

**Report of the Deputy Chief Executive**

**Report to Executive Board**

**Date: 2<sup>nd</sup> April 2014**

**Subject: Financial Health Monitoring 2013/14 – Month 11**

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 eleven 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. At this stage of the financial year an overall underspend of £3.7m is projected, which is a £0.2m improvement on the position reported at month 10.
3. The Budget Proposals for 2014/15 rely on an overall underspend carried forward from the current year and it does therefore remain imperative that the actions assumed in these projections are delivered.
4. At month 11 the HRA is projecting a surplus of £2.0m - an increase of £0.2m from the month 10 position.

**Recommendations**

5. Members are asked to note the projected financial position of the authority after eleven 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 eleven 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 eleven 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 eleven months of the financial year an underspend of £3.9m is projected, as shown in Table 1 below.

Table 1

<b>(Under) / Over Spend for the current period</b>							<b>Previous Month (Under) / Overspend Exec Board</b>
<b>Directorate</b>	<b>Director</b>	<b>Staffing £000</b>	<b>Other Spend £000</b>	<b>Total Expenditure £000</b>	<b>Income £000</b>	<b>Total Under/ Overspend £000</b>	
Adult Social Care	Sandie Keene	(461)	3,682	3,221	(3,695)	(475)	(499)
Children's Services	Nigel Richardson	(3,559)	6,801	3,242	(2,705)	537	381
City Development	Martin Farrington	171	404	575	511	1,086	1,090
Environment & Housing	Neil Evans	(149)	175	25	(1,056)	(1,031)	(628)
Strategy & Resources	Alan Gay	(919)	668	(251)	(73)	(324)	(12)
Legal & Democratic Services	Catherine Witham	(230)	46	(185)	107	(78)	(76)
Public Health	Ian Cameron	(42)	(356)	(398)	(15)	(413)	(233)
Citizens & Communities	James Rogers	(120)	453	333	(392)	(58)	0
Civic Enterprise Leeds	Julie Meakin	145	604	749	(183)	565	548
<b>Total</b>		<b>(5,164)</b>	<b>12,476</b>	<b>7,312</b>	<b>(7,501)</b>	<b>(190)</b>	<b>571</b>
<b>Corporate issues</b>							
Debt Savings						(1,700)	(1,700)
Transfer of Public health to earmarked reserve						413	233
Uncommitted Contingency fund						(1,300)	(1,500)
Capitalised interest						(1,100)	(1,100)
<b>Total</b>						<b>(3,877)</b>	<b>(3,496)</b>

- 3.2 There are only minor variations from the month 10 position and further details of directorate projections for the year can be found in the financial dashboards attached to this report.

### 3.2.1 Staffing

There is a projected underspend on staffing of £5.1m. Of this £3.6m relates to Children's Services across the combined general fund, grant funded and central schools functions, which recognises the number of vacant posts across the directorate and also the impact of the predominantly internal recruitment market. In addition, staffing savings within Strategy and Resources are projected to be £0.9m, reflecting staff moves and leavers over and above the budgeted early leavers programme.

The cost of employing agency staff across the Council was £14.4m at month 11 with a projected outturn of £16.1m, as shown in Table 2. This is in line with the month 10 position and is £2.6m less than the previous year's actual.

Table 2

Directorate	Previous Year Actual	Current Budget	Actual To Date	Variance To Date	Projected Outturn After Actions	Projected Variance
	(£000's)	(£000's)	(£000's)	(£000's)	(£000's)	(£000's)
Adult Social Care	4,937	3,654	3,902	248	4,137	483
Children's Services	7,508	5,564	5,454	(110)	6,140	576
City Development	824	594	680	86	751	157
Environment & Housing	1,680	910	1,045	135	1,240	330
Strategy & Resources	1,120	1,078	747	(331)	1,127	49
Legal & Democratic Services	203	65	75	10	75	10
Citizens & Communities	421	415	399	(16)	435	21
Public Health	0	50	53	3	53	3
Civic Enterprise Leeds	2,070	1,724	2,054	330	2,208	484
<b>Total GF Services</b>	<b>18,764</b>	<b>14,054</b>	<b>14,409</b>	<b>356</b>	<b>16,166</b>	<b>2,113</b>

### 3.2.2 Other Spend

Other spend is projected to overspend by £12.5m. Of this, £8.2m relates to payments to external bodies within Adult and Children's social care. Within Adults, demand led community care budgets have been under pressure throughout the year and are projected to be £4.6m overspent. Within Children's Services, the projected overspend reflects that the majority of the budget action plans around safely reducing the need for children to be in care will be achieved, but that there will be some slippage on reducing the numbers of externally provided fostering and residential placements amounting to £2.4m. In addition, there are demand pressures around alternative to care, including adoption and special guardianship orders of £0.75m and support for care leavers of £0.75m.

There is also a projected transport related overspend of £2.8m which reflects Executive Board's decision to phase the implementation of agreed changes to the Home to School transport policies.

### 3.2.3 Income

Additional income of £7.5m is projected. Of this £3.5m reflects additional health funding agreed thus far in 2013/14. This funding recognises the demand pressures being experienced in Adult and Children's Services and acknowledges the additional health benefits of this spend. In addition Public Health has provided £0.4m funding to Adult Social Care. £1m relates to income from the Housing Revenue Account reflecting Supporting People spend which is more appropriately charged to the Housing Revenue Account. Car parking income is projected to be £1m higher than the budget of which £0.5m reflects the delay in closure of Quarry Hill car park with the balance from increased occupancy of both on-street parking and Woodhouse Lane car park.

3.2.4 The uncommitted contingency fund has been reduced by £350k. £200k of this is in respect of the net cost of claims received by the Council following the Information Commissioner's decision that councils may have been wrongly charging inspection fees for land charge searches that related to environmental information, which should be freely available by statute.

3.2.5 In 2013/14 additional spending pressures have been experienced in both Adult Social Care and Children's services in relation to the transformation of health and social care services, and also in increased activity, particularly additional homecare packages in Adult Social Care. Additional funding is being made available to the Council this year acknowledging the additional health benefits of this increased expenditure. The outturn report will include further details and the intention will be to transfer resultant underspends in this area to an earmarked reserve to support health and social care integration in future years and to maximise the benefits of the Better Care Fund.

3.2.6 Highway maintenance – the current projection assumes an underspend on winter maintenance of £260k with a few week of the financial year remaining. In addition the government has recently announced that an extra £103.5 million is being made available to all councils across England to help repair damage to the local road network caused by the recent severe weather. The amount for Leeds has been confirmed at £949,426.

3.2.7 The Budget Proposals for 2014/15 assume an 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 assumed in these projections are delivered.

