



# OVERVIEW AND SCRUTINY COMMITTEE (SPECIAL)

**TUESDAY 14 NOVEMBER 2006  
7.30 PM**

## COMMITTEE AGENDA

**COMMITTEE ROOMS 1&2  
HARROW CIVIC CENTRE**

### MEMBERSHIP (Quorum 3)

**Chairman: Councillor Jean Lammiman**

#### Councillors:

**Salim Miah  
Mrs Myra Michael  
Richard Romain  
Anthony Seymour  
Mark Versallion**

**B E Gate  
Mitzi Green (VC)  
Jerry Miles  
Mrs Rekha Shah**

**Christopher Noyce**

#### Reserve Members:

1. Dinesh Solanki
2. Julia Merison
3. Narinder Singh Mudhar
4. Mrs Vina Mithani
5. Jeremy Zeid
6. Yogesh Teli

1. Ms Nana Asante
2. Phillip O'Dell
3. Archie Foulds
4. Navin Shah

1. Paul Scott

**Issued by the Democratic Services Section,  
Legal Services Department**

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**HARROW COUNCIL**

**OVERVIEW AND SCRUTINY COMMITTEE (SPECIAL)**

**TUESDAY 14 NOVEMBER 2006**

**AGENDA - PART I**

1. **Attendance by Reserve Members:**

To note the attendance at this meeting of any duly appointed Reserve Members.

Reserve Members may attend meetings:-

- (i) to take the place of an ordinary Member for whom they are a reserve;
- (ii) where the ordinary Member will be absent for the whole of the meeting; and
- (iii) the meeting notes at the start of the meeting at the item 'Reserves' that the Reserve Member is or will be attending as a reserve;
- (iv) if a Reserve Member whose intention to attend has been noted arrives after the commencement of the meeting, then that Reserve Member can only act as a Member from the start of the next item of business on the agenda after his/her arrival.

2. **Declarations of Interest:**

To receive declarations of personal or prejudicial interests, arising from business to be transacted at this meeting, from:

- (a) all Members of the Committee, Sub Committee, Panel or Forum;
- (b) all other Members present in any part of the room or chamber.

3. **Arrangement of Agenda:**

To consider whether any of the items listed on the agenda should be considered with the press and public excluded on the grounds that it is thought likely, in view of the nature of the business to be transacted, that there would be disclosure of confidential information in breach of an obligation of confidence or of exempt information as defined in Part 1 of Schedule 12A to the Local Government (Access to Information) Act 1972 (as amended).

4. **Minutes:**

That the minutes of the meetings held on 18 July 2006 and 10 October 2006, be deferred to the next ordinary meeting.

5. **Deputations:**

To receive deputations (if any) under the provisions of Overview and Scrutiny Procedure Rule 10.

6. **Question and Answer Session with the Leader, Deputy Leader and the Acting Chief Executive:**

The question and answer session will focus on the following areas:

Delivering the Corporate Strategy  
Budget/Financial Issues  
Access Harrow  
Acting Chief Executive's priorities.

The following reports of the Director of Financial and Business Strategy are attached herewith:

- (a) Financial Position (Pages 1 - 20)
- (b) Medium Term Budget Strategy (Pages 21 - 34)

**AGENDA - PART II - Nil**

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Meeting:	Cabinet
Date:	3 August 2006
Subject:	Financial Position
Responsible Officer:	Myfanwy Barrett
Contact Officer:	Myfanwy Barrett
Portfolio Holder:	David Ashton
Key Decision:	No
Status:	Part I

### **Section 1: Summary**

#### **Decision Required**

- To approve the proposed action plan, with the exception of the items that are subject to statutory consultation, to achieve the savings required in 2006-07.
- To approve the statutory consultation on the proposals in paragraph 17.
- To approve, subject to the outcome of consultation, the lowering of subsidies (Appendix 2)
- To approve the changes to fees and charges (Appendix 3).

#### **Reason for report**

To ensure that the savings target of £19m in 2006-07 is achieved.

## **Benefits**

To establish a balanced budget for 2006-07 as another step towards restoring financial stability within the council.  
To ensure that key services are protected.

## **Cost of Proposals**

The report sets out how the Council's 2006-07 budget's proposed but unallocated savings will be achieved this year, and how the identified risks and pressures will be managed, and identifies subsidies that can be reduced.

## **Risks**

The Council only has £2.5m in general balances, and, given the level of savings built into the budget (both allocated and unallocated) and the other risks and pressures identified, there is a high risk of an overspend this year. Agreeing the savings plan is critical to mitigating this risk.

## **Implications if recommendations rejected**

Failure to agree the savings plan could potentially result in the Council spending beyond its means in 2006-07 and exhausting its remaining reserves. This would result in the statutory chief finance officer taking action under the relevant legislation and would leave the council in an untenable position with key services placed at risk.

## **Section 2: Report**

### **Brief History**

1. The Council is in a very difficult financial position. A report to cabinet on 29 June set out the situation in some detail.
2. In total the Council needs to achieve savings of £19.1m in the current year. Of this sum, £9.7m has already been allocated to specific service areas or distributed to budget holders. This paper sets out the detailed plan for delivering the remaining £9.4m.

### **Principles**

3. Given the scale of the savings required this year and in future years, Members will need to consider which services and subsidies the Council

should provide in future and at what level. Value for money is a key consideration.

4. It is recognised that some short term measures are required to meet this year's budget. However, many of the proposals included in the savings plan are ongoing and contribute towards the medium term targets.
5. It is important to balance the statutory duties of the Council against the need to manage within resources.

### **Savings Plan**

6. The attached savings plan (Appendix 1) includes a variety of measures. The plan delivers the required savings in 2006-07. The plan gives a brief description of the proposals, the start date, and the saving that will be achieved in 2006-07 and 2007-08.
7. Every effort has been made to reflect implementation costs in the figures, however there is still some detailed work to do in this area.
8. The individual savings projects have been evaluated for their impact on the Council's ongoing performance and priorities. Specifically the projects have been evaluated for their impact on the following criteria:
  - Ability to deliver against Corporate Priorities
  - Ability to deliver Residents' priorities that the Council understands through the Mori process and from the Open Budget
  - Commitments to the Harrow Strategic Partnership and LAA
  - Key performance indicators and key lines of enquiry which are impacting the Council's CPA position
  - Risk to other major projects across the Council, e.g. delivery of BTP
  - Consultation requirements
  - Impact on morale and the Council's workforce
  - Probability of statutory intervention by the Government
9. The Council has recently completed a major value for money study to assess the Council's spend and relative performance against our comparator Councils in London. This analysis has informed where our services are relatively high and low spenders and whether we are achieving the level of performance that is appropriate for our level of spend. The analysis is based on 2005-06 spend data and indicates areas where savings may be possible. However the analysis needs to be updated to reflect current spending levels and performance. The data will be reviewed against the savings achieved during 2005-06, the savings built into the original 2006-07 budget, and the savings contained in this plan as these all affect spending levels. The cumulative impact of these savings is £20m, however there has been growth in some service areas over the same period.

