		May	Departmental Movement
Heathfield CC - Invest to Save	26,000	-	26,000		May	Departmental Movement
Stafford	60,000	-	60,000		May	Departmental Movement
Tideway Community School	183,000	-	183,000		May	Departmental Movement
Uckfield Community Technology College	30,000	-	30,000		May	Departmental Movement
Park Mead Community Primary School	35,000	-	35,000		May	Departmental Movement
Peasmarsh CE Primary School	9,000	-	9,000		May	Departmental Movement
Chailey Secondary School - Additional Classroom	(47,000)	-	(47,000)		May	Departmental Movement
Total Childrens Variations	184,000	(84,000)	100,000			
Schools Delegated Capital						
Schools Delegated Capital	803,000	(803,000)	-		May	Departmental Movement
Total Variations Schools Delegated Capital	803,000	(803,000)	-			
Corporate Resources						
NGN - Invest to Save Scheme & NGN Contingency	11,000	(11,000)	-		May	Departmental movement
Sustainable Building Design for Capital Projects (CPT 2.6e)	(100,000)	-	(100,000)	Approved	May	Transfer to Bexhill High BSF CSD
Building Maintenance & Backlog Reduction	1,000,000	(1,000,000)	-	Approved	May	Transfer from Modernisation Programme CSD
Eastbourne Hub Project	6,000	-	6,000		May	Departmental movement
Enabling Works in Hub Buildings	(6,000)	-	(6,000)		May	Departmental movement
Total Corporate Resource Variations	911,000	(1,011,000)	(100,000)			
Transport and Environment						
LTP Structural Maintenance	114,000	(114,000)	-	Approved	May	Contribution from GOSE Grant
LTP Structural Maintenance	1,000,000	(1,000,000)	-	Approved	May	Transfer from Modernisation Programme CSD
Local Safety Schemes	150,000	(150,000)	-	Approved	May	CERA Contribution
Rights of Wat Bridge Replacement Projects	150,000	(150,000)	-	Approved	May	CERA Contribution
Invest to Save Street Lighting 250W Reduction Project	20,000	(20,000)	-	Approved	May	CERA Contribution
Local Safety Schemes	197,000	(197,000)	-	Approved	May	Contribution from Specific Road Safety Grant
Integrated Transport Management	100,000	(100,000)	-	Approved	May	CERA Contribution
Local Safety Schemes	120,000	(120,000)	-	Approved	May	Contribution from Kingston Parish Council
Integrated Transport Management	580,000	-	580,000		May	Departmental Movement
LTP Structural Maintenance	(580,000)	-	(580,000)		May	Departmental Movement
Bridge Assessment Strengthening	990,000	-	990,000		May	Departmental Movement
LTP Structural Maintenance	(990,000)	-	(990,000)		May	Departmental Movement
Bridge Assessment Strengthening	175,000	-	175,000		May	Departmental Movement
LTP Structural Maintenance	(175,000)	-	(175,000)		May	Departmental Movement
Bexhill & Hastings Link Road - Pre Approval	1,000	(1,000)	-		May	Departmental Movement
Bridge Assessment Strengthening	57,000	(57,000)	-		May	Departmental Movement
Waste Performance Grant	1,000	(1,000)	-		May	Departmental Movement
Cuilfail Tunnel Refurbishment	-	299,000	299,000		May	Departmental Movement
LTP Structural Maintenance	-	(299,000)	(299,000)		May	Departmental Movement
Additional Highways Allocation	(998,000)	-	(998,000)		May	Departmental Movement
LTP Structural Maintenance	998,000	-	998,000		May	Departmental Movement
Integrated Transport Management	(1,193,000)	-	(1,193,000)		May	Departmental Movement
Integrated Transport Management	-	1,198,000	1,198,000		May	Departmental Movement
Integrated Transport Management	-	(5,000)	(5,000)		May	Departmental Movement
LTP Structural Maintenance	127,000	(127,000)	-		May	Departmental Movement
Speed Management	(139,000)	-	(139,000)		May	Departmental Movement
Speed Management	(27,000)	27,000	-		May	Departmental Movement
Local Safety Schemes	139,000	-	139,000		May	Departmental Movement
Local Safety Schemes	(11,000)	11,000	-		May	Departmental Movement
Local Safety Schemes	1,000	(1,000)	-		May	Departmental Movement
Local Safety Schemes	34,000	(34,000)	-		May	Departmental Movement
Invest to Save Street Lighting 250W Reduction Project	-	367,000	367,000	Approved	May	Now to be Invest to Save Borrowing
Total Variations Transport and Environment	841,000	(474,000)	367,000			
Variations Grand Total for ESCC	3,867,000	(3,500,000)	367,000			

