

Report of the Deputy Chief Executive

Report to Executive Board

Date: 10th February 2016

Subject: Financial Health Monitoring 2015/16 – Month 9

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 the Executive Board of the financial health of the authority in respect of the revenue budget and the Housing Revenue Account (HRA).
2. The 2015/16 financial year is the second year covered by the 2013 Spending Review and again presents significant financial challenges to the Council. In terms of the medium-term financial strategy, it is clear that the Government's deficit reduction plans will extend through to at least 2019/20, with the announced reductions in public expenditure meaning that further savings will be required.
3. Executive Board will recall that the 2015/16 general fund revenue budget provides for a variety of actions to reduce spending by £45m. It is clear that action is taking place across all areas of the Council and also that significant savings are being delivered in line with the budget. After 9 months of the financial year the year-end forecast is for an overall overspend of £0.6m which represents a significant improvement on the previously reported position mainly due to the maximisation of earmarked reserves and the impact of continuing reductions in non-essential spend. The key pressures continue to be in the demand-led budgets and specifically those supporting children in care.
4. At the end of month 9 the HRA is projecting a surplus of £510k.

Recommendations

5. Members of the Executive Board are asked to note the projected financial position of the Authority for 2015/16.

1. Purpose of this report

- 1.1 This report sets out for the Executive Board the Council's projected financial health position for 2015/16 together with other key financial indicators.
- 1.2 Budget management and monitoring is a continuous process throughout the year, and this report reviews the position of the budget after 9 months of the financial year and also comments on the key issues impacting on the overall achievement of the budget for the current year.

2. Background information

- 2.1 Executive Board will recall that the net budget for the general fund was set at £523.78m, supported by the use of £1.45m of general fund reserves.
- 2.2 The balance of general reserves at April 2015 was £22.3m and when taking into account the budgeted use of £1.45m in 2015/16 will leave an anticipated balance at March 2016 of £20.9m.
- 2.3 Financial monitoring continues to be undertaken on a risk-based approach where financial management resources are prioritised to support those areas of the budget that are judged to be at risk, for example the implementation of budget action plans, those budgets which are subject to fluctuating demand, key income budgets, etc. In 2015/16 we have reinforced this risk-based approach with specific project management based support and reporting around the achievement of the key budget actions plans.

3. Main Issues

- 3.1 At month 9 of the 2015/16 financial year a forecast year-end overspend of £0.6m is projected as shown in the table below.

Directorate	Director	(Under) / Over spend for the current period				Previous Mnth 7 (under)/over Spend
		Staffing	Total Expenditure	Income	Total (under) /overspend	
		£000	£000	£000	£000	£000
Adult Social Care	Cath Roff	(2,937)	(1,530)	1,372	(158)	30
Children's Services	Nigel Richardson	(1,790)	4,483	(730)	3,753	4,417
City Development	Martin Farrington	(1,167)	31	(306)	(275)	(169)
Environment & Housing	Neil Evans	(2,185)	371	(1,840)	(1,469)	(1,341)
Strategy & Resources	Alan Gay	(2,025)	(2,030)	1,797	(233)	(11)
Citizens & Communities	James Rogers	(155)	1,139	(1,341)	(202)	(323)
Public Health	Dr Ian Cameron	(623)	(2,551)	2,697	146	378
Civic Enterprise Leeds	Julie Meakin	579	850	(650)	200	315
Strategic & Central	Alan Gay	0	(1,258)	97	(1,161)	689
Total Current Month		(10,303)	(495)	1,096	601	3,985

3.2 Flooding – Storm Eva

- 3.2.1 As reported to Executive Board on the 26/27th December 2015 Leeds experienced an unprecedented flooding event in various parts of the city that has had a big impact on those businesses and residents affected. The figures as of 12 January indicate that 519 businesses have been affected, 1732 residential properties and 14 other properties (e.g. sports clubs, churches etc.) have been flooded or have been affected by flooding, some 2,265 properties affected in total.
- 3.2.2 **Recovery** - In terms of the on-going recovery from the flooding, financial support arrangements have been put into place to support affected householders and businesses which will be funded by the Government through the Communities & Business Recovery Scheme and Business Rates and Council Tax discount schemes. Leeds received an initial payment of £2.86m on 30th December 2015 and a further £1.8m on 11th January 2016 taking the total received to date to £4.67m. Based on the estimated number of properties affected, Leeds could receive around £11.44m to support recovery from Storm Eva. In addition, £40m has been set aside by Government for the areas affected by Storm Eva, which covers a range of authorities in the North of England, to fix flood defences that were overwhelmed which will include repairs to pumping and barriers and clearing blockages in rivers.
- 3.2.3 **Emergency Response** - In response to the immediate emergency costs faced by local authorities, Government has activated the long-standing Bellwin Scheme. This scheme provides authorities with financial assistance for eligible expenditure they incur above a certain threshold. For costs below this threshold Local authorities are expected to use their general reserves. This threshold is 0.2% of an authority's annual revenue budget which for Leeds for 2015/16 is £1.135m. We are continuing to collect information around the eligible financial costs of the emergency response, but at this stage it is unlikely that these will exceed the Council's threshold. It is worth noting that the Bellwin Scheme runs annually through to March 2016 and the Council could claim eligible costs associated with any future emergency. With this in mind, the Council has registered its interest in the scheme.

3.3 Summary of changes from the month 7 Financial Health Report

- 3.3.1 Members will recall that the forecast overspend reported to the Executive Board in December 2015 was £4m and that the 2016/17 strategy as presented in the Initial Budget Proposals assumed a balanced outturn position for 2015/16. The month 9 position represents a significant net improvement of £3.4m of which the main elements are;
- Maximise the use of the £1.5m Tower Works earmarked revenue reserve in 2015/16 with a commitment to fund future capital costs through prudential borrowing.
 - Maximise £1.1m external funding in 2015/16 specifically in Children's Services. The Directorate will manage any impact on its 2016/17 budget proposals.
 - Utilise £0.5m of reserves which were previously Reserve to fund any potential further claw back of past insurance receipts in respect of Municipal Mutual Insurance. Any claw-back will need to be managed through future revenue budgets.

- Further anticipated reductions in spend across directorates of £0.5m

3.4 The key issues are outlined below and further information is shown in the financial dashboards at appendix 1.

3.4.1 **Adult Social Care** – the directorate is currently projecting an underspend of £0.2m by the financial year-end, a reduction of £0.2m since Month 7. There have been no significant changes on the main budget headings, but some realignment has taken place to reflect Care Act funding being utilised across different expenditure types than was originally anticipated when the budget was set. Some slippage and likely non-achievement of planned savings has been identified on some of the most challenging budget action plans. Although there is slippage in delivering the specific actions for savings of £3.2m within the community care packages budget this has been partly offset by savings through continued careful management of care plan approvals. £1m relates to revenue funding for community intermediate care beds from health which is now unlikely, but contingency plans are in place to offset the shortfall. The current projection is for shortfalls of £1.2m in the budgeted saving from reviewing grants and contracts with third sector providers and £0.3m on transport. Slippage of £0.7m on the charging review will occur as any changes will not now take place before April 2016. These pressures are largely offset by projected underspends on staffing, further details of which are outlined in the dashboard at appendix 1.

3.4.2 **Children's Services** – Overall the Directorate is highlighting an overall potential year end overspend of £3.7m which represents an improvement of £0.7m from the month 7 position which is mainly due to maximising external income in 2015/16. The overall number of children looked after remains stable at 1,253. Within this stable position, the number of externally provided residential placements is 51 and there are 221 placements with independent fostering agencies which is a fall of 4 in December. The forecast gross overspend across the demand-led children in care budgets is £4.95m. This forecast assumes further reductions in the number of externally provided residential and fostering placements by the year-end. Staffing - overall the Directorate is projecting a year end underspend of £1.8m. This is mainly due to slippage against the Directorate's recruitment plans for services funded from the Innovations Fund [£1m], Children's Homes [£0.7m] and Complex Needs [£0.3m]. The Directorate is also on track to deliver a £0.8m underspend on agency staffing. These savings are partly offset by slippage on the budget action plans for Service transformation [£0.7m] and Youth Services [£0.3m]. Transport - the 2015/16 strategy includes £0.83m of anticipated savings around demand management. However, at month 9 the forecast is to overspend by £1.2m as a result of continuing demand pressures around SEN transport and a rise in children and young people requiring education outside the city.

The forecast variation of £0.7m across the income budgets includes £1.6m of additional Health funding to support family support work in the children's centres, an additional £1m of funding from the Schools Forum to support readiness for learning, and £1m of additional High Needs DSG funding for SEND outside placements.

3.4.3 **City Development** – the Directorate is anticipating a bottom-line underspend of £0.28m against the £48m net managed budget. The year-end projection continues to assume that the Directorate will receive additional one off income within the overall forecast. The majority of the budget action plans are on track to deliver the

anticipated savings with the exception of the plans around increased income [£0.6m], the community asset transfer proposals [£0.14m] and the anticipated savings in sport and active recreation [(£0.06m)].

- 3.4.4 **Environment & Housing** - the Directorate is forecasting a year-end underspend of £1.47m against its £59.7m net managed budget. A key area of underspend relates to car parking where, through a combination of staffing savings and additional fee income from both off and on-street, an underspend of £1m is projected.

Waste Management are anticipating an underspend of £0.6m which includes the £0.4m of additional PFI grant income savings due to the Recovery and Energy from Waste Facility (RERF) being certified as ready to take waste for commissioning (a month earlier than assumed in the budget). Parks and Countryside and Community Safety are forecasting overspends of £0.3m and £0.04m respectively.

