

Corporate Services and LGSS Cambridge Office

Finance and Performance Report – July 2014

1. SUMMARY

1.1 Finance

Previous Status	Category	Target	Current Status	Section Ref.
AMBER	Income and Expenditure	Balanced year end position	RED	2.1 – 2.4
GREEN	Capital Programme	Remain within overall resources	GREEN	3.2

1.2 Performance Indicators – Predicted status at year-end: (see section 4)

Monthly Indicators	Red	Amber	Green	Total
July(No. of indicators)	0	2	8	10

2. INCOME AND EXPENDITURE

2.1 Overall Position

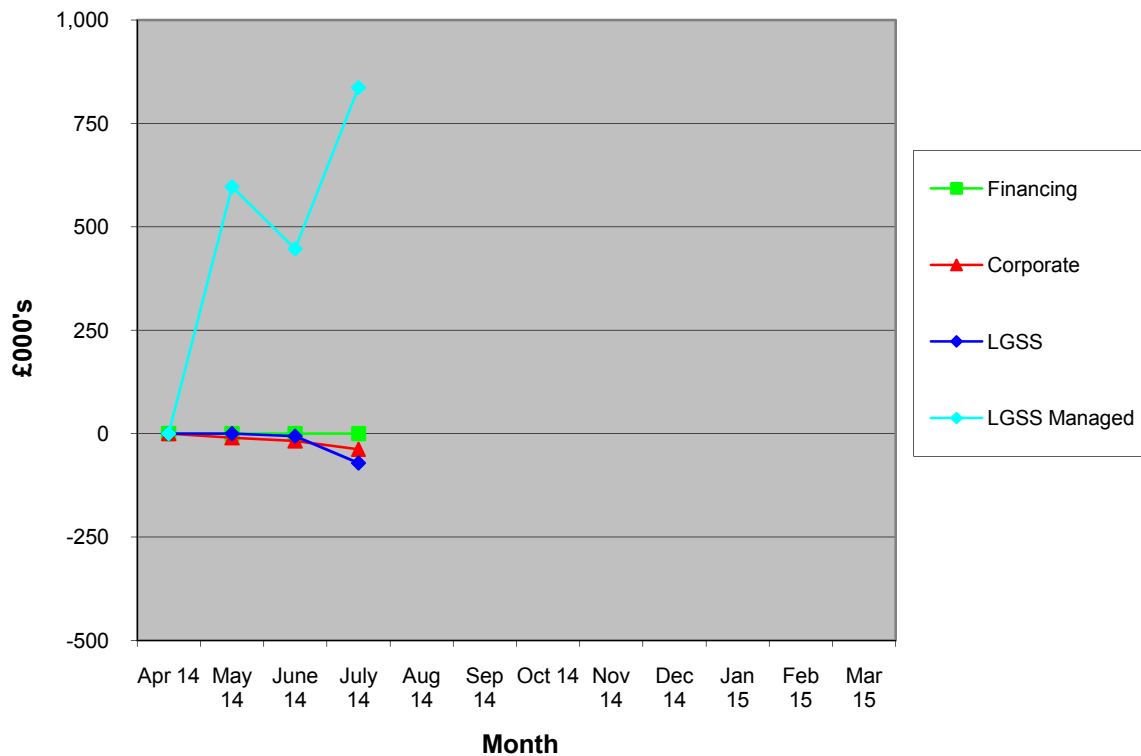
Forecast Variance - Outturn (June) £000	Directorate	Current Budget for 2014/15 £000	Current Variance £000	Current Variance %	Forecast Variance - Outturn (July) £000	Forecast Variance - Outturn (July) %
-18	Corporate Services	6,168	-35	-2	-38	-1
447	LGSS Managed	9,551	-247	-4	837	9
0	Financing Costs	34,142	-2,034	-38	0	0
429	Sub Total	49,862	-2,316		799	
-6	LGSS Cambridge Office	10,527	2,841	52	-71	-1
423	Total	60,388	525		728	

The service level budgetary control report for Corporate Services, LGSS Managed and Financing Costs for July 2014 can be found in [CS appendix 1](#).