3.2.8 It is proposed that the next financial report to be brought back to Board will be the final outturn in June.

### 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 position at the end of November is as follows:

- Council Tax overall collection rate – 93.42% (94.46% last year). The in-year collection rate target for the current year is 1.1% 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. At the end of February however we are on track to reach the 95.5% in year collection forecast. As a result of the Council Tax support changes and the additional empty properties charges total cash collected for the current year has risen from £248.7m last year to £261.0m.
- Overall collection rate for those affected by Council Tax Support scheme – 69.9% (64.6% month 10).
- Collection rate for those previously getting 100% Council Tax benefit – 62.4% (57.6% month 10).

The collection rate for NNDR at the end of February was 95.04%, which is 0.63% less than at the same time last year. This is well within the expected fluctuations caused by the main payment date being the 1st of the month and the increase in the value of instalments payable in March, particularly in the case of the Trinity centre. There are, however, a number of large debts outstanding where liability is in dispute and subject to legal action – this may impact on the final collection rate by approximately 0.3%.

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 were devolved to Local Authorities to administer. This budget of £2.9m is not ring-fenced but Councils are expected to use the funds to 'give flexible help to those in genuine need'. The funding in 2013/14 has been directed to those in most need within the City, particularly as a consequence of the recent changes to welfare benefits. Expected spend comprises: Direct Awards £1.3m, Initiative Funding £0.5m and £0.5m for Section 17 emergency payments (administered by Children's Services). Initially £250k had been earmarked for additional Discretionary Housing Payments, however in light of the recent award of additional DWP funding for this area, it is intended to carry forward this amount to be used in 2014/15. In addition, £250k had been allocated for the Discretionary Local Council Tax Scheme but it will not be possible to spend this before 31st March, therefore it is intended to carry forward £250k into 2014/15 so that it can be appropriately directed to those most in need.

## 4.0 Housing Revenue Account (HRA)

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.

At the end of Period 11 the HRA is projecting a surplus of £2.036m. Savings are projected in relation to Staffing of £0.7m, Repairs to Dwellings £1.1m, Supplies & Services of £0.6m (postages, marketing and office consumables etc.), and internal services such as PPPU and Legal £0.3m. Also additional income of £0.5m from capitalisation is anticipated due to the projected increase in RTB sales (316 more than budget).

Rent arrears continue to be closely monitored. Overall, arrears for current tenants are £5.9m compared to £4m at the end of 2012/13, an increase of £1.9m. Of this approximately £1.0m is simply due in-year timing differences between when the weekly rent is due and when payments are actually received from tenants who pay monthly by standing order and direct debt. Of the remainder of the increase, £0.3m has arisen due to Welfare Change in connection with Under-occupancy. Collection rates to the first week in February were 97.4% for dwelling rents, compared to 98% at the end of 2012/13. This compares favourably with collection performance in years 2011/12 and 2010/11 which were 97.65% and 97.42% respectively.

## **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's financial risk 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 11 there are no very high or high risks. The two Adult risks for Community Care have now been incorporated into the overall projection and the risk that Section 278 receipts will be lower than the budget has been deleted as the current projection is in line with the budget.

## 6. Recommendations

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

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

7.1 None

<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 11 - (February 2014)**

**Overall Narrative**

The Period 11 projection for Adult Social Care is an underspend of £0.5m (0.2%). There has been a change relating to Supporting People expenditure of £1m previously projected to be chargeable to the Housing Revenue Account, although a budget adjustment has been made to reflect this. Following more detailed work it has now been identified that the HRA element of expenditure is included within Environments and Housing's Supporting People schemes rather than those within Adult Social Care. Since Period 10 there has been a further reduction in projected staffing spend, mainly relating to the timing of the older people's residential and day care programme and of recruitment within Access and Care Services. There has been a slight increase in the projected spend on domiciliary care this month and income from the health service for this directorate has reduced slightly following a more detailed review of funding being provided across Adult Social Care and Children's Services.

The main variations at Period 11 across the key expenditure types are as follows:

**Transport (+£0.6m - 11%)**

This reflects the continuation of expenditure levels from 2012/13, including some increased costs as learning disability day services are now operating from more dispersed bases. Work continues to identify mitigating actions, for example maximising the use of fleet transport to reduce private hire, although the main financial impact of these is likely to be in the next financial year.

**Community care packages (+£4.6m - 3.3%)**

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 domiciliary care there has been an increase in home care activity levels, with planned home care hours within the independent sector rising by 15% in the first six months of 2013/14. There has been a delay in the implementation of electronic monitoring of client contact time and so the anticipated savings through more accurate and efficient billing from care providers are not being realised. The projected reductions in long term care as a result of reablement have been revised downwards to reflect the data from the most recent cases. The upward trend in projected spend earlier in the year has now stabilised, but it continues to be higher than budgeted.

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 bed weeks though this is currently being managed within the older people's budget. There is a small underspend on the learning disability pooled budget and on direct payments, mainly because spend is lower than the level of growth anticipated in the budget.

**Income (-£3.7m - 6.0%)**

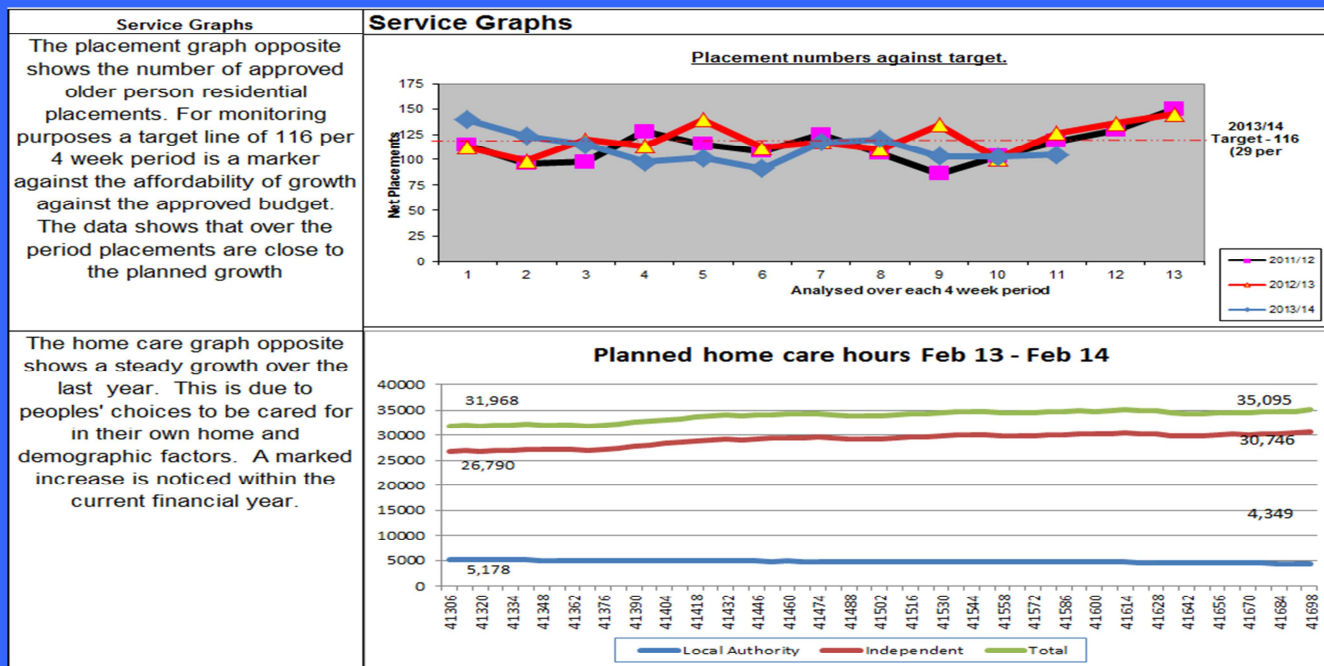
This includes additional funding from Public Health for three services within Adult Social Care. The majority of the increased income reflects additional health funding agreed thus far for 2013/14, which recognises the demand pressures being experienced in Adult Social Care and acknowledges the additional health benefits of this spend. Discussions with health partners are ongoing regarding further funding meeting this criteria due for 2013/14.