- 3.4.5 **Public Health** – overall, the year-end forecast is an overspend of £0.1m against the £50.6m public health budget. This reflects the implementation of the 6.2%, or £200m national in-year cut to the 2015/16 Public Health grant allocation which for Leeds represents a reduction of £2.8m in grant income. To date, £2.7m of potential savings have been identified and are in the process of being implemented and these have been reflected in the year-end projections. This has meant that work has not progressed on many priority areas including cancer awareness, oral health, childhood obesity, winter well-being, stigma and mental health as examples. It should be noted that there are still some risks attached to the delivery of these in-year savings, particularly around the commissioned services and activity based contracts.

- 3.4.6 **Strategy & Resources** – at month 9, the Directorate is forecasting an underspend of £0.23m which reflects the positive progress against the range of budget savings plans. The main pressure is around court fee income [£0.12m] which is offset by additional savings across Human Resources, Information Technology and Democratic Services.

- 3.4.7 **Citizens & Communities** – at this stage in the financial year the Directorate is expecting to deliver the budgeted level of savings and deliver an underspend of £0.2m. Many of the required budget action plans have already been implemented and achieved, and in all cases work is progressing to achieve the required savings.

- 3.4.8 **Civic Enterprise Leeds (CEL)** – the overall projected position at month 9 for CEL is an overspend of £0.2m which is primarily accounted for by a £165k overspend against the Catering net budget and a £150k overspend on Property Cleaning. The catering overspend is a result of an income shortfall against the increased budgeted number of meals whereas the property overspend arises from not meeting efficiencies included within the base budget.

- 3.4.9 **Strategic & Central budgets** - overall, the strategic & central budgets are forecast to underspend by £1.2m. There are a number of key variations within this figure.

- i) The Business Rates Retention Scheme came into effect in April 2013 and significantly changed the system of financing local government. In terms of business rates income, whilst there has been some growth, this has been offset by the impact of successful valuation appeals and other reductions to the rating

list, either through closure, Valuation Office reviews or other appeals against the rating list. Whilst the impact of major variations in business rates income is managed through a collection fund and therefore will impact on future years, there will be an impact on the levy payment to the business rates pool which is budgeted for within the general fund. Based on the latest business rates information, we are anticipating a levy payment of £1.8m in 2015/16 which is £1.3m less than the budget.

- ii) An additional £2.3m of savings to the revenue budget are anticipated in 2015/16 through the additional capitalisation of eligible general expenditure (£0.3m) and eligible spend in schools budgets (£2m).
- iii) The 2015/16 budget included a £1.2m action plan in respect of reviewing and reducing directorate spend outside of council contracts. Work is on-going to realise these savings however it is anticipated that £0.6m of the savings will slip into future financial years. In addition, the forecast on the strategic budget recognises that the £1m corporate procurement target will be achieved through Directorate budgets.
- iv) New Homes Bonus is a funding mechanism rewarding councils that increase the number of occupied homes within their areas. The reward effectively doubles the amount of Council Tax for every new home built or empty home brought back into use, and is payable for six years. The 2015/16 budget assumes some £18.5m in respect of New Homes Bonus. At month 9, the figures recognise the confirmed shortfall of £0.85m.
- v) Early Leavers Initiative – the month 9 projection anticipates a cost of £2.6m in 2015/16 which is a shortfall of £0.6m against the £2m earmarked reserve.
- vi) In addition, there is a potential reduction in section 278 income of approximately £2m which reflects lower development activity than anticipated.
- vii) The year-end forecast also recognises the in-year maximisation of earmarked reserves of £2m

3.4.10 Additional information across the range of budget action plans, other risk areas and forecast budget variations can be found in the financial dashboards at appendix 1.

3.5 Other Financial Performance

3.5.1 Council Tax

The current Council Tax in-year collection rate stands at 81.37% which is marginally behind [0.2%] the performance in 2014/15. The year-end forecast is to achieve the 95.7% target collection rate, collecting some £286.3m of income in the year.

3.5.2 Business Rates – the current Business Rates collection rate stands at 81.72% which is marginally behind [0.25%] the performance at this point in 2014/15. The year-end forecast is to achieve the 97.7% target collection rate, collecting some £374.5m of business rates income. However, whilst collection rates continue to be on target, as mentioned at paragraph 3.2.9, there continues to be a significant issue around the total income to be collected and specifically the high number and

backdating of business rates appeals. The financial impact of these will manifest through the collection fund and therefore has been recognised in the 2016/17 financial strategy.

- 3.5.3 Prompt payment of Creditors - the current performance for the prompt payment of invoices processed within 30 days is 93.01% [92.55% month 7] which continues to compare favourably against the target of 92%.

4. Housing Revenue Account (HRA)

- 4.1 After 9 months of the financial year the Housing Revenue Account is forecasting a projecting a surplus of £510k.
- 4.2 Overall income is projected to be £0.8m more than the budget which is primarily due to additional rent income of £0.49m, along with additional income from service charges of £0.34m. Savings of £0.7m are forecast in relation to employees, which is primarily due to vacant posts. Additional spend on the disrepair provision [£0.1m] and repairs to dwellings [£0.7m] are expected to be offset by reduced spend on premises [£0.28m].

5. 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 2015/16 was subject to Equality Impact Assessments where appropriate and these can be seen in the papers to Council on 25th February 2015.

5.3 Council Policies and Best Council Plan

- 5.3.1 The 2015/16 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.

5.6 Risk Management

- 5.6.1 Budget management and monitoring is undertaken on a risk-based approach where financial management resources are prioritised to support those areas of the budget that are judged to be at risk, for example the implementation of budget action plans, those budgets which are subject to fluctuating demand and key income budgets. To reinforce this risk-based approach, specific project management based support

and reporting around the achievement of the key budget actions plans is in place from 2015/16.

- 5.6.2 It is clear that the current and future financial climate for local government represents a significant risk to the Council's priorities and ambitions. The Council continues to make every effort possible to protect the front line delivery of services, and whilst we have been able to successfully respond to the financial challenge so far, it is clear that the position is becoming more difficult with an inherent increase in risk in the budget.

6. Recommendations

- 6.1 Executive Board are asked to note the projected financial position of the Authority for 2015/16.

7. Background documents¹

- 7.1 **None**

¹ 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 - 2015/16 FINANCIAL YEAR Month 9 (April to December)

Overall narrative

The directorate is currently projecting an underspend of £0.2m by the financial year-end, a reduction of £0.2m since Month 7. There have been no significant changes since last month on the main budget headings, but some realignment has taken place to reflect Care Act funding being utilised across different expenditure types than was originally anticipated when the budget was set.

Some slippage and likely non-achievement of planned savings has been identified on some of the most challenging budget action plans. Although there is slippage in delivering the specific actions for savings of £3.2m within the community care packages budget this has been partly offset by savings through continued careful management of care plan approvals. £1m relates to revenue funding for community intermediate care beds from health which is now unlikely, but contingency plans are in place to offset the shortfall. The current projection is for shortfalls of £1.2m in the budgeted saving from reviewing grants and contracts with third sector providers and £0.3m on transport. Slippage of £0.7m on the charging review will occur as any changes will not now take place before April 2016. These pressures are largely offset by projected underspends on staffing, further details of which are outlined below.

The main variations at Month 9 across the key expenditure types are as follows:

Staffing (-£2.9m – 4.8%)

Savings due to vacancies within the care management, business support reablement and telecare services amount to £1.6m. Within older people's residential care staffing savings of £0.6m reflect the closure of Primrose Hill and the Roseville laundry earlier than was anticipated when the 2015/16 budget was set. Savings of £1.0m are projected in commissioning services, resources and strategy, health and wellbeing and care reform services due to staff turnover and careful vacancy management.

Transport (+0.4m – 8.2%)

The budgeted savings have not yet been identified, but work is ongoing in conjunction with Passenger Transport Services.

Grants and contracts (+0.4m – 2.9%)

Savings of £1.5m have been budgeted from third sector spend through a combination of reviewing contracts and the small number of grants, and reviewing the scope for some modest charges to be introduced by these organisations. Through a review of these areas savings of £0.7m have been identified without impacting on the delivery of services by the third sector. Contingency savings have been identified to offset the shortfall.

Community care packages (+£1.9m – 1.0%)

The main variation relates to residential and nursing care placements, mostly relating to people with mental health needs and physical impairments. These cost pressures relate mainly to a relatively small number of customers with very high cost care packages. Expenditure on the learning disability pooled budget, direct payments and independent sector domiciliary care are slightly higher than budgeted, but this is partly offset by a small projected underspend on supported accommodation.

Income (+£1.4m – 1.8%)

This mainly reflects the likely non-achievement of health income in relation to community intermediate care beds. There is a small income shortfall due to the closure of Primrose Hill residential home earlier than was expected and some slippage on the charging review budget action plan. Additional government grant income of £0.2m relates to delayed transfers of care.

