



London Borough of Barnet,
2 Bristol Avenue,
Colindale,
London NW9 4EW
13 August 2019
Our ref: 5482261

Thank you for your request received on 22 July 2019, for the following information:

I would like a copy of one document (Part A) and some high level information (parts B and C) about how expenditure is classified.

Part A. Document Request

Reference: <https://www.gov.uk/government/publications/whole-of-government-accounts-2018-to-2019-guidance-for-preparers>

Background: WGA submission is prepared as part of the Y/E accounting/FR process and therefore falls under the scope of Public Inspection .

Request: Please could I obtain a populated electronic copy of the draft 2018-19 WGA data collection tool (which I assume will match the current draft set of 2018-19 accounts)?

Part B) Explanation of "Various" in Monthly Expenditure Data

Reference: <https://open.barnet.gov.uk/dataset/expenditure-reporting-2018-19>

Background: As I understand it, the description "Various" is used when multiple Directorates/Departments costs are being paid for via the one-line transaction. E.g. i n 2017-18, transaction for 'Capita Employee Benefits' expenses for an employee that works across more than one

Directorate/Department will be published in this way.

Request: please could I have a response to the following questions:

- 1. Is the above e'ee benefits example the only time when "Various" will be used? If not, what are the most common events that are described using "Various"?**
- 2. Is there any way of knowing roughly how many staff worked across different departments in 18/19?**
- 3. In the example given, will an employee that works across many departments usually be the senior officers whose remuneration is published in the accounts?**

Part C) Reconciliation to Accounts

Reference: <https://open.barnet.gov.uk/dataset/expenditure-reporting-2018-19>

Background: I am trying to categorise payments in a way that matches the CEIS. I am also trying to ascertain the value of data that isnt published (e.g. I see from the above website that direct bank, chaps and individual-person-destined payments are not published).

Request: please could I have a response to the following questions:

Questions

4. I have mapped some expenditure categories found in published payments data to CEIS captions, however, some are still unclear (see footnote). Could you please indicate the Annual Accounts CIES destination of the rows highlighted in yellow?
5. Are there specific expenditures that dominate the chaps and bank payments if so, what are they?
6. Am I correct in thinking that child carers' and adult carers' payments are only ever going to fall, respectively, under 'Family Services' and 'Adults and Communities' expenditure in the CIES? If not, please indicate where they go.
7. Can you tell me what the total amount paid during 2018/19 to a) Child Carers and b) Adult Carers was?
8. Can you tell me what the total amount paid during 2018/19 to a) fund schools (via CHAPS), b) non-council house tenants housing benefit claimants (via CHAPS) was?
[NB: I am assuming that this expenditure falls, respectively, into 'Education and Skills' and 'Housing Needs and Resources' in the CIES - please correct if I'm wrong!]
9. Are there any specific transactions that dominate payments made directly from the bank? [NB: Please ignore Agency Costs.]
10. Are any of the following expenditures cash transactions and if so, are these published as part of the Expenditure Payments CSVs (or excluded because they are paid by CHAPS/from the Bank):

- i) Precepts and levies;
- ii) Govt housing pool contribution;
- iii) Investment property expenditure;
- iv) Trading operations expenditure?

[NB: references to these are made in Notes 10 and 11 of the accounts. I've ignored 'interest' (since that's associated with loan repayments) and 'losses on disposals' (which won't be cash transactions).]

We have processed this request under the Freedom of Information Act 2000.

Response

The council holds the information requested and it is attached/ the answers to your questions are below

I would like a copy of one document (Part A) and some high level information (parts B and C) about how expenditure is classified.

Part A. Document Request

Reference: <https://www.gov.uk/government/publications/whole-of-government-accounts-2018-to-2019-guidance-for-preparers>

Background: WGA submission is prepared as part of the Y/E accounting/FR process and therefore falls under the scope of Public Inspection .

Request: Please could I obtain a populated electronic copy of the draft 2018-19 WGA data collection tool (which I assume will match the current draft set of 2018-19 accounts)?

As requested, please find attached the Council's Draft Whole of Government Accounts Return to Central Government. This is based on the Council's Draft

Statement of Accounts which were published on 30 May. Both the Statement of Accounts and the Whole of Government Accounts Return are subject to External Audit Certification. The final versions of each will include amendments.

Part B) Explanation of "Various" in Monthly Expenditure Data

Reference: <https://open.barnet.gov.uk/dataset/expenditure-reporting-2018-19>

Background: As I understand it, the description "Various" is used when multiple Directorates/Departments costs are being paid for via the one-line transaction. E.g. in 2017-18, transaction for 'Capita Employee Benefits' expenses for an employee that works across more than one Directorate/Department will be published in this way.

Request: please could I have a response to the following questions:

1. Is the above e'ee benefits example the only time when "Various" will be used? If not, what are the most common events that are described using "Various"?

Some examples of "Various" (but not necessarily the most common) are Housing Associations, Charities, Care Homes, Sole Traders, Named Individuals, Other Educational Establishments,

2. Is there any way of knowing roughly how many staff worked across different departments in 18/19?

Please see below, figures given for March 2019 for year end 18/19.

Table 1

Current Month Headcount & FTE

	Headcount	FTE
ADULTS & COMMUNITIES	350	312.1
FAMILY SERVICES	675	498.9
STREETSCENE	479	410.8
ASSURANCE	61	58.0
EDUCATION & SKILLS	21	9.0
FINANCE	49	45.5
ENVIRONMENT	51	47.4
GROWTH & CORPORATE SERVICES	78	72.2
Grand Total	1764	1453.9

3. In the example given, will an employee that works across many departments usually be the senior officers whose remuneration is published in the accounts?