Table 5 - Adult Social Care

Net Programme

Project	Original Programme	Carried Forward from 2008/09	Approved Variations	Revised Total Provision	Actual to Date	Forecast	Variation from Total Provision	Analysis of variation		
								(Over) or Underspend	Slippage to Future Year	Accelerated Expenditure
								£000	£000	£000
PID approved projects										
Beeching Park	-	59	-	59	7	59	-	-	-	-
Conquest Centre	43	80	-	123	5	123	-	-	-	-
Sandbanks	83	19	-	102	-	102	-	-	-	-
Age Well - East Sussex	40	283	-	323	-	323	-	-	-	-
Firstfields	-	-	-	-	-	-	-	-	-	-
Linden Court	1,235	66	-	1,301	14	1,301	-	-	-	-
Feasibility Studies for DPS	70	(1)	-	69	-	69	-	-	-	-
St Nicholas Centre	14	76	-	90	24	90	-	-	-	-
Pembury Road	500	-	-	500	-	500	-	-	-	-
LD Extra Care Project	100	-	-	100	-	100	-	-	-	-
Milton Court	1,233	(139)	-	1,094	90	1,094	-	-	-	-
House Adaptations for People with Disabilities	350	(29)	-	321	-	321	-	-	-	-
Refurbishment - Registration Standards & OP Res Homes	235	85	-	320	12	320	-	-	-	-
Extra Care / Supported Accommodation	600	-	-	600	-	600	-	-	-	-
<i>Grant contributions (Total)</i>	<i>(482)</i>	<i>-</i>	<i>-</i>	<i>(482)</i>	<i>-</i>	<i>(482)</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
Other Projects	115	2	-	117	-	117	-	-	-	-
Projects requiring PID approval	4,136	501	-	4,637	152	4,637	-	-	-	-
Gilda Crescent	10	-	-	10	-	10	-	-	-	-
ASC IT Infrastructure (Net Nil Scheme)	-	35	-	35	65	35	-	-	-	-
Grangemead	824	(3)	-	821	35	821	-	-	-	-
Homefield Place (rename as Warwick House)	500	-	-	500	-	500	-	-	-	-
Total	5,470	533	-	6,003	252	6,003	-	-	-	-

Commentary

Adult Social Care is forecasting £4.6m expenditure against a net approved programme of £4.6m for PID approved projects.

LD Extra Care Project - Due to the complexity of the projects, progress is slower than anticipated. At this stage, we are anticipating the budget to be fully spent but this may change during the course of the year.

Extra Care / Supported Accommodation - Due to the complexity of the projects, progress is slower than anticipated. At this stage, we are anticipating the budget to be fully spent but this may change during the course of the year.