Budget Management - net variations against the approved budget

	PROJECTED VARIANCES														Total (under) / overspend £'000
	Expenditure Budget	Income Budget	Latest Estimate	Staffing	Premises	Supplies & Services	Transport	Internal Charges	External Providers	Transfer Payments	Capital	Appropriation	Total Expenditure	Income	
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	
Health Partnerships	377	(316)	60	(75)	0	2	(1)	0	0	0	0	0	(74)	74	0
Access and Care Delivery	238,346	(44,042)	194,304	(1,908)	25	104	(59)	460	1,139	269	0	0	29	420	449
Care Reform	1,459	(399)	1,060	(240)	0	15	(1)	33	60	0	0	0	(133)	(347)	(480)
Strategic Commissioning	21,358	(29,801)	(8,444)	(292)	29	(668)	(12)	(108)	(137)	(572)	0	0	(1,760)	957	(803)
Resources and Strategy	7,666	(1,147)	6,520	(421)	0	175	(6)	660	0	0	0	0	408	268	676
Total	269,205	(75,705)	193,500	(2,937)	54	(372)	(79)	1,046	1,062	(303)	0	0	(1,529)	1,372	(158)

ADULT SOCIAL CARE FINANCIAL DASHBOARD
MONTH 9 (DECEMBER 2015)

Key Budget Action Plans and Budget Variations:

		Lead Officer	Additional Comments	Action Plan Value	RAG	Forecast Variation against Plan /Budget
				£m		£m
A. Key Budget Action Plans						
1.	Reablement service	L Ward	Targets set for increased referrals that will reduce the demand for community care services	0.3	G	0.0
2.	Impact of telecare	L Ward	Targets for increased telecare installations to reduce the demand for community care services	0.5	G	0.0
3.	Review of high cost mental health care packages	M Naismith	Clear strategy for achieving savings including targeting of high cost providers, but delivery not yet fully evidenced	0.7	A	0.7
4.	Review of high cost physical disability care packages	J Bootle / M Naismith	Targeting high cost providers. Review capacity required.	0.2	A	0.2
5.	Review of mental health cases (CHC and Section 117)	M Naismith	Target saving considered difficult to achieve, but work ongoing to identify all the actions that can be taken.	0.3	R	0.3
6.	Reduce growth in learning disability pooled budget	J Wright / M Naismith	Actions include reviewing care packages and reviewing the local authority that has responsibility for cases in the light of the Care Act. Monitoring of savings arising from these actions is quite difficult.	1.2	A	0.0
7.	Reducing care costs through innovation	J Bootle	Work to deliver underway, including reviews of packages, better use of technology and staff training. Monitoring of savings arising from these actions is quite difficult.	2.0	R	2.0
8.	Transfer of home care packages to independent sector	D Ramskill	Plans in place to deliver through staff turnover and ELI	0.9	G	0.0
9.	Home care Better Care Fund scheme	S Hume	Business case being developed to calculate/evidence contribution from Health. Report then to be produced to enable detailed negotiations with Health	3.0	G	0.0
10.	Health Funding	S Hume	Funding received and the need for additional spend in addition to that budgeted in 2015/16 is minimal	5.9	G	0.0
11.	Community Intermediate Care beds	S Hume	Original plan for revenue payment from Health re LCC capital to build new units now unlikely to be achieved. Contingency actions being developed.	1.0	R	1.0
12.	Transport	J Suddick	Delivery of savings not yet evident	0.4	R	0.3
13.	Review of contract/grant arrangements including Supporting People	M Ward	£1m of savings identified with good delivery plans associated with them. Remainder looking difficult to achieve at this stage.	2.0		1.2
14.	Charging and Income Collection	A Hill	Dependent on the outcome of customer consultation over the summer. Some slippage in the timetable but contingency savings identified.	0.9	R	0.7
B. Other Significant Variations						
1.	Staffing	Various	Savings within Access and Care Delivery relate to care management, business support, reablement, telecare and the closure of Primrose Hill residential home earlier than budgeted.			(2.9)
2.	Community care packages	J Bootle	Although there as been slippage in delivering the specific actions within Budget Action Plans, the resulting pressures have been largely contained within the overall community care budget through careful budget management.			(1.8)
3.	Community Intermediate Care beds - contingency actions	S Hume	Options being explored to address the likely non-achievement of the CIC bed plan			(1.0)
4.	Service user income	S McFarlane	Client contributions are higher than budgeted and this is partly offsetting the slippage in the charging review.			(0.1)
5.	Grant income	S McFarlane	Grants for delayed transfers of care			(0.3)
7.	Net effect of other minor variations	Various				(0.5)

Adult Social Care Directorate - Forecast Variation (0.2)

CHILDREN'S SERVICES
FINANCIAL DASHBOARD - 2015/16 FINANCIAL YEAR
Month 9 (April to December)

Overall - the Directorate is highlighting an overall potential year end overspend of £3.8m.

CLA Obsession - No change in the overall number of children looked after (1,253) and no change in the number of external residential placements (51); There are now 221 IFA placements (decrease of 4 from Period 8). The forecast overspend (gross) for all CLA placements is up by £180K to £4.95m this month and has the potential to deteriorate further (NB the projection assumes a net reduction of 9 external residential placements (to 42) and 14 IFA placements (to 207) by the end of the financial year.

Staffing - Overall the Directorate is projecting a year end underspend of £1.8m. This is primarily due to slippage against the Directorate's recruitment plans for services funded from the Innovations Fund £1m, Children's Homes £0.7m and Complex Needs £0.3m. The directorate is also on track to deliver a £0.8m underspend on agency staffing. These savings are partly offset by slippage on the budget action plans for Service transformation £0.7m and Youth Services £0.3m.

Supplies & Services - Overall forecast underspend of £0.9m mainly relates to consultancy costs for the Innovations Fund Scheme.

Transport - the 2015/16 strategy includes £0.83m of anticipated savings around demand management . The service is projecting a £1.2m overspend ,(up £0.2m) as a result of further demand pressures around SEN transport and a rise in children and young people requiring education outside the city.

Partnerships/Trading - At this stage, the action plans around trading the Directorate's services are projected to be delivered in full.

Other Income - Projected favourable variation of £0.7m , including £1.6m of additional Health funding for Children's Centres (Family Services), £1m of additional funding from Schools Forum and £1m of additional High Needs DSG funding for SEND outside placements. The projections assume that the Directorate will carry forward £2.1m of unspent Innovations Funding into 2016/17 in order to maintain FGC capacity , fund commissioned services around domestic violence and DfE evaluation costs

Budget Management - net variations against the approved budget

	Expenditure Budget £'000	Income Budget £'000	Latest Estimate £'000	PROJECTED VARIANCES											Total (under) / overspend £'000
				Staffing	Premises	Supplies & Services	Transport	Internal Charges	External Providers	Transfer Payments	Capital	Appropriation	Total Expenditure	Income	
				£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	
Partnership, Development & Business Support	20,993	(2,827)	18,166	796	0	(472)	1,200	0	0	0	0	492	2,016	260	2,276
Learning, Skills & Universal Services	132,695	(117,680)	15,015	(938)	0	2	4	(16)	(1,031)	(6)	0	0	(1,985)	1,167	(818)
Safeguarding, Targeted & Specialist Services	126,769	(33,542)	93,227	(1,648)	(20)	(296)	190	(64)	4,952	873	0	565	4,552	(2,157)	2,395
Strategy, Performance & Commissioning	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Central Overheads	9,069	(12,851)	(3,782)	0	0	(100)	0	0	0	0	0	0	(100)	0	(100)
Total	289,526	(166,900)	122,626	(1,790)	(20)	(866)	1,394	(80)	3,921	867	0	1,057	4,483	(730)	3,753

**CHILDREN'S SERVICES FINANCIAL DASHBOARD
MONTH 9 (DECEMBER 2015)**

Key Budget Action Plans and Budget Variations:

		Lead Officer	Additional Comments	Action Plan Value	RAG	Forecast Variation against Plan / Budget
				£m		£m
A. Key Budget Action Plans						
1.	Children Looked After (CLA) Placements - reducing the need for children to be in care	Steve Walker	At 31/3/15 the active cohort of CLA stood at 1,270, down 70 from the position at 31/3/14 (1,340) but 40 greater than assumed within the budget. At P8 the CLA cohort stands at 1,253 - main issue continues to be dependency on external residential placements (51) and Independent Fostering Agency placements (221)	7.00	R	4.95
2.	Service Transformation/Redesign	Steve Walker	£3.15m savings from service re-design & Early Leavers Initiative (£2.15m) and exploration of joint/co-funding from key partners (£1.00m) to support devolvement of preventative/targeted services to localities. Discussions on-going with partners re joint funding of multi-agency teams; ELI driving staffing savings through post deletions and service reconfiguration - slippage anticipated	3.15	R	0.60
3.	Reduction/reconfiguration of Youth Services (recommissioning of targeted Information & Advice contract and In-house Youth Services)	Andrea Richardson	£3.05m savings from re-commissioning of the Targeted Information & Advice Contract (£1.35m) and reducing in-house provided Youth Services (£1.70m). Commissioning target delivered - pressure of circa £0.6m anticipated (£0.45m staffing; £0.10m running costs & £0.05m activity centre income).	3.05	R	0.60
4.	Reconfiguration of Children's Centres (including Family Support & Parenting Team & Early Help Commissioned Services)	Andrea Richardson	Slippage in plans to re-configure Children's Centres and associated services circa £1.3m; joint funding of Children's Centre services agreed with the CCGs and Schools Forum	2.16	R	1.30
5.	Additional traded income within Children's Services	Paul Brennan	New "Leeds for Learning" web-site implemented enabling schools to enrol/subscribe for services on-line and services to track demand and inform marketing strategy - no slippage in achieving traded income target anticipated at this stage.	1.00	A	0.00
6.	Transport -savings through reducing demand (Independent Travel Training) and general efficiency savings	Sue Rumbold	Team continue to actively work on Independent Travel Training element of savings (circa £330k) - pressure around SEN transport	0.83	R	1.20
7.	Partner Heads/active schools/	Paul Brennan	Original plans put on hold pending the outcome of on-going consultation with schools forum (see 8 below)	0.25	A	0.25
B. Other Significant Variations						
8	"A life Ready for Learning" - agreement for co-funding from Schools	Paul Brennan	Joint funding proposal around devolvement of early intervention/targeted services to clusters (including Childrens Centres services and Youth Services) agreed by Schools Forum in June).	0.00	A	(1.00)
9	Sustainability of Children's Centres - agreement for co-funding from Health	Paul Brennan	£1.60m of CCG funding secured to sustain the universal offer around Children's Centres and services provided by the Family Support and Parenting Team.	0.00	G	(1.60)
10	Agency/other Staffing	Steve Walker	Directorate on track to deliver £0.8M saving on agency staffing; £0.3m Pressure on capitalised pension costs	0.00	G	(0.60)
11	In-year Contingency Plan	Various	Implementation of in-year contingency plan to pause recruitment, reduce spend on supplies and services, further maximise spend against Innovations Fund, generate Improvement Partner Income and claw-back direct payments	0.00	A	(2.05)
12	Other Variations		Pressures on Essential user Car Allowances, NON CLA financially supported Placements and income for the Traded Services Team within Partnerships, offset by additional Vine Income & inter-agency adoption grant income.	0.00	R	0.10
Children's Services Directorate - Forecast Variation						3.8

CITY DEVELOPMENT
FINANCIAL DASHBOARD - 2015/16 FINANCIAL YEAR
Month 9 (April to December)

Overall - The month 9 forecast variation is that the Directorate will spend £0.28m below the £48m net managed budget. It is also projected that the Directorate will receive additional one off income in achieving this position.