10. The plan shows a number of proposals to cut costs across different divisions of the Council (“cross-cutting”). The cross-cutting items will affect all Directorates – hence the total reduction in their budgets will include their share of these items.

11. Examples of the items included in the plan are set out below:

- Reductions in subsidies for services provided by the borough
- Savings generated by the Business Transformation Partnership
- Reductions in staff costs (eg, better controls in relation to overtime working, vacancy management, review of senior structure, review of PA and Administrative staff structure)
- “Harrow Saves” – a scheme to promote savings on smaller budgets such as catering and conferences

#### Business Transformation Partnership (BTP)

12. The contract with Capita includes a detailed cost model which sets out the phasing of capital and revenue payments and savings over a ten year period. The 2006-07 budget reflects this contractual model and therefore includes a savings target of £3.4m this year.

13. The contract has now been operating for 9 months and Harrow and Capita have jointly reviewed the cost model in light of this experience. Whilst both parties are confident that the full savings can be achieved over the life of the contract, the timing of the savings being delivered has been reviewed. This has resulted in the target for the current year being reduced by £2.1m to £1.3m. At the same time the allocation of payments between capital and revenue and the phasing of those payments has been reviewed to ensure that the net cost/benefit of the contract over the 10 year period is unchanged.

14. The revised target of £1.3m will be achieved through the implementation of new systems – Enterprise Resource Planning (ERP), which is an integrated finance, HR and procurement solution, and Management Information (MI) – the Access Harrow project, and strategic sourcing (i.e., more effective procurement). A detailed analysis of the savings from these areas has been agreed between Harrow and Capita and this means the Council is confident that the new target will be achieved.

#### Subsidies and Fees and Charges

15. The plan includes a number of proposals to reduce subsidies for those able to pay. These are set out in Appendix 2. Proposed changes to fees and charges are set out in Appendix 3.

#### Consultation

16. The plan will be widely communicated and there will be consultation with service users, residents, staff, unions, and other stakeholders.



17. In particular, statutory 12 week consultation with service users will be carried out on the following proposals:

- Home Care Subsidies
- Changes to the meals on wheels service
- Merger of Amner and Millmans Day Centres

#### Capitalisation

18. The plan involves capitalisation of £543k this year. This figure is reflected in the revised capital programme.

#### Ongoing monitoring during 2006-07

19. It is vital that progress against the savings in particular and achievement of the budget in general is monitored closely this year.

20. In addition to the regular monthly and quarterly reporting cycle, challenge sessions will be introduced – each Directorate will have to attend a meeting with the Deputy Leader, Chief Executive and Director of Financial and Business Strategy to discuss its forecast position against budget in detail.

#### Summary

21. The review of savings, economies and subsidy reductions summarised in Appendix 1 falls short of the goal of £9.4m by approximately £580,000. This shortfall is reflected in the fact that reserves will not be built up to the desired level by March 2007, and will, in fact, remain marginally below the minimum level approved by Council in February.

22. The overall position is summarised in the table below:

	2006-07 £m
Savings allocated in existing budgets	9.7
Unallocated savings and anticipated pressure on cost and resources	9.4
Savings presently identified for 2006/7	8.8
Shortfall in build-up of reserves	0.6

23. The ongoing savings reviews referred to in the Cabinet Report of June 29 will continue to look for the substantial savings required in 2007-08 and 2008-09 to balance the budgets contained in the existing MTBS. It must be borne in mind that the MTBS contains the assumption of Council Tax increases in each year of 5%. Further savings of £4.5m in each year would be required if Council Tax were to be held at existing levels.

24. The position for 2007-08 and 2008-09 is summarised below:

	2007-08 £m	2008-09 £m
Unallocated savings and anticipated pressure on cost and resources	9.3	4.2
Additional savings required if Council Tax is held at present levels and not increased by 5%	4.5	4.5
Total additional savings required in each year, over and above those for 2006/7, if Council Tax is held at existing levels	13.8	8.7

### Financial Implications

25. Financial matters are integral to the report.

### Legal Implications

26. Section 32 of the Local Government Finance Act requires the Local Authority to calculate its budget requirement (i.e. the difference between the expenditure and income) for each financial year. Section 28 of the Local Government Act 2003, imposes an obligation on the Authority to monitor and review its budget throughout the financial year using the same figures for reserves (unless they have been used to meet the financial shortfall of a previous financial year). The authority must take appropriate action to deal with any deterioration in the financial position revealed by the review. This action would for instance involve agreeing savings elsewhere in the budget to mitigate the situation.

27. Under S114 (3) of the Local Government Finance Act 1988 the chief finance officer of a relevant authority shall make a report if it appears to her that the expenditure of the authority incurred (including expenditure it proposes to incur) in a financial year is likely to exceed the resources (including sums borrowed) available to it to meet that expenditure. This report must be prepared in consultation with the Chief Executive and the monitoring officer. A report under this legislation would be the last resort and all possible steps should be taken to avoid this situation.

### Equalities Impact

28. The impact of individual savings proposals on access to services should be considered as part of the decision.

Section 17 Crime and Disorder Act 1998 Considerations

29. The impact of individual savings proposals on the Council's ability to meet the requirements of Section 17 should be considered as part of the decision.

**Section 3: Supporting Information/Background Documents**

Appendix 1 – Savings Plan

Appendix 2 – Reduced Subsidies

Background Documents: None.