The service level budgetary control report for LGSS Cambridge Office for July 2014 can be found in [LGSS appendix 1](#)

Further analysis of the results can be found in [CS appendix 2](#) and [LGSS appendix 2](#)

Corporate Services & LGSS Cambridge Office Outturn 2014/15



2.2.1 Significant Issues – Corporate Services

- Corporate Services is currently predicting a year-end underspend of £38k.
- There are no exceptions to report this month.

2.2.2 Significant Issues – LGSS Managed

- LGSS Managed is currently predicting a year-end overspend of £837k.
- The 2014/15 Business Plan included a £600k savings target against IT Managed budgets. IT Services have been reviewing contract arrangements across LGSS partners, but it is apparent that the £600k target for Cambridgeshire County Council (CCC) was overly optimistic. Therefore, IT Managed is showing an overspend of £300k. Should any further savings be identified, the forecast outturn will be updated accordingly.

2.2.3 Significant Issues – Financing Costs

- There are no exceptions to report this month.

2.2.4 Significant Issues – LGSS Cambridge Office

- LGSS Cambridge Office is currently predicting a year-end underspend of £71k after equalisation.
- The year-end deficit / surplus on LGSS operational budgets is subject to a sharing arrangement with Northamptonshire County Council (NCC). Based on the latest joint report, this is currently expected to result in a £8k equalisation payment from CCC to NCC.
- There are no exceptions to report this month.

2.3 Additional Income and Grant Budgeted this Period (De minimis reporting limit = £30,000)

There were no items above the de minimis reporting limit recorded in July.

A full list of additional grant income for Corporate Services and LGSS Managed can be found in [CS appendix 3](#).

A full list of additional grant income for LGSS Cambridge Office can be found in [LGSS appendix 3](#).

2.4 Virements and Transfers to / from Reserves (including Operational Savings Reserve) (De minimis reporting limit = £30,000)

The following virements have been made this month to reflect changes in responsibilities:

Corporate Services:

	£	Notes
Virement from Corporate Services to LGSS Cambridge Office	-30,494	Transfer post from Chief Executive's Office to Democratic Services
Virement from reserves to Corporate Services	250,000	Corporate Services Operational Savings Transfer – Customer Relationship Management System
Virement from reserves to Corporate Services	256,070	Corporate Services Operational Savings Transfer - Service Transformation Funding
Virement from reserves to Corporate Services	184,000	Corporate Services Operational Savings Transfer - Digital by Default
Virement from reserves to Corporate Services	48,000	Corporate Services Operational Savings Transfer - Grants to Voluntary Organisations

LGSS Managed:

	£	Notes
Virement from LGSS Managed to LGSS Cambridge Office	-85,000	Transfer funding for County Farms staff

LGSS Cambridge Office:

	£	Notes
Virement from Corporate Services to LGSS Cambridge Office	30,494	Transfer post from Chief Executive's Office to Democratic Services
Virement from LGSS Managed to LGSS Cambridge Office	85,000	Transfer funding for County Farms staff

A full list of virements made in the year to date for Corporate Services, LGSS Managed and Financing Costs can be found in [CS appendix 4](#).

A full list of virements made in the year to date for LGSS Cambridge Office can be found in [LGSS appendix 4](#).

3. BALANCE SHEET

3.1 Reserves

A schedule of the Corporate Services and LGSS Managed reserves can be found in [CS appendix 5](#).

A schedule of the LGSS Cambridge Office Reserves can be found in [LGSS appendix 5](#).

3.2 Capital Expenditure and Funding

Expenditure

- Corporate Services has a capital budget of £185k in 2014/15 and there is spend to date of £6k. It is currently expected that the programme will be fully spent at year-end, and the total scheme variances will amount to £0k across the programme.

There are no new exceptions to report for July.

- LGSS Managed has a capital budget of £13.6m in 2014/15 and there is spend to date of -£0.158m, due to outstanding payments against 2013/14 accruals. It is currently expected that the programme will underspend by £2.2m at year-end, and the total scheme variances will amount to an underspend of £6.8m across the programme.

The EPAM – Sawston Community Hub scheme is forecasting an in-year underspend of £560k. The slippage is due to extended lead time prior to start of construction that was not anticipated when the budget was profiled in 2014/15 Business Planning and does not reflect a reduction in total scheme costs.