Staffing - An underspend of just over £1,167k is projected. The budgeted reduction in FTEs has been achieved following over 100 staff leaving the Directorate through the Early Leaver Initiative scheme in the final quarter of 2014/15. Vacancies will continue to be closely managed during the remainder of the year to ensure that further savings are realised.

Income - the forecast position is an overachievement of £306k with a projected shortfall in advertising and other income in Asset Management and in Sport offset by additional income in other services.

Planning and Sustainable Development - is forecast to spend below budget by £39k. Staffing is expected to be slightly above budget. The service is still experiencing high volumes of planning applications and workloads and at Period 9 planning and building fee income is £3,645k against the phased budget of £3,504k. Total income is projected to be above budget by £61k.

Economic Development - is forecast to spend slightly above budget. The main risk area is the level of income and expenditure at Kirkgate Market, particularly with the commencement of the re-development scheme. Income at Kirkgate Market is currently in line with the budgeted assumptions but spend on maintenance at Kirkgate Market is expected to be above budget.

Asset Management and Regeneration - is forecast to overspend by £411k. Staffing is projected to underspend by £483k as a result of a number of vacant posts. A shortfall in income of £1,364k is forecast, mainly due to longer lead in times required to secure new income from various budget initiatives including new commercial property acquisitions, additional advertising income and income from operating additional car parking at the Leeds International Pool site. Although all these are progressing income will be less than the budgeted assumptions this financial year.

Highways and Transportation - is forecast to spend below budget by £96k with an underspend on staffing and additional spend on premises and supplies and services offset by additional income mainly as a result of additional spend on contractors reflecting the increase in work that the service is managing. Savings are also projected on energy and fuel which account for the improved financial position.

Libraries, Arts and Heritage - is projected to overspend by £145k. The overspend is as a result of some budget actions not progressing as quickly as assumed in the budget. The budget for the district library service has now been transferred to Citizens and Communities.

Sport and Active Recreation - The service is expected to spend slightly below budget with a shortfall in income of £286k expected to be offset by expenditure savings including energy costs.

Resources and Strategy - is projected to have an underspend of £543k. This underspend is as a result of additional one-off income that is expected to be received in the directorate.

Budget Management - net variations against the approved budget

				PROJECTED VARIANCES											Total (under) / overspend £'000
	Expenditure Budget	Income Budget	Latest Estimate	Staffing	Premises	Supplies & Services	Transport	Internal Charges	External Providers	Transfer Payments	Capital	Appropriation	Total Expenditure	Income	
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	
Planning and Sustainable Development	8,963	(5,496)	3,467	16	2	3	(5)	7					23	(62)	(39)
Economic Development	4,915	(3,985)	930	(27)	247	(113)	4	34					145	(103)	42
Asset Management and Regeneration	11,756	(10,698)	1,058	(483)	62	(100)	(11)	(351)			(48)		(931)	1,342	411
Highways and Transportation	56,633	(36,349)	20,284	(442)	124	566	317	(5)					560	(656)	(96)
Libraries, Arts and Heritage	22,669	(8,145)	14,524	(144)	(6)	700	12	85	20	1			668	(523)	145
Sport and Active Recreation	25,212	(19,117)	6,095	(119)	(189)	(11)	(14)	(7)		(1)			(341)	286	(55)
Resources and Strategy	1,571	(108)	1,463	32	0	(81)		(44)					(93)	(590)	(683)
Total	131,719	(83,898)	47,821	(1,167)	240	964	303	(281)	20	(48)	0	0	31	(306)	(275)

CITY DEVELOPMENT FINANCIAL DASHBOARD

MONTH 9 (DECEMBER 2015)

<u>Key Budget Action Plans and Budget Variations:</u>						
		Lead Officer	Additional Comments	Action Plan Value	RAG	Forecast Variation against Plan /Budget
A. Key Budget Action Plans				£000s		£000s
1.	Efficient and enterprising Council - Reduction in asset running costs	Ben Middleton	Mostly savings on Merrion rent and on schedule to be delivered. Merrion purchase completed end of May.	560	G	0
2.	Dimming/switching off street lights	Gary Bartlett	A further report on delivery options being produced for discussion with the Executive Member. Proposals may need to include invest to save initiative. Other savings expected to make up any shortfall this financial year. This includes savings on fuel of approximately £75.	300	A	0
3.	Staff savings through ELIs and vacancies	Ed Mylan	ELI reductions managed across directorate. FTE reductions achieved following a number of ELI leavers at the end of March.	680	G	0
4.	Joint working with WYCA and City Region efficiencies	Tom Bridges	Leeds and Partners now wound up and new arrangements put in place which will deliver the budgeted savings. The budgeted £250k contribution from L&P reserves has been received.	950	G	0
5.	New income in Asset Management including increased income from advertising from 2 new advertising towers, new commercial property acquisitions and income from establishing a temporary car park on the LIP site	Chris Gomersall /Ben Middleton	JC Decaux progressing with the new sites including discharging the planning conditions. They are also progressing with awarding appropriate contracts. Determination period a min of 8 weeks, construction 4-6 mths. Earliest 'go live' date estimated end December. Max potential income 15/16 is £140k. Harper St car park purchased, additional acquisition on hold. LIP car park opened at the beginning of September 2015.	700	R	620
6.	Increased income Planning and Building Control	Tim Hill	Pre-application planning charges have been implemented and there is an increased income target for building control. Additional income is also assumed from the Community Infrastructure Levy to fund administration costs. The authority has now started to receive CIL income.	300	G	0
7.	Other additional income from fees and charges/VAT exemption and changes in volumes	Various CO's	Proposed price increases have been implemented. No significant variations expected.	810	G	0
8.	Arts grant reduction - new funding arrangements	Cluny MacPherson	New grant allocations will deliver the savings. DDN published 25 March and implemented 1st April	500	G	0
9.	Other Culture savings. Including savings on the events budget, Breeze and CAT proposals for Pudsey Civic Hall and Yeadon Tarn Sailing Centre and other running cost savings	Cluny MacPherson	Most saving proposals being implemented. The CAT opportunities are in the process of being advertised.	820	A	140
10.	Savings in Sport and Active Recreation including reduction in operating hours and realignment of sports development unit	Cluny MacPherson	Detailed proposals being worked up. Any changes will require consultation therefore implementation not possible by 1 April and likely now to be January 16 and this will impact on savings target although expected to be offset by other savings.	200	A	60
11.	Reduction in highways maintenance budgets	Gary Bartlett	Budget reduced	360	G	0
B. Other Significant Variations						
1.	Other Staff savings	Ed Mylan	Projected net savings from vacancies and expected ELIs			(487)
2.	Other expenditure	Ed Mylan	Net other variations			(18)
3.	Other Income (net)	Ed Mylan	Additional one off income anticipated to be received in 15/16 subject to final agreement being reached.			(590)
				City Development Directorate - Forecast Variation (275.0)		

**ENVIRONMENT & HOUSING DIRECTORATE SUMMARY
FINANCIAL DASHBOARD - 2015/16 FINANCIAL YEAR PERIOD 9**

Overall Position (£1,469k under budget)

Community Safety (£40k over budget)
A £198k staffing underspend is projected for Leeds Watch following the restructure implementation. Legal charges are now expected to be £141k over the budgeted level due to increased involvement in anti-social behaviour cases. Charges to the HRA will be £57k lower than budgeted. Other net overspends are expected to total £40k.

Parks & Countryside (£316k over budget)
The net income generated at Tropical World is projected to be £108k higher than the budget due to increased visitor numbers following redevelopment works at the attraction. A net underspend of £193k is expected at the other main estates within Parks & Countryside. A net pressure of £240k is expected for cafe/retail activities, however it should be noted that this is after a revenue contribution have been assumed to facilitate development work that will help to secure future income streams at Temple Newsam (£290k) and Tropical World (£100k). Additional equipment costs of £350k have been projected for 2015/16 and a pressure of £78k is expected on golf. An underspend of £65k has been projected on other staffing and an underspend of £44k has been projected on fuel. Other net overspends total £81k.

Environmental Action & Health (£80k under budget)
The service has now implemented the restructure. A minor variation of £80k.

Car Parking (£967k under budget)
Vacant attendant posts are projected to save £225k. Fee income remains strong and forecast to be above the budget (£594k higher), and BLE income is projected to be £264k higher than the budget. However, there has been a reduction in the number of PCNs issued. PCN income is now forecast to be £852k below the budget. Expenditure variations on the replacement IT system and additional bank charges for credit card payments are £31k.

