

**Report of the Deputy Chief Executive**

**Report to Executive Board**

**Date: 18<sup>th</sup> December 2013**

**Subject: Financial Health Monitoring 2013/14 – Month 7**

Are specific electoral Wards affected? If relevant, name(s) of Ward(s):	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
Are there implications for equality and diversity and cohesion and integration?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
Is the decision eligible for Call-In?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
Does the report contain confidential or exempt information? If relevant, Access to Information Procedure Rule number: Appendix number:	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No

**Summary of main issues**

1. The purpose of this report is to inform members of the financial health of the authority after seven months of the financial year in respect of the revenue budget, and the Housing Revenue Account.
2. Action is taking place across all areas of the Council and it is clear that significant savings are being delivered in line with the budget, but nevertheless at this stage of the financial year an overall overspend of £2.8m is projected, which is a £0.4m improvement on the position reported at month 6.
3. The Initial Budget Proposals for 2014/15 are the subject of a separate report elsewhere on this agenda and proposes a significant increase in the use of general fund reserves in 2014/15 which relies on an overall underspend carried forward from the current year. It does remain imperative therefore that the actions agreed in the budget are delivered and that further savings can be identified by the year end.
4. At month 7 the HRA is projecting a surplus of £0.9m.

**Recommendations**

5. Members are asked to note the projected financial position of the authority after seven months of the financial year 2013/14.

## 1. Purpose of this report

- 1.1 This report sets out for the Board the Council's projected financial health position for 2013/14 after seven months of the financial year.
- 1.2 Budget Monitoring is a continuous process throughout the year, and this report reviews the position of the budget after seven months and comments on the key issues impacting on the overall achievement of the budget for the current year.

## 2. Background information

- 2.1 Members will recall that the net budget for the general fund was set at £583.9m, supported by the use of £2.5m of general fund reserves.
- 2.2 Following the closure of the 2012/13 accounts, an underspend of £6.7m was achieved and after a transfer of £3.74m to earmarked reserves, an additional £2.9m was added to general reserves, giving year end reserves at 31<sup>st</sup> March 2013 of £23.1m.

## 3. Main Issues

- 3.1 After seven months of the financial year an overspend of £2.8m is projected, as shown in Table 1 below.

Table 1

Directorate	Director	(Under) / Over Spend for the current period					Previous Month (Under)/ Overspend
		Staffing	Other Spend	Total Expenditure	Income	Total Under/ Overspend	
		£000	£000	£000	£000	£000	£000
Adult Social Care	Sandie Keene	520	2,054	2,574	(1,680)	894	992
Children's Services	Nigel Richardson	(2,847)	5,698	2,851	(108)	2,744	2,140
City Development	Martin Farrington	450	175	625	442	1,067	1,069
Environment & Housing	Neil Evans	247	(813)	(567)	207	(360)	(356)
Strategy & Resources	Alan Gay	(672)	156	(516)	479	(37)	0
Legal & Democratic Services	Catherine Witham	(15)	(3)	(18)	(11)	(29)	(4)
Public Health	Ian Cameron	(1,131)	865	(266)	0	(266)	(300)
Citizens & Communities	James Rogers	94	251	344	(347)	(2)	0
Civic Enterprise Leeds	Julie Meakin	55	412	467	75	542	602
<b>Total</b>		<b>(3,300)</b>	<b>8,795</b>	<b>5,495</b>	<b>(942)</b>	<b>4,553</b>	<b>4,143</b>
<b>Corporate issues</b>							
Debt Savings						(2,000)	(1,200)
Transfer of Public Health underspend to earmarked reserve						266	300
<b>Total</b>						<b>2,819</b>	<b>3,243</b>

3.2 The major variations from month 6 are outlined below and further details of directorate projections for the year can be found in the financial dashboards attached to this report.

3.2.1 Staffing – although the saving on staffing is similar to that reported last month it should be noted that within Public Health there are a number of vacancies which are projected to result in an increased underspend of £0.7m, to £1.1m in total. This is offset by a reduction of over £1m in the Children’s Services projected staffing saving due to an adjustment with income to recognise that a significant element of the staffing variation relates to ring fenced central schools funding.

The cost of employing agency staff across the Council was £9.2m at month 7 with a projected outturn of £14.5m, as shown in Table 2. This compares to the outturn for 2012/13 of £18.8m.

Table 2

Directorate	Previous Year Actual £000s	Current Budget £000s	Actual to Date £000s	Variance to Date £000s	Projected Outturn £000s	Projected Variance £000s
Adult Social Care	4,937	3,654	2,540	(1,114)	3,787	133
Children's Services	7,508	5,584	3,373	(2,211)	6,076	492
City Development	824	297	391	94	445	148
Environment & Housing	1,680	960	704	(256)	1,525	565
Strategy & Resources	1,120	322	524	203	338	17
Legal & Democratic Services	203	65	72	7	75	10
Citizens & Communities	421	265	256	(9)	318	54
Public Health	0	50	49	(1)	50	0
Civic Enterprise Leeds	2,070	1,724	1,325	(399)	1,921	197
<b>Total GF Services</b>	<b>18,764</b>	<b>12,920</b>	<b>9,234</b>	<b>(3,686)</b>	<b>14,536</b>	<b>1,615</b>

3.2.2 Adult Social Care – whilst the overall position has remained static, there has been an increase on the demand led community care packages budget of £1.2m, partly offset by the identification of a projected £1m of expenditure which is more appropriately charged to the HRA.

3.2.3 Children’s Services – the projection represents an adverse movement of £0.6m from month 6, mainly due to increased forecasts around externally provided placements, semi-independent placements and support for care leavers.

3.2.4 City Development – although the projected overspend remains at £1m, the decision not to implement charging for residents parking will result in a shortfall of £0.4m. However, it is anticipated that additional one-off income in Asset Management will offset this.

3.2.5 Debt – due to the continuation of low interest and the full year effect of slippage on the 2012/13 capital programme, a £2m saving on debt charges is currently projected.

3.2.6 The Initial Budget Proposals for 2014/15 are the subject of a separate report elsewhere on this agenda and proposes a significant increase in the use of general fund reserves in 2014/15. This relies on an overall underspend carried forward from the current year and it is therefore imperative that the actions agreed in the budget are delivered and that further savings can be identified by the year end.

### 3.3 Other Financial Performance

#### 3.3.1 Council Tax and NNDR

As indicated in the 2013/14 Budget Report, the introduction from April 2013 of a scheme of Council Tax discounts does raise additional risks as to collection and the assumed collection rate for Council Tax was reduced from 99.2% to 99% to reflect this additional risk. The collection rate at the half year stage is as follows:

- Overall collection rate – 63.86% (64.88% last year). The in- year collection rate target for the current year is 1% lower than last year (95.5% compared to 96.6%) to reflect the increase in debt which has fallen due in respect of those who previously were in receipt of 100% Council Tax Benefit. In addition, more taxpayers are opting to pay over 12 months rather than 10. Current year performance is also being affected by increased charges in respect of empty properties, which during 2012/13 were exempt from council tax. Therefore collection is currently forecast to be on target based on this estimate.
- Overall collection rate for those affected by Council Tax Support scheme – 45.9% (39.3% month 6)
- Collection rate for those previously getting 100% Council Tax benefit – 41.7% (35.7% month 6)

The collection rate for NNDR at the end of October was 68.24% which is 0.16% less than the same time last year, although this is not considered a cause for concern.