**Use of Earmarked Reserve (-£1.3m)**

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.



**ADULT SOCIAL CARE  
FINANCIAL DASHBOARD - 2013/14 FINANCIAL YEAR  
Month 11 - (February 2014)**



**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) / 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		
<b>Quarter 1</b>	197,935	606	26	(133)	69	500	177	(841)	0	404	129	534	
<b>Month 4</b>	197,903	1,279	79	170	(35)	702	761	(397)	(1,382)	1,177	(188)	990	
<b>Month 5</b>	198,103	869	136	(94)	5	780	2,311	(554)	(1,520)	1,932	(907)	1,025	
<b>Month 6</b>	198,103	667	195	(242)	(24)	753	2,606	(681)	(1,520)	1,753	(761)	991	
<b>Month 7</b>	198,103	520	92	(193)	(45)	849	4,034	(426)	(2,257)	2,574	(1,680)	894	
<b>Month 8</b>	198,183	(2)	128	(341)	(33)	841	3,785	(145)	(2,223)	2,009	(1,085)	924	
<b>Month 9</b>	198,183	(148)	124	(439)	(100)	845	3,781	(15)	(1,423)	2,626	(3,097)	(471)	
<b>Month 10</b>	198,183	(47)	109	(424)	(117)	900	4,092	42	(1,423)	3,132	(3,631)	(499)	
<b>Month 11</b>	199,183	(461)	185	(454)	(184)	914	4,519	925	(2,223)	3,221	(3,695)	(475)	

	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	4,155	4,188	4,405	4,437		
<b>Strategic Commissioning</b>	2,065	643	525	(135)	43	88	(68)	(2,211)	(2,160)	(2,012)		
<b>Resources</b>	5,732	93	(1,275)	(1,921)	(1,957)	(2,764)	(2,704)	(1,761)	(1,747)	(1,673)		
<b>Care Services</b>	100,369	(970)	410	137	380	(524)	(459)	(687)	(997)	(1,227)		
<b>Total</b>	<b>199,183</b>	<b>534</b>	<b>990</b>	<b>1,025</b>	<b>991</b>	<b>894</b>	<b>924</b>	<b>(471)</b>	<b>(499)</b>	<b>(475)</b>		

**CHILDREN'S SERVICES DIRECTORATE  
FINANCIAL DASHBOARD - 2013/14 FINANCIAL YEAR  
April to February - Month 11**

**Overall**

The month 11 forecast variation for the Children's Services Directorate is an overspend of £0.54m which is equivalent to 0.4% against the net managed budget of £135m. This projection represents a marginal adverse movement of £0.16m compared to the previous month 10 year-end forecast.

**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 externally provided placement numbers, at the end of February 2014, there were 61 children & young people in externally provided residential placements[ +3 compared with the financial model] and 248 children & young people in placements with Independent Fostering Agencies [+34 compared with the financial model]. Overall, these placement numbers translate into a potential cost pressure of £2.4m through to March 2014. The month 11 projections continue to recognise the demand pressures around alternatives to care, including adoptions and special guardianship orders [£0.75m] and care leavers [£0.4m].

**Staffing**

At month 11 the overall staffing budgets are forecast to underspend by £3.6m 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 forecast spend on agency staffing is £6.14m and £1.1m 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 [£0.15m] in addition to forecast savings from restricting all non-essential spend.

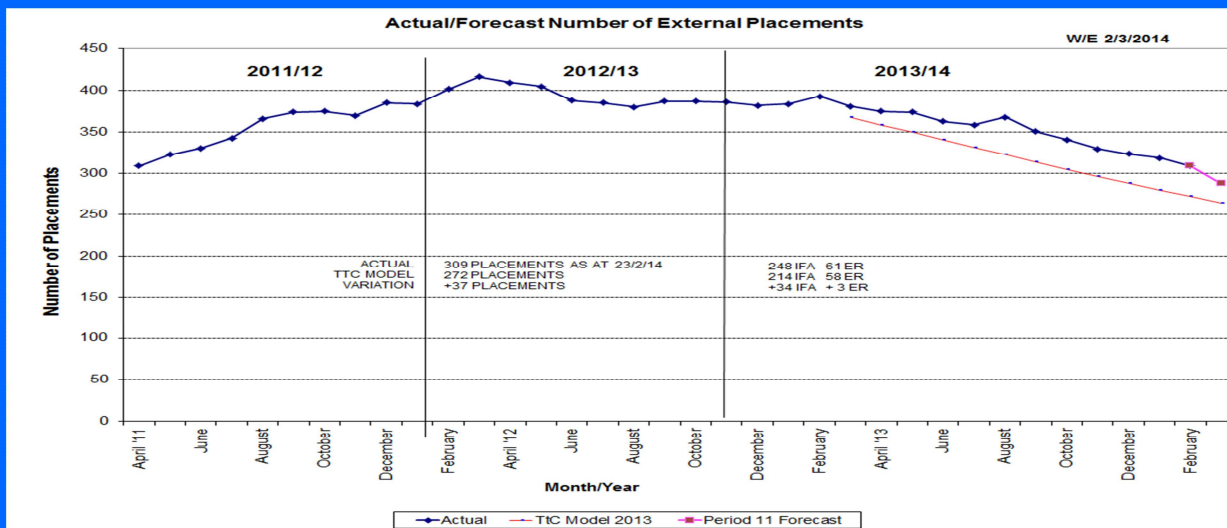
**Transport**

The 2013/14 budget strategy included anticipated savings of £2.8m [held with in the Strategy, Performance & Commissioning Service] in the current year from reviewing the way all aspects of home to school transport are provided. The month 11 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 £0.6m of savings in respect of transport for Looked after Children .