Housing Support/Partnerships/SECC/Contracts/GFSS (£120k under budget)
£316k of staffing underspends due to vacant posts are partially offset by £149k of related income pressures from the HRA/Capital, a £45k target for DSU and Intelligence efficiencies and the £156k outstanding directorate wide staffing efficiency target. Former Supporting People contracts are expected to be £116k under budget. Other net underspends are projected to be £3k.

Leeds Building Services (balanced position)
PM Leeds is currently projecting a balanced budget position. There remain key risks on the account around turnover and in particular around the following trades:- lift installation schemes and Aids & Adaptations Work. These risks have been discussed with the relevant Head of Service and identified on their risk register.

Waste Management (£555k under budget)

Refuse Collection (£120k)
Staffing costs are forecast to be £32k over budget (0.3%). Transport costs are forecast to be £150k below budget due to fuel savings of (£140k) insurance reductions (£76k) partially offset by hire costs are forecast +£72k due to a slight delay in some of the new fleet arriving. Minor savings of £5k.

HWSS & Infrastructure (£86k)
Slippage on the Kirkstall Road redevelopment will realise an in year saving of £220k in financing costs. A saving of £250k from the strategic review of HWSS was budgeted and £137k will be delivered, leaving a pressure of £113k. Other minor variations are £20k.

Waste Strategy & Disposal (-£349k)
Additional PFI grant of £434k has now been confirmed by DEFRA as a result of the RERF taking waste for commissioning ahead of the budgeted date. Reducing market prices for recycled material is expected to cost £411k from additional SORT disposal and loss of recycling income. Lower volumes of residual and garden waste should save £220k. An estimated £153k of programme management costs from the PPPU will be required to help the service deliver key waste projects. However, savings of £84k on PFI advisor costs, staffing savings of £68k and £107k of other expenditure savings will mitigate the impact.

Budget Management - net variations against the approved budget;

Summary By Expenditure Type

	Latest Estimate £'000	Projected Variations										Income £'000	Total (under) / overspend £'000	
		Staffing £'000	Premises £'000	Supplies & Services £'000	Transport £'000	Internal Charges £'000	External Providers £'000	Transfer Payments £'000	Capital £'000	Appropriation £'000	Total Expenditure £'000			
Month 1	61,432	0	0	0	0	0	0	0	0	0	0	0	0	0
Month 2	61,432	(573)	(27)	(142)	(70)	95	110	0	0	0	(607)	377	(230)	
Month 3	61,432	(972)	3	9	77	246	114	0	0	0	(523)	80	(443)	
Month 4	61,223	(1,137)	234	(282)	(32)	351	32	0	0	58	(776)	263	(513)	
Month 5	61,223	(1,243)	196	1,127	(54)	182	32	0	0	58	299	(1,256)	(957)	
Month 6	61,151	(1,320)	66	1,443	(183)	65	35	0	0	308	414	(1,792)	(1,378)	
Month 7	59,739	(2,252)	109	1,978	(253)	326	8	0	0	448	366	(1,705)	(1,339)	
Month 8	59,739	(2,733)	50	2,521	(304)	420	0	0	0	448	402	(1,764)	(1,362)	
Month 9	59,739	(2,185)	42	1,938	(300)	429	(1)	0	0	448	371	(1,840)	(1,469)	

Summary By Service

	Latest Estimate £'000	Month 1	Month 2	Month 3	Month 4	Month 5	Month 6	Month 7	Month 8	Month 9	Month 10	Month 11	Outturn £000
		£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	
Community Safety	1,909	0	(180)	(159)	(149)	(149)	(121)	60	17	40			
Strategic Housing, SECC, Contracts and GFSS	9,739	0	(20)	(8)	(108)	(157)	(157)	(90)	(91)	(120)			
Leeds Building Services	(5,215)	0	0	0	0	0	0	0	(3)	(3)			
Parks & Countryside	7,958	0	(30)	(57)	(57)	(88)	243	262	316	316			
Waste Strategy and Disposal	18,629	0	0	0	0	175	(340)	(344)	(349)	(349)			
Household Waste Sites & Infrastructure	4,199	0	0	68	99	(105)	(76)	(86)	(86)	(86)			
Refuse Collection	16,534	0	0	0	0	0	(87)	(120)	(120)	(170)			
Environmental Action	10,606	0	0	(81)	(30)	(31)	(51)	(58)	(49)	(100)			
Environmental Health	2,406	0	0	0	(3)	(3)	(10)	(22)	(30)	(30)			
Car Parking	(7,026)	0	0	(206)	(265)	(599)	(779)	(941)	(967)	(967)			
Total	59,739	0	(230)	(443)	(513)	(957)	(1,378)	(1,339)	(1,362)	(1,469)	0	0	0

**ENVIRONMENT & HOUSING DIRECTORATE SUMMARY
FINANCIAL DASHBOARD - 2015/16 FINANCIAL YEAR PERIOD 9**

<u>Key Budget Action Plans and Budget Variations:</u>				RAG	Forecast Variation against Plan/Budget
		Lead Officer	Additional Comments	Action Plan Value	
				£m	£m
A. Key Budget Action Plans					
1.	Dealing Effectively with the City's waste	Susan Upton	AWC4 roll out complete; £0.4m extra PFI grant anticipated & new contracts for disposal now in place; Temp contracts in 14/15 all ended.	1.6	G (0.43)
2.	HWSS Strategic Review and Permit scheme	Susan Upton	Permit scheme implemented in April 15; Strategic review underway; Report expected July.	0.3	A 0.11
3.	Parks and Countryside additional income	Sean Flesher	New charges implemented and working with taxation team to support VAT exemptions	0.4	G 0.00
4.	Integration of Property Maintenance and Construction Services	Simon Costigan	Review of rates to be charged in progress;	1.4	G 0.00
5.	Woodhouse Lane Car Park	Helen Freeman	Price rise implemented Jan 15. Income on line as at end of May	0.3	G (0.05)
6.	WYP & CC grant use	Sam Millar	£743k funding secured; £57k from ASBU; £60k costs won't be incurred; £143k to find	1.0	G 0.14
7.	Savings in Housing related support programme	Neil Evans	Contracts reviewed / renegotiated and savings expected to be delivered	0.8	G 0.00
8.	Directorate wide staffing reductions	Neil Evans	£100k to be identified but given current level of vacant posts, this will be achieved	1.5	G 0.00
9.	Contract / Procurement Savings / Line by Line		Savings from insurance, fuel, pest control contracts;	1.0	G 0.00
10.	All Other action plan items			0.0	G 0.00
			sub total	<u>8.3</u>	<u>(0.22)</u>
B. Other Significant Variations					
1.	Waste Disposal Costs	Susan Upton	Net budget £16.8m for 324.8k tonnes of waste; SORT waste expected to be £400k over but other reductions offset this		0.19
2.	Refuse Collection staffing costs	Susan Upton	£12m pay budget in service; Continue to monitor weekly numbers		0.03
3.	Refuse Collection vehicle costs	Susan Upton	Repairs budget has been under pressure for a few years; additional provision made + 17 new vehicles and reduction in landfill; Fuel costs £1.5m		(0.15)
4.	Car Parking Fee Income BLE / PCN income	Helen Freeman	BLE £1.4m in total . Phase 3 to start December. PCN's £2.4m		(0.18)
5.	Car Parking Fee Income Fee Income	Helen Freeman	£7.6m budget. P - On street income approx. £0.35m above budget		(0.65)
6.	Car Parking Staffing	Helen Freeman	Vacant posts in service		(0.23)
7.	Environmental Action staffing	Helen Freeman	New structure being implemented - in year variation from slippage		(0.01)
8.	Parks & Countryside - Tropical World income	Sean Flesher	Income rec'd to date above budgeted level - trend to be monitored throughout the year.		(0.30)
9.	Parks & Countryside - Bereavement Services	Sean Flesher	£385k pressure in 14/15 - trend to be monitored throughout the year		0.00
10.	Property Maintenance	Simon Costigan			0.00
11.	Community Safety - CCTV/Security restructure	Sam Millar	Restructure proposals now agreed and implementation commenced		(0.20)
12.	Strategic Housing Partnerships	John Statham	Staffing efficiencies delivered through holding posts vacant and grant fallout managed		0.00
13.	Strategic Housing Support	Liz Cook	Staffing efficiencies delivered through holding posts vacant and grant fallout managed		0.00
14.	All Other variations	All CO's	Balance of all other budget variations across all divisions including £220k savings on Kirkstall Road financing costs		0.20
			sub total		<u>(1.29)</u>
Environment & Housing Directorate- Forecast Variation					(1.5)

STRATEGY AND RESOURCES
FINANCIAL DASHBOARD - 2015/16 FINANCIAL YEAR
Month 9 (April to December)

Overall - In respect of the savings associated with the Council's commitment to reduce the cost of support services by 30% over a 4 year period, plans are progressing well to achieve the savings in 2015/16. Use of the early leavers initiative together with non-filling of leavers and exploitation of income opportunities means that services should be able to realise the savings required.

Currently an underspend of £233k is projected for the year mainly due underspends on staffing partly offset by lower court fee income.

Strategy and Improvement - Strategy and Improvement are projecting a £14k underspend at Period 9. This is mainly due to the service meeting its staffing efficiency targets for this year and then planning ahead in anticipation of any new savings targets it may receive for 2016/17 budget.

Finance - The service has almost met the budgeted reduction in staffing, mainly from further leavers during the year.

However, the trend in court fee income, which is dependent on the number of summonses raised in respect of Council debt, is £190k lower than budgeted. In addition a number of directorate wide savings targets were included in the Finance budget and will not now be achieved in 2015/16 and this amounts to £100k.