## Appendix 1

### Savings Plan 2006-07

Ref Description	Start Date	Saving 2006-07	Full year impact 2007-08
		£000	
<b>Pressures</b>			
Contribution to reserves (to restore balances to £4m)		1,500	
Risk around PCT		1,500	
Risk around capital financing, LPSA, LAGBI		1,000	
<b>Unallocated savings</b>			
Corporate Procurement target		2,000	
BTP savings as per original budget		3,365	
<b>New Spending</b>			
Prosperity Action Teams		5	
Council and cabinet meetings		30	
By-election		10	
Events		20	
<b>Total to find</b>		<b>9,430</b>	
 <b><u>PROPOSALS</u></b>			
<b>BTP Savings</b>			
1	Review of revenue/capital payments under contract	2,084	1,500
2	ERP	479	939
2	MI	104	178
2	Access Harrow	256	444
2	Access Harrow - do not proceed with service access points across the borough	avoidance saving	avoidance saving
3	<u>Strategic Sourcing</u>		
	<i>Integrated print solution</i>	63	136
	<i>Travel</i>	18	27
	<i>Postage</i>	24	48
	<i>Catering</i>	16	48
	<i>Temporary staff</i>	50	55
	<i>Telecoms</i>	73	83
	<i>Mobile phones</i>	34	52
	<i>PCs and Laptops</i>	40	60
	<i>Networking, cabling</i>	24	36
	<i>Recruitment advertising</i>	6	12
	<i>Taxi services</i>	100	240
	<b>BTP TOTAL</b>	<b>3,371</b>	<b>3,858</b>

Ref	Description	Start Date	Saving 2006-07 £000	Full year impact 2007-08 £000
<b>Cross-cutting items</b>				
<b>Strategic savings project - property</b>				
4	Rateable value appeals/audit	01-Aug	100	
<b>Staff terms and conditions</b>				
5	Civic Centre Car Parking subsidies for staff @ £3 per day, based on Harrow & Wealdstone Station daily cost	01-Oct	60	160
6	Optional unpaid leave for staff, eg at Christmas	01-Sep	100	100
7	Move payroll date to last day of month	01-Oct	40	80
8	Review staff catering at Civic, Depot and Teachers centre		avoids overspend	avoids overspend
9	Improve management controls over overtime		250	500
<b>Permanent and Temporary staff</b>				
10	Review of senior structure	01-Sep	250	500
11	Review of PA and admin staff (and take out agency staff)	01-Sep	500	2,000
12	Vacancy freeze (already assumed by Directorates)			
13	Recruitment advertising - lower volume and use internet rather than newspapers/journals		200	
<b>"Harrow Saves"</b>				
	No catering for officer meetings	01-Jul	}	
	No catering for members meetings		}	
	No conferences or seminars		}	
	No fancy stationery, eg post it notes		}	
	Minimise number of hard copies of publications		}	
	Use double sided/black and white printing		}	
	No new furniture or equipment		}	
	No journals/subscriptions to be renewed		}	
	No new accommodation costs (rent, leases etc)		}	
	NO EXCEPTIONS!			
14	= top slice across Directorates		300	
<b>Miscellaneous</b>				
15	Review of duplicate payments (no win no fee)	01-Jul	50	
<b>CROSS CUTTING TOTAL</b>			<b>1,850</b>	<b>3,340</b>

Ref	Description	Start Date	Saving 2006-07 £000	Full year impact 2007-08 £000
<b>CE/Business Development</b>				
16	Review function and structure of procurement team		50	100
17	Focus clothing grants on real need	01-Sep	85	170
18	Amend Trade Union Facilities budget to bring Harrow's costs into line with other boroughs		30	60
19	Vacancy management - FBS		60	
19	Vacancy management - BS		50	
19	Vacancy management - PPP		60	
19	Vacancy management - BTP	Apr-Dec	65	
20	Capitalise 75% of BTP Director and on-costs		90	90
21	Reduce canvassing for Electoral roll/merge with C Tax		20	20
22	Reduce legal support to committees		45	45
23	Reduce democratic services support		45	45
24	Use internal post in HRES/ cut down external mailing		2	10
25	Registrar income/photography		10	10
26	Communications unit to provide core functions only		15	15
	Misc CE budgets		3	
27	Reduce subsidised legal support to schools		10	10
<b>CE/BD TOTAL</b>			<b>640</b>	<b>575</b>
<b>Urban Living</b>				
<b>ENVIRONMENT SERVICES</b>				
28	Sell advertising wherever possible	01-Oct	23	30
29	Extension of existing Parking Enforcement Service activities	01-Dec	65	280
30	Retaining vacancies within Community Safety Service	immediately	129	129
31	Traffic Management	immediately	59	nil
32	Increased fee recovery from capital	01-Apr	200	dependant
33	Highways (carriageway & footway) planned maintenance	immediately	77	nil
34	Street lighting maintenance	immediately	250	nil
35	Peel House Car Park, Wealdstone-reduce opening hours to 8.30pm	within 4 wks	10	20
36	Drainage - Focus on main river watercourse maintenance	immediately	75	nil
37	Public Realm maintenance - Revise management structure	01-Oct	65	100
38	Public realm maintenance - review of working arrangements	01-Oct	0	200
39	Increase Exclusive Rights of Burial, Interment & Memorial Rights Fee	dependent on Cabinet dates	15	36

Ref	Description	Start Date	Saving Full year impact	
			2006-07	2007-08
			£000	£000
40	Recycling Income	01-Dec	50	70
41	Public Realm maintenance - Removal of Flower bedding	01-Oct	15	50
42	Public realm maintenance - soft landscaped areas including sponsored roundabouts etc	01-Dec	0	0
43	Public realm maintenance - create biodiversity areas in some parks	01-Oct	10	30
44	Public Realm maintenance - Parks locking	01-Oct	30	60
<b>ENVIRONMENT SERVICES sub total</b>			<b>1,073</b>	<b>1,005</b>
<b>PROPERTY SERVICES</b>				
45	Vernon Lodge voids - Reduce the budget	immediately	40	nil
45	Sanctuary Project - Reduce the budget	immediately	20	nil
45	Finders Fee - Reduce the budget	immediately	20	nil
45	Retaining vacant posts within Housing Services	immediately	41	41
46	Withdraw from Town Centre Management initiative	01-Sep	40	75
47	Stop subsidising building control charges	01-Sep	70	115
47	Reduce subsidies - introduce planning advice charges & introduce in S106 agreements requirement to pay for monitoring & administration of agreements	01-Sep	inc above	inc above
47	Stop indemnity insurance cover provided for building control surveyors	01-Apr	7	17
47	Reduce agency staff in Development Control and Policy & Research	01-Jul	60	90
47	Reduce contract & Permanent Staff within conservation & design	01-Jul	100	130
48	Energy Conservation Officer - Capital funding of salary	01-Aug	40	40
49	Increase income from Commercial Lettings	During 2006	42	nil
50	Capitalise Design & Build costs	immediately	100	100
<b>PROPERTY SERVICES sub total</b>			<b>580</b>	<b>608</b>
<b>STRATEGY &amp; BUSINESS SUPPORT</b>				
51	Review of Civic Centre and Depot Catering & MOW - vacant posts	01-Jul	25	45
52	Special Needs Transport-Review of overtime claims & agency staffing hours	01-Jul	30	50
53	Rationalisation of business support staff across Urban Living	01-Oct	25	50
<b>STRATEGY &amp; BUS SUPP SERVICES sub total</b>			<b>80</b>	<b>145</b>
<b>URBAN LIVING TOTAL</b>			<b>1,733</b>	<b>1,758</b>