It should be noted that any losses on both Council Tax and NNDR greater than those assumed in setting the budget will materialise through the collection fund and will not impact in the current year.

#### 3.3.2 Local Welfare Support Scheme

From April 2013, the discretionary aspects of the Local Welfare Support Scheme, which provides financial help to people on a low income who need help with extra expenses, were devolved to local authorities to administer. The Council will receive £2.8m grant funding in 2013/14 together with administration funding of £610k. £2.0m has been allocated to direct awards, and these are being made on an on-going basis throughout the year; as at the end of October, spend was £732k with a current projection of c£1.8m for the year. A number of other initiatives are proposed to best channel this funding to those in need within the City.

## **4.0 Housing Revenue Account (HRA)**

- 4.1 From 1<sup>st</sup> October 2013 the management of the Council's housing stock was integrated into the Directorate of Environment and Housing. In line with this, HRA financial reporting now reflects the total financial position in respect of Housing Leeds.
- 4.2 At the end of Period 7 the HRA is projecting a surplus of £905k. This is after absorbing an additional projected recharge of £1m from Adult Social Care in respect of supporting people to remain in their own homes. Savings are projected in relation to employees, supplies and services (utilities, marketing and office consumables), legal recharges and additional income from capitalisation due to the projected increase in right to buy sales (316 more than budget).
- 4.3 Rent arrears continue to be closely monitored. Overall, arrears are £5.9m compared to £4m at the end of 2012/13, an increase of £1.9m. Of this approximately £0.9m is due to technical arrears, and £0.3m has arisen due to Welfare Change in connection with under-occupancy. Collection rates to the first week in October were 97.3% for dwelling rents, compared to 98% at the end of 2012/13.

## **5.0 Corporate Considerations**

### **5.1 Consultation and Engagement**

- 5.1.1 This is a factual report and is not subject to consultation

### **5.2 Equality and Diversity / Cohesion and Integration**

- 5.2.1 The Council's revenue budget for 2013/14 was subject to Equality Impact Assessments where appropriate and these can be seen in the papers to Council on 27th February 2013.

### **5.3 Council Policies and City Priorities**

- 5.3.1 The 2013/14 budget targeted resources towards the Council's policies and priorities. This report comments on the financial performance against this budget.

### **5.4 Resources and Value for Money**

- 5.4.1 This is a revenue financial report and as such all financial implications are detailed in the main body of the report.

### **5.5 Legal Implications, Access to Information and Call In**

- 5.5.1 There are no legal implications arising from this report. In accordance with part 4 (f) of the Council's Constitution (Budget and Policy Framework Procedure Rules) Executive Board shall be entitled to vire across budget headings subject to value limits set out in the Financial Procedure Rules. There are no requests this month.

## 5.6 Risk Management

5.6.1 The Council has prepared and maintained a financial risk register for a number of years. The register details the risk and consequences, existing controls to mitigate against the risk, the value in monetary terms of the risk, review dates and progress towards managing the risk within existing resources. The register is prepared before the start of each financial year and is monitored on a regular basis. The scoring matrix is as follows:

Probability		Impact	
Score	Description	Score	Description
1	Rare	1	Insignificant £0-£499k
2	Unlikely	2	Minor £500-£999k
3	Possible	3	Moderate £1000-£1499k
4	Probable	4	Major £1500-£1999k
5	Almost Certain	5	Highly Significant Over £2m

### Corporate Rating

P	I	Total Score	Corporate Rating
1	1	1	Low
1	2	2	Low
2	1	2	Low
3	1	3	Low
2	2	4	Low
4	1	4	Low
5	1	5	Low
1	3	3	Medium
2	3	6	Medium
3	2	6	Medium
4	2	8	Medium
5	2	10	Medium
2	4	8	High
1	4	4	High
1	5	5	High
2	5	10	High
3	3	9	High
3	4	12	High
4	3	12	High
5	3	15	High
3	5	15	Very High
4	4	16	Very High
4	5	20	Very High
5	4	20	Very High
5	5	25	Very High

5.6.2 The register shows that at month 7 there is 1 very high risk and 3 high risks as follows:-

Risk	Key Budget Impacted	P	I	Rating
Community Care packages may exceed the budgeted number and/or cost	Access & Inclusion	4	5	Very High
Reduced independent sector domiciliary care spend through the activities of the reablement service, the expansion of telecare and implementing electronic monitoring may not be fully achieved	Access & Inclusion	4	3	high
Health Transformation funding of £3.0m which is assumed in the 2013/14 budget will not be received in full. This is still under negotiation.	Adults/ Children's Services	3	4	High
Section 278 Risk that due to economic climate, receipts may not pick up	Strategic	2	4	High

5.6.3 The very high risk reflects the increase in demand led community care packages as referred to in paragraph 3.2.2.

## **6. Recommendations**

6.1 Members of the Executive Board are asked to note the projected financial position of the authority after seven months of the financial year.

## **7. Background documents<sup>1</sup>**

7.1 None

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<sup>1</sup> The background documents listed in this section are available to download from the Council's website, unless they contain confidential or exempt information. The list of background documents does not include published works.

**ADULT SOCIAL CARE  
FINANCIAL DASHBOARD - 2013/14 FINANCIAL YEAR  
Month 7 - (October 2013)**

**Overall Narrative**

The Period 7 projection for Adult Social Care is an overspend of £0.9m (1%), an reduction of £0.1m compared with Period 6. There has been an increase on the demand-led community care packages budget, offset by increased utilisation of earmarked reserve funding and identification of HRA related expenditure. There are some significant risks associated with the Period 7 projection. The most significant risk, given the statutory obligation to meet eligible needs, is that demand on the home care budget continues to rise, as the projection assumes that there are no further increases on this budget for the remainder of the year. There is also some risk regarding the placements budget as the number of bedweeks has increased this year and the winter period is approaching. The earmarked reserve has now been fully utilised, with more remaining to offset any further demand pressures in later months. Although £0.8m of the £1.5m budgeted health funding is now agreed, formal confirmation of the remaining £0.7m has not yet been received. The projection also assumes that the £0.8m budgeted additional income from the charging review is delivered in full.

The main variations at Period 7 across the key expenditure types are as follows:

**Staffing (+£0.5m - 0.6%)**

This includes support for the transformation programme that is income funded and fewer leavers to date in the Community Support Service than expected when the budget was set.

**Transport (+£0.7m - 1.8%)**

This reflects the ongoing impact of expenditure levels in 2012/13. Work continues to identify mitigating actions, although the main financial impact of these is likely to be in the next financial year.