Human Resources - HR have met the £622k savings incorporated in the budget and an underspend of £167k is now forecast. The Manager Challenge Programme is expected to be funded from the earmarked reserve created in 2013/14.

Information Technology - Savings targets are expected to be achieved and an additional £100K will be saved due to further savings from PrintSmart and £60k from the transition of telephony from BT to Virgin Media. Staffing budgets are underspent due to a large number of vacant posts and a reduction in use of agency/contractors working on projects - this underspend is offset by a reduced charges to capital projects. Potential further costs may be incurred due to the expansion of the Smart Cities Agenda and the ongoing dispute with Virgin Media. These underspends are partly offset by overspends elsewhere and as a result, overall a £72k underspend is now projected.

Projects, Programmes and Procurement Unit - Following the outturn 2014/15 a key risk area is PPPU income, specifically the level of non-chargeable or reduced rate work. A new monitoring arrangement is in place. Based on latest information on from the time recording system, chargeable income is expected to be £455K short compared to the budget - this is mainly offset by £366K savings on the staffing and an additional £80K of external income from YPO. It is anticipated that £285K will be drawn down from the Strategic Fund to cover the costs of the time spend on the 8 Break Through Projects - on the assumption that this funding will be provided PPPU will overall forecast an underspend in 2015/16 of £276K.

Legal Services - Savings built into the budget for 2015/16 are on line to be delivered. The staffing budget is currently underspent but there are plans to recruit to posts and Legal Services have two locums covering vacant posts (Planning and Housing Disrepair) as these have proved difficult to recruit to. There is expected be some overspend in supplies and services although this is more than offset by savings on travel costs.

Democratic Services - It is expected that the savings targets will be met this financial year although not necessarily be delivered in line with the original strategy. Overall a small underspend of £43k is projected which is made of some savings on supplies and services and income from Combined Authority for a member of staff on secondment.

Budget Management - net variations against the approved budget

	PROJECTED VARIANCES														Total (under) / overspend £'000
	Expenditure Budget	Income Budget	Latest Estimate	Staffing	Premises	Supplies & Services	Transport	Internal Charges	External Providers	Transfer Payments	Capital	Appropriation	Total Expenditure	Income	
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	
Strategy & Improvement	5,220	(697)	4,523	(126)	6	(17)	4	58	0	0	0	0	(75)	62	(13)
Finance	16,415	(7,201)	9,214	(8)	0	(15)	(15)	(71)	0	0	0	0	(109)	447	338
Human Resources	7,902	(1,818)	6,084	(231)	(3)	94	(15)	31	0	0	0	0	(124)	(43)	(167)
Information Technology	21,084	(7,188)	13,896	(864)	0	(48)	2	0	0	0	0	0	(910)	839	(71)
Projects, Programmes & Procurement	7,799	(7,624)	175	(759)	0	(1)	(2)	(5)	0	0	0	0	(767)	491	(276)
Legal Services	5,185	(6,854)	(1,669)	(35)	0	18	(18)	0	0	0	0	0	(35)	34	(1)
Democratic Services	5,027	(56)	4,971	(2)	0	(8)	0	0	0	0	0	0	(10)	(33)	(43)
Total	68,632	(31,438)	37,194	(2,025)	3	23	(44)	13	0	0	0	0	(2,030)	1,797	(233)

STRATEGY AND RESOURCES FINANCIAL DASHBOARD

MONTH 9 (DECEMBER 2015)

Key Budget Action Plans and Budget Variations:

		Lead Officer	Additional Comments	Action Plan Value	RAG	Forecast Variation against Plan /Budget
A. Key Budget Action Plans				£m		£m
1.	Finance	Doug Meeson	Definite actions now in place for £620k of the savings.	0.75	G	0.00
2.	HR	Lorraine Hallam	Definite actions now in place for c£590k.	0.62	G	0.00
3.	ICT	Dylan Roberts	Actions underway for delivery of £448k of savings. Plans in place for delivery of residue.	0.71	G	0.00
4.	Legal and Democratic Services	Catherine Witham	Legal services savings of £117k on-line. Democratic Services, savings delivered: £100k Scrutiny, £9k Members Support, £105k reduction in Members Superannuation . Balance of £91k intended to be delivered from the Members Support budget and a combination of ELI, maternity and other efficiencies . Implementation partially dependent upon assistance from Members.	0.45	G	0.00
5.	Strategy and Improvement	Mariana Pexton	Required level of savings have now been achieved through staff movements, leavers and ELI.	0.25	G	0.00
6.	Business improvement - print savings	Dylan Roberts	Implemented and savings being delivered on target.	0.20	B	(0.10)
7.	Income - court fees	Doug Meson	Fees to be monitored in year.	0.20	G	0.19
B. Other Significant Variations						
1.	Net effect of other minor variances	All			A	(0.32)
Strategy and Resources Directorate - Forecast Variation						(0.23)

CITIZENS AND COMMUNITIES
FINANCIAL DASHBOARD - 2015/16 FINANCIAL YEAR
Month 9 (April to December)

Overall

At this stage in the year the Directorate is expecting to achieve the budgeted level of savings. Many of the actions have already been achieved and in all cases work is progressing to deliver the savings and an underspend of £110k is now projected.

Communities

Community Centres were overspent by £100k last year and £75k of this is recurring meaning the true pressure in 15/16 is £175k. Whilst it is expected that this will be contained within Citizens and Communities overall we are working with Facilities Management to deliver efficiencies. All other action plan items have been delivered. The Communities Team and Area Support have some vacant posts and a number of staff are on maternity leave, posts will be filled in due course but delays in recruitment will generate a budget saving of approx £130k.

Customer Access

Currently the overall staffing cost is within budget, Contact Centre is now resourced to meet targets and cope with existing workloads. The delays in implementation of Customer Access Phase 1 has meant that Contact Centre is over budget but this is offset by savings in Business Support and Digital Access. There is still a risk that the budget could be overspent by the year end. The cost of 10 Senior Customer Support Officers employed to help people back into work and reduce the incidence of Council Tax Support is expected to be approximately £120k in year and this is to be funded via savings from the Council Tax Support Grant.

The projections now reflect that £250k additional income from Benefits, Welfare and Poverty will be used to fund allow priority development of the five community hubs in phase 2.

Elections, Licensing and Registration

Overall budgets are online, however as per the income shortfall in Registrars and Entertainment Licensing in 2014/15, income trends have followed a similar pattern in the first half of 2015/16. A shortfall of £87k in Registrars and £111k in Entertainment Licensing is projected; this will be offset by savings on staffing budgets in these same service areas. Local Land Charges income has been continually above budget in 2015/16, as such a small surplus of £20k is now projected. Vehicle Licensing income also continues to do well, it is anticipated a surplus of £100k will transfer to reserves in 15/16. The projected expenditure and income in relation to Elections have been brought more closely in line with actuals this period although overall this has not had an impact on the bottom line.

Benefits, Welfare and Poverty

BWP is predicting an underspend overall of £203k by year end based on the information detailed in Period 9. Expenditure reported on staffing overtime now has a budget in place with an overspend due to the increased workload. The supplies and services overspends, are partially mitigated by additional income received through external grants from the DWP and the DCLG relating to new burdens work which the section is involved with. In respect of the revised Local Welfare Support Scheme for 2015/16, the budget of £1.1m is projected to be fully spent and this includes estimated spend of £100k on support for the migrant third sector as reported to Executive Board on 23/9/15.

Budget Management - net variations against the approved budget

	Expenditure Budget	Income Budget	Latest Estimate	PROJECTED VARIANCES											Total (under) / overspend		
				Staffing	Premises	Supplies & Services	Transport	Internal Charges	External Providers	Transfer Payments	Capital	Appropriation	Total Expenditure	Income			
				£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000		£'000	£'000
Communities	7,791	(1,920)	5,871	(130)	130	0	0	0	0	0	0	0	0	0	0	0	0
Customer Access	16,882	(1,610)	15,272	120	0	0	0	0	0	0	0	0	0	120	0	0	120
Elections, Licensing & Registration	5,821	(5,240)	581	(87)	91	58	3	411	0	0	0	100	576	(645)			(69)
Benefits, Welfare and Poverty	300,714	(297,639)	3,075	(58)	7	209	(12)	(12)	0	309	0	0	443	(696)			(253)
Total	331,208	(306,409)	24,799	(155)	228	267	(9)	399	0	309	0	100	1,139	(1,341)			(202)