Ref	Description	Start Date	Saving Full year impact	
			2006-07	2007-08
			£000	£000
<b>People First</b>				
<b>Adults</b>				
54	Reducing Home Care subsidies	Jan-07	275	1,100
55	Remove Joint Funded posts by transfer of staff to other vacancies	Aug-06	250	370
56	Contain spend on carers and apply grant to other parts of service	Jul-06	40	80
57	Convert hot meals service into a frozen meals service	Jan-07	0	350
58	Merge Amner and Millmans Day Centres	Jan-07	35	141
59	Restructuring Community Care	Jan-07	25	100
<b>Sub Total Community Care</b>			<b>625</b>	<b>2,141</b>
<b>Childrens</b>				
60	Make Playschemes commercially viable	Dec-06	15	75
61	Reduce Hospital Social Work Service and reduce subsidies to other Boroughs	Dec-06	15	50
62	Childrens Services Management - do not fill 1/2 post	Jul-06	30	0
63	Childrens Centre Grant - use for Service Manager post	Jul-06	50	0
64	Firs - Temp freeze on RSW Hours	Jul-06	5	0
<b>Sub Total Childrens</b>			<b>115</b>	<b>125</b>
<b>Lifelong Learning</b>				
65	Move Brent & Harrow Education Business to Teachers Centre	Sep-06	5	12
66	Eliminate Teachers Centre Subsidy	Sep-06	8	15
67	Close Harrow Teachers' Centre Library	Sep-06	14	36
68	Use LSC Grant for Adult Community and Family Learning	Sep-06	20	38
69	Libraries - Redeploy resources from Lifelong Learning to employ Bookstart Coordinator	Jul-06	12	12
70	Savings on Wellstoc Library stock purchases	Sep-06	13	21
71	Remove security staffing budget for Bob Lawrence Library	Jul-06	4	4
72	Reduce Library services printing/publicity	Jul-06	5	5
73	Increase Library staff vacancy rate	Jul-06	9	9
74	Wealdstone Centre Service Support Budget	Jul-06	20	20
75	Deletion of Leisure and Admin post	Jul-06	10	10
76	Cease Music Teaching Subsidy	Sep-06	25	50
77	Cancel involvement in Community Sports Coaching Scheme	Sep-06	13	13
<b>Sub Total Lifelong Learning</b>			<b>158</b>	<b>245</b>



Ref Description	Start Date	Saving Full year impact	
		2006-07	2007-08
		£000	
<b>Strategy</b>			
78 Capitalise Policy Officers working on capital projects	Apr-06	103	150
79 Contracts Unit Efficiencies (Framework Finance)	Jan-07	20	100
80 Grant Review - use catering and 14-19 grant to offset salary costs	Apr-06	65	65
81 Special Schools PFI - Affordability saving	Apr-06	170	170
<b>Sub Total Strategy</b>		<b>358</b>	<b>485</b>
<b>PEOPLE FIRST TOTAL</b>		<b>1,256</b>	<b>2,996</b>
<b>TOTAL SAVINGS IDENTIFIED</b>		<b>8,850</b>	<b>12,527</b>
<b>Shortfall</b>		<b>580</b>	
<b>Reduce contribution to reserves in year</b>		<b>580</b>	
<b>Net shortfall</b>		<b>0</b>	

## Appendix 2

### Reduced Subsidies

Charge	Current Rate	Current Subsidy	Proposed rate	Proposed Subsidy	Client Numbers %
Staff Parking	Free	£5 per day	£2 per day	£3 per day	N/A
Home Care – clients assessed to make no contribution	Free	£18.10 per hour	Free	£18.10 per hour	40%
Home Care – clients assessed to make a contribution	Clients pay part of costs only	Between £8.60 and £18.10 per hour	Clients will pay part of costs only	Between £2.10 and £18.10 per hour	34%
Home Care – clients assessed to pay full charge	£9.50	£8.60 per hour	£16.00	£2.10	26%

#### Notes:

#### **Parking Charges**

The current subsidy shown above is based on average daily rates for Harrow's public car parks.

#### **Home Care Subsidies**

One important subsidy relates to Home Care. Harrow Council has the second most expensive home care costs in West London and has been subsidising this heavily in order to provide the lowest charges, more than £3 lower than any other authority in that area. It is therefore proposed that the subsidies be reduced for those able to pay them, to bring them into line with other boroughs.

In order to ascertain whether people will continue to qualify for the subsidy, a financial assessment will be carried out for all clients to determine their ability to pay.

Based on the current figures, as of March 2006, this would mean the following:

- The 40% of clients who are currently receiving the service free of charge will continue to do so.
- The 34% of clients who pay a reduced amount are likely to continue to pay a reduced amount, albeit with a lower subsidy reflecting their ability to pay.
- The 26% of clients who are currently able to pay the full rate will now have a significantly lower subsidy from the Council.

It is extremely important to note that due to this financial assessment process approximately 40% of clients will pay nothing.

### **Cost of Home Care**

The current charging arrangements for Harrow's home care service were introduced in April 2002, when a maximum charge of £81 was set with an hourly rate of £9.00 established. These rates were increased from April 2006 this year to a revised £85 maximum charge and £9.50 hourly rate.

Service users are visited in their own homes by a member of Harrow Joint Team and the service user's financial information is collected and verified. At the same time the service user will receive a full benefit check and forms relating to disability or other benefits are also completed to maximise their income.

In the group of North/North West London Councils, Harrow's current subsidies are the highest by a significant margin. Harrow's cost at 2004-05 prices is £17.10 per hour. At 2006-07 prices this would be approximately £18.10. As charges have only increased by £0.50 in this period, the current subsidy is estimated to be **£8.60** per hour.

The average cost for the boroughs (including Harrow) is £15.50. If this is inflated by 2.95% (in line with pay inflation) for 2006-07 this equates to £15.95 per hour.