**Community care packages (+£3.7m - 2.5%)**

Adult Social Care's demand-led community care budget has been under pressure throughout this financial year and the level of spend reflects the underlying activity. There has been a 3% increase in assessments and an increase in the proportion of assessments that have resulted in eligible needs. This is the equivalent of 288 more cases with eligible needs in the first six months of 2013/14 compared with the same period last year. The financial consequences are set out below:

Within independent sector or domiciliary care there has been an increase in home care activity levels that is partly offset by lower than expected spend on direct payments. In the first six months of 2013/14 planned home care hours within the independent sector rose by 15%. In addition, there has been a delay in the implementation of electronic monitoring and the associated savings, together with reablement savings from recent cases being lower than for earlier cohorts reflecting a differing client profile.

The assumed growth in personal budgets taken as cash payments included in the budget is not yet fully evident in the expenditure trends.

Expenditure on residential care is slightly higher than budgeted, reflecting an increase in the spend on mental health and physical impairment placements due to a small number of unanticipated high cost packages. Since the start of the financial year six care packages have been approved with annual spend on each in the region of £100k. In addition there are some additional re-provision costs due to the timing of implementing the decisions taken by Executive Board in September regarding directly provided residential homes. There is a higher than budgeted number of bedweeks though this is currently being managed within the older persons budget.

Expenditure on the learning disability pooled budget is projected to be lower than budgeted mainly due to the growth anticipated not being fully evident in expenditure levels.

**Health Funding (+£0.8m - 3.6%)**

This includes income to support transformation projects and funding for intermediate care beds, partly offset by reablement funding being lower than budgeted.

**Use of Earmarked Reserve (-£2.3m)**

This is being utilised to support whole system service transformation and business change across Adult Social Care, providing support for project delivery and to ensure that services are effectively engaged and able to embed the changes.

**Income from HRA (-£1.0m)**

An exercise to review General Fund expenditure has identified £1.0m of spend which is more appropriately charged against the HRA.

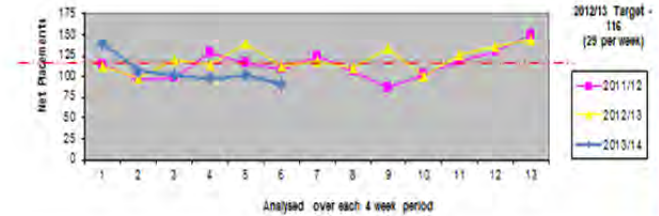
**Service Graphs**

The placement graph opposite shows the number of approved older person residential placements. For monitoring purposes a target line of 116 per 4 week period is a marker against the affordability of growth against the approved budget. The data shows that over the period placements are close to the planned growth, but have been below target/budget since May.

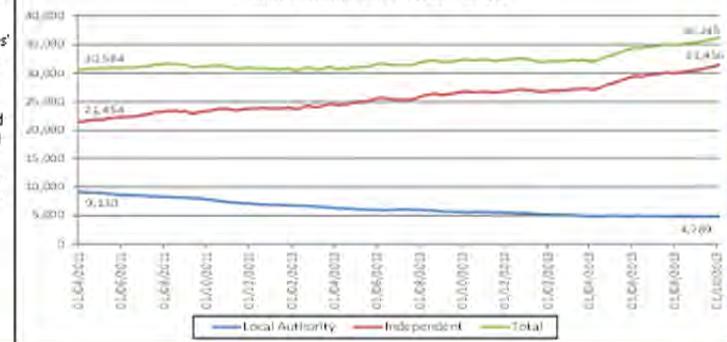
The home care graph opposite shows a steady growth over the last two years. This is due to people's choices to be cared for in their own home and demographic factors. A marked increase is noticed within the current financial year. Investigations are ongoing to determine the cause, and any long-term impacts.

**Service Graphs**

**Graph to show  
Placement numbers against target.**



**Planned home care Apr11 - Sep13**



**Budget Management - net variations against the approved budget;**

Expenditure on care packages is the major element of expenditure. This table is based on the standard subjective analysis and so care package spend is spread across several headings.	Latest Estimate £'000	Projected Variations										Total (under) / £'000
		Staffing £'000	Premises £'000	Supplies & Services £'000	Transport £'000	Internal Charges £'000	External Providers £'000	Transfer Payments £'000	Appropriation £'000	Total Expenditure £'000	Income £'000	
Quarter 1	197,935	606	26	(133)	69	500	177	(841)	0	404	129	534
Month 4	197,903	1,279	79	170	(35)	702	761	(397)	(1,382)	1,177	(188)	990
Month 5	198,103	869	136	(94)	5	780	2,311	(554)	(1,520)	1,932	(907)	1,025
Month 6	198,103	667	195	(242)	(24)	753	2,606	(681)	(1,520)	1,753	(761)	991
Month 7	198,103	520	92	(193)	(45)	849	4,034	(426)	(2,257)	2,574	(1,690)	884

	Latest Estimate £'000	Quarter 1 £'000	Month 4 £'000	Month 5 £'000	Month 6 £'000	Month 7 £'000	Month 8 £'000	Month 9 £'000	Month 10 £'000	Month 11 £'000	Month 12 £'000	Outturn £'000
<b>Access and Care</b>	91,017	768	1,329	2,943	2,526	4,095						
<b>Strategic Commissioning</b>	1,985	643	525	(135)	43	88						
<b>Resources</b>	5,732	93	(1,275)	(1,921)	(1,957)	(2,764)						
<b>Care Services</b>	99,369	(970)	410	137	380	(524)						
<b>Total</b>	198,103	534	990	1,025	991	884						



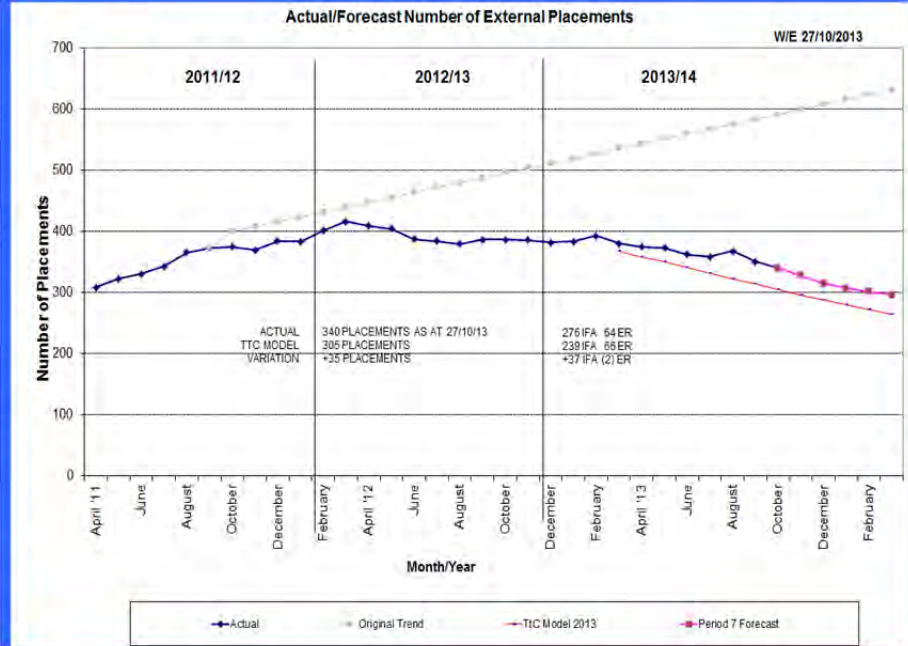
CHILDREN'S SERVICES DIRECTORATE

FINANCIAL DASHBOARD - 2013/14 FINANCIAL YEAR

April to October - Month 7

**Overall**, the month 7 forecast variation for the Children's Services Directorate is an overspend of £2.7m, 2% against the net managed budget of £135m. This projection represents an adverse movement of £0.6m compared to the previous month 6 projections due mainly to increased forecasts around externally provided placements as well as increased semi-independent living placements and support for care leavers.