**CITIZENS AND COMMUNITIES FINANCIAL DASHBOARD
MONTH 9 (DECEMBER 2015)**

Key Budget Action Plans and Budget Variations:						
		Lead Officer	Additional Comments	Action Plan Value	RAG	Forecast Variation against Plan / Budget
				£m		£m
A. Key Budget Action Plans						
1.	Review of Communities running costs	Shaid Mahmood	Budget reduced	0.1	B	0.0
2.	Further integration of Contact Centre with Council Tax	Lee Hemsworth /Steve Carey	Low risk and ELI based. Depends on finding more efficient ways of working together	0.1	G	0.0
3.	Reduce property visits in Council Tax Service	Steve Carey	Use more efficient ways of identifying properties that may be occupied	0.1	G	0.0
4.	Increase in fees in Licensing and Registration services and Translation and Interpretation	John Mulcahy	Actioned	0.1	B	0.0
5.	Housing Benefits overpayments	Steve Carey	Assumes we continue our improved performance in this area	0.2	G	0.0
6.	Fraud and error reduction incentive scheme	Steve Carey	Govt grant. Level of payment depends on how effective we are at reducing fraud	0.3	G	0.0
7.	Use Social Inclusion Fund to support financial inclusion work	Steve Carey	Actioned	0.2	B	0.0
8.	10% reduction in Well Being budget	Shaid Mahmood	Budget reduced - to be managed by Area Committees	0.2	B	0.0
9.	Review of community centres	Shaid Mahmood	Consultation process started. Once complete a delivery plan will be developed including: general efficiencies in facility management; CAT or other community management arrangements and closure options. Any proposals for closure will require Executive Board decision.	0.1	A	0.2
10.	Reduce Advice Agency Grant by 10%	Steve Carey	Actioned	0.1	B	0.0
11.	Reduce opening hours of contact centres 9am-5pm	Lee Hemsworth	Opening hours reduced as planned on 1st April.	0.1	B	0.0
12.	Delivery of transactional web services	Lee Hemsworth	Some technical issues with new system meant that it was only part implemented on 1st April (employee portal only) in the areas of environmental services and highways. Customer portal will go live in May. This may result in lower overall savings being achieved.	0.3	A	0.0
13.	EClaim for Benefits	Steve Carey	Introduce online claim form for HB and CTB. May be delayed after April which may mean slightly reduced saving	0.1	G	0.0
14.	Reduce innovation fund by 25%	Shaid Mahmood	Budget reduced	0.1	B	0.0
15.	Community based assets -reduction in relevant costs from participating services as Community Hubs formed	Lee Hemsworth	Budgets (£2.5m) transferred to C&C on 1st April. New management arrangements will be introduced during the year and there is a high level of confidence that full savings will be delivered.	0.1	G	0.0
B. Other Significant Variations						
1.	Housing Benefit Payments, Subsidy and Overpayment Income	Steve Carey	Gross expenditure budget of £295m. Monitored monthly throughout the year. No variance to budgets currently anticipated.		G	(0.20)
2.	All other budget headings	All			G	(0.20)
Citizens and Communities Directorate - Forecast Variation						(0.2)

PUBLIC HEALTH
FINANCIAL DASHBOARD - 2015/16 FINANCIAL YEAR
Month 9 (April to December)

Overall

The allocation of ring fenced Public Health grant for 2015/16 had been frozen at 2014/15 levels of £40.5m. However, in addition the responsibility for the 0 - 5 years services (health visiting services and Family Nurse Partnership) transferred to LCC in October and further funding of £5m has been provided. Work is ongoing with the current provider of health visiting and Family Nurse Partnership services to ensure a smooth transition to LCC from NHS England. In 2014/15 there was an underspend of £1,211k of the ring fenced grant which has been brought forward for use in 2015/16 in line with grant conditions. Of this amount, £800k had been expected to fund the base budget for 2015/16 and the remaining £411k has been allocated to services committed to during 2014/15 but which had not yet taken place.

On the 4th November the Government announced the result of the consultation with local authorities on the implementation of a £200m national cut the 2015/16 Public Health grant allocation. This confirmed the Department of Health's preferred option of reducing each local authority's allocation by 6.2%, which means a reduction of £2,818k for Leeds City Council. Although the Public Health grant for 2015-16 is already committed, work is ongoing to identify savings, critical decisions are being taken in order to meet this significant challenge. To date, £2,626k of potential savings have been identified and are in the process of being implemented. These are reflected in the projections below. There are still some risks to the identified 2015/16 savings, in particular, negotiations with Leeds Community Healthcare and the activity based contracts which are paid based on demand. After taking into account normal variations in existing services, a further saving of £192k is required (still to be identified). The recent Comprehensive Spending Review has shown that this is continuing with a further 3.9% real terms reduction in 2016/17 which equates to a reduction of approximately £1.1m. In real terms, this would equate to a cash reduction of 7.65%. However, the actual grant allocation for Leeds will only be announced in late January 2016.

Detailed Analysis

New contracts for integrated sexual health services and drugs and alcohol services commenced on 1st July. Work is ongoing to identify any potential financial pressures particularly in relation to Shared Care activity, medical costs, testing and prescribing and dispensing costs for drugs and alcohol treatment and recovery. Recent improvements in activity led budgets (particularly the Nalmaphene drug) has improved the projected outturn slightly since last month.

There is currently an underspend on the staffing budget due to staff turnover and posts being held vacant as part of the challenge to meet the Government's announcement on the reduction to the Public Health grant.

General Fund staffing costs are projecting to be £104k underspent as a result of vacancies during the early part of the year and further recent staff turnover. As staffing costs are partly funded from elsewhere, the reduction in costs is partly offset by a reduction in corresponding income.

Budget Management - net variations against the approved budget

				PROJECTED VARIANCES											Total (under) / overspend £'000
	Expenditure Budget	Income Budget	Latest Estimate	Staffing	Premises	Supplies & Services	Transport	Internal Charges	External Providers	Transfer Payments	Capital	Appropriation	Total Expenditure	Income	
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	
Public Health Grant		(45,533)	(45,533)	0	0	0	0	0	0	0	0	0	0	2,818	2,818
Staffing and General Running Costs	5,435	(1)	5,434	(532)	4	(29)	3	(57)	0	0	0	0	(611)	1	(610)
Commissioned and Programmed Services:															
- General Public Health	259		259	0	0	0	0	0	(80)	0	0	0	(80)	0	(80)
- Population Healthcare	489		489	0	0	(65)	0	0	(92)	0	0	0	(157)	0	(157)
- Healthy Living and Health Improvement	16,426		16,426	0	0	(32)	0	(43)	(589)	0	0	0	(664)	(12)	(676)
- Older People and Long Term Conditions	3,081	(66)	3,015	23	0	(28)	0	(20)	44	0	0	19	(220)	(201)	
- Child and Maternal Health	10,654		10,654	0	0	(16)	0	0	(484)	0	0	0	(500)	(17)	(517)
- Mental Wellbeing and Sexual Health	9,234		9,234	(10)	0	(50)	0	0	(103)	0	0	0	(163)	0	(163)
- Health Protection	1,233		1,233	0	0	(2)	0	0	(192)	0	0	0	(194)	(28)	(222)
Transfer From Reserves		(1,211)	(1,211)	0	0	0	0	0	0	0	0	0	0	0	0
Supporting People	936	(637)	299	(104)	0	0	0	0	0	0	0	0	(104)	58	(46)
Drugs Commissioning	2,886	(2,954)	(68)	0	0	3	0	0	(100)	0	0	0	(97)	97	0
Total	50,633	(50,402)	231	(623)	4	(219)	3	(120)	(1,596)	0	0	0	(2,551)	2,697	146

PUBLIC HEALTH FINANCIAL DASHBOARD

MONTH 9 (DECEMBER 2015)

Key Budget Action Plans and Budget Variations:

		Lead Officer	Additional Comments	Action Plan Value	RAG	Forecast Variation against Plan /Budget
				£m		£m
A. Key Budget Action Plans						
1.	Increase in ring fenced grant	Ian Cameron	From October 2015 funding and contract responsibility for 0-5 years public health services transfers to the council. This responsibility is funded by an increase in ring fenced grant.	4.99	G	0.00
2.	Reduction in staff costs	Ian Cameron	Following a review of essential posts, savings have been identified.	0.25	G	0.00
3.	PCT legacy balance not required	Ian Cameron	The DoH notified the council of a PCT legacy balance outstanding. Provision was made in 2014/15 for this and so is not required in 2015/16.	0.28	G	0.00
4.	PPPU reviews completed during 2014/15	Ian Cameron	Work on new contracts is complete and no further charges are expected for this service.	0.16	G	0.00
5.	Reduction in social marketing costs	Ian Cameron	Reduction in social marketing activity.	0.05	G	0.00
6.	NHS Healthcheck - estimated reduction in demand	Ian Cameron	Based on current levels of activity, the demand for this service has reduced resulting in an estimated saving.	0.15	G	0.00
7.	Reduction in small projects	Ian Cameron	A number of projects carried out in 2014/15 are no longer required.	0.26	G	0.00
8.	Adult Weight Management	Ian Cameron	Responsibility has passed to the CCG's for this service with no requirement to transfer funding.	0.11	G	0.00
9.	Underspend brought forward from 2014/15	Ian Cameron	Grant conditions allow for underspends in one year to be used in the following year.	0.80	G	0.00
10.	Charge to HRA from Supporting People Team	Ian Cameron	A proportion of staff time is spent supporting HRA contracts. An analysis of the time spent on this has resulted in a recharge to HRA.	0.27	G	0.00
B. Other Significant Variations						
1.	Staffing budget	Ian Cameron	Delays in recruitment and posts deliberately held vacant have resulted in a projected underspend			(0.57)
2.	Grant reduction	Ian Cameron	Confirmed reduction in 2015/16 grant allocation			2.82
3.	External Providers	Ian Cameron	Savings identified to offset reduction in grant			(2.10)
Public Health Directorate - Forecast Variation						0.15

CIVIC ENTERPRISE LEEDS
FINANCIAL DASHBOARD - 2015/16 FINANCIAL YEAR
Month 9 (April to December)

Overall

The overall projected position at period 9 for CEL is an overspend of £200k which is primarily accounted for by a £165k overspend against the Catering net budget and a £150k overspend on Property Cleaning. The Catering overspend is a result of an income shortfall against the increased budgeted number of meals whereas the Property Cleaning overspend arises from not meeting efficiencies included within the base budget.

Business Support Centre

Savings of £80k are projected, mainly arising from staffing savings linked to the implementation of Employee Self Service/ Manager Self Service. In order to create Shared Services budgets for Mailroom , Document Management and Services Agency (Print and Signs) have transferred to BSC (from Facilities). An assessment of advertising and DBS income has been carried out at period 7 resulting in an increased income expected of £137k, costs associated with this additional income are £83k included mainly within supplies and services.