Table 6 - Chief Executives

Net Programme

Project	Original Programme	Carried Forward from 2008/09	Approved Variations	Revised Total Provision	Actual to Date	Forecast	Variation from Total Provision	Analysis of variation		
								(Over) or Underspend	Slippage to Future Year	Accelerated Expenditure
								£000	£000	£000
PID approved projects										
New Archive and Record Office - "The Keep" - phase 1	73	286	-	359	(5)	549	(190)	-	-	(190)
Bridies Tan Traveller Site	200	604	-	804	2	804	-	-	-	-
<i>Bridies Tan Traveller Site GOSE Grant</i>	(200)	(564)	-	(764)	-	(764)	-	-	-	-
<i>CERA - Sustainable Buildings</i>	-	-	-	-	-	-	-	-	-	-
Travellers Sites Swan Barn	-	-	1,128	1,128	3	1,128	-	-	-	-
<i>GOSE Grant</i>	-	-	(1,128)	(1,128)	-	(1,128)	-	-	-	-
Library Refurbishment Programme	270	70	-	340	(42)	340	-	-	-	-
Total PID Approved Projects	343	396	-	739	(42)	929	(190)	-	-	(190)
Projects requiring PID approval										
Newhaven Library	1,180	10	-	1,190	-	1,190	-	-	-	-
Traveller site refurbishment and additional pitches	-	-	-	-	15	-	-	-	-	-
Hastings Library	1,350	(10)	-	1,340	2	1,340	-	-	-	-
Registration of Births, Deaths & Marriages	290	-	-	290	-	290	-	-	-	-
Total	1,813	406	-	2,219	(27)	2,409	(190)	-	-	(190)

Commentary

Chief Executives is forecasting £900K expenditure against a net approved programme of £700K for PID approved projects.

Work has continued on alternative designs for The Keep following the announcement by the HLF that they were unable to provide financial support for the project. There has been a re-appraisal of the options available and this has required some additional pre-construction costs to be incurred. The timing of some non-design costs (originally phased in the first year of planned construction) have changed and been brought forward to allow the scheme to proceed in accordance with the overall timetable. The multi-partner Project Board will shortly review options with a view to agreeing an acceptable design. All of the changes can be accommodated within the overall capital programme budget for the scheme and a revised phasing of costs will be prepared for inclusion in the mid-term review.

Table 7 - Children's Services

Net Programme

Project	Original Programme	Carried Forward from 2008/09	Approved Variations	Revised Total Provision	Actual to Date	Forecast	Variation from Total Provision	Analysis of variation		
								(Over) or Underspend	Slippage to Future Year	Accelerated Expenditure
								£000	£000	£000
PID approved projects										
Bexhill High BSF	24,307	(994)	100	23,413	2,364	23,413	-	-	-	-
<i>Grant</i>	(24,307)	(995)	-	(25,302)	-	(25,302)	-	-	-	-
Grove Park/Beacon	1,569	(311)	-	1,258	166	1,258	-	-	-	-
<i>Grant</i>	(897)	-	-	(897)	-	(897)	-	-	-	-
Rye Area Primary School	100	406	-	506	12	506	-	-	-	-
<i>Grant</i>	-	-	-	-	-	-	-	-	-	-
Tideway Community School	660	(815)	183	28	121	28	-	-	-	-
<i>CERA</i>	-	-	-	-	-	-	-	-	-	-
Early years, children's centres and extended schools	4,000	340	-	4,340	(112)	4,340	-	-	-	-
<i>Grant</i>	(7,721)	(13)	-	(7,734)	69	(7,734)	-	-	-	-
C&F Fostering and Adoption adaptations - invest to save	136	307	-	443	1	443	-	-	-	-
Harnessing Technology	-	557	-	557	12	557	-	-	-	-
<i>Grant</i>	-	(557)	-	(557)	-	(557)	-	-	-	-
Fair Play Pathfinder	1,542	-	-	1,542	-	1,542	-	-	-	-
<i>Grant</i>	(1,542)	-	-	(1,542)	(780)	(1,542)	-	-	-	-
Elm Court Youth Centre Replacement	675	106	-	781	5	781	-	-	-	-
High Hurstwood CE School - Hall and Kitchen	1,012	(111)	-	901	110	901	-	-	-	-
Barcombe CE School - Kitchen/Dining Room	556	54	-	610	29	610	-	-	-	-
<i>Schools Contribution</i>	-	(40)	-	(40)	-	(40)	-	-	-	-
Academies Programme	5,110	-	-	5,110	32	5,110	-	-	-	-
<i>Grant</i>	(4,715)	-	-	(4,715)	-	(4,715)	-	-	-	-
<i>TCF Grant</i>	(395)	-	-	(395)	-	(395)	-	-	-	-
Schools Access Initiative	1,165	(29)	-	1,136	68	1,136	-	-	-	-
<i>CERA</i>	-	-	-	-	-	-	-	-	-	-
Other Projects	1,716	555	(183)	2,088	250	2,055	33	33	-	-
<i>Sub Total Children's Services</i>	2,971	(1,540)	100	1,531	2,347	1,498	33	33	-	-
Schools Delegated Capital	7,331	(803)	803	7,331	(174)	7,331	-	-	-	-
<i>Income</i>	(7,331)	(122)	122	(7,331)	(492)	(7,331)	-	-	-	-
<i>External Contributions</i>	-	925	(925)	-	-	-	-	-	-	-
<i>Sub Total Net Expenditure</i>	-	-	-	-	(666)	-	-	-	-	-
Total PID approved projects	2,971	(1,540)	100	1,531	1,681	1,498	33	33	-	-
Projects requiring PID approval	1,865	(2)	-	1,863	6	2,024	(161)	(161)	-	-
Total	4,836	(1,542)	100	3,394	1,687	3,522	(128)	(128)	-	-