**Looked After Children** - the 2013/14 budget strategy recognised the strategic obsession around reducing the need for children to be in care with budget action plans totally £8m around safely reducing placement numbers [-£6m], increasing funding from partners [-£1m] and negotiating procurement savings [-£1.1m]. At this stage in the financial year, the forecast is that these significant budget savings will largely be achieved, but with some potential slippage. In terms of placement numbers, at the end of October 2013, there were 64 children & young people in externally provided residential placements [-2 compared to the financial model] and 276 children & young people in placements with Independent Fostering Agencies [+35 compared with the financial model]. Overall, these placement numbers translate into a potential pressure of £1.8m. In addition, discussions are continuing with partners around achieving the right balance of funding for the most complex placements. The month 7 projections continue to recognise some demand pressures around alternatives to care, including adoptions and special guardianship orders [£0.7m] and care leavers [£0.6m]. **Staffing** - at month 7 the overall staffing budgets are forecast to underspend by £2.8m across the combined general fund, grant funded and central schools budget functions which recognise the number of vacant posts across the Directorate and also the impact of the predominantly internal recruitment market. The month 7 budgets have been adjusted to recognise that a significant element of the staffing variation relates to ring-fenced central schools budget funding. The forecast spend on agency staffing is £5.7m and £1.3m on overtime. **Premises & Supplies & Services** - the projected variation confirms the intention to release the earmarked reserves to support the in-house residential review [£0.2m] and the relocation of the Youth Offending Service [£0.15] in addition to forecast savings from restricting all non-essential spend. **Transport** - the 2013/14 budget strategy included anticipated savings of £2.8m in the current year from reviewing the way all aspects of home to school transport is provided. The month 7 projections continue to reflect the Executive Board's decision to phase the implementation of the agreed changes to the home to school transport policies in addition to some continuing demand pressures which are mitigated in part through the implementation of some provision changes in the current year, including transport for Looked after Children. **Income** - the forecast £0.1m favourable variation across the income and funding budgets reflects the budget adjustment in respect of the central schools budget funding. The projections also recognise a forecast variation [£0.44m] in respect of nursery fee income, mitigated by an additional £0.4m of performance by results funding in respect of the Families First (Leeds) programme.



Budget Management - net variations against the approved budget

	PROJECTED VARIANCES												Total (under)/ overspend £'000
	Expenditure Budget £'000	Income Budget £'000	Latest Estimate £'000	Staffing £'000	Premises £'000	Supplies & Services £'000	Transport £'000	Internal Charges £'000	External Providers £'000	Transfer Payments £'000	Total Expenditure £'000	Income £'000	
Quarter 1	291,594	(155,423)	135,171	(3,245)	(227)	25	48	67	904	181	(2,298)	3,398	1,150
Month 4	291,339	(155,876)	135,463	(3,734)	(803)	(464)	2,192	618	1,226	(213)	(977)	2,591	1,614
Month 5	290,243	(155,508)	134,735	(3,308)	(602)	(26)	2,139	833	1,370	45	449	1,542	1,991
Month 6	290,560	(155,825)	134,735	(4,035)	(434)	51	2,443	485	717	13	(750)	2,900	2,140
Month 7	290,135	(155,400)	134,735	(2,845)	(151)	(6)	2,440	1,961	1,528	(73)	2,851	(107)	2,744

	Expenditure Budget £'000	Income Budget £'000	Latest Estimate £'000	PROJECTED VARIANCES												Outturn £'000
				Quarter 1 £'000	Month 4 £'000	Month 5 £'000	Month 6 £'000	Month 7 £'000	Month 8 £'000	Month 9 £'000	Month 10 £'000	Month 11 £'000	Month 12 £'000			
Partnership, Development & Business Support	17,804	(7,519)	10,285	(410)	(951)	(814)	(820)	(447)								
Learning, Skills & Universal Services	78,394	(60,813)	17,581	(209)	(402)	(634)	(815)	(592)								
Self-referring, Targeted & Specialist Services	125,639	(31,374)	94,265	1,299	156	738	303	825								
Strategy, Performance & Commissioning	68,298	(55,594)	12,604	470	2,811	2,701	3,072	3,058								
<b>Total</b>	<b>290,135</b>	<b>(155,400)</b>	<b>134,735</b>	<b>1,150</b>	<b>1,614</b>	<b>1,991</b>	<b>2,140</b>	<b>2,744</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**City Development**  
**FINANCIAL DASHBOARD - 2013/14 FINANCIAL YEAR**  
**Month 7**

**Overall Narrative** - Overall the Directorate is forecast to overspend by £1.07m. This is the same as the Period 6 position. Although the decision not to implement charging for resident parking permits will result in a shortfall of £400k in income in Highways and Transportation, it is now anticipated that additional one off income in Asset Management will offset this. The position also assumes that various actions to make additional savings of £0.4m will be implemented across the Directorate and these are being progressed as part of the Directorate's budget action plan.

Economic Development, Employment and Skills, Highways and Transportation and Regeneration are still expected to spend within budget or underspend. There are a number of risk areas and budget actions that still need to be implemented to achieve this position but currently it is felt reasonable to assume that this will be the case. In Highways and Transportation the overspend is due, as previously mentioned, to the non implementation of charging for the residents car parking scheme. The 2013/14 budget included additional income of £400k for this.