Similarly, the EPAM – East Barnwell Community Hub scheme is currently forecasting an in-year underspend of £950k due to extended lead time prior to the start of construction that was not anticipated when the budget was profiled in 2014/15 Business Planning. This does not reflect a reduction in total scheme costs.

The Carbon Reduction scheme includes an allocation of £327k towards the redevelopment of Larkfield Resource Centre; there is a further allocation of £54k towards the redevelopment from within the Fire Compartment Surveys & Implementation scheme. **General Purposes Committee is requested to approve the total capital virement of £381k from LGSS Managed to the Larkfield Development scheme within Children, Families & Adults (please note that this approval will be sought as part of the Integrated Resources & Performance Report for July).**

- LGSS Cambridge Office has a capital budget of £412k in 2014/15 and there is spend to date of £0k. It is currently expected that the programme will be fully spent at year-end, and the total scheme variances will amount to £0k across the programme.

There are no new exceptions to report for July.

Funding

- Corporate Services has capital funding of £185k in 2014/15.

There are no new exceptions to report for July.

- LGSS Managed has budgeted capital funding of £13.6m in 2014/15. As reported above, the LGSS Managed budget is expected to underspend by £2.2m, which will result in a reduced requirement of funding of this amount.

As the result of the reported slippage on the LGSS Managed capital programme, the overall prudential borrowing requirement has reduced by £2m.

- LGSS Cambridge Office has capital funding of £412k in 2014/15.

There are no new exceptions to report for July.

A detailed explanation of the position for Corporate Services and LGSS Managed can be found in [CS appendix 6](#).

A detailed explanation of the position for LGSS Cambridge Office can be found in [LGSS appendix 6](#).

4. PERFORMANCE

4.1 The table below outlines key performance indicators for Customer Services and Transformation and LGSS Managed Services.

Measure	Reporting frequency	What is good	Unit	Data last entered	Time period covered	Target	Actual	RAG status	Direction of travel	Comments	Year end RAG
Customer Service and Transformation											
Proportion of FOI requests responded to within timescales	Monthly	High	%	04/08/14	1 - 31 July 2014	95%	93.0%	Green	↓	Number of FOI requests for July 2014 = 100 June 14 - 97% May 14 - 98% Apr 14 - 90%	
<i>For context only - number of FOI requests received annually</i>	Annually	Low	Num	10/07/14	1 April - 30 June 2014 (Q1 2014/15)	N/A*	397 (Q1 2014/15)	N/A	↓	* No target or RAG status for this indicator. Purpose is to set the context. Running total will be collected quarterly. Data to be next reported on in October 2014 for Q2. 2013/14 - 1153 2012/13 - 899 2011/12 - 917 2010/11 - 834	
Proportion of customer complaints received in the month before last that were responded to within minimum response times	Monthly	High	%	07/08/14	1 - 30 June 2014	90%	87.9%	Amber	↓	Number of customer complaints for June 2014 = 108 May 14 - 89.1% Apr 14 - 92.5% Mar 14 - 82.4% Feb 14 - 88.1% Jan 14 - 87.4%	
<i>For context only - number of complaints received annually per thousand population</i>	Annually	Low	Num	N/A**	1 April 2014 - 31 March 2015	N/A*	N/A**	N/A	N/A	* No target or RAG status for this indicator. Purpose is to set the context. ** Data to be reported on in April 2015 for period of 1 April 2014 - 31 March 2015	
<i>To be developed – indicator measuring the channel shift towards online transactions</i>	TBC	TBC	TBC	N/A	TBC	TBC	N/A	N/A	N/A	<i>Currently being developed.</i>	
LGSS Managed Services											
Strategy and Estates – capital receipts target managed and achieved	Quarterly	High	%	16/07/14	Q1 2014/15	98% (£3.888m gross)	100% (Q1 2014/15)	Green	↑	Data to be next reported on in October 2014 for Q2.	
Strategy and Estates – farm estates income demanded and collected on time	Half-yearly	High	%	16/07/14	Q1 2014/15	95% (£3.625m gross)	98% (Q1 2014/15)	Green	↑	Data reported on for Q1 initially. Data to be next reported on in October 2014 and six monthly thereafter.	
IT – availability of Universal Business System***	Quarterly	High	%	09/07/14	Q1 2014/15	95%	100%	Green	↑	Data to be next reported on in October 2014 for Q2.	
IT – incidents resolved within Service Level Agreement	Quarterly	High	%	09/07/14	Q1 2014/15	90%	95%	Green	↑	Data to be next reported on in October 2014 for Q2.	