If Harrow reduced its subsidy in line with the average for the other 8 boroughs (excluding Harrow) and allowing for inflation, the new charge would be approximately £16.00 per hour.

It is therefore proposed that the Harrow charge is increased to £16 per hour with effect from 1 January 2006. This still represents a subsidy of £2.10 an hour.

### **Value for Money**

Harrow's average unit costs have been adversely affected by the former TUPE transfer of its directly provided service to an independent agency. Our contracts and commissioning team are engaged in negotiations with the agency to bring these down and work across all the local Home Care agencies to try and reduce the unit cost wherever possible.

The Council's Assessment and Care Management Teams work in close partnership with contracts/commissioning and Home Care agencies to try and ensure that care commissioned is the minimum possible for the tasks/outcomes to be achieved in order to get best value for money. This is an ongoing process.

### **Current capital threshold**

In determining the extent to which an individual's capital assets count as income for charging purposes Harrow uses the C.R.A.G guide for Residential Accommodation in line with the majority of Local authorities. This is currently £21,000 and the figure is reviewed annually by the Department of Health. Property is excluded in determining the value of capital assets.

## **ANALYSIS OF PROPOSED CHANGES**

### **MOVE TO 100% OF DISPOSABLE INCOME FOR ASSESSMENT PURPOSES**

Service users with less than the current CRAG capital threshold of £21,000 (excluding their residential property) are assessed individually to see how much, if anything, they should pay.

Current subsidies are calculated on the basis of 75% of disposable income, after taking into account income and expenditure. (Allowances for Disability expenditure are made when a client is in receipt of a disability benefit Attendance Allowance / Disability Living Allowance.) The net figure is called the disposable income for the service user - this is the amount of income that is taken into account when calculating the service user's ability to pay.

In Harrow we currently take into account 75% of a service user's disposable income. However, 6 other boroughs in North West London use 100% and one uses 90-95%. Therefore Harrow is out of step with its neighbours.

It is proposed that subsidies should be calculated on the basis of 100% of disposable income, in line with almost every other relevant authority.

### **DECREASE THE HOURLY SUBSIDY**

The council can no longer afford to subsidise the service to the extent it has previously, given increased demand for support with no matched central increase in funding levels.

It is proposed that there is a change to the hourly subsidised rate moving to a new hourly charge of **£16.00** (as referred to above). This implies an amended subsidy of £2.10.

As is the practice currently, every service user would be assessed to determine their level of needs and subsequently their financial contribution to the costs of their care (and offered a benefits check).

Each case would need to be considered following this assessment to establish whether the service user would prefer to make private arrangements without further recourse to the council thereby incurring no charges. Or alternatively knowing the level of their contribution they could consider the option of a direct payment (net of charges) which would enable them to arrange their own care or the council could arrange for care to be put in place using its block contracts.

### REMOVE 10 HOUR CAP

There is currently an £85 per week maximum charge for the service regardless of the amount of care that is provided and at this level the service continues to be subsidised significantly.

A number of Local Authorities charge users who can afford to pay the full actual costs of the service they receive or they have determined an agreed unit cost for the service which is set at a more realistic higher rate than Harrow currently operates.

This is another area where Harrow is considerably out of step with other councils. It is proposed that the cap on the maximum level of charge for people who have difficulties that require more than 10 hours of support each week is removed as happens currently in Barnet, Brent, Ealing and Enfield.

For people with savings in excess of £21,000 (excluding the property value of the home they live in) this would mean these people would receive a reduced subsidy based on the difference between the cost and hourly charge of £2.10 per hour.

If, following a period of consultation and comments being considered, the proposals were to be adopted, and taking a prudent approach and allowing 15% for non-recovery of income, the combined impact of the steps outlined above is additional income in a full year of £1.1m and the current year of £275k.

## Changes to Fees and Charges

The main items are summarised below – more details will be published separately.

	<b>Current 2005-2006 £</b>	<b>Proposed 2006-2007 £</b>	<b>Change %</b>
<b>Pre Application Advice</b>			
(i) Formal Advice (followed up in writing) on major scale/complexity		1,000.00	
(ii) Formal Advice (followed up in writing) on medium scale/complexity		500.00	
(iii) Follow up charges based on hourly rates for officer attendance		Hourly rate of officer	
(iv) Planning Advice Team written advice per item		100.00	
(v) Repeat requests for advice		75.00	
<b>Administration and Monitoring of S106 Agreements</b>			
(i) When a monetary contribution is included in the agreement		5% of the overall cost value of the agreement up to a maximum of £50,000.00	
(ii) In the absence of any monetary contribution		500.00	
<b>Building Control</b>			
Small Domestic Buildings Building Control			
Garages < 40m <sup>2</sup>			
Plan (inc VAT)	43.00	50.00	16
Inspection (inc VAT)	129.00	150.00	16
Building Notice (inc VAT)	172.00	200.00	16
Regularisation Application (No VAT)	175.66	198.50	13

Extensions < 10m2			
Plan (inc VAT)	345.00	100.00	
Inspection	No Charge	300.00	
Building Notice (inc VAT)	345.00	400.00	16
Regularisation Application (No VAT)	352.34	398.00	13
Extensions 10-40m2			
Plan (inc VAT)	130.00	150.00	15
Inspection (inc VAT)	390.00	450.00	15
Building Notice (inc VAT)	520.00	600.00	15
Regularisation Application (No VAT)	531.06	600.00	13
Extensions 40-60m2			
Plan (inc VAT)	170.00	195.00	15
Inspection (inc VAT)	510.00	585.00	15
Building Notice (inc VAT)	680.00	780.00	15
Regularisation Application (No VAT)	694.47	748.75	8

	<b>Current 2005-2006</b>	<b>Proposed 2006-2007</b>	<b>Change</b>
	£	£	%
<u>Cemetery Fees</u>			
Cemetery Fees will increase by an average of 2%. Some examples are shown below. The full list of new charges will be published separately.			
<u>Lawn and Traditional Sections And Cremation Plots Exclusive right of burial inc. Deed of Grant and Number Tablet</u>			
Over 12 Years old(Resident)	907.00	928.00	2
Over 12 Years old ( Non Resident)	1,814.00	1,856.00	2
Interment Fee			
Over 12 Years old ( Resident)	354.00	362.00	2
Over 12 Years old ( Non Resident)	708.00	724.00	2
Memorial Rights			
Lawn Section	103.00	105.00	2
Traditional Section ( Over 12 years old)	206.00	211.00	2
<u>Cremation plots - exclusive right of burial inc. Deed of Grant and Number Tablet</u>			
Resident	231.00	236.00	2
Non-resident	462.00	472.00	2
Interment Fee			
Resident	118.00	121.00	2
Non-resident	236.00	242.00	2
Memorial Rights Resident & Non-resident	103.00	105.00	2





Meeting:	Cabinet
Date:	4 October 2006
Subject:	Medium Term Budget Strategy
Key Decision	Yes
Responsible Officer:	Myfanwy Barrett Director of Financial and Business Strategy
Portfolio Holder:	David Ashton, Deputy Leader and Portfolio Holder for Business Development
Exempt:	No
Enclosures	None

## SECTION 1 – SUMMARY AND RECOMMENDATIONS

This report sets out the context for the next medium term budget strategy, the current funding gap, some proposed budget principles, an update on the five strategic savings projects, and the next steps.