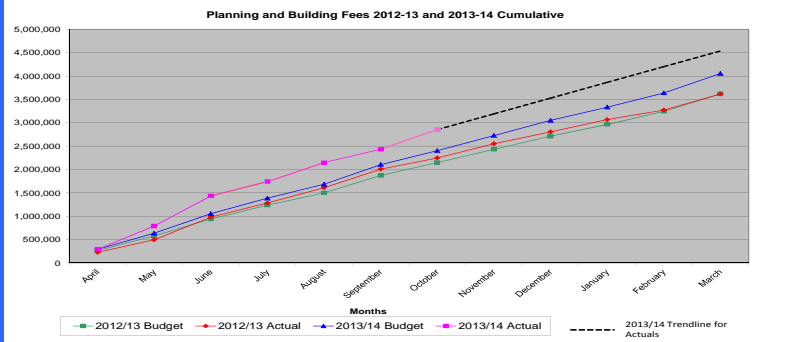
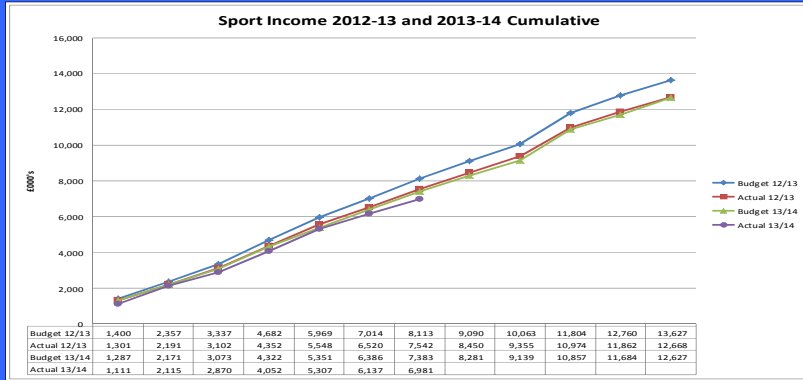
Asset Management shows a projected overspend of £0.18m. This is mainly due to the expected shortfall against the advertising income target. The projected position also assumes a surplus of £250k on the Arena account as a result of lower borrowing costs than budgeted for. It is also assumed that all other income targets will be met. The projection assumes that the £2.9m debtor for the recovery of arena legal costs will be received. It is assumed that additional anticipated one off income in Asset Management will be used to offset the loss of income from not implementing resident parking permit charges.

Planning and Sustainable Development shows a projected overspend of £0.5m. This is due to a projected overspend of £0.5m on staffing. Planning and building income is above the phased budget by £451k for the first 7 months of the year. This additional income from planning and building fees will help offset projected shortfalls for other sources of income for the service. There is a risk that expenditure on planning appeals exceeds the budget but currently it is forecast to be within budget. Over the last few years staffing levels have been significantly reduced in the service and FTEs have continued to fall this year. It has been agreed to recruit to a small number of posts in areas where workloads have increased, including additional resources to deal with the increase in planning applications.

Sport and Active Recreation is expected to overspend by £0.8m. The overspend is due to a combination of additional staffing costs and a shortfall in income. The overspend on staffing is because some budgeted assumptions of staffing reductions as a result of further rationalisation of the service will not now take place. The graph below shows cumulative sport income to date against the phased budget. The budget for Sport Income is just under £13m. Actual income is currently below budget and a shortfall of over £428k is projected reflecting current trends. There is a risk that the position on income worsens further, the graph does show that the income trend has been gradually worsening during the year.

An overspend of £253k is projected for Libraries, Arts and Heritage. The majority of this is explained by a shortfall in income from events and venues.

All services have been asked to review planned spend for the rest of the year so that the target saving of a further £0.4m can be achieved. In addition, recruitment for the rest of the year will continue to be reviewed to reduce the projected overspend on staffing. FTE numbers are slightly below budget but there is also a £500k directorate saving target included in Resources and Strategy which will only be achieved by continuing with strict controls over the appointment of new and replacement staff. Additional recruitment is still expected to take place in Highways and Transportation, Employment and Skills and Libraries, Arts and Heritage. These are largely funded posts.



**Budget Management - net variations against the approved budget;**

	Latest Estimate £'000	Projected Variations									Total (under) / overspend £'000
		Staffing £'000	Premises £'000	Supplies & Services £'000	Transport £'000	Internal Charges £'000	External Providers £'000	Transfer Payments £'000	Total Expenditure £'000	Income £'000	
Quarter 1		751	172	(963)	5	41	27	30	63	870	933
Month 4		663	116	(692)	4	(5)	27	1	114	1,126	1,240
Month 5		510	176	(494)	2	(100)	27	0	121	869	990
Month 6		456	143	(416)	(11)	206	27	0	405	664	1,069
Month 7		450	187	(318)	35	244	27	0	625	442	1,067

	Latest Estimate £'000	Quarter 1	Month 4	Month 5	Month 6	Month 7	Month 8	Month 9	Month 10	Month 11	Month 12	Outturn £'000
		£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	
Planning and Sustainable Development	3,738	545	542	538	526	545						
Economic Development	1,606	0	0	0	0	(41)						
Asset Management	9,092	494	500	250	236	178						
Highways and Transportation	20,764	189	189	189	(64)	(65)						
Regeneration	672	0	21	(25)	(25)	(24)						
Resources and Strategy	2,156	(848)	(800)	(766)	(511)	(386)						
Employment and Skills	2,917	52	48	44	(107)	(193)						
Libraries, Arts and Heritage	20,623	2	159	156	265	253						
Sport and Active Recreation	6,324	500	582	604	749	800						
<b>Total</b>	<b>67,892</b>	<b>933</b>	<b>1,240</b>	<b>990</b>	<b>1,069</b>	<b>1,067</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**ENVIRONMENT & HOUSING DIRECTORATE SUMMARY  
FINANCIAL DASHBOARD - 2013/14 FINANCIAL YEAR  
Month 7 (October 2013)**

**Overall Position -£360k**

The overall period 7 projection is an underspend of £360k.

**Community Safety (£94k underspend)**

A net underspend of £39k on staffing is anticipated, after adjusting for income effects from vacant funded posts and the ELI efficiency target. The staffing underspends are primarily within Leeds Watch. An underspend of £27k is expected as a result of the West Yorkshire police pay award for PCSOs and £28k of other net underspends, primarily due to a review of expenditure against funded schemes. The income targets for the service are expected to be achieved.

**Resources Strategy & Commissioning (£378k underspend)**

There is a projected underspend of £367k due to efficiencies delivered on Supporting People contract payments. Community Centres are projected to overspend by £171k but it has been assumed that £60k of further actions will be identified by the service, giving an overall pressure of £111k.

Other underspends on staffing and supplies have been projected at £42k and £80k is expected to be drawn from reserves to give an overall projected underspend of £378k with Resources Strategy & Commissioning.

The Drugs Commissioning Service agreed a list of contracts that will be funded by Public Health and the Police and Crime Commissioner therefore no over/underspend is anticipated.

**Statutory Housing (£0k balanced)**

Staffing savings of £359k have been projected. This is primarily due to post vacancies arising from the recent restructure but will be offset by reduced funding for the Leeds Neighbourhood Approach team (£89k). The remaining staffing underspend will offset efficiency targets built into the 13/14 budget - primarily the £200k target for Adaptions income from Housing Associations which has been treated as capital income.

**Parks & Countryside (£233k underspend)**

An underspend of £269k on staffing is anticipated for the year due to a number of vacant posts at the start of the year, however this is partially offset by a £150k efficiency target from the review of bowls provision. An NNDR revaluation will give a one off underspend of £168k in 13/14 and income from attractions, cafe and retail is expected to exceed the target by £100k and spend on repairs is projected to be £50k below budget. However this is partially offset by a £30k golf income pressure, £50k utilities pressure and a £123k pressure on insurance charges.