4.2 The table below outlines key performance indicators for LGSS Cambridge Office

Measure	Reporting frequency	What is good	Unit	Data last entered	Target	Actual	RAG status	Direction of travel	Comments	Year end RAG
LGSS Cambridge Office										
Percentage of invoices paid within term for month	Monthly	High	%	05/08/14	97.5%	99.7%	Green	↔		N/A
Percentage of invoices paid within term cumulative for year to date	Monthly	High	%	05/08/14	97.5%	99.7%	Green	↓		Green
Total debt as a percentage of turnover	Monthly	Low	%	01/08/14	10.0%	11.5%	Amber	↓		Green
Percentage of debt over 90 days old	Monthly	Low	%	01/08/14	20.0%	9.6%	Green	↑		Amber

CS APPENDIX 1 – Corporate Service Level Budgetary Control Report

The variances to the end of July 2014 for Corporate Services, LGSS Managed and Financing Costs are as follows:

Forecast Variance - Outturn (June) £000	Service	Current Budget for 2014/15 £000	Expected to end of July £000	Actual to end of July £000	Current Variance £000	%	Forecast Variance - Outturn (July) £000	%
<u>Corporate Services</u>								
-10	Corporate Director	434	132	117	-14	-11	-10	-2
0	Business Transformation	3,009	779	778	-1	0	16	1
-8	Chief Executive's Office	430	130	119	-11	-8	-10	-2
0	Communications & Community Engagement	1,322	401	393	-8	-2	-30	-2
0	Elections	194	0	0	0	0	0	0
0	Redundancy, Pensions & Injury	945	378	378	-1	0	-4	0
0	Grant Income	-165	-83	-83	0	0	0	0
-18		6,168	1,737	1,702	-35	-2	-38	-1
<u>LGSS Managed</u>								
0	Building Maintenance	1,116	399	552	153	38	0	0
0	County Farms	-2,980	-104	-114	-10	-10	0	0
597	County Offices	5,629	3,732	3,743	11	0	687	12
-150	Effective Property Asset Management	275	-466	-537	-71	-15	-150	-55
0	External Audit	169	-17	-16	0	0	0	0
0	Insurance	1,453	0	0	0	0	0	0
0	IT Managed	1,801	1,335	1,393	58	4	300	17
0	Members' Allowances	981	308	308	0	0	0	0
0	OWD Managed	125	38	26	-12	-32	0	0
0	Subscriptions	135	101	101	0	0	0	0
0	Transformation Fund	1,000	608	226	-382	-63	0	0
0	Authority-wide Miscellaneous	-53	257	263	6	2	0	0
0	Grant Income	-100	-50	-50	0	0	0	0
447		9,551	6,142	5,895	-247	-4	837	9
<u>Financing Costs</u>								
0	Debt Charges and Interest	34,142	5,382	3,348	-2,034	-38	0	0
429	CORPORATE SERVICES TOTAL	49,862	13,261	10,944	-2,316	-17	799	2
<u>MEMORANDUM - Grant Income</u>								
0	Public Health Grant - Corporate Services	-165	-83	-83	0	0	0	0
0	Public Health Grant - LGSS Managed	-100	-50	-50	0	0	0	0
0		-265	-133	-133	0	0	0	0

CS APPENDIX 2 – Commentary on Forecast Outturn Position

Number of budgets measured at service level that have an adverse/positive variance greater than 2% of annual budget or £100,000 whichever is greater.

