

**Corporate Services and LGSS Cambridge Office**

**Finance and Performance Report – August 2015**

**1. SUMMARY**

**1.1 Finance**

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

**1.2 Performance Indicators – Current status: (see section 4)**

Monthly Indicators	Red	Amber	Green	Total
August(Number of indicators)	0	0	11	11

**2. INCOME AND EXPENDITURE**

**2.1 Overall Position**

Original Budget as per BP <sup>1</sup> £000	Service	Current Budget for 2015/16 £000	Forecast Variance - Outturn (Jul) £000	Forecast Variance - Outturn (Aug) £000	Forecast Variance - Outturn (Aug) %	Current Status	D o T
5,672	Corporate Services	6,166	-105	-145	-2	Green	↑
9,145	LGSS Managed	10,471	1,011	123	1	Amber	↑
35,460	Financing Costs	35,460	-1,320	-1,320	-4	Green	↔
<b>50,277</b>	<b>Sub Total</b>	<b>52,097</b>	<b>-415</b>	<b>-1,342</b>	<b>-5</b>		
9,864	LGSS Cambridge Office	9,856	-20	0	0	Green	↓
<b>60,141</b>	<b>Total</b>	<b>61,953</b>	<b>-435</b>	<b>-1,342</b>	<b>-5</b>		

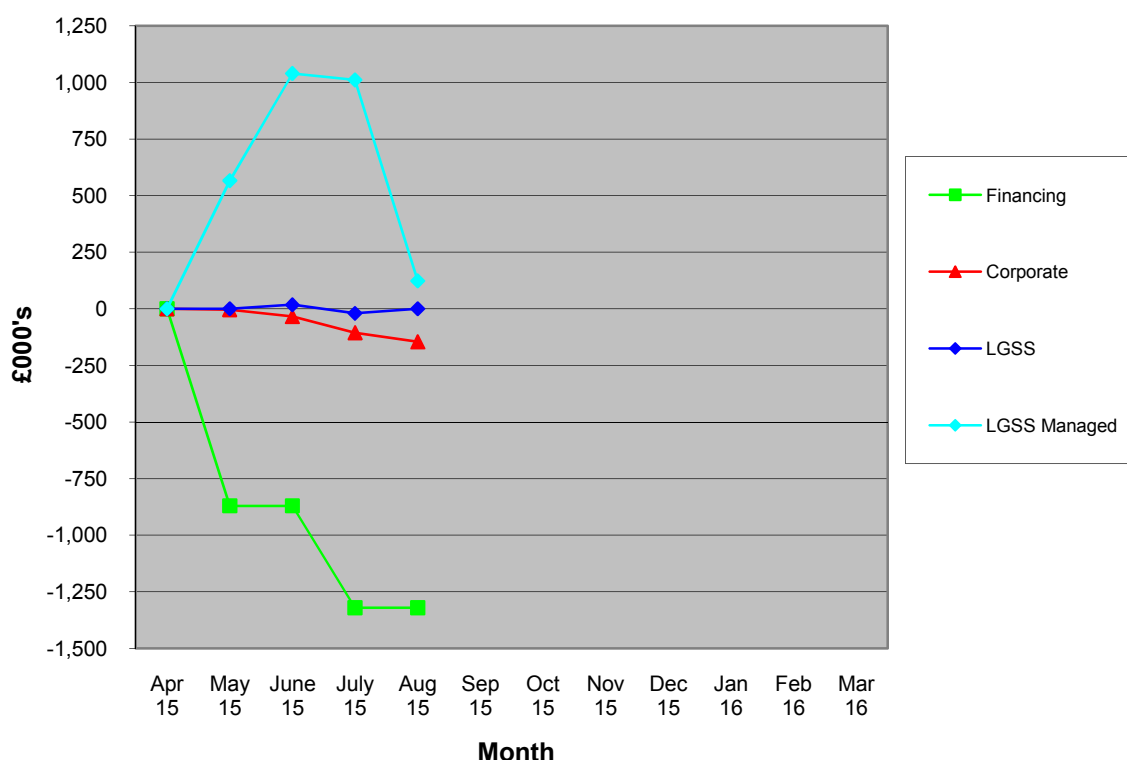
<sup>1</sup> The budget figures in this table are net, with the 'Original Budget as per BP' representing the Net Budget column in Table 1 of the Business Plan for each respective Service.