### **RECOMMENDATIONS:**

The Cabinet is requested to:

- Consider the factors that will influence the medium term budget for 2007-08 to 2009-10, the scale of the funding gap, and the proposed next steps in the process.
- Agree the principles that will underpin the budget process (para 33).
- Agree the new fees and charges for the cemetery, subject to consideration of comparative data for other London boroughs (this is a correction to the report on the financial position which went to cabinet on 3 August)

**REASON:** To ensure Cabinet members are fully engaged in the development of the new medium term plan, and that information is in the public domain prior to the Question Time evening on 27 September.

## **Section 2: Report**

### **Context**

#### **The Council's longer term vision**

1. Whilst financial and corporate planning covers a three year period, it is important for the Council to have a clear vision for the longer term future. The following has been developed in discussion with Portfolio Holders to articulate that vision:

### **Harrow 2020**

**Harrow will be a place which offers the best of capital and country and is loved by its residents. It will:**

- Have a choice of housing in distinctive neighbourhoods
- Be entrepreneurial and an ideal place to set up high skill business
- Have the lowest crime and fear of crime in London
- Celebrate what we have in common and capitalise on our diversity
- Be a place where people are healthy and stay healthy
- Where children and young people are healthy and safe, fulfil their potential and help others
- Have vibrant neighbourhood centres and the Premier Town Centre in NW London
- Be family friendly and promote older peoples independence
- Be easy to get around for everyone and offer the best commuter experience by public transport in the south east
- Protect its green spaces

In short it will be a desirable place to live, work and play

The key public, private and voluntary sector organisations in Harrow will deliver this vision and ensure value for money in the services we provide to you.

**To deliver this vision we also need all our residents to play their part by:**

- Recycling more waste
- Considering alternatives to using the car
- Being tolerant and welcoming as the Borough grows
- Considering voluntary work which gives something back to the local community
- Taking advantage of local leisure and culture facilities.
- Behaving responsibly in public spaces

**In the shorter term Harrow Council wants residents to be delighted by their Council. Our immediate priorities in support of the 2020 vision are:**

- Making Harrow safe, sound and supportive
- Getting Harrow moving
- Protecting our precious environment
- Tackling waste and giving real value for money
- Empowering Harrow youth
- Giving more choice in sport, leisure and amenities

2. The new medium term budget strategy (MTBS) will be developed in the context of this vision.

### Financial Overview

3. In the current financial year the Council is planning to spend £510m on day to day service delivery, £23m on managing and maintaining it's housing stock, and £86m on capital projects (including projects carried forward from last year).

4. The revenue spending of £510m can be analysed as follows:

Gross Revenue Expenditure	£m	%
Schools	137	27
Housing Benefit and Council Tax Benefit	95	19
People First	146	29
Urban Living	90	18
Corporate	42	7
Total	510	100

5. This is funded as follows:

Gross Funding	£m	%
Dedicated Schools Grant	119	23
Housing/Council Tax Benefit Grant	95	19
Other specific grants	25	5
Formula Grant	59	11
Fees and charges	58	11
Other sources (interest and recharges)	64	13
Council Tax	90	18
Total	510	100

6. Both the dedicated schools grant and benefits grant are ring-fenced. Hence the controllable budget is £296m. The figures above also include support services and capital financing costs which further reduce the controllable figure to around £250m.

7. Council tax accounts for 18% of the Council's gross funding. The current Band D council tax for Harrow Services is £1,067.19 and the GLA precept is £288.61 giving a total charge of £1,355.80.

8. The London Average Band D council tax for 2006-07 excluding the precept is £926.19.

#### The low spend and high council tax conundrum

9. Harrow has relatively high council tax levels and relatively low spending levels. The recent value for money study shows that:
- Using 2005-06 data, Harrow's net spend is £273m<sup>1</sup> and the population is 214,000 giving a net spend per head of £1,273 which is lower than both the nearest neighbour<sup>2</sup> average of £1,402 per head and the London borough average of £1,610 per head.
  - For 2005-06, formula spending shares<sup>3</sup> were used to determine grant levels. Harrow spends £5.9m or 2.4% above its formula spending share. This compares with 0.8% above FSS for nearest neighbours and 1.8% below FSS for London Boroughs on average.
  - Harrow's 2006-07 government grant (formula grant) equates to £275 per head of population, below the nearest neighbour average and London borough average of £298 per head and £480 per head respectively.
  - Harrow's allocation of special and specific grants, excluding Dedicated Schools Grant, equates to £378 per head of population, below the nearest neighbour average and London borough average of £464 per head and £631 per head respectively.
  - Across all grants, ie formula grant plus special and specific grants, Harrow receives an average of £145 per head less than its nearest neighbours and £572 per head less than the London average.
  - Across all grants, ie formula grant plus special and specific grants, Harrow receives around £30m less than its nearest neighbours and around £120m less than the London average.
10. Essentially, the very low grant levels mean that, despite low spending, the council tax is still quite high in Harrow. Clearly this is an area that requires further investigation and action, which will be covered in a future report.

#### Balance between service delivery and council tax levels

11. The forthcoming medium term planning round presents considerable challenges. There is already a significant funding gap identified, which is

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<sup>1</sup> The net spend figure is taken from the Revenue Account Return produced for CIPFA. This is different from the budget requirement for 2005-06 of £253m – gross spend less special and specific grants, fees and charges and other income sources, leaving the net balance to be funded from formula grant and council tax

<sup>2</sup> Nearest neighbours are the boroughs chosen by the Audit Commission as being comparable with Harrow, they are mostly outer London boroughs

<sup>3</sup> Formula spending share is the notional level of spending used by the government to calculate the grant level

explained in more detail below. However, given that Harrow is already spending at relatively low levels, and that much of the budget is outside the Council's direct control, it is very challenging to find further reductions in spending in order to deliver low council tax increases, or hold council tax steady.

