

Public Document Pack

Supplementary information for Scrutiny Board (Strategy and Resources) on Monday 22 May 2017

Pages 1-6: Agenda item 8 – Additional information in relation to financial health monitoring report submitted to Scrutiny Board (Strategy and Resources) on 24 April 2017

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STRATEGY AND RESOURCES SCRUTINY BOARD - APRIL 24TH 2017

PROVISION OF INFORMATION REQUIRED BY COUNCILLOR HARRAND IN RESPECT OF THE FINANCIAL HEALTH MONITORING REPORT THAT WAS RECEIVED AT STRATEGY AND RESOURCES SCRUTINY BOARD ON APRIL 24TH 2017

1. Table 1 and the Financial Dashboard schedules later do not appear to include anywhere the total expenditure or income for a directorate, although we do have the variances from budget totals. Variances are always interesting but if we have the original figures as well, we might be better able to understand the significance of the excesses or shortfalls. Can we please have a schedule that provides the actual figures of expenditure and income?

This can be found attached in Appendix 1

2. Are the budget variances on pages 30 to 50 actual variations? If so, what is estimated under the heading 'Latest Estimate'?

The reported variances are year-end projected variations from the latest approved budget. The 'Latest Estimate is the net cost of service/Directorate and represents the Latest Approved Estimate i.e. the Original Estimate as approved at Council in February adjusted for any approved virements.

3. On page 42, the public health grant does not seem to be set against any specific expenditure. Can the council spend this as we choose or can that grant figure be allocated across the next ten headings?

For presentational purposes the totality of the public health grant receivable is identified separately and hasn't been allocated to the different areas of expenditure that are identified on the dashboard although it is resourcing these areas of spend.

The Public Health Grant is a ring-fenced grant which must be used only for meeting eligible expenditure incurred or to be incurred by local authorities for the purposes of their public health functions as specified in Section 73B(2) of the National Health Service Act 2006 ("the 2006 Act").

4. Can we please have the expenditure – gross and net – for each directorate for 2015-16 and 2016-17? (which I understand will be for eleven months only)

Please see attached- Appendix 2 (Summary worksheet)

5. What does 'Appropriation' mean in the schedules?

In respect of Local Government Accounting requirement, the Appropriation Account facilitates the transfer of resources between the revenue account and reserves held on the balance sheet.

Doug Meeson - Chief Financial Officer

12th May 2017

Financial Health Report Provisional Outturn 2016-2017 Summary

| Directorate | Expenditure Budget £'000 | Income Budget £'000 | Latest Estimate £'000 |
|------------------------------|-----------------------------|------------------------|--------------------------|
| Adult Social Care | 267,126 | (65,612) | 201,515 |
| Childrens Services | 279,660 | (159,921) | 119,739 |
| City Development | 124,560 | (87,374) | 37,186 |
| Environments & Housing | 166,773 | (114,096) | 52,677 |
| Strategy and Resources | 65,067 | (28,262) | 36,805 |
| Citizens and Communities | 330,761 | (301,102) | 29,659 |
| Public Health | 50,041 | (49,714) | 327 |
| Civic Enterprise Leeds | 90,848 | (67,296) | 23,552 |
| Strategic & Central Accounts | 65,607 | (71,167) | (5,560) |
| Total | 1,440,443 | (944,544) | 495,900 |