The service level budgetary control report for Corporate Services, LGSS Managed and Financing Costs for August 2015 can be found in [CS appendix 1](#).

The service level budgetary control report for LGSS Cambridge Office for August 2015 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 2015/16



### 2.2.1 Significant Issues – Corporate Services

- Corporate Services is currently predicting a year-end underspend of £145k.
- There are no new exceptions to report this month.

### 2.2.2 Significant Issues – LGSS Managed

- LGSS Managed is currently predicting a year-end overspend of £123k, which is a decrease of £0.9m from the figure reported last month, reflecting the actions identified to recover the overspend position.
- County Offices is forecasting an overspend of £760k, a decrease of £207k from the figure reported last month. Under the agreement to lease Castle Court, the 50% rental period is due to commence on 31<sup>st</sup> October 2015, subject to planning permission being granted. Should this be forthcoming, additional income of £281k will be generated in 2015/16, and this has now been reflected in the forecast outturn position. A number of additional small budgetary pressures totalling £74k have been identified across the portfolio, partially offsetting the improvement in outturn position.

The balance of the overspend (£967k) is as previously reported. Full details can be found in CS Appendix 2.

- An underspend of £421k is being reported on the IT Managed budgets. To contribute towards recovery of the overall LGSS Managed overspend the balance on the IT Asset replacement fund (£475k) will be written back to revenue. This is facilitated by the move towards provision of mobile devices, which are funded from the IT for Smarter Business Working capital scheme. This is partially offset by £54k net pressures across the centrally held budgets.
- The Transformation Fund covers the costs of Section 188 redundancies. Assuming a straight-line spend profile based on costs to date, an underspend of £225k is now being reported.

### **2.2.3 Significant Issues – Financing Costs**

- Financing costs is showing an underspend of £1.320m on the debt charges budget.
- There are no new exceptions to report this month.

### **2.2.4 Significant Issues – LGSS Cambridge Office**

- LGSS Cambridge Office is currently predicting a breakeven position at year-end.
- There is currently a forecast overspend of £179k against the Trading budget. There is a deficit of £794k on the consolidated trading position, which relates to the forecast shortfall on additional trading activity in 2015/16 to meet the revised income target. This shortfall is being partially offset by in-year underspends across LGSS Directorates, and the balance required to ensure an overall breakeven position will be met from the LGSS Smoothing Reserve.
- HR Policy & Strategy is reporting an underspend of £100k. The implementation of the Workforce Planning and Strategy team is planned for October 2015 and the forecast in-year underspend is due to delays in recruitment.
- Transactional Services is reporting an underspend of £100k. The Service-wide restructure was implemented in August 2015 and has resulted in a number of vacancies which are actively being recruited to. The impact of the vacancies is expected to provide an in-year underspend of £100k.

## **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 August.

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:

### LGSS Managed:

	£000	Notes
Transfer from reserves to LGSS Managed	200	Transfer additional City Deal funding from reserves.
Non material virements (+/- £30k)	0	

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 £386k in 2015/16 and there is spend to date of £48k. 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 exceptions to report for August.

- LGSS Managed has a capital budget of £15.3m in 2015/16 and there is spend to date of £557k. It is currently expected that the programme will underspend by £5.9m 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 £1.0m. Ongoing discussions with the District Council and Sawston

Village College regarding siting of the compound are significantly delaying the start of construction, which is now expected to commence in early 2016.

Members have undertaken a review of the EPAM – East Barnwell Community Hub scheme and have decided that it should not progress in its current form. Work is underway to assess alternative options and a decision is due later in the year regarding how the scheme should progress. As a consequence, an in-year underspend of £1.8m is being reported. A feasibility study has been commissioned to reflect the mixed use scope now required and will be part of a revised scheme cost when costs have been refined.