**Waste Management (£599k overspend)**

Refuse Collection is projected to over spend by around £411k. The estimated costs of sickness cover above the budget is £157k, staff in MWC is £15k and the cost of additional management support helping to progress key service projects is expected to be around £103k. Vehicle repairs are forecast to be around £144k above the budget. Within Waste (Strategy & Disposal) £200k relates to the continuing reduction in electricity from gas generation at Gamblethorpe, with the remaining variance relating to additional payments for extra contact centre staff and the additional cost of 'waste recycling advisors' within the Education budget. Savings in procurement costs of around £100k are also forecast.

**Environmental Action (£209k overspend)**

Ongoing costs of staff in MWC are anticipated to be £112k. The cost of dog kennelling is £16k and the additional cost of supervisor and front line cover is estimated £60k.

**Car Parking (£500k underspend)**

Savings from vacant posts that are in the process of being recruited to will save £114k. Parking income is projected to be £325k higher than the budget. This is mainly additional income from existing bus lane enforcement (£569k). Fee income and PCN income is forecast at £244k lower than budget, mainly shortfall in Woodhouse Lane at £224k lower than the budget.

**Budget Management - net variations against the approved budget;**

**Summary By Expenditure Type**

	Latest Estimate £'000	Projected Variations										Total (under) / overspend £'000
		Staffing £'000	Premises £'000	Supplies & Services £'000	Transport £'000	Internal Charges £'000	External Providers £'000	Transfer Payments £'000	Appropriation £'000	Total Expenditure £'000	Income £'000	
Quarter 1	78,016	4	(121)	116	(283)	6	148	0	0	(130)	130	0
Month 4	79,147	(55)	(250)	303	(504)	0	(272)	0	276	(502)	502	0
Month 5	79,163	180	(194)	358	(414)	0	(302)	0	0	(372)	(20)	(392)
Month 6	79,163	337	(97)	121	(478)	(140)	(302)	0	0	(559)	203	(356)
Month 7	79,163	247	(75)	94	(519)	(50)	(264)	0	0	(567)	207	(360)

**Summary By Service**

	Latest Estimate £'000	Quarter 1	Month 4	Month 5	Month 6	Month 7	
		£'000	£'000	£'000	£'000	£'000	
Community Safety	3,398	(20)	(51)	(36)	(54)	(96)	£39k staffing underspend less £27k of WYP pay underspend for PCSOs and £28k efficiencies
Resources, Strategy & Commissioning	13,253	(19)	51	(401)	(347)	(378)	£367k underspend of SP contracts, £111k pressure on Community Centres, £142k reserves/efficiencies
Statutory Housing	2,671	0	0	0	0	0	£359k staffing savings less income pressures from unachieved budget action plans (£200k HA Income)
Parks & Countryside	10,927	(1)	0	(150)	(233)	(233)	£119k staffing + NNDR underspend + attractions - less golf income, insurance and utilities and pressures
Waste Strategy and Disposal	19,588	0	72	226	226	153	£95k Education budget re additional contact centre support AWC. Gamblethorpe income £200k
Waste Operations	3,122	0	8	34	36	34	Income shortfall partially offset by savings
Refuse Collection	19,360	111	99	362	387	411	£885k staffing pressure less £500k vehicle and bin savings (mainly financing savings)
Environmental Action	11,076	44	20	70	98	129	
Environmental Health	2,796	(9)	12	31	30	80	MWC costs £112k
Car Parking	-7,028	(106)	(211)	(528)	(499)	(460)	£114k staffing savings and additional income from BLE and delays to closure of Quarry Hill
<b>Total</b>	<b>79,163</b>	<b>0</b>	<b>0</b>	<b>(392)</b>	<b>(356)</b>	<b>(360)</b>	

**STRATEGY AND RESOURCES**  
**FINANCIAL DASHBOARD - 2013/14 FINANCIAL YEAR**  
**Month 7**

**Overall Position**

Overall, a balanced position is projected and no major risks have been identified as part of the month 7 budget monitoring process.

**Strategy and Improvement**

In general, the service is on-line to achieve the staffing savings reflected in the budget. However, the projected additional staffing requirement to implement the 'Changing the Workplace' programme is now estimated at £616k, but this cost will be part capitalised and the remainder funded from savings in prudential borrowing charges.

**Finance**

Pay savings (£782k) reflected were reflected in the 2013/14 budget. Despite in the early months of the year this looked to be a difficult challenge to achieve, in the last four months there have been a number of staff moves and leavers over and above the known early leavers. As a result, the service is currently projecting to be underspent by £-88k by year end, which is a £39k increase on last month due to further staffing changes.

**Human Resources**

Against the £500k pay savings in the budget, the forecast for year end based on staff in post plus certain appointments before year end has resulted in pay budgets being projected to be on target. However, there are increased costs in pensions as a result of early leavers and increases in supplies and services resulting in an overall projected overspend of £40k for Human Resources.

**Technology**

An underspend of £149k is now projected which is mainly as a result of further savings on featurenet lines, reduced cost of Microsoft licenses and reduced capital charges in relation to the Essential Services Programme. Spend on staffing/overtime is around £330k below budget however this is largely offset by the cost of 7 contractors performing essential work.

**Procurement**

An increase in the staffing underspend and additional YPO rebate income has been offset by additional PPPU resource now being deployed in relation to the 'transforming procurement' agenda.

**PPPU**

A shortfall in income of £170k is now projected as the project management support for NGT has been agreed as a secondment rather than the normal hourly recharge basis.

**BUDGET MANAGEMENT - NET VARIATIONS AGAINST THE APPROVED BUDGET**

	Latest Estimate £'000	Projected Variations								Total Expenditure £'000	Income £'000	Total (under) / overspend £'000
		Staffing £'000	Premises £'000	Supplies & Services £'000	Transport £'000	Internal Charges £'000	External Providers £'000	Transfer Payments £'000				
Quarter 1	42,148	(133)	(1)	10	(6)	30	0	0	(100)	100	0	
Month 4	42,041	(219)	0	38	(3)	29	0	0	(155)	155	0	
Month 5	41,964	(424)	4	141	(8)	34	0	0	(253)	253	0	
Month 6	37,890	(575)	4	195	(10)	9	0	0	(377)	377	0	
Month 7	37,925	(672)	(1)	15	(8)	150	0	0	(516)	479	(37)	

	Latest Estimate £'000	Projected Variations												Outturn £'000
		Quarter 1 £'000	Month 4 £'000	Month 5 £'000	Month 6 £'000	Month 7 £'000	Month 8 £'000	Month 9 £'000	Month 10 £'000	Month 11 £'000	Month 12 £'000			
Strategy and Improvement	6,869	0	1	0	(1)	(1)								
Finance	8,311	(2)	(18)	(78)	(50)	(88)								
Human Resources	6,664	1	17	0	(1)	40								
Technology	15,397	0	1	(40)	(58)	(149)								
Procurement	1,718	0	1	(20)	(20)	(9)								
Public Private Partnership Unit	(1,145)	1	(2)	138	130	170								
Regional Policy	111	0	0	0	0	0								
<b>Total</b>	<b>37,925</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(37)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**LEGAL AND DEMOCRATIC SERVICES**  
**FINANCIAL DASHBOARD - 2013/14 FINANCIAL YEAR**  
**Month 7**

**Overall Narrative**

No significant issues or risks have been identified and the directorate is now expected to generate a small underspend of £-25k by the year end.