**Income**

The forecast £2.7m favourable variation across the income and funding budgets reflects the previous budget adjustment in respect of the central schools budget funding. The projections also recognise the additional health funding agreed for 2013/14 as well as a forecast variation [+£0.4m] in respect of nursery fee income, mitigated by an additional £0.4m of payment by results funding in respect of the Families First (Leeds) programme .

**CHILDREN'S SERVICES DIRECTORATE  
FINANCIAL DASHBOARD - 2013/14 FINANCIAL YEAR  
April to February - Month 11**



	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	(156,423)	135,171	(3,246)	(227)	25	48	67	904	181	(2,248)	3,398	1,150
Month 4	291,339	(155,876)	135,463	(3,734)	(603)	(464)	2,192	618	1,226	(212)	(977)	2,591	1,614
Month 5	290,243	(155,508)	134,735	(3,308)	(602)	(28)	2,139	833	870	45	(51)	2,042	1,991
Month 6	290,560	(155,825)	134,735	(4,035)	(434)	51	2,443	485	717	13	(760)	2,900	2,140
Month 7	290,135	(155,400)	134,735	(2,846)	(151)	(8)	2,440	1,961	1,528	(73)	2,851	(107)	2,744
Month 8	291,194	(156,482)	134,712	(3,147)	(165)	(4)	2,441	1,811	2,420	(46)	3,310	(720)	2,590
Month 9	291,227	(156,515)	134,712	(3,301)	(170)	(93)	2,467	1,826	2,575	(12)	3,292	(2,521)	771
Month 10	289,392	(154,679)	134,713	(3,370)	(254)	(175)	2,581	1,268	3,432	50	3,532	(3,151)	381
Month 11	290,894	(156,163)	134,731	(3,559)	(306)	(212)	2,655	649	3,635	380	3,242	(2,705)	537

	Expenditure Budget £'000	Income Budget £'000	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
Partnership, Development & Business Support	15,347	(7,686)	7,661	(410)	(951)	(814)	(620)	(447)	(383)	(432)	(512)	(646)		
Learning, Skills & Universal Services	80,081	(60,844)	19,237	(209)	(402)	(634)	(615)	(692)	(641)	(644)	(1,018)	(1,206)		
Safeguarding, Targeted & Specialist Services	128,144	(32,933)	95,211	1,299	156	738	303	825	567	(1,220)	(1,155)	(688)		
Strategy, Performance & Commissioning	67,322	(54,700)	12,622	470	2,811	2,701	3,072	3,058	3,047	3,067	3,066	3,077		
<b>Total</b>	<b>290,894</b>	<b>(156,163)</b>	<b>134,731</b>	<b>1,150</b>	<b>1,614</b>	<b>1,991</b>	<b>2,140</b>	<b>2,744</b>	<b>2,590</b>	<b>771</b>	<b>381</b>	<b>537</b>	<b>0</b>	<b>0</b>

**City Development**  
**FINANCIAL DASHBOARD - 2013/14 FINANCIAL YEAR**  
**Month 11**

**Overall Narrative**

Overall the Directorate is forecast to overspend by £1.1m.

Economic Development, Employment and Skills, Highways and Transportation, Regeneration, and Resources and Strategy are still expected to spend within budget or underspend. There are still some risks around income assumptions but these have substantially reduced. The improved position in Highways and Transportation is due to increased income and savings against the winter maintenance budget.

Asset Management shows a projected overspend of £0.113m. This is mainly due to the expected shortfall against the advertising income target although the service has been successful in securing additional one off income this year which has helped offset this. 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, this will be reviewed at the end of the financial year.

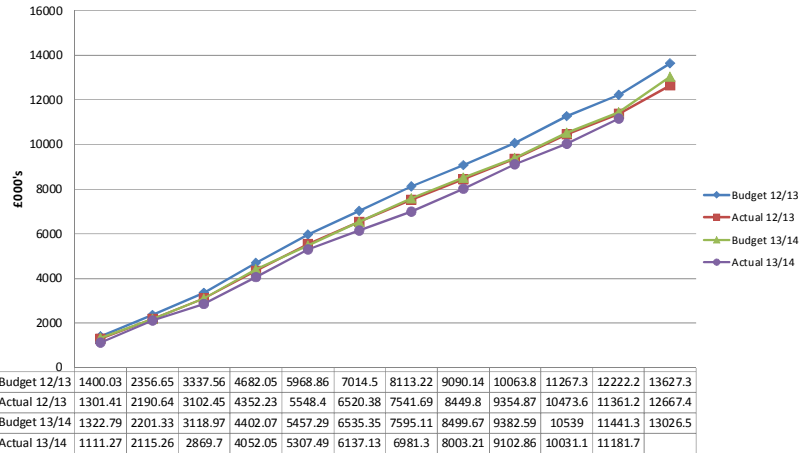
Planning and Sustainable Development shows a projected overspend of £0.7m. This is due to a projected overspend of £0.5m on staffing and other expenditure of £200k partly offset by additional income. Planning and building income is above the phased budget by £649k for the first 11 months of the year. The projection assumes that planning and building fees will exceed the budget by £500k. This additional income from planning and building fees will help offset projected shortfalls for other sources of income for the service.

Sport and Active Recreation is expected to overspend by £0.8m. 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 by £0.2m although the actual shortfall for the year is expected to be higher due to differences between the timing of income received and difficulties in accurately phasing the budget. A shortfall of just over £800k is projected for the year.

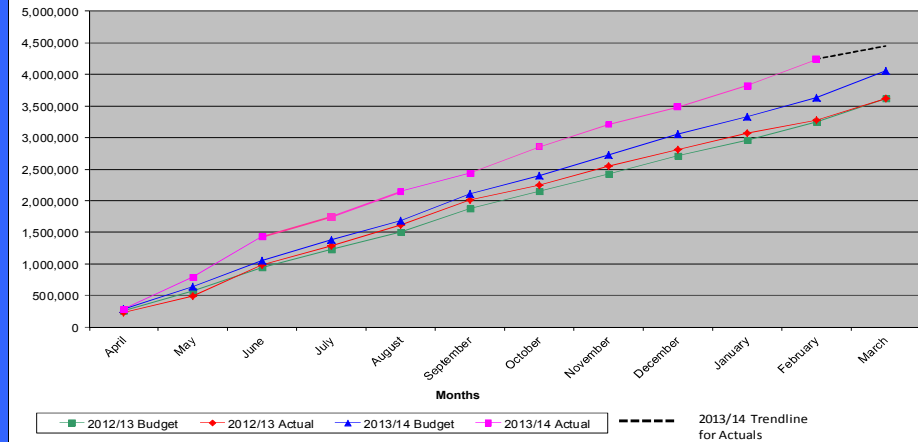
An overspend of £327k is projected for Libraries, Arts and Heritage. The majority of this is explained by a combination of overspend on the supplies budget partly offset by income and shortfall in income from events and venues.