Commercial Services

The Commercial Services overspend of £363k is, as explained above, accounted for by a shortfall against an increase in the budgeted number of meals on Catering (£350k full year effect for Universal Free School Meals assumed in the 2015/16 budget) to period 9; the projection assumes that the budgeted number of meals will be achieved for the remainder of the financial year. Due to delays in implementing the £200k budgeted savings by implementing a lower cleaning specification, Property Cleaning are forecasting an overspend of £150k. The projection assumes that the transfer of budgets for ASC catering and cleaning staff will be cost neutral. An overspend of £50k is projected against the Presto budget, mainly due to a shortfall in income.

Facilities

Savings of £20k are projected at period 9 mainly arising from savings against the overtime budget. There's an overall pressure on the staffing savings as a result of non delivery of closure savings assumed in the 2015/16 Asset Rationalisation programme for community centres, although this pressure is reflected in the Citizens and Communities budget. There are risks around the income accruals for service charges for 2013/14 and 2014/15 relating to the joint service centres of £332k. The payment of these charges and those in 2015/16 is being dealt with by Legal Services.

Corporate Property Management

Savings of £65k are projected at period 9 mainly due to savings against the buildings maintenance budget. The projected overspend against staffing to be managed by a combination of additional income and savings against running costs.

Budget Management - net variations against the approved budget

				PROJECTED VARIANCES											Total (under) / overspend £'000
	Expenditure Budget	Income Budget	Latest Estimate	Staffing	Premises	Supplies & Services	Transport	Internal Charges	External Providers	Transfer Payments	Capital	Appropriation	Total Expenditure	Income	
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	
Business Support Centre	10,020	(5,430)	4,590	(149)	14	135	(1)	77	0	0	0	0	76	(155)	(79)
Commercial Services	55,575	(55,021)	554	674	(10)	(200)	102	2	0	0	0	0	568	(205)	363
Facilities Management	9,690	(3,748)	5,942	16	179	23	5	0	0	0	0	0	223	(242)	(19)
Corporate Property Management	6,787	(535)	6,252	38	(71)	11	5	0	0	0	0	0	(17)	(48)	(65)
Total	82,072	(64,734)	17,338	579	112	(31)	111	79	0	0	0	0	850	(650)	200

CIVIC ENTERPRISE LEEDS FINANCIAL DASHBOARD
Month 9 (April to December)

Key Budget Action Plans and Budget Variations:							
		Lead Officer	Additional Comments	Action Plan Value	RAG	Forecast Variation against Plan / Budget	
				£m		£m	
A. Key Budget Action Plans							
1.	Asset rationalisation	Julie Meakin	Primarily reduction in utility bills/bus rates on Merrion and other vacated buildings. Merrion vacated March 2015	0.87	G	0.00	
2.	Better business management: admin/intel/mail & print/prog & project management	Jo Miklo	Virements for centralising Core Admin & Exec Support into BSC are being progressed and hopefully finalised by month 8	0.21	G	0.00	
3.	Fleet services vehicle replacement savings and efficiencies	Terry Pycroft	Half way through fleet replacement programme. New vehicles are more efficient, require less maintenance and are covered by warranty	0.10	G	0.00	
4.	Fleet services pay as you go tyre contract	Terry Pycroft	New contract in place since Oct 14. Currently £10k pm cheaper than old fixed price contract.	0.10	G	0.00	
5.	Transfer of ASC properties to Facilities Management	Mandy Snaith	Relates to the transfer of Catering & Cleaning staff from ASC to Cel Group. DDN now signed.	0.08	G	0.00	
6.	Other savings: insurance, JNC review, legal charges, TU convenors	Julie Meakin	Expected to achieve	0.06	G	0.00	
7.	Procurement off contract spend	Dave Outram /Julie Meakin	See comments in S&R tab against Procurement non-contract spend	TBC	G	0.00	
8.	Extension of catering in Civic Hall	Mandy Snaith	Savings proposals being actioned but impact needs to be monitored	0.05	G	0.00	
9.	Increased trading with public by Fleet Services, servicing etc	Terry Pycroft	New trading now taking place includes: MoT testing; extension of vehicle maintenance contract with Uni of Leeds; and safety training courses.	0.05	G	0.00	
10.	Efficiencies from lower cleaning spec to building and selling services to others	Richard Jackson	Savings proposals being actioned but impact needs to be monitored	0.20	R	0.10	
B. Other Significant Variations							
1.	Net effect of all other variations						0.10
Civic Enterprise Leeds Directorate - Forecast Variation						0.20	

**STRATEGIC AND CENTRAL ACCOUNTS
FINANCIAL DASHBOARD - 2015/16 FINANCIAL YEAR
Month 9 (April to December)**

Overall

The Strategic budget forecast for period 9 is for an underspend of £1.2m.

External debt costs and Minimum Revenue Provision (MRP)

The budget for MRP includes £14.8m of savings targets - £10.5m from the use of capital receipts and £4.3m for the realignment of MRP on pre-2007/08 debt to an asset lives based approach. To support the achievement of these savings we are closely monitoring the levels of capital receipts both in 2015/16 and across the medium-term and also working with the Council's valuers around the reasonable determination of asset lives.

Corporate targets

The Strategic budget includes targets for general capitalisation of £4.9m, capitalisation of spend in schools revenue budgets of £2.5m and in line with the 2014/15 outturn, the latest 2015/16 projections anticipate additional savings from capitalising eligible costs. In addition the strategic budget includes savings of £1m around procurement [£0.5m forecast variation at month 8] together with a PFI contract/monitoring target of £0.9m [which will be allocated to service budgets following confirmation of where the reductions in spend will actually be achieved]. The month 9 projection also recognises a potential shortfall in achieving the £1.2m Directorate Procurement target which is currently held across Directorate budgets.

Budget Management - net variations against the approved budget

	Expenditure Budget	Income Budget	Latest Estimate	PROJECTED VARIANCES											Total (under) / overspend	
				Staffing	Premises	Supplies & Services	Transport	Internal Charges	External Providers	Transfer Payments	Capital	Appropriation	Total Expenditure	Income		
				£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000		£'000
Strategic Accounts	(11,480)	(32,488)	(43,968)			(700)						0	(1,423)	(2,123)	2,850	727
Debt	47,052	(1,075)	45,977									(588)		(588)		(588)
Govt Grants	2,828	(27,830)	(25,002)								(1,300)			(1,300)		(1,300)
Joint Committees	37,697	0	37,697											0		0
Miscellaneous	2,317	(1,172)	1,145											0		0
Insurance	10,227	(10,227)	0			6,946		52					(4,245)	2,753	(2,753)	0
Total	88,641	(72,792)	15,849	0	0	6,246	0	52	0	(1,300)	(588)	(5,668)	(1,258)	97	(1,161)	

STRATEGIC AND CENTRAL ACCOUNTS FINANCIAL DASHBOARD
Month 9 (April to December)

Key Budget Action Plans and Budget Variations:				Action Plan Value	RAG	Forecast Variation against Plan / Budget
	Lead Officer	Additional Comments	£m		£m	
A. Key Budget Action Plans						
1.	Debt Costs and External Income	Doug Meeson	No major changes to date.	16,208	G	(588)
2.	Minimum Revenue Provision	Doug Meeson	Calculated £12m reduction in MRP from asset life method (budgeted £4.3). Required usage of capital receipts to balance to budget is therefore reduced.	29,769	G	0
3.	New Homes Bonus	Doug Meeson	Activity across the City increasing, however marginal shortfall in anticipated grant income forecast for 2015/16	(18,446)	A	850
4.	Business Rates (S31 Grants, Levy & EZ)	Doug Meeson	No material variations anticipated at this stage	(9,171)	G	0
5.	S278 Contributions	Doug Meeson	Forecast from Capital team is £2.8m, potential risk of £2.4m	(5,200)	A	2,000
6.	General capitalisation target	Doug Meeson	Potential additional capitalisation of eligible costs held across Directorate revenue budgets	(4,982)	A	(300)
7.	Schools capitalisation target	Doug Meeson	Potential additional capitalisation of eligible costs held across school revenue budgets	(2,500)	G	(2,000)
8.	Corporate Procurement Target	Doug Meeson	Centrally-held budget savings target. Actual savings will be shown in Directorate budgets.	(1,000)	A	1,000
9.	PFI Contract Monitoring Target	David Outram	Budget held in the strategic accounts pending confirmation of where the reductions in expenditure will be achieved	(860)	A	0
10.	Early Leaver Initiative	Doug Meeson	£2m earmarked reserve established to fund the severance costs in 2015/16. Latest information on approved business cases together with staffing plans from Directorates indicate that spend in the year to March 2016 is likely to be at or below the level of the reserve	0	A	600
11.	Directorate Procurement Target	David Outram	Work is progressing around reducing the level of non-contract spend across the Council. The latest information is that £0.6m of savings will be achievable in 2015/16 with £0.6m of savings slipping into 2016/17.	(1,200)	A	600
B. Other Significant Variations						
1.	Insurance	Doug Meeson	Potential additional costs in-year which will be managed through the Insurance Reserve	0	A	0
2.	Business Rates Levy	Doug Meeson	Potential saving on the levy payment to the Business Rates Pool reflecting the level of Business Rates Growth and revaluation appeals	2,828	A	(1,300)
3.	Prudential Borrowing Recharges	Doug Meeson	Contra budgets in directorates/service accounts. Reduction on budgeted schemes currently offset by expected £1.2m increase ref Southbank regeneration scheme	(9,908)	A	0
4.	Earmarked Reserves	Doug Meeson	Maximising the use of earmarked reserves			(2,023)
Strategic and Central Accounts - Forecast Variation						(1,161)