**Legal Services**

In respect of expenditure, the locums previously employed to cover staffing vacancies have now been ceased and replaced by permanent staff. Running costs are expected to be on-line with budget.

In terms of income, the context is set by the outturn position for 2012/13 where there was an under-recovery of income of £373k. For the 2013/14 budget, income was reduced by £432k to remove the 'profit' element that service generated in respect of charges to general fund services and it was proposed that hourly charge out rates be adjusted accordingly. At present the projection is for the income budget to be achieved in 2013/14. A new simplified and streamlined charging mechanism which will soon be implemented which will significantly reduce the time spent on recharges both within Legal Services and also the client directorates.

**Democratic Services**

Staffing changes mean that a minor underspend of £-9k is projected at year end on staffing with only 1 agency staff remaining. Income from school appeals is projected to be £15k in excess of the budget.

**BUDGET MANAGEMENT - NET VARIATIONS AGAINST THE APPROVED BUDGET**

	Latest Estimate £'000	Projected Variations								Total (under) / overspend £'000	
		Staffing £'000	Premises £'000	Supplies & Services £'000	Transport £'000	Internal Charges £'000	External Providers £'000	Transfer Payments £'000	Total Expenditure £'000		Income £'000
Quarter 1	4,053	(6)	0	(4)	(1)	0	0	0	(11)	3	(8)
Month 4	4,042	(4)	0	(2)	(1)	0	0	0	(7)	3	(4)
Month 5	4,042	(4)	0	(2)	(1)	0	0	0	(7)	3	(4)
Month 6	4,042	(4)	0	(2)	(1)	0	0	0	(7)	3	(4)
Month 7	4,042	(15)	0	(1)	(2)	0	0	0	(18)	(11)	(29)

	Latest Estimate £'000	Quarter 1	Month 4	Month 5	Month 6	Month 7	Month 8	Month 9	Month 10	Month 11	Month 12	Outturn £'000
		£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	
Legal Services	(1,488)	0	0	0	0	0						
Democratic Services	5,530	(8)	(4)	(4)	(4)	(29)						
<b>Total</b>	<b>4,042</b>	<b>(8)</b>	<b>(4)</b>	<b>(4)</b>	<b>(4)</b>	<b>(29)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**PUBLIC HEALTH**  
**FINANCIAL DASHBOARD - 2013/14 FINANCIAL YEAR**  
**Month 7**

**Overall**

The Public Health function transferred to the Council from NHS Leeds with effect from 1st April 2013. The first year allocation of government funding is £36.9m which has now been allocated out across the various service headings within the new Directorate. The funding is ring-fenced to Public Health activities and any under or overspend is carried forward, using an earmarked reserve, into the next year.

At month 7, the projection is that there will be a £266k underspend. This is made up of an underspend on staffing, which is partly offset by increased commissioning costs. It is proposed to complete a virement during month 8 to transfer the unused staffing budgets to the required commissioning budgets. As Public Health is funded by a ring fenced grant, this underspend is to be carried forward to use in 2014/15 in line with the grant conditions.

**Staffing**

Although a number of posts have been appointed to , there are still a significant number of vacancies, many of which are now not due to be filled until 2014/15. 6 Administration and Business Support posts have now been appointed with a further 2 posts are now being recruited externally along with 4 Public Health Specialist posts . As a result, the number of agency staff has reduced and will continue to reduce in October.

In addition, during August 7 members of staff (6.81 fte's) transferred into Public Health from Adult Social Care. However, as Public Health were already funding these posts there is no additional cost to the service. A virement has now been completed to transfer budget from commissioned services into pay to cover these costs. The effect of this transfer along with the continuing vacancies has resulted in a projected underspend on staffing of £-1,131k.

**Commissioned and Programmed Services**

This is the main area of spend with a current budget of £31.8m. Public Health commissions and funds services directly and also some services are commissioned with other parts of the council. Almost all the contracts are fixed price with payments made on a quarterly basis so there is minimal risk of over (or under) spend. The current projections show an overall overspend of £662k which is made up of the following main areas:

- £200k has been allocated to a Fuel Poverty project.
- Additional responsibilities have been identified on sexual health services which is expected to incur additional prescribing costs of approximately £500k.
- When the budget was initially set, £500k was set aside for new investments. £234k of this has now been allocated to specific services which has been reflected in the month 6 projections. The areas are: Adults Obesity (£79k), Adults Behaviour Change (£25k), Stop Smoking Service and Interventions (£105k) and Children Mental Wellbeing (£25k).

**BUDGET MANAGEMENT - NET VARIATIONS AGAINST THE APPROVED BUDGET**

	Latest Estimate £'000	Projected Variations										Transfers to reserves £'000	
		Staffing £'000	Premises £'000	Supplies & Services £'000	Transport £'000	Internal Charges £'000	External Providers £'000	Transfer Payments £'000	Total Expenditure £'000	Income £'000	Total (under) / overspend £'000		
Quarter 1	0	0	0	4	0	0	(4)	0	0	0	0	0	0
Month 4	0	2	0	10	0	0	(12)	0	0	0	0	0	0
Month 5	0	(301)	0	10	0	0	(10)	0	(301)	1	(300)	300	0
Month 6	0	(476)	0	14	0	9	152	0	(301)	1	(300)	300	0
Month 7	0	(1,131)	8	183	(2)	14	662	0	(266)	0	(266)	266	0

	Latest Estimate £'000	Projected Variations												Outturn £'000
		Quarter 1 £'000	Month 4 £'000	Month 5 £'000	Month 6 £'000	Month 7 £'000	Month 8 £'000	Month 9 £'000	Month 10 £'000	Month 11 £'000	Month 12 £'000			
Public Health grant	(36,855)	0	0	0	0	0	0	0	0	0	0	0	0	
PH staffing and general running costs	5,076	0	0	(300)	(467)	(951)	0	0	0	0	0	0	0	
Commissioned and Programmed Services:														
General Public Health	1,963	0	0	0	(563)	(520)	0	0	0	0	0	0	0	
Health Protection	1,348	0	0	0	0	(200)	0	0	0	0	0	0	0	
Healthy Living and PH Intelligence	1,146	0	0	0	100	137	0	0	0	0	0	0	0	
Older People and Long Term Conditions	1,641	0	0	0	0	34	0	0	0	0	0	0	0	
Health Improvement and Commissioning	20,631	0	0	0	605	1,209	0	0	0	0	0	0	0	
Child and Maternal Health	3,840	0	0	0	25	25	0	0	0	0	0	0	0	
Mental Wellbeing	813	0	0	0	0	0	0	0	0	0	0	0	0	
Population Healthcare	397	0	0	0	0	0	0	0	0	0	0	0	0	
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(300)</b>	<b>(300)</b>	<b>(266)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**CITIZENS AND COMMUNITIES**  
**FINANCIAL DASHBOARD - 2013/14 FINANCIAL YEAR**  
**Month 7**

**Overall**

In line with previous months, although there are a number of minor pressures within across all services, actions have been identified that should produce a a balanced budget by year end.