**City Development**  
**FINANCIAL DASHBOARD - 2013/14 FINANCIAL YEAR**  
**Month 11**

**Sport Income 2012-13 and 2013-14 Cumulative**



**Planning and Building Fees 2012-13 and 2013-14 Cumulative**



**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		
Month 2		751	172	(963)	5	41	27	30	63	870	933	
Month 3		599	41	(700)	1	75	27	0	43	950	993	
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	
Month 8		422	(180)	454	60	315	27	54	1,152	(105)	1,047	
Month 9		403	(1)	584	66	(179)	27	53	953	184	1,137	
Month 10		482	(103)	745	107	(73)	27	53	1,238	(149)	1,089	
Month 11		171	(321)	521	269	(277)	20	191	574	511	1,085	

	Latest Estimate £'000	Month 2 £'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
Planning and Sustainable Development	3,714	545	542	538	526	545	633	656	659	668		
Economic Development	1,600	0	0	0	0	(41)	(117)	(182)	(135)	(135)		
Asset Management	9,379	494	500	250	236	178	116	181	177	113		
Highways and Transportation	20,810	189	189	189	(64)	(65)	(15)	4	(86)	(266)		
Regeneration	672	0	21	(25)	(25)	(24)	(14)	(38)	(43)	(52)		
Resources and Strategy	2,152	(848)	(800)	(765)	(511)	(386)	(425)	(349)	(322)	(106)		
Employment and Skills	2,942	52	48	44	(107)	(193)	(208)	(220)	(249)	(269)		
Libraries, Arts and Heritage	20,797	2	159	156	265	253	275	282	286	327		
Sport and Active Recreation	6,234	500	582	604	749	800	802	804	802	805		
<b>Total</b>	<b>68,300</b>	<b>934</b>	<b>1,241</b>	<b>991</b>	<b>1,069</b>	<b>1,067</b>	<b>1,047</b>	<b>1,138</b>	<b>1,089</b>	<b>1,085</b>	<b>0</b>	<b>0</b>

**ENVIRONMENT & HOUSING DIRECTORATE SUMMARY**  
**FINANCIAL DASHBOARD - 2013/14 FINANCIAL YEAR**  
**Month 11 (February 2014)**

**Overall Position -£1,030k**

The overall period 11 projection is an underspend of £1,030k.

**Community Safety (£74k underspend)**

A net underspend of £74k is anticipated primarily in Leeds Watch

**Resources Strategy & Commissioning (£627k underspend)**

There is a projected underspend of £1,610k due to efficiencies delivered on Supporting People contract payments and the period 11 review of contracts that determined that an additional £1m of SP costs were eligible for charging into the HRA (although this was previously reported as a HRA charge from ASC and a budget adjustment has been made to reflect the change). In addition, money received from the EU on a contract had a higher final payment than had been anticipated. This receipt has been set against 2 specific SP contracts for work on the Drug Intervention Programme and Offender Management.

Community Centre budgets have transferred to C&C but an overspend of £111k has been retained within E&H. The Environmental Policy team have identified costs of £40k that can appropriately be charged into the Housing Revenue Account and the net effect of other minor over/under spends is a projected overspend of £3k.

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

**Statutory Housing (£5k underspend)**

Staffing savings of £409k have been projected - primarily due to staffing underspends of £180k Housing Options, £118k Area Renewal, £102k Leeds Neighbourhood Approach £41k Private Sector Rented Accommodation, £37k Selective Licensing and £24k for Housing regulation less £103k of costs for staff in Managing Workforce Change and an unallocated efficiency target of £132k. The staffing underspend reduced incomes that can be claimed by the Leeds Neighbourhood Approach team and HRA income from Housing Options Team, thereby reducing income by £168k. The net staffing underspend is £109k.

The staffing underspend is offset by additional costs of £30k for furniture storage, £30k shortfall on income relating to bond retrieval and costs of £18k for Traveller sites. Other net under/overspends give a pressure of £31k, but leaving the service as a whole expected to achieve the overall budget allocation.

**Parks & Countryside (£302k underspend)**

An underspend of £309k 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. A higher number of burials and cremations has led to a £204k variation. Workshop repairs are projected to be £180k below budget and landscape/grounds maintenance services are showing a net underspend of £25k. However this is partially offset by a £123k pressure on insurance charges, and £91k projected pressure on golf and pitch hire income. Within Parks and Estates there are overspends at Tropical World and Lotherton Hall, offset by expenditure efficiencies within the area parks teams. Forestry and Natural Environment has a net non-staffing pressure of £42k due to reduced external income in 13/14. Other net over and underspends give a pressure of £10k.

**Waste Management (£920k overspend)**

Refuse Collection is projected to over spend by around £490k. The estimated costs of sickness cover above the budget is £200k and the cost of additional management support helping to progress key service projects is expected to be around £135k. Vehicle repairs are forecast to be around £180k above the budget. Within Waste (Strategy & Disposal) there is a forecast overspend of £430k. £220k relates to the continuing reduction in electricity from gas generation at Gamblethorpe and disposal costs are projected to be £344k above budget. The remaining variance relating to additional payments for extra contact centre staff within the Education budget totalling £70k. Savings in procurement costs of around £132k are also forecast.

**Environmental Action (£105k underspend)**

In year on-going MWC were £121k, these have been offset by other staffing savings within the service (£98k). The cost of dog kennelling is £14k. Staff savings in Env Health of £85k along with Pest control contract savings £50k.

**Car Parking (£837k underspend)**

Savings from in year vacant posts that are in the process of being recruited to will save £187k. Spend on new software licences and cameras will be £227k higher and full year NNDR costs of £61k will now be incurred at Quarry Hill and Queens Hall car parks.

Parking income is projected to be £976k higher than the budget. This is mainly from the delay in closure of Quarry Hill £482k and the increased occupancy of both on and off street parking including Woodhouse Lane.