12. Whilst the Council is seeking to improve efficiency in all areas, for instance by implementing new computer systems, many reductions in spending have a direct impact on service levels.
13. The Council has a range of statutory duties and must provide an adequate level of service to vulnerable people whilst also maintaining the universal services which are highly valued by the public. Councillors will have to consider carefully the "social cost" of achieving very low council tax increases or avoiding any increase.
14. In reality, it may be necessary to scale back or discontinue some discretionary services to bridge the gap between spending and funding.

### **The funding gap**

15. There is considerable pressure on the MTBS for the following reasons:
  - Inflation and additional pension fund contributions will cost around £6m a year, but the forecast increase in formula grant is only around £1.2m
  - The situation is compounded by adverse changes in specific grants
  - The capital programme is putting a lot of pressure on the revenue budget
  - It is anticipated that demand for social care services will continue to grow far more quickly than resources
  - The PCT's actions to reduce spend are having an adverse impact on the Council
  - Pressure is being created by the medium term revenue implications of major initiatives such as PFI deals and Children's Centres
  - It is essential that the Council builds up reserves and provisions to provide stability in the future, given the very low current level of reserves
16. If Councillors take the view that a council tax increase below inflation, or holding council tax steady, is desirable then the pressure is compounded.

17. The report to Cabinet on 29 June on the Council's financial position suggested that for the medium term plan the Council needs to ensure that it identifies specific savings to cover the following items:

	2007-08 £m	2008-09 £m
Unallocated savings in the current MTBS	3.5	1.9
Additional BTP savings	1.3	0.3
New pressures (not yet in MTBS)	2.0	2.0
Contribution to general reserves	1.0	
Contingency	0.5	
Provision for litigation	0.2	
Provision for bad debts	0.3	
Collection fund	0.5	
<b>TOTAL</b>	<b>9.3</b>	<b>4.2</b>

18. However, the current MTBS assumes council tax increases of just under 5% in 2007-08 and 2008-09. The second cabinet report on the Council's financial position (3 August) showed that the anticipated funding gap for 2007-08 and 2008-09 was:

	2007-08 £m	2008-09 £m
Unallocated savings and anticipated pressure on cost and resources (as per 29 June report)	9.3	4.2
Additional savings required if council tax is held at present levels and not increased by 5%	4.5	4.5
Total additional savings required in each year, over and above those for 2006/7, if council tax is held at existing levels	13.8	8.7

19. More detailed work has now been carried out on some aspects of the MTBS, particularly some of the more technical areas. The latest position is shown in the table below and some explanatory notes follow the table.

	2007-08 £m	2008-09 £m
Balance from 3 August	13.8	8.7
Potential deficit on collection fund this year	0.5	
Further reduction in target collection rate in 2008-09		0.5
Revised grant assumption in light of comprehensive spending review 2007		0.5
Full year effect of 2006-07 savings plan agreed on 3 August	(3.0)	
Capital financing costs in line with current approved programme		0.5
Savings in current MTBS that cannot be delivered	1.7	0.2
Technical issues including PFI and capitalisation	0.4	0.7
Review of inflation provision including utilities	1.1	1.7
<b>TOTAL</b>	<b>14.5</b>	<b>12.8</b>
Risk	3.5	
<b>Revised Total</b>	<b>18.0</b>	

20. Given all the developments during 2005-06, many of which were outside the Council's control, and the level of unallocated savings, the current MTBS is relatively high risk.
21. At this early stage, the draft MTBS for 2007-08 to 2009-10 has been prepared on the basis that the majority of risk should be removed. This is also adding to the pressure, as it effectively means a shift from a relatively high risk budget to a low risk budget in one go. However, this is appropriate when the Council has such low balances. This approach does enable the Council to consider the worst case scenario.
22. There is a funding gap for 2007-08 of between £14.5m and £18m. There is a further funding gap for 2008-09 of around £12.8m and the indications are that the gap for 2009-10 is of the order of £8m.
23. A more prudent assumption has been made about the collection fund at this stage in the planning process, both in terms of the state of the collection fund and the target collection rate.
24. The grant assumption for 2008-09 has been revised to reflect an increase of only 2% rather than 3% in light of some of the statements that have been made about the forthcoming comprehensive spending review.

25. The spending plan agreed on 3 August for 2006-07 has a net full year effect (excluding the BTP) of £3m. The plan will deliver £8.5m in total but £5.5m of this is being applied as follows:
- Delete corporate procurement target (£2m)
  - Provide for risk associated with PCT situation (£2m)
  - Provide for risk associated with LABGI (£0.3m)
  - Cover capital financing costs (£1.2m)
26. Some of the items in the 2006-07 savings plan are of course subject to statutory consultation and hence there is risk and lack of certainty around the delivery of these savings.
27. There are some savings in the current MTBS that cannot be achieved in the light of legal advice, particularly in relation to asylum seekers. There are also some items that have effectively been brought forward into 2006-07 as part of this year's savings plan and have therefore already been taken.
28. The inflation provision has been reviewed to ensure that a prudent view has been taken of pay, pension contributions, and other costs including utilities. An estimate of 3% has been used for the pay award. However, there have also been some statements about containing public sector pay increases at 2% in future which have not been factored in at this point as it is not clear whether or when this would take effect.
29. A view has been taken of the degree of risk in the budget to ensure that the worst case scenario is reflected at this stage. The risk contained in the draft MTBS has been quantified as shown below:

Risk	£m
LPSA Reward Grant (still awaiting confirmation)	0.2
Land Charges	0.3
Specific Grant changes	0.5
Inflation (CPI and concessionary fares)	0.5
Achievement of 2006-07 savings plan	2.0
<b>Total Risk</b>	<b>3.5</b>

30. A full risk assessment will be carried out as part of the budget development process.
31. The potential gap could be reduced in a number of ways:
- Take out the £2m provision for new growth
  - Ensure the BTP savings are achieved
  - Ensure 2006-07 savings plan is achieved
  - Bring in further savings from 2007-08 identified through the strategic savings projects
  - Consider council tax increase
  - Take a less risk averse approach
32. However, at this stage a figure of £14.5m to £18m for 2007-08 is prudent for planning purposes.