Commentary

Children's Services is forecasting expenditure exactly in line with a current net approved programme of £1.5m (£50.7m gross).

For Tideway Community School the actual to date is more than the forecast for the year. There is a school contribution to mitigate this.

Table 8 - Corporate Resources

Net Programme

Project	Original Programme	Carried Forward from 2008/09	Approved Variations	Revised Total Provision	Actual to Date	Forecast	Variation from Total Provision	Analysis of variation		
								(Over) or Underspend	Slippage to Future Year	Accelerated Expenditure
								£000	£000	£000
PID approved projects										
NGN - Invest to Save Scheme & NGN Contingency	262	1,082	-	1,344	(388)	1,344	-	-	-	-
Microsoft Office	388	68	-	456	2	456	-	-	-	-
SAP System Development	297	55	-	352	2	352	-	-	-	-
Eastbourne Hub Project	10	-	6	16	-	16	-	-	-	-
Improvements to Maresfield Traveller's Sites	-	38	-	38	(6)	38	-	-	-	-
<i>Contribution - Chief Execs</i>	-	(38)	-	(38)	-	(38)	-	-	-	-
Disabled Access to Public Buildings (BVPI) Improvements	-	9	-	9	(13)	9	-	-	-	-
Invest to Save, Energy and Water Efficiency	-	30	-	30	-	30	-	-	-	-
Access for People with Disabilities	-	-	-	-	-	-	-	-	-	-
Enabling Works in Hub Buildings	-	87	(6)	81	-	40	41	41	-	-
Information Security - Data in Transit	354	(5)	-	349	11	349	-	-	-	-
ICT Network Resilience	757	(19)	-	738	1	738	-	-	-	-
Hub Building Developments	350	-	-	350	-	265	85	85	-	-
Ocean House 1st Floor - Invest to Save	-	-	-	-	-	-	-	-	-	-
Building Maintenance and Backlog Reduction	2,300	(600)	-	1,700	261	1,700	-	-	-	-
DDA Improvements to non-school Properties	880	246	-	1,126	(15)	680	446	-	446	-
Outstanding Payments on Completed Schemes	157	59	-	216	18	216	-	-	-	-
SALIX Contract	57	34	-	91	(28)	94	(3)	-	-	(3)
Sustainable Building Design for Capital (CPT 2.6e)	350	79	(100)	329	-	329	-	-	-	-
<i>CERA Contributions</i>	-	(79)	-	(79)	-	(79)	-	-	-	-
Total PID Approved Projects	6,162	1,046	(100)	7,108	(155)	6,539	569	126	446	(3)
Projects requiring PID approval										
Invest to Save Salix Energy Efficiency Fund II	52	-	-	52	128	65	(13)	-	-	(13)
Total	6,214	1,046	(100)	7,160	(27)	6,604	556	126	446	(16)