**ENVIRONMENT & HOUSING DIRECTORATE SUMMARY  
FINANCIAL DASHBOARD - 2013/14 FINANCIAL YEAR  
Month 11 (February 2014)**

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

*Summary by Expenditure Type*

	Latest Estimate	Projected Variations										Total (under / overspend)
		Staffing	Premises	Supplies & Services	Transport	Internal Charges	External Providers	Transfer Payments	Appropriation	Total Expenditure	Income	
		£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'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)
Month 8	78,252	2	(77)	453	(489)	147	(269)	0	151	(82)	(311)	(392)
Month 9	78,252	(68)	(117)	484	(412)	146	(269)	0	151	(85)	(307)	(392)
Month 10	78,252	(186)	(233)	612	(520)	467	(690)	0	303	(247)	(381)	(628)
Month 11	77,252	(149)	(212)	942	(594)	257	(536)	0	318	26	(1,056)	(1,030)

*Summary By Service*

	Latest Estimate										
		Quarter 1	Month 4	Month 5	Month 6	Month 7	Month 8	Month 9	Month 10	Month 11	
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	
Community Safety	3,398	(20)	(51)	(36)	(54)	(96)	(139)	(156)	(144)	(74)	Mainly staffing savings
Resources, Strategy & Commissioning	11,343	(19)	51	(401)	(347)	(378)	(390)	(440)	(623)	(627)	Underspend on SP contracts
Statutory Housing	2,671	0	0	0	0	0	0	0	0	(5)	£109k staffing savings less storage and bond pressures
Parks & Countryside	10,927	(1)	0	(150)	(233)	(233)	(227)	(227)	(266)	(302)	Staff savings and other savings/pressures
Waste Strategy and Disposal	19,489	0	72	226	226	153	364	418	514	407	£550k tonnes & Gamb; £70k educ & (£130k) PFI
Waste Operations	3,122	0	8	34	36	34	34	47	32	23	Income shortfall partially offset by staff savings
Refuse Collection	19,182	111	99	362	387	411	544	544	544	490	Staffing pressures partially offset by vehicle / bin savings
Environmental Action	11,352	44	20	70	98	129	110	125	84	(24)	Staffing savings and minor expenditure
Environmental Health	2,796	(9)	12	31	30	80	38	29	(56)	(81)	Staffing savings and Pest Control Contract
Car Parking	-7,028	(106)	(211)	(528)	(499)	(460)	(726)	(732)	(714)	(837)	Income from delays to closure of Quarry Hill and increased usage of car parks
<b>Total</b>	<b>77,252</b>	<b>0</b>	<b>0</b>	<b>(392)</b>	<b>(356)</b>	<b>(360)</b>	<b>(392)</b>	<b>(392)</b>	<b>(628)</b>	<b>(1,030)</b>	

**STRATEGY AND RESOURCES**  
**FINANCIAL DASHBOARD - 2013/14 FINANCIAL YEAR**  
**Month 11**

**Overall Position**

The position for Strategy and Resources has improved by £311k since last month, the main factors being a significant improvement in court fee income (£150k), additional income from schools of £100k in respect of trade union convenors and additional external income of £60k within the PPPU.

**Strategy and Improvement**

Overall, the service is now projecting an underspend of £140k with the main reason being savings in staffing and running costs within the Communications team. In addition, since last month, the costs of the Asidua 'transactional web services' software will not now be incurred in 2013/14 (deferred to 2014/15) which has resulted in the £42k increase in the underspend between month 10 and month 11.

In respect of the budget for the 'Changing the Workplace' programme, the net revenue cost over and above budget (mainly staffing) is £452k and, as per previous months, it is assumed that this will be funded corporately.

**Finance**

Pay savings of (£782k) were reflected in the 2013/14 budget. Although in the early months of the year this looked to be a difficult challenge to achieve, in recent months there have been a number of staff moves and leavers over and above the known early leavers. In addition, income of £38k is now assumed in respect of staff supporting the Tour de France Grand Depart and since month 10 the latest figures for Council Tax/NNDR Court Fee income now indicate that an additional £150k will be received by year end.

**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 £33k. Instead of recharging the cost of eye tests, in the interests of reducing bureaucracy and process, these costs (£12k to date) are now all funded from the HR budget. Additionally income of £54k has been included for staff supporting the Tour de France project and a charge to Schools for Convenor duties of £100k has been applied which has been partially offset against the 2013/14 cost of the Manager Challenge Programme (£69k).

**Technology**

An underspend of £189k 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 £563k below budget however this is largely offset by the cost of 3 contractors performing essential work and a loss of capital income generated by the vacant posts.

**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. Even though the Yorbuild income has fallen out, this shortfall has been offset against reduction in supplies and services spend and a slight increase in other income resulting in a £6k underspend for the Service.

**PPPU**

The main pressure reflects the main priorities in terms of the work of the unit during 2013/14 and the consequent impact against budgeted income levels. The income budget is built up on the basis of charging project staff at standard hourly rates that recover the full costs of the unit, including all overheads and a budgeted surplus. In order to direct resource at certain key projects for the Council, this has meant that certain work has been carried without charge or at reduced rates, examples include work on 'delivering the best Council plan', waste strategy and transforming procurement. The overall impact is that income is currently forecast to be £350k less than budget. The unit is still forecast to make a surplus of £795k (net managed budget).

There is also additional expenditure of £60k in relation to the movement of project staff into St George's House and since last month, additional income of £60k from West Yorkshire Police has now been reflected in projections.



**STRATEGY AND RESOURCES**  
**FINANCIAL DASHBOARD - 2013/14 FINANCIAL YEAR**  
**Month 11**

**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	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)
Month 8	37,925	(763)	20	111	(6)	154	0	0	(484)	405	(79)
Month 9	37,902	(830)	20	62	(1)	155	0	0	(594)	594	0
Month 10	37,898	(898)	21	307	(2)	286	0	0	(286)	273	(13)
Month 11	37,880	(919)	23	333	13	299	0	0	(251)	(73)	(324)

	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
Strategy and Improvement	6,869	(1)	1	0	(1)	(1)	0	(3)	(98)	(140)		
Finance	8,284	(2)	(18)	(78)	(50)	(88)	(188)	(178)	(129)	(281)		
Human Resources	6,646	24	17	0	(1)	40	57	(20)	(12)	(63)		
Technology	15,397	0	1	(40)	(58)	(149)	(149)	(211)	(169)	(189)		
Procurement	1,718	(21)	1	(20)	(20)	(9)	(7)	(7)	5	(1)		
Public Private Partnership Unit	(1,145)	0	(2)	138	130	170	210	419	390	350		
Regional Policy	111	0	0	0	0	0	0	0	0	0		
<b>Total</b>	<b>37,880</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(37)</b>	<b>(77)</b>	<b>0</b>	<b>(13)</b>	<b>(324)</b>	<b>0</b>	<b>0</b>

**LEGAL AND DEMOCRATIC SERVICES**  
**FINANCIAL DASHBOARD - 2013/14 FINANCIAL YEAR**  
**Month 11**

**Overall Narrative**

At month 11 the Legal Service are now predicting an 'over-recovery' of approx £200k at year end. The main reason has been an underspend on pay whilst maintaining budgeted income levels. This statement assumes that this 'surplus' will be recirculated to clients.

The recent decision to implement a consistent approach to charging for the cost of school appeals will result in an additional £75k income from LEA schools.