Service	Current Budget for 2014/15 £'000	Current Variance		Forecast Variance - Outturn	
		£'000	%	£'000	%
County Offices	5,629	+11	0	+687	+12
County Offices is forecasting an overspend of £687k. A savings target of £736k was allocated in the 2013/14 Business Planning linked to a reduction in the Council's property portfolio. Delivery of this saving is being led by the Effective Property and Asset Management (EPAM) Project and although some savings have been achieved in previous years, the reported pressure reflects the balance of savings to be identified. The position is being monitored and the forecast outturn will be updated as savings are secured.					
Effective Property Asset Management	275	-71	-15%	-150	-55%
There is an underspend of £150k on the Effective Property Asset Management budget. The MAC Public Property Partnership & Market Towns project has been reassessed and it has been concluded that the Property Partnership will not be developed over the next few years as MAC wishes to focus on more practical projects. As a consequence, the Business Planning investment of £150k will not be needed in 2014/15.					
IT Managed	1,801	+58	+4%	+300	+17%
The 2014/15 Business Plan included a £600k savings target against IT Managed budgets. IT Services have been reviewing contract arrangements across LGSS partners, but it is apparent that the £600k target for CCC was overly optimistic. Therefore, IT Managed is showing an overspend of £300k. Should any further savings be identified, the forecast outturn will be updated accordingly.					
Transformation Fund	1,000	-382	-63%	0	0%
The Transformation Fund is currently showing £226k of costs as a result of Section 188 redundancies. Based on a straight line spend profile, the variance to date is therefore an underspend of £382k. There is therefore a potential opportunity for a year-end underspend on this budget, but spending of this nature is difficult to predict and so no forecast outturn is being included at this time.					

CS APPENDIX 3 – Grant Income Analysis

The table below outlines the additional grant income, which is not built into base budgets.

Grant	Awarding Body	Expected Amount £000
Grants as per Business Plan	Public Health	265
Non-material grants (+/- £30k)		0
Total Grants 2014/15		265

CS APPENDIX 4 – Virements and Budget Reconciliation

Corporate Services:

	£000	Notes
Budget as per Business Plan	5,851	
Transfer HealthWatch function to CFA	-429	
Transfer post from Chief Executive's Office to Democratic Services	-30	
Corporate Services Operational Savings Transfer – Customer Relationship Management System	250	
Corporate Services Operational Savings Transfer - Service Transformation Funding	256	
Corporate Services Operational Savings Transfer - Digital by Default	184	
Corporate Services Operational Savings Transfer - Grants to Voluntary Organisations	48	
Non-material virements (+/- £30k)	38	
Current Budget 2014/15	6,168	

LGSS Managed:

	£000	Notes
Budget as per Business Plan	9,670	
Transfer funding for County Farms investment post to LGSS Cambridge	-50	
Transfer funding for County Farms staff to LGSS Cambridge Office	-85	
Non-material virements (+/- £30k)	16	
Current Budget 2014/15	9,551	

Financing Costs:

	£000	Notes
Budget as per Business Plan	34,142	
Non-material virements (+/- £30k)	0	
Current Budget 2014/15	34,142	

CS APPENDIX 5 – Reserve Schedule

1. Corporate Services Reserves

Fund Description	Balance at 31 March 2014	2014-15		Forecast Balance at 31 March 2015	Notes
		Movements in 2014-15	Balance at 31/07/14		
	£'000	£'000	£'000	£'000	
<u>General Reserve</u>					
Corporate Services Carry-forward	1,314	-937	377	394	1
subtotal	1,314	-937	377	394	
<u>Equipment Reserves</u>					
Postal Service	50	0	50	50	
subtotal	50	0	50	50	
<u>Other Earmarked Funds</u>					
Travellers Support Officer	50	0	50	50	
Election Processes	0	0	0	194	
Cambs & Peterborough Resilience Forum	13	0	13	13	
EDRM Project	274	0	274	118	
subtotal	336	0	336	374	
<u>Short Term Provisions</u>					
Transforming Cambridgeshire	1,000	0	1,000	0	
subtotal	1,000	0	1,000	0	
TOTAL	2,701	-937	1,763	818	

Notes

- The year-end position reflects the forecast Corporate Services underspend of £38k, and £893k planned use of operational savings. Details on operational savings allocated to date can be found in CS Appendix 4.