| By Service | Expenditure Budget £'000 | Income Budget £'000 | Latest Estimate £'000 |
|--|-----------------------------|------------------------|--------------------------|
| Adult Social Care : | | | |
| Health Partnerships | 405 | (152) | 252 |
| Access & Care Delivery | 246,408 | (39,913) | 206,495 |
| Commissioning Services | 12,828 | (24,298) | (11,470) |
| Resources and Strategy | 7,486 | (1,249) | 6,237 |
| Total | 267,126 | (65,612) | 201,515 |
| Childrens Services : | | | |
| Demand Led Budgets: | | | |
| External and other Residential Placements | 7,002 | (2,835) | 4,167 |
| Independent Fostering Agencies | 7,613 | 0 | 7,613 |
| In House Fostering, Adoption, SGO and RO | 21,560 | (2,755) | 18,805 |
| SEN Outside Placements | 4,857 | (4,857) | 0 |
| Leaving Care | 5,052 | (1,160) | 3,892 |
| Transport | 5,210 | 0 | 5,210 |
| Sub total Demand Led Budgets | 51,294 | (11,607) | 39,687 |
| Partner Funding | | | |
| Schools Forum(A Life Ready For Learning) | 0 | (3,380) | (3,380) |
| Partner Funding of Family Services | | (1,600) | (1,600) |
| Sub total Partner Funding | 0 | (4,980) | (4,980) |
| Other Budgets | | | |
| Partnership, Development & Business Support | 14,457 | (1,371) | 13,086 |
| Learning, Skills & Universal Services | 129,723 | (112,488) | 17,235 |
| Safeguarding, Targeted & Specialist Services | 75,377 | (17,722) | 57,655 |
| Central Overheads | 8,809 | (11,753) | (2,944) |
| Sub total Other Budgets | 228,366 | (143,334) | 85,032 |
| Total | 279,660 | (159,921) | 119,739 |
| City Development | | | |
| Planning and Sustainable Development | 8,571 | (5,753) | 2,818 |
| Economic Development | 5,110 | (4,241) | 869 |
| Asset Management and Regeneration | 11,181 | (10,410) | 771 |
| Highways and Transportation | 56,590 | (40,407) | 16,183 |
| Arts and Heritage | 16,983 | (7,243) | 9,740 |
| Sport and Active Recreation | 24,405 | (18,739) | 5,666 |
| Resources and Strategy | 1,720 | (581) | 1,139 |
| Total | 124,560 | (87,374) | 37,186 |
| Environments & Housing | | | |
| Community Safety | 8,800 | (6,608) | 2,192 |
| Strategic Housing, SECC, Contracts | 18,524 | (9,440) | 9,084 |
| General Fund Support | (363) | (409) | (772) |
| Leeds Building Services | 45,305 | (51,376) | (6,071) |
| Parks & Countryside | 29,338 | (21,885) | 7,453 |
| Waste Strategy and Disposal | 20,428 | (5,749) | 14,679 |
| Household Waste Sites & Infrastructure | 4,502 | (487) | 4,015 |
| Refuse Collection | 16,678 | (375) | 16,303 |
| Environmental Action | 15,429 | (4,369) | 11,060 |
| Environmental Health | 3,129 | (769) | 2,360 |
| Car Parking | 5,003 | (12,629) | (7,626) |
| Total | 166,773 | (114,096) | 52,677 |
| Strategy and Resources | | | |
| Strategy & Improvement | 4,834 | (472) | 4,362 |
| Finance | 15,162 | (6,775) | 8,387 |
| Human Resources | 8,305 | (1,915) | 6,390 |
| Information Technology | 19,428 | (6,074) | 13,354 |
| Projects, Programmes & Procurement | 7,658 | (6,085) | 1,573 |
| Legal Services | 4,736 | (6,915) | (2,179) |
| Democratic Services | 4,944 | (26) | 4,918 |
| Total | 65,067 | (28,262) | 36,805 |
| Citizens and Communities | | | |
| Communities | 12,452 | (6,900) | 5,552 |
| Customer Access | 23,230 | (2,761) | 20,469 |
| Elections, Licensing & Registration | 7,777 | (7,051) | 726 |
| Benefits, Welfare and Poverty | 287,302 | (284,390) | 2,912 |
| Total | 330,761 | (301,102) | 29,659 |
| Public Health | | | |
| Public Health Grant | | (46,630) | (46,630) |
| Staffing and General Running Costs | 5,030 | | 5,030 |
| Commissioned and Programmed Services: | | | |
| - General Public Health | 208 | | 208 |
| - Population Healthcare | 278 | | 278 |
| - Healthy Living and Health Improvement | 15,326 | (140) | 15,186 |
| - Older People and Long Term Conditions | 2,683 | (369) | 2,314 |
| - Child and Maternal Health | 14,085 | (26) | 14,059 |
| - Mental Wellbeing and Sexual Health | 9,301 | (52) | 9,249 |
| - Health Protection | 906 | (100) | 806 |
| Transfer From Reserves | | (500) | (500) |
| Supporting People | 964 | (637) | 327 |
| Drugs Commissioning | 1,260 | (1,260) | 0 |
| Total | 50,041 | (49,714) | 327 |
| Civic Enterprise Leeds : | | | |
| Business Support Centre | 15,269 | (5,590) | 9,679 |
| Commercial Services | 59,532 | (56,996) | 2,536 |
| Facilities Management | 10,088 | (4,123) | 5,965 |
| Corporate Property Management | 5,959 | (587) | 5,372 |
| Total | 90,848 | (67,296) | 23,552 |
| Strategic & Central Accounts | | | |
| Strategic Accounts | (11,480) | (32,488) | (44,422) |
| Debt | 24,380 | (1,103) | 23,277 |
| Govt Grants | 3,015 | (26,434) | (23,419) |
| Joint Committees | 37,411 | 0 | 37,411 |
| Miscellaneous | 2,450 | (1,311) | 1,139 |
| Insurance | 9,831 | (9,831) | 0 |
| Total | 65,607 | (71,167) | (6,014) |