**Legal Services**

In respect of expenditure, the locums previously employed to cover staffing vacancies have now been ceased and replaced by permanent staff. In addition, several posts are still vacant and as a result, an underspend of £-200k is expected. This is in the context of maintaining a comprehensive legal service, able to respond to the needs of clients. Reductions in running costs budgets over previous years have created a pressure of approx £38k however this pressure is being met from savings within Democratic Services.

It is proposed that the surplus is recycled to clients after month 12.

**Democratic Services**

Staffing changes mean that a minor underspend of £-16k is projected at year end on staffing and there are no agency staff remaining. Income from non LEA school appeals is projected to be £15k in excess of the budget. In addition the recent initiative to introduce an appropriate charge in respect of LEA school appeals will realise income of around £75k in the current year.

**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	4,053	(6)	0	(4)	(1)	0	0	0	0	0	0	(11)	3	(8)
Month 4	4,042	(4)	0	(2)	(1)	0	0	0	0	0	0	(7)	3	(4)
Month 5	4,042	(4)	0	(2)	(1)	0	0	0	0	0	0	(7)	3	(4)
Month 6	4,042	(4)	0	(2)	(1)	0	0	0	0	0	0	(7)	3	(4)
Month 7	4,042	(15)	0	(1)	(2)	0	0	0	0	0	0	(18)	(11)	(29)
Month 8	4,042	(118)	0	0	(2)	0	0	0	0	0	0	(120)	89	(31)
Month 9	4,042	(119)	0	38	(2)	0	0	0	0	0	0	(83)	7	(76)
Month 10	4,042	(119)	0	38	(2)	0	0	0	0	0	0	(83)	7	(76)
Month 11	4,042	(230)	0	47	(2)	0	0	0	0	0	0	(185)	107	(78)

	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
Legal Services	(1,488)	0	0	0	0	0	0	38	38	38		
Democratic Services	5,530	(8)	(4)	(4)	(4)	(29)	(31)	(114)	(114)	(116)		
<b>Total</b>	<b>4,042</b>	<b>(8)</b>	<b>(4)</b>	<b>(4)</b>	<b>(4)</b>	<b>(29)</b>	<b>(31)</b>	<b>(76)</b>	<b>(76)</b>	<b>(78)</b>	<b>0</b>	<b>0</b>

**PUBLIC HEALTH**  
**FINANCIAL DASHBOARD - 2013/14 FINANCIAL YEAR**  
**Month 11**

**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 is 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 would be carried forward, using an earmarked reserve, into the next year.

At month 11, the projection is that there will be a £413k underspend. This is an increase of £-74k since last month, mainly due to reductions in external payments due to decreasing activity levels.

**Staffing**

In total, 9 Administration and Business Support posts have been appointed to and 3 Public Health Specialist posts. There is 1 Public Health Specialist post currently going through the recruitment process however there are a number of vacancies still to be filled. It is anticipated that these vacancies will be recruited to over the coming months with some in 2014/15. There are no longer any agency staff working in Public Health.

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.

**Commissioned and Programmed Services**

This is the main area of spend with a budget of £32.7m. Public Health commissions and funds services directly and with other parts of the authority. Almost all the contracts are fixed price with payments made on a quarterly basis so there is minimal risk of over (or under) spend. However there are some contracts which are based on payment by activity and these are being monitored closely to minimise any impact on the budget, this includes:

- \* Pharmacy supervised consumption (methadone), nicotine replacement therapy (NRT) and enhanced sexual health services
- \* GP NHS Health check, smoking and sexual health services
- \* Drug misuse prescribing, dispensing and diagnostic tests

The NHS reforms have created some uncertainty and at month 11 there is still much to be fully understood, current national guidance is not clear and further guidance is expected. This is particularly relevant for drugs prescribing and dispensing costs and sexual health services.

After successful negotiations with Clinical Commissioning Groups (CCG's) regarding the costs for sexual health devices (intrauterine contraceptive devices and implants) agreement has been reached to keep status quo in 2013-14 regarding this funding meaning this will remain with CCG's. Due to this, Public Health have been able to submit an underspend of £500k in this area, though it is extremely likely that this will be a cost pressure in 2014-15. In addition there is national uncertainty about the costs for out of area genito-urinary (GU) services. The Council is responsible for Leeds patients who access GU services outside Leeds. There is significant confusion across providers and local authorities about data that is obtained by providers in order to provide assurance that costs are the responsibility of the local authority where the patient resides.

At month 11 it is now clear that the authority is responsible for drugs prescribing and dispensing costs for services Public Health commission, in particular St Martins Healthcare. Local Authorities are reliant on the NHS Prescription service to administer prescriptions for Public Health commissioned services and pharmacy dispensing costs. This includes a national NHS tariff for dispensing costs which could increase at any point, resulting in additional costs pressures. A virement has been completed in month 9 for 203k to cover additional expenditure for drugs dispensing costs 2013-14. However this cost will increase in 2014-15 as the authority will be responsible for a full 12 months; this will be in the region of an additional £300k. There is still uncertainty about the Council's responsibility for Shared Care GPs who provide drug misuse services; work is on-going to get clarity on this as national guidance unclear. The guidance is also unclear about additional Public Health medicines such as drugs to support stop smoking services and contraceptive injections.

As part of preparation of the 2014/15 budget, a review has been undertaken to identify current expenditure that can be aligned to the public health ring-fenced grant rules. In light current projected outturn for Public Health in 2013/14, it has been decided to fund 3 services provided within Adult Social Care in the current year: Care and Repair £194k, Luncheon Clubs £185k and Irish Health and Homes £33k.

**PUBLIC HEALTH**  
**FINANCIAL DASHBOARD - 2013/14 FINANCIAL YEAR**  
**Month 11**

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

	Latest Estimate £'000	Projected Variations									Total (Under) / Overspend £'000	Appropriation £'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	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	300
Month 6	0	(476)	0	14	0	9	152	0	(301)	1	(300)	300	300
Month 7	0	(1,131)	8	183	(2)	14	662	0	(266)	0	(266)	266	266
Month 8	0	(10)	0	(70)	0	9	(75)	0	(146)	(15)	(161)	161	161
Month 9	0	4	0	(54)	2	9	(179)	0	(218)	(15)	(233)	233	233
Month 10	0	(6)	0	(55)	3	10	(276)	0	(324)	(15)	(339)	339	339
Month 11	0	(42)	1	(203)	4	103	(261)	0	(398)	(15)	(413)	413	413

	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
Public Health grant	(36,855)	0	0	0	0	0	0	0	0	0	0	
PH staffing and general running costs	4,139	0	0	(300)	(467)	(951)	(21)	(5)	(14)	(59)		
Commissioned and Programmed												
General Public Health	1,713	0	0	0	(563)	(520)	(270)	(270)	(270)	(270)		
Health Protection	1,123	0	0	0	0	(200)	(57)	(57)	(107)	(132)		
Healthy Living and PH Intelligence	1,273	0	0	0	100	137	(17)	(17)	(47)	(69)		
Older People and Long Term	1,675	0	0	0	0	34	0	412	292	292		
Health Improvement and	21,847	0	0	0	605	1,209	203	(297)	(127)	(154)		
Child and Maternal Health	3,875	0	0	0	25	25	0	0	(117)	(72)		
Mental Wellbeing	813	0	0	0	0	0	0	0	50	50		
Population Healthcare	397	0	0	0	0	0	1	1	1	1		
Transfer to reserves	0	0	0	300	300	266	161	233	339	413		

**CITIZENS AND COMMUNITIES**  
**FINANCIAL DASHBOARD - 2013/14 FINANCIAL YEAR**  
**Month 11**

**Overall**

The directorates position has improved by £58k since month 10 with savings mainly due to staff turnover in Locality Leadership (£58k).