2. LGSS Managed Reserves

Fund Description	Balance at 31 March 2014	2014-15		Forecast Balance at 31 March 2015	Notes
		Movements in 2014-15	Balance at 31/07/14		
	£'000	£'000	£'000	£'000	
Equipment Reserves					
Corporate Infrastructure Replacement & Renewals	79	0	79	79	
Corporate ICT Assets	475	0	475	335	
Corporate Telephony	5	0	5	5	
subtotal	559	0	559	419	
Short Term Provisions					
Carbon Trading Provision	459	0	459	0	1
Insurance Short-term Provision	1,180	0	1,180	1,180	
Insurance MMI Provision	400	-381	19	0	
Redundancy Provision	826	0	826	0	2
subtotal	2,866	-381	2,485	1,180	
Long Term Provisions					
Insurance Long-term Provision	4,721	0	4,721	4,721	
subtotal	4,721	0	4,721	4,721	
SUBTOTAL	8,146	-381	7,765	6,320	
Capital Reserves					
General Capital Receipts	0	357	357	0	3
P&P Commissioning (Property)	472	0	472	472	
Blackwell Travellers Site	9	0	9	9	
subtotal	481	357	838	481	
TOTAL	8,627	-24	8,603	6,801	

Notes

- 1 A specific provision was created in lieu of carbon trading credits to be purchased for 2013/14, and this will be drawn down in due course.
- 2 The specific provision for Section 188 redundancy costs will be drawn-down at year-end.
- 3 Capital Receipts achieved in 2014/15 will be used to fund the capital programme at year-end.

CS APPENDIX 6 – Capital Expenditure and Funding

Capital Expenditure – Previously Reported Exceptions

Corporate Services & LGSS Managed Capital Programme 2014/15						TOTAL SCHEME	
Original 2014/15 Budget as per BP £000	Scheme	Revised Budget for 2014/15 £000	Actual Spend (to July) £000	Forecast Spend - Outturn (July) £000	Forecast Variance - Outturn (July) £000	Total Scheme Revised Budget £000	Total Scheme Forecast Variance £000
	Corporate Services						
	- Electronic Record Management	155	6	155	-	300	-
	- Other Schemes	30	-	30	-	40	-
		185	6	185		340	
	LGSS Managed						
1,110	EPAM - Shire Hall Campus	1,101	38	1,101	-	6,824	-
	- EPAM - Fenland	130	(250)	130	-	6,596	(925)
804	EPAM - Local Plans Representations	814	18	814	-	1,548	-
1,000	EPAM - County Farms Viability	1,009	66	1,009	-	8,031	-
600	EPAM - Building Maintenance	600	118	600	-	8,567	-
625	EPAM - Sawston Community Hub	625	6	65	(560)	1,250	-
1,150	EPAM - East Barnwell Community Hub	1,150	-	200	(950)	2,300	-
232	EPAM - Other Committed Projects	456	(274)	456	-	2,043	(264)
600	EPAM - Renewable Energy Soham	600	-	600	-	10,245	-
300	EPAM - Housing Provision on CCC Portfolio	300	-	300	-	17,500	-
950	EPAM - Trumpington Option Land	950	-	950	-	950	-
75	EPAM - Disposal / Relocation of Huntingdon Highways Depot	75	-	75	-	1,625	-
1,000	EPAM - MAC Market Towns Project	1,000	-	300	(700)	7,000	(5,220)
1,470	Carbon Reduction	1,470	(6)	1,470	-	2,000	(119)
	- Fire Compartment Surveys & Implementation	-	-	-	-	-	-
1,100	Optimising IT for Smarter Business Working	1,100	-	1,100	-	2,100	-
600	IT Infrastructure Investment	988	12	988	-	2,400	-
	- Cambridgeshire Public Sector Network	357	90	357	-	5,500	-
	- Microsoft Enterprise Agreement	-	-	-	-	1,500	-
590	Other Schemes	902	24	902	-	2,422	(282)
12,206		13,627	(158)	11,417	(2,210)	90,401	(6,811)
12,206	TOTAL	13,812	(152)	11,602	(2,210)	90,741	(6,811)

Residual work on the Awdry House site will be completed early in 2014/15. Upon completion, this will result in a total scheme underspend of £0.9m, as reported in 2013/14, due to:

- A robust design brief with commercial negotiation on the initial construction costs;
- Further savings through the procurement of a joint construction contractor to carry out the construction of CCC's Awdry House and the College of West Anglia's Technology Block in parallel;
- Challenging the costs throughout the construction process;
- Managing the wants and needs of potential users to ensure that the building is flexible and not bespoke, providing essential requirements;
- Challenging users to work smarter; and
- The contingency spend is currently below the standard 10% that is built into construction projects as a result of up front controls and limiting further changes

The MAC Public Property Partnership & Market Towns project has been reassessed and it has been concluded that the Property Partnership will not be developed over the next few years as MAC wishes to focus on more practical projects. The deliverability of the various Market Town projects have been re-evaluated in light of this decision and it has been decided to focus on taking the March Market Town project forward. This is currently expected to result in an in-year underspend of £0.7m, and a total scheme underspend of £5.2m. As a result, the scheme budget is expected to be adjusted as part of the 2015/16 Business Planning process.

The EPAM – Sawston Community Hub scheme is forecasting an in-year underspend of £560k. The slippage is due to extended lead time prior to start of construction that was not anticipated when the budget was profiled in 2014/15 Business Planning and does not reflect a reduction in total scheme costs.

Similarly, the EPAM – East Barnwell Community Hub scheme is currently forecasting an in-year underspend of £950k due to extended lead time prior to the start of construction that was not anticipated when the budget was profiled in 2014/15 Business Planning. This does not reflect a reduction in total scheme costs.

Capital Funding – Previously Reported Exceptions

Corporate Services & LGSS Managed Capital Programme 2014/15				
Original 2014/15 Funding Allocation as per BP £000	Source of Funding	Revised Funding for 2014/15 £000	Forecast Spend - Outturn (July) £000	Forecast Funding Variance - Outturn (July) £000
	Corporate Services			
-	Prudential Borrowing	185	185	-
-		185	185	-
	LGSS Managed			
4,669	Capital Receipts	4,669	4,488	(181)
1,000	Other Contributions	1,000	1,000	-
6,537	Prudential Borrowing	7,958	5,929	(2,029)
12,206		13,627	11,417	(2,210)
12,206	TOTAL	13,812	11,602	(2,210)

As the result of the reported slippage on the LGSS Managed capital programme, the overall prudential borrowing requirement has reduced by £2m.

LGSS APPENDIX 1 – Service Level Budgetary Control Report

The variances to the end of July 2014 for LGSS Cambridge Office are as follows:

Forecast Variance - Outturn (June)		Current Budget for 2014/15	Expected to end of July	Actual to end of July	Current Variance		Forecast Variance - Outturn (July)	
£000	Service	£000	£000	£000	£000	%	£000	%
<u>LGSS Cambridge Office</u>								
<u>Central Management</u>								
0	Service Assurance	379	157	129	-27	-17	0	0
0	Trading	-8,306	-2,886	-188	2,698	93	0	0
6	LGSS Equalisation	-552	0	774	774	0	8	1
0	Grant Income	-220	-110	-110	0	0	0	0
6		-8,699	-2,840	605	3,445	121	8	0
<u>Finance</u>								
0	Chief Finance Officer	1,102	295	285	-10	-3	0	0
0	Strategic Finance	30	27	26	0	-2	0	0
0	Strategic Assets	788	261	263	3	1	0	0
0	CF, ETE, CS & LGSS Finance	676	227	218	-9	-4	0	0
0	CFA Finance	1,427	592	556	-37	-6	-16	-1
0	Pensions Service	0	165	137	-28	-17	0	0
0		4,022	1,566	1,485	-81	-5	-16	0
<u>People, Transformation & Transactional</u>								
0	HR Business Partners	1,219	435	389	-46	-11	-21	-2
0	HR Policy & Strategy	410	167	113	-54	-33	0	0
0	LGSS Programme Team	2,189	732	983	251	34	0	0
0	Organisational & Workforce Development	594	230	196	-34	-15	0	0
0	Revenues and Benefits	2,266	746	834	88	12	0	0
0	Transactional Services	1,568	771	607	-164	-21	-16	-1
0		8,245	3,082	3,122	41	1	-37	0
<u>Law, Property & Governance</u>								
0	Audit & Risk Management	757	367	223	-143	-39	0	0
-12	Democratic & Scrutiny Services	521	159	111	-48	-30	-12	-2
0	Legal Services	-383	13	-21	-34	-271	0	0
0	Procurement	340	101	76	-25	-24	-14	-4
0	Property Operations & Delivery	715	709	390	-320	-45	0	0
-12		1,951	1,348	779	-570	-42	-26	-1
0	<u>IT Services</u>	5,007	2,277	2,284	6	0	0	0
-6	Total LGSS Cambridge Office	10,527	5,434	8,275	2,841	52	-71	-1
MEMORANDUM - Grant Income								
0	Public Health Grant	-220	-110	-110	0	0	0	0
0		-220	-110	-110	0	0	0	0