The "other" referred to regarding salaries can be summarised as follows:

BH GLPC BBB - Barnet Homes, Greater London Provincial Council, Barnet Broad Band

LBB GLPC BBB - London Borough of Barnet, Greater London Provincial Council, Barnet Broad Band

Basically these are all the Barnet Homes staff and LBB staff on the old GLPC rates. We still have a few knocking around in Barnet (the graduate scheme and some unconsolidated casuals)

Barnet Leadership Grades are HAY grades for which pay determination sits outside of GLPC.

Part C) Reconciliation to Accounts

Reference: <https://open.barnet.gov.uk/dataset/expenditure-reporting-2018-19>

Background: *I am trying to categorise payments in a way that matches the CEIS. I am also trying to ascertain the value of data that isn't published (e.g. I see from the above website that direct bank, chaps and individual-person-destined payments are not published).*

Request: *please could I have a response to the following questions:*

The Monthly Expenditure that is reported on the Council's Website relates to actual payments made to external organisations. These payments are included in the Council's (internal) Management Accounts and in the (external) Statement of Accounts. The latter includes types of expenditure that is not included in the Monthly Expenditure Reports, typically non-payment transactions such as depreciation, impairments and year end accruals. More information on this area can be found in the 'Expenditure and Funding Analysis' on page 40 of the Draft Statement of Accounts (attached). The primary purpose of this Note is to reconcile the Council's (internal) Management Accounts to the Comprehensive Income and Expenditure in the (External) Statement of Accounts. In response to your specific points on Part C:

4. I have mapped some expenditure categories found in published payments data to CEIS captions, however, some are still unclear (see footnote). Could you please indicate the Annual Accounts CIES destination of the rows highlighted in yellow?

The amounts you highlight appear in the following lines of the Comprehensive Income and Expenditure Statement:- £3,737,087.43 – Children's Services.
£1,614,752.44 Commissioning Group. £2,100.00 Central Expenses. £679,719.70 Commissioning

5. Are there specific expenditures that dominate the chaps and bank payments if so, what are they?

The most significant bank payments relate to Housing Benefits and staff salaries.

6. Am I correct in thinking that child carers' and adult carers' payments are only ever going to fall, respectively, under 'Family Services' and 'Adults and Communities' expenditure in the CIES? If not, please indicate where they go.

Child Carer and Adult Carer payments only appear under the 'Children's Services' and 'Adults & Community' lines of the Comprehensive Income and Expenditure Statement

7. Can you tell me what the total amount paid during 2018/19 to a) Child Carers and b) Adult Carers was?

There is no specific Cost Centre or classification for 'Child Carers'. However please see the attached extract from an Official Return to Central Government which provides a breakdown of Council expenditure on Children's Social Care in 2018-19

8. Can you tell me what the total amount paid during 2018/19 to a) fund schools (via CHAPS), b) non-council house tenants housing benefit claimants (via CHAPS) was?

[NB: I am assuming that this expenditure falls, respectively, into 'Education and Skills' and 'Housing Needs and Resources' in the CIES - please correct if I'm wrong!]

There is no specific Cost Centre or classification for 'Adult Carers'. However please see the attached extract from an Official Return to Central Government which provides a breakdown of Council expenditure on Adult Social Care in 2018-19

9. Are there any specific transactions that dominate payments made directly from the bank? [NB: Please ignore Agency Costs.]

As per point 5, the most significant bank payments relate to Housing Benefits and staff salaries

10. Are any of the following expenditures cash transactions and if so, are these published as part of the Expenditure Payments CSVs (or excluded because they are paid by CHAPS/from the Bank):

Expenditure on i) Precepts & Levies ii) Housing Pool Contributions iii) Investment Property and iv) Trading Operations are detailed in Notes 11, 12 and 15 of the Draft Statement of Accounts. This expenditure will comprise actual payments made in year (via the Bank) plus year end accruals.

Further information

If you are interested in the data that the council holds you may wish to visit Open Barnet, the council's data portal. This brings together all our published datasets and other information of interest on one searchable database for anyone, anywhere to access. <http://open.barnet.gov.uk/>

Advice and Assistance : Direct Marketing

If you are a company that intends to use the names and contact details of council officers (or other officers) provided in this response for direct marketing, you need to be registered with the Information Commissioner to process personal data for this purpose. You must also check that the individual (whom you wish to contact for direct marketing purposes) is not registered with one of the Preference Services to prevent Direct Marketing. If they are you must adhere to this preference.

You must also ensure you comply with the Privacy Electronic and Communications Regulations (PECR). For more information follow this Link www.ico.org.uk

For the avoidance of doubt the provision of council (and other) officer names and contact details under FOI does not give consent to receive direct marketing via any media and expressly does not constitute a 'soft opt-in' under PECR.

Your rights

If you are unhappy with the way your request for information has been handled, you can request a review within the next 40 working days by writing to the Information Management Team at: foi@barnet.gov.uk. Or by post to Information Management Team (FOI) London Borough of Barnet, 2 Bristol Avenue, Colindale, NW9 4EW

If, having exhausted our review procedure, you remain dissatisfied with the handling of your request or complaint, you will have a right to appeal to the Information Commissioner at: The Information Commissioner's Office, Wycliffe House, Water Lane, Wilmslow, Cheshire, SK9 5AF (telephone: 0303 123 1113; website www.ico.org.uk). There is no charge for making an appeal.