**Locality Leadership**

A result of the 'Investing in Young People' agenda is that £250k has been transferred from Children's' Services to the Area Committees as additional provision for youth activities. This will increase to £500k in 2014/15.

The well being budget is now projected to overspend the in-year budget by £103k however it is assumed that this will be funded from the amount held in reserves from previous years' underspends.

**Customer Access**

Current workload is being contained by the existing staff plus 8 people from the 'Slivers of Time' pool and 3 specialist agency. However, due to high levels of demand at the contact centre, performance has fallen below the 90% target and additional staffing amounting to £100k has been agreed, under the assumption that the cost will be met from savings elsewhere.

**Licensing and Registration**

Staffing vacancies have been largely offset by increased overtime and agency costs. There is a projected overspend due to the by-election costs, though overall this service is expected to be on budget. A shortfall in Entertainment Licensing income of £54k is expected because of a delay in the implementation of a review of the Licensing Act 2004. Savings in salaries (£20k) and charges from Environmental Action Team (£34k) are expected to offset this.

**Benefits, Welfare and Poverty**

The service is currently experiencing high demand due to changes in housing benefits available and the introduction of a new council tax scheme. There are a number of staff vacancies in the benefits assessment and social fund teams, but agency staff and overtime is being used to meet demand, producing a net £19k overspend on staffing related costs.

The service has had to procure a new software update for £114k but this is grant funded. Other costs are envisaged such as rising costs of postage and printing of £137k which are partly funded by a grant of £118k. Car allowance lump sum payments of £33k also represent a pressure Income from a member of staff seconded to DWP gives £43k extra income.

Housing benefit spend/government subsidy is currently projected to be on target. Although council tax benefit has ceased for 2013/14, the service continues to collect overpaid council tax benefit on past years' claims. It is envisaged that £149k will be able to be recouped, this will benefit the 'collection fund' account rather than directly within Citizens and Communities.

**BUDGET MANAGEMENT - NET VARIATIONS AGAINST THE APPROVED BUDGET:**

	Latest Estimate £'000	Projected Variations										Total (under) / overspend £'000
		Staffing £'000	Premises £'000	Supplies & Services £'000	Transport £'000	Internal Charges £'000	External Providers £'000	Transfer Payments £'000	Appropriation £'000	Total Expenditure £'000	Income £'000	
Quarter 1	10,156	(56)	0	146	5	0	0	0	0	95	(95)	0
Month 4	10,141	34	0	200	28	0	0	7,108	0	7,370	(7,370)	0
Month 5	10,391	36	0	194	34	0	0	6,088	0	6,352	(6,352)	0
Month 6	14,446	(32)	3	443	36	(37)	0	6,088	(166)	6,335	(6,335)	0
Month 7	14,446	94	5	377	25	(54)	0	6,090	(103)	6,434	(6,436)	(2)

	Latest Estimate £'000	Projected Variations										Outturn £'000
		Quarter 1 £'000	Month 4 £'000	Month 5 £'000	Month 6 £'000	Month 7 £'000	Month 8 £'000	Month 9 £'000	Month 10 £'000	Month 11 £'000	Month 12 £'000	
Locality Leadership	4,687	0	1	0	0	0						
Customer Access	6,890	0	0	0	0	0						
Licensing & Registration	170	0	(1)	(1)	(1)	(1)						
Benefits, Welfare and Poverty	2,699	0	0	1	0	(1)						
<b>Total</b>	<b>14,446</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(2)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**CIVIC ENTERPRISE LEEDS**  
**FINANCIAL DASHBOARD - 2013/14 FINANCIAL YEAR**  
**Month 7**

**Overall position**

The budget 2013/14 represents an increased surplus of £2.4m compared to last year's outturn position and hence a difficult challenge for Civic Enterprise Leeds to deliver. At month 7 Civic Enterprise Leeds is reporting a pressure of £542k, £564k within Commercial Group offset by £22k additional profit within Facilities Management Print & Signs Unit. BSC is now on-line to deliver their budget.

**Business Support Centre**

The service has certain cost pressures to address, such as dealing with the legislative changes in respect of pre-employment screening, but overall the projection assumes that actions will be implemented to produce a balanced position by year end.

**Commercial Services**

The budget for 2013/14 is for an increased surplus of £2m against the outturn 12-13; £9.1m surplus against outturn £7.1m surplus. This is also an increase of £0.8m from last year's budget. Even though this contained a number of one off pressures, the target of increasing the surplus to £9.1m in 2013/14 represents a difficult challenge for Commercial Services.

The overall pressure of £564k comprises £316k Cleaning, £46k Property Maintenance and £202k in Education Catering & Welfare.

The 13/14 financial plan for Cleaning assumed £155k savings from delivering a lower cleaning specification for facilities management buildings (£95k) and non-facilities management buildings £60k. Whilst delivery of the facilities management element is on track, engagement around non facilities management buildings has proved more problematical with delivery slipping into 14/15 financial year. A further £40k pressure is due to slippage in the commencement of additional high rise chute cleaning within WNW ALMO. Assumes start date was Jan'13 but will now happen in the Autumn at earliest. Full year savings of £65k assumed in the financial plan. A further staffing pressure of £200k relates to lower numbers of staff leaving under the ELI scheme; pressures on overtime and agency to generate the turnover and profit.

Property Maintenance £46k shortfall due to lower profit in certain trading units, in particular some Service Level Agreements within electrical and planned units.

Education Catering & Welfare provision costs have significantly increased in 2013, £150k, covering fresh / frozen and dried goods. Whilst the budget assumed 72p per meal, current projections are for 75p per meal. All contractors are being challenged around price increases. A further pressure of £50k is around staffing and reflects higher use of agency and overtime to deliver the primary meals service.

	Latest Estimate £'000	Projected Variations										Total (under) / overspend £'000
		Staffing £'000	Premises £'000	Supplies & Services £'000	Transport £'000	Internal Charges £'000	External Providers £'000	Transfer Payments £'000	Appropriation £'000	Total Expenditure £'000	Income £'000	
Quarter 1	1,485	168	42	159	1	0	0	0	0	370	315	685
Month 4	1,475	290	110	267	(8)	0	0	0	(56)	603	(2)	601
Month 5	1,496	192	111	297	(17)	2	0	0	(56)	529	70	599
Month 6	1,496	129	110	296	(17)	1	0	0	(56)	465	137	602
Month 7	1,515	55	110	375	(18)	0	0	0	(56)	466	76	542

	Latest Estimate £'000	Quarter 1 £'000	Month 4 £'000	Month 5 £'000	Month 6 £'000	Month 7 £'000	Month 8 £'000	Month 9 £'000	Month 10 £'000	Month 11 £'000	Month 12 £'000	Outturn £'000
Business Support Centre	2,873	213	34	35	38	0						
Commercial Services	(9,127)	472	565	565	564	564						
Facilities Management	7,769	0	2	(1)	0	(22)						
<b>Total</b>	<b>1,515</b>	<b>685</b>	<b>601</b>	<b>599</b>	<b>602</b>	<b>542</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>