Commentary

Corporate Resources is forecasting £6.5m expenditure against a net approved programme of £7.1m.

At this stage there are insufficient DDA projects identified to spend the year's budget so, prudently, £446K has been shown as slippage. The position is exacerbated as some projects are on hold pending the Adult Social Care property reviews.

Hub Office Developments forecasting a £85K under spend as clients have agreed to an alternative specification consequently reducing the originally planned costs.

There is a £41K under spend anticipated on Enabling Works in Hub Buildings as the remaining works are expected to use the forecast £40K.

Salix II is reporting an accelerated spend of net (£13K) as a number of projects in 2010/11 have been accelerated into 2009/10. The PID is about to be approved.

There is a risk of slippage occurring on two projects these are identified below:

There are a number of large projects under the SAP System Development programme such as SAP Archiving, E-invoicing and SAP Roadmap scheduled for implementation in 2009/10. Negotiations with our external contractors are in progress, should the projects be delayed this could lead to slippage of up to £269K.

The Outstanding Payments budget is a contingency for settling outstanding contractor payments usually relating to older projects. The current commitments from this budget are £93K this would result in forecast slippage of £123K. Negotiations for settling other outstanding contracts are in progress which is likely to lead to further payments and hence lower slippage.

Table 9 - Transport & Environment

Net Programme

Project	Original Programme	Carried Forward from 2008/09	Approved Variations	Revised Total Provision	Actual to Date	Forecast	Variation from Total Provision	Analysis of variation		
								(Over) or Underspend	Slippage to Future Year	Accelerated Expenditure
								£000	£000	£000
PID approved projects										
Bexhill & Hastings Link Road - Pre Approval	954	(21)	-	933	64	933	-	-	-	-
Integrated Transport - LTP plus Externally Funded	(129)	40	580	491	462	491	-	-	-	-
LTP Structural Maintenance	8,775	242	(1,046)	7,971	385	7,971	-	-	-	-
Bridge Assessment Strengthening	-	40	1,165	1,205	(49)	1,205	-	-	-	-
A26 South Street (bridge)	75	-	-	75	-	75	-	-	-	-
<i>Grant</i>	(75)	-	-	(75)	-	(75)	-	-	-	-
Carlisle Parade (bridge)	75	-	-	75	-	75	-	-	-	-
<i>Grant</i>	(75)	-	-	(75)	-	(75)	-	-	-	-
ICT Highways Contract	-	79	-	79	69	179	(100)	(100)	-	-
Rights of Way	327	(6)	-	321	61	321	-	-	-	-
Speed Management	579	103	(139)	543	(37)	543	-	-	-	-
Local Safety Schemes & Minor Works - LTP	1,040	(94)	139	1,085	(225)	1,085	-	-	-	-
Eastern Area Highways Depot	-	209	-	209	2	209	-	-	-	-
Additional Highways Allocation	1,000	(2)	(998)	-	(2)	-	-	-	-	-
Cuilfail Tunnel	1,300	299	-	1,599	115	1,599	-	-	-	-
<i>Grant</i>	(1,300)	(299)	299	(1,300)	914	(1,300)	-	-	-	-
Street Lighting	400	(27)	367	740	1	740	-	-	-	-
Other Projects (net of CERA and other income)	28	(10)	-	18	(6)	18	-	-	-	-
Total PID Approved Projects	12,974	553	367	13,894	1,754	13,994	(100)	(100)	-	-
Projects requiring PID approval	5,531	-	-	5,531	(234)	5,531	-	-	-	-
Total	18,505	553	367	19,425	1,520	19,525	(100)	(100)	-	-

Commentary

A full commentary on the reasons for all Variations and actions planned to deal with them is available in Table 10 overleaf.