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GROSS EXPENDITURE AND INCOME SPLIT BY DIRECTORATE (EXCLUDING SCHOOLS)

| Directorate | 2015 -2016 Actuals (Full Year) | | | | 2016 -2017 Actuals (to Period 11) | | | 2016/17 Net Budget (v001-999) |
|--------------------------|--------------------------------|-----------------------|--------------------------------|--|-----------------------------------|-----------------------|--------------------------------|-------------------------------------|
| | Expenditure (v001-v799) | Income (v800-v999) | Net Expenditure (v001-v999) | | Expenditure (v001-v799) | Income (v800-v999) | Net Expenditure (v001-v999) | |
| | £ | £ | £ | | £ | £ | £ | |
| City Development | 121,985,263 | -84,020,283 | 37,964,980 | | 106,543,503 | -75,684,802 | 30,858,701 | 36,953,330 |
| Environment & Housing | 167,882,743 | -109,766,195 | 58,116,548 | | 146,932,259 | -83,112,525 | 63,819,734 | 53,187,890 |
| Children's Services | 293,286,000 | -166,985,838 | 126,300,162 | | 259,832,610 | -137,833,609 | 121,999,001 | 119,620,790 |
| Adult Social Care | 267,753,051 | -76,320,757 | 191,432,294 | | 177,550,337 | -61,026,651 | 116,523,686 | 202,160,180 |
| Strategy and Resources | 65,789,619 | -28,790,492 | 36,999,127 | | 59,009,658 | -18,769,306 | 40,240,352 | 37,461,070 |
| Citizens and Communities | 342,317,329 | -314,307,957 | 28,009,372 | | 292,656,513 | -276,182,665 | 16,473,848 | 29,093,210 |
| Public Health | 50,545,314 | -50,267,087 | 278,227 | | 43,218,471 | -50,944,185 | -7,725,714 | 343,410 |
| Civic Enterprise Leeds | 88,718,084 | -66,579,998 | 22,138,086 | | 80,603,427 | -52,077,830 | 28,525,597 | 22,684,560 |
| Total | 1,398,277,403 | -897,038,607 | 501,238,796 | | 1,166,346,778 | -755,631,573 | 410,715,205 | 501,504,440 |
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