**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.

During month 8, the Community Centres budgets transferred from Environments and Housing. This budget is projected to be on line by the end of the year.

The well being budget is now projected to overspend by £178k. However it is assumed that this will be funded from the amount held in reserves from previous years' underspends.

**Customer Access**

After a period of significant turnover staffing levels have now stabilised and current workload is being contained by the existing staff plus 1 person from the 'Slivers of Time' pool and 1 specialist agency member. Contact centre performance had fallen below the 90% target but this is now back on track and their spend is forecast to be within budget.

**Licensing and Registration**

Additional ELI and keeping posts vacant where practical has generated some savings on staffing. This will offset an expected shortfall in income for Registrars due to a drop in numbers for Citizenship Ceremonies. Where possible savings are also being made in supplies and services. 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**

High demand is currently being experienced due to changes in housing benefits 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 and external contractors are being used to meet demand, producing a net £44k 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 £338k which are partly funded fully by a grant. Overpayments on car allowance lump sums of £24k also represent a pressure. Income from a member of staff seconded to DWP gives £43k extra income. Further additional income means that this service is expected to be on line by the end of the year.

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 £289k will be able to be recouped, this will benefit the 'collection fund' account rather than Citizens and Communities. There has been an increase in demand for Discretionary Housing Payments so spend of £2,191k is expected. However, most of this is covered by an existing grant from the DWP and the service has been successful in applying for further funding to cover any excess against original predictions.

From April 2013, the discretionary aspects of the Local Welfare Support Scheme were devolved to Local Authorities to administer. This budget of £2.9m is not ring-fenced but Councils are expected to use the funds to 'give flexible help to those in genuine need'. The funding in 2013/14 has been directed to those in most need within the City, particularly as a consequence of the recent changes to welfare benefits. Expected spend comprises: Direct Awards £1.3m, Initiative Funding £0.5m and £0.5m for Section 17 emergency payments (administered by Children's Services). Initially £250k had been earmarked for additional Discretionary Housing Payments, however in light of the recent award of additional DWP funding for this area, it is intended to carry forward this amount to be used in 2014/15. So too, £250k had been allocated for the Discretionary Local Council Tax Scheme but it will not be possible to spend this before 31st March, therefore it is intended to carry forward £250k into 2014/15 so that it can be appropriately directed to those most in need.

**CITIZENS AND COMMUNITIES  
FINANCIAL DASHBOARD - 2013/14 FINANCIAL YEAR  
Month 11**

**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)
Month 8	15,295	93	5	394	27	(52)	0	5,785	(103)	6,149	(6,149)	0
Month 9	15,295	42	4	406	26	(52)	0	5,785	(103)	6,108	(6,108)	0
Month 10	15,295	56	5	473	27	(52)	0	6,690	(178)	7,021	(7,021)	0
Month 11	15,295	(120)	3	653	27	(52)	0	6,935	(178)	7,268	(7,326)	(58)

	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
Locality Leadership	5,518	0	1	0	0	0	0	0	0	(58)		
Customer Access	6,890	0	0	0	0	0	0	0	0	0		
Licensing & Registration	188	0	(1)	(1)	(1)	(1)	0	0	0	0		
Benefits, Welfare and Poverty	2,699	0	0	1	0	(1)	0	0	0	0		
<b>Total</b>	<b>15,295</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>(58)</b>	<b>0</b>	<b>0</b>

**CIVIC ENTERPRISE LEEDS**  
**FINANCIAL DASHBOARD - 2013/14 FINANCIAL YEAR**  
**Month 11**

**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 11 Civic Enterprise Leeds is reporting a pressure of £565k, £598k within Commercial Group offset by £6k additional profit within Facilities Management Print & Signs Unit and £27k savings on staffing within BSC.

**Business Support Centre**

The service is now reporting an underspend of £27k due to staff savings and additional income from schools. Still assuming £220k corporate funding for consolidation of training activities.

**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 £598k comprises £348k Cleaning, £60k Property Maintenance, £202k in Education Catering & Welfare and £16k Fleet Services, offset by £17k savings in the CEL overhead account and £12k in School Crossing Patrol.

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 WNWALMO. 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 £246k relates to lower numbers of staff leaving under the ELI scheme; pressures on overtime and agency to generate the turnover and profit.

Property Maintenance £60k shortfall due to lower profit in certain trading units, in particular some Service Level Agreements within electrical and planned units. 15 posts have been switched from Agency employees (electricians) onto LCC contracts.

Education Catering & Welfare provision costs have significantly increased in 2013, £152k, 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	255	110	267	(8)	0	0	0	(56)	568	(2)	566
Month 5	1,496	158	111	297	(17)	2	0	0	(56)	494	70	564
Month 6	1,496	91	110	296	(17)	1	0	0	(56)	427	137	564
Month 7	1,515	55	110	375	(18)	0	0	0	(56)	466	76	542
Month 8	1,496	60	86	488	(18)	18	0	0	(56)	578	(30)	548
Month 9	1,496	148	86	498	(17)	17	0	0	(56)	676	(128)	548
Month 10	1,499	192	74	643	21	(29)	0	0	(56)	845	(297)	548
Month 11	1,549	145	124	528	28	(21)	0	0	(56)	748	(183)	565

	Latest Estimate £'000	Outturn										
		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	2,876	213	0	0	0	0	0	(18)	(11)	(27)	0	0
Commercial Services	(9,127)	472	565	565	564	564	569	587	589	598	0	0
Facilities Management	7,751	0	1	(1)	0	(22)	(21)	(21)	(30)	(6)	0	0
<b>Total</b>	<b>1,499</b>	<b>685</b>	<b>566</b>	<b>564</b>	<b>564</b>	<b>542</b>	<b>548</b>	<b>548</b>	<b>548</b>	<b>565</b>	<b>0</b>	<b>0</b>