LGSS APPENDIX 2 – Commentary on Forecast Outturn Position

Number of budgets measured at service level that have an adverse/positive variance greater than 2% of annual budget or £100,000 whichever is greater.

Service	Current Budget for 2014/15 £'000	Current Variance		Forecast Variance - Outturn	
		£'000	%	£'000	%
Trading	-8,306	2,698	+93%	0	0%
The current variance is due to a delay in approving the budgets and subsequent billing schedule on the Norwich City contract. This has now been granted and it is expected that outstanding invoices for 2014/15 to date will be raised during August.					

LGSS APPENDIX 3 – Grant Income Analysis

The table below outlines the additional grant income, which is not built into base budgets.

Grant	Awarding Body	Expected Amount £'000
Grants as per Business Plan	Public Health	220
Non-material grants (+/- £30k)		0
Total Grants 2014/15		220

LGSS APPENDIX 4 – Virements and Budget Reconciliation

	£'000	Notes
Budget as per Business Plan	10,351	
Funding for County Farms investment post from LGSS Managed	50	
Transfer post from Chief Executive's Office to Democratic Services	30	
Transfer funding for County Farms staff	85	
Non-material virements (+/- £30k)	11	
Current Budget 2014/15	10,527	

LGSS APPENDIX 5 – Reserve Schedule

Fund Description	Balance at 31 March 2014	2014-15		Forecast Balance at 31 March 2015	Notes
		Movements in 2014-15	Balance at 31/07/14		
	£'000	£'000	£'000	£'000	
General Reserve					
LGSS Cambridge Office Carry-forward	1,116	-18	1,098	124	1
subtotal	1,116	-18	1,098	124	
Equipment Reserves					
Legal Services	85	0	85	0	
subtotal	85	0	85	0	
SUBTOTAL	1,201	-18	1,183	124	
Capital Reserves					
Legal Services	30	0	30	0	
subtotal	30	0	30	0	
TOTAL	1,231	-18	1,213	124	

Notes

- 1 The year-end position reflects £1.045m planned use of operational savings and the currently forecast underspend of £71k.

LGSS APPENDIX 6 – Capital Expenditure and Funding

Capital Expenditure – Previously Reported Exceptions

LGSS Cambridge Office Capital Programme 2014/15						TOTAL SCHEME	
Original 2014/15 Budget as per BP £000	Scheme	Revised Budget for 2014/15 £000	Actual Spend (to July) £000	Forecast Spend - Outturn (July) £000	Forecast Variance - Outturn (July) £000	Total Scheme Revised Budget £000	Total Scheme Forecast Variance £000
	- R12 Convergence	382	-	382	-	600	-
	- Other Schemes	30	-	30	-	30	-
	- TOTAL	412	-	412	-	630	-

There are no previous exceptions to report.

Capital Funding – Previously Reported Exceptions

LGSS Cambridge Office Capital Programme 2014/15				
Original 2014/15 Funding Allocation as per BP £000	Source of Funding	Revised Funding for 2014/15 £000	Forecast Spend - Outturn (July) £000	Forecast Funding Variance - Outturn (July) £000
	- Other Contributions	30	30	-
	- Prudential Borrowing	382	382	-
	- TOTAL	412	412	-

There are no previous exceptions to report.