### **Budget principles**

33. Given the Council's financial position which has been well documented in recent months, it is important to agree some principles for the medium term budget strategy. The proposed principles are as follows:

- i) No unallocated savings should be included in the final budget in February. All savings, including those arising from the BTP, must be itemized and allocated to the relevant service area and budget holder.
- ii) A prudent view should be taken for all grants and other income streams to ensure that these items do not create pressure in the year.
- iii) The medium term budget should allow the Council to build up reasonable levels of reserves and provisions.
- iv) A contingency should be included in the revenue budget each year to allow the council to deal with unforeseen pressures without using reserves.
- v) The medium term revenue budget should reflect the full revenue cost of the approved capital programme.
- vi) The medium term budget should reflect a realistic assessment of demand for services.
- vii) The medium term budget should reflect the forecast outturn for the current year.
- viii) A relatively low risk approach should be taken given the current financial position of the Council.

### **The five strategic projects**

34. Once the reports from the 5 strategic savings projects have been finalised the financial implications of their findings will be incorporated in the MTBS.

35. The organisational structure review is looking at the senior structure, administrative support, use of agency staff, controls over overtime, and opportunities to work more efficiently. The savings are to an extent already built into the MTBS.

36. The objectives of the land and property review were to:

- Establish a clear relationship between service priorities and property management
- Rationalise the portfolio
- Reduce annual running costs

- Generate capital receipts to deal with backlog maintenance and provide funds for future investment
37. Alongside the implementation of SAP, and the development of the Asset Management Plan, a comprehensive database of the Council's property has now been developed. This is already producing benefits and will support much more effective decision making in future.
38. The review is likely to generate capital receipts rather than direct revenue savings (although there may be some savings on maintenance and some additional income from rents etc). However, a £10m capital receipt which is used to reduce borrowing will reduce annual revenue costs by approximately £900k.
39. The service delivery review was designed to map and review the Council's services, looking at
- the level of spend
  - the split between statutory and discretionary provision
  - the level of provision
  - the extent to which services have been subject to challenge either through procurement or benchmarking
  - the impact of any changes to or reductions in service
40. The mapping exercise is largely complete and the review is now moving into the more detailed analysis of services.
41. The value for money review was launched in March and had three key objectives:
- Develop a new value for money framework for the Council
  - Compare and benchmark Harrow cost and performance position against three comparator groups
  - Agree a set of value for money indicators to monitor and challenge performance going forwards.
42. The value for money review is largely complete and very detailed information about cost and performance of all services is now available.
43. The service review alongside the VFM project will provide the detailed information that Councillors will need to make decisions about service strategies in the medium term and identify areas where services can be stopped altogether or scaled back. This is the critical area given the size of the funding gap.
44. The finance review is looking at fees and charges, support charges, zero based budgeting, the capital/revenue split, optimal use of grants and concessionary fares:
- This year's savings plan includes increases in home care charges and the introduction of new charges such as pre-planning advice and there is limited additional scope around fees and charges.

- The new support charges system will be implemented with effect from 1 April 2007.
- There is potential for a rolling programme of zero based budget reviews commencing next financial year.
- The review suggests that the Council is capitalising the right amount of expenditure and using grants optimally
- However, as noted above there is a need for further investigation of Harrow's grant levels relative to other London authorities
- Concessionary fares is the area with the most potential to save money in the medium term and a project team has been set up to take this forward. However, Cabinet members have indicated that they regard the Freedom Pass as a critical right for those who are eligible.

### **Next Steps**

45. Directorates are due to complete their High Level Service Plans by the end of October. More detailed financial and service planning will take place during November. There will also be a challenge process to ensure that the plans are robust. The draft revenue, HRA and capital budgets will be presented to cabinet in December. There will be a consultation period between December cabinet and the final decision making in February.

46. Where decisions on savings or growth require consultation this will take around four months to complete. Therefore, if consultation commences in early January and a decision is taken to proceed once the outcome of the consultation is known, the implementation date will be late May/early June. Hence the saving or growth will have a part year effect in 2007-08.

### **Fees and Charges**

47. The report on the financial position to cabinet on 3 August included the 2006-07 savings plan and some changes to fees and charges. Unfortunately there was an error in the table for cemetery fees. The correct proposed fees are shown at Appendix A. It is anticipated that these changes will generate additional income of £15k this year.

48. Comparative data about charges in other London Boroughs will be tabled at the meeting to inform this decision.

### **SECTION 3 - STATUTORY OFFICER CLEARANCE**

Chief Finance Officer	<input checked="" type="checkbox"/>	Name: ...Myfanwy Barrett
		Date: 22 September 2006
Monitoring Officer	<input checked="" type="checkbox"/>	Name: ...Hugh Peart.....
		Date: 22 September 2006.....

### **SECTION 4 - CONTACT DETAILS AND BACKGROUND PAPERS**

**Contact:** Myfanwy Barrett, Director of Financial and Business Strategy,  
020 8420 9269

**Background Papers:**

Report to Cabinet on Financial Position, 29 June 2006  
Report to Cabinet on Financial Position, 3 August 2006

**IF APPROPRIATE, does the report include the following considerations?**

1.	Consultation	YES
2.	Corporate Priorities	YES
3.	Manifesto Pledge Reference Number	N/A

## Appendix A

### Fees and Charges

#### Correction of figures reported to cabinet on 3 August

	Current 2006-2007 £	Proposed 2006-2007 £	Change %
<u>Cemetery Fees</u>			
<p>Cemetery Fees will increase by an average of 21%. Memorial rights will rise circa 62% which is accounted by the increased management costs in monitoring memorial construction to ensure safe erection.</p> <p>Some examples are shown below. The full list of new charges will be published separately.</p>			
<u>Lawn and Traditional Sections And Cremation Plots Exclusive right of burial inc. Deed of Grant and Number Tablet</u>			
Over 12 Years old(Resident)	928.00	1,120.00	21%
Over 12 Years old ( Non Resident)	1,856.00	2,240.00	21%
Interment Fee			
Over 12 Years old ( Resident)	362.00	440.00	22%
Over 12 Years old ( Non Resident)	724.00	880.00	22%
Memorial Rights			
Lawn Section	105.00	170.00	62%
Traditional Section ( Over 12 years old)	211.00	335.00	59%
<u>Cremation plots - exclusive right of burial inc. Deed of Grant and Number Tablet</u>			
Resident	236.00	286.00	21%
Non-resident	472.00	572.00	21%
Interment Fee			
Resident	121.00	146.00	21%
Non-resident	242.00	292.00	21%
Memorial Rights Resident & Non-resident	105.00	170.00	62%

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