Table 10 - Transport and Environment - Further Detail on Slippage , Overspends and Actions

Appendix C

Transport & Environment is forecasting £14m net expenditure against a net approved programme of £13.9m for PID approved projects. The overall variation is a net overspend of £100,000. On Rights of Way one project will have slippage of £16,000, with an equivalent slippage in its funding.			
Slippage	Commentary	£	£
Rights of Way	The stiles, gates and bridges project will slip by £16,000 because of two factors : work needs to be fitted to existing contracts already funded by the Rights of Way survey, as well as the delay in recruiting one staff member. The funding will also slip by £16,000, giving a net nil variance.	0	
Total Slippage			0
Overspend			
ICT Highways Contract	Changes in government legislation with the introduction of changes to the Traffic Management Act had a major impact on this project. The original budget forecast did not take into account the need to carry out over 14 system upgrades to the Exor software, which set the project back over a year. There was also an unacceptable number of issues with the Mapcapture software, which delayed the project by a further 3 months. This issue has now been resolved after the Exor consultants had worked through the problems with ESCC staff, after which the testing produced a workable solution.	100,000	
Total Overspend			100,000
CURRENT UNDER/(OVER) SPEND			100,000
Actions planned to reduce overspend (to be actioned)			
ICT Highways Contract	The overspend on the Exor system will have to be met from within available capital resources elsewhere in the programme, or a CERA contribution, and the precise details will be determined in the very near future.	100,000	
Planned Actions			100,000
NET REMAINING UNDER/(OVER) SPEND			0

Balance Sheet Items

The table below shows the Council' debtors and how the level of debtors has moved over the past 2 months.

	2008/09 31/03/2009		2009/10 31/05/2009	
	£000	%	£000	%
Total debtors outstanding	10,935		7,104	
Over 5 months - <i>note 1</i>	1,233	11.28%	1,290	18.16%
PCT debt - <i>note 2</i>	1,174		-368	
Pending write-offs and cancellations - <i>note 3</i>	68		63	
Provision for bad debt - <i>note 4</i>	457		497	

Note 1 - The over 5-months includes a PCT debt of £445k which is due to be cancelled, this would reduce the value figure from £1,290k to £845k and the % from 18.45% to 11.89%.

Department	31/03/2009		31/05/2009	
	Amount £000	%	Amount £000	%
Debt aged 5 - 12 months:-				
Adult & Social Care	682	94	673	86
Chief Executive	1	-	-	-
Corporate Resources	9	1	54	7
Transport & Env. (<i>incl. SDJC</i>)	22	3	44	6
Children Services	11	1	14	2
Sub-Total	725		785	
Debt over 1 yr. (<i>all depts</i>)				
Adult & Social Care	339	67	346	69
Chief Executive	-	-	-	-
Corporate Resources	114	22	113	22
Transport & Env. (<i>incl. SDJC</i>)	40	8	36	7
Children Services	15	3	10	2
Sub-Total	508		505	
Total	1,233		1,290	

Note 2 - Please note this figure is at 13/06/09 and not 31/05/09. ASC PCT debt is £745,920.21 however in addition we are holding overpayments totalling £1,128,947.09 therefore together with the o/s Children's PCT of £5,849.72 and Chief Execs of £9,200.00, the balance re PCT is a credit overall of £367,977.16.

Note 3 - This represents debts which are awaiting write-off and cancellation authorisation. Write-off of debts over £2,500 are approved annually by the Lead Member for Corporate Resources.

Note 4 - The bad debt provision includes the PCT debt for £445K and so when this is cancelled the provision will reduce by £111k.