The EPAM – Disposal / Relocation of Huntingdon Highways Depot scheme is no longer required and so a total scheme underspend of £1.6m is being reported. This has been superseded by a new Joint Highways Depot scheme under Making Assets Count, which is being submitted via the 2016/17 Business Planning process.

The EPAM – MAC Market Towns Project has been reassessed for Business Planning, resulting in rephasing of activity from 2015/16 to 2016/17, producing an in-year underspend of £0.6m and a reduced total scheme cost (-£0.3m).

The Optimising IT for Smarter Business Working scheme is forecasting an in-year underspend of £0.9m. Expenditure has been rephased to reflect the priorities set by the County Council for the provision of the IT infrastructure and devices to support mobile working, and a revised timescale for implementation.

The IT Infrastructure Investment scheme is showing an in-year underspend of £0.7m. Expenditure has been rephased to better reflect timescales for the delivery of upgrades / refresh of the core IT software and hardware systems that underpin the use of IT across the Council.

- LGSS Cambridge Office has a capital budget of £209k in 2015/16 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 August.

### Funding

- Corporate Services has capital funding of £386k in 2015/16 with the current expectation being that this continues to be required in line with the original budget proposals.
- LGSS Managed has capital funding of £15.3m in 2015/16. As reported above, the LGSS Managed budget is expected to underspend by £5.9m, which will result in a reduced requirement of funding of this amount.

The review of the EPAM – East Barnwell Community Hub and reassessment of EPAM – MAC Market Towns Project schemes identified above have impacted on the associated ring-fenced capital receipt generation, resulting in reduced funding of

£0.7m. This has not adversely impacted on in-year prudential borrowing requirements.

As the result of the reported underspend on the LGSS Managed capital programme, the overall prudential borrowing requirement has reduced by £4.9m.

- LGSS Cambridge Office has capital funding of £209k in 2015/16 with the current expectation being that this continues to be required in line with the original budget proposals.

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	Target	Actual	RAG status	Direction of travel	Comments
<b>Customer Service &amp; Transformation</b>									
Proportion of FOI requests responded to within timescales	Monthly	High	%	07/09/15	90.0%	99.0%	Green	↑	
For context only - number of FOI requests received annually	Annually	Low	Num	09/07/15	N/A*	309	N/A	N/A	Running total will be collected quarterly. Data to be next reported on in October 2015 for Q2 2015/16.
Proportion of customer complaints received in the month before last that were responded to within minimum response times	Monthly	High	%	07/08/15	90.0%	96.9%	Green	↔	There was an issue this month with the accuracy of July's complaints figures. Performance for both July and August will be reported in October.
For context only - number of complaints received annually per thousand population	Annually	Low	Num	27/04/15	N/A*	1.68**	N/A	N/A	Data to be next reported on in May 2016 for 2015/16
Proportion of all transformed transaction types to be completed online by 31 March 2015***	Annually	High	%	09/07/15	75.0%	76.8%	Green	↑	To be next reported on in October 2015 for Q2 2015/16
Deprivation measure - Number of physically active adults (narrowing the gap between Fenland and others)	Annually	High	%	N/A	51% (2015) 52% (2016)	49.5% (2014)	TBC	N/A	Data reported retrospectively for 2014
<b>LGSS Managed Services</b>									
Strategy and Estates – capital receipts target managed and achieved	Quarterly	High	%	13/07/15	98% (£250k gross)	110% (£275k)	Green	↑	Data reported against cumulative quarterly targets
Strategy and Estates – farm estates income demanded and collected on time	Half-yearly	High	%	10/06/15	95% (£3.9m gross)	103.8%	Green	N/A	To be next reported on in October 2015 for Q1 and Q2 2015/16
IT – availability of Universal Business System****	Quarterly	High	%	13/07/15	95.0%	100.0%	Green	↔	Data to be next reported on in October 2015 for Q2
IT – incidents resolved within Service Level Agreement	Quarterly	High	%	12/08/15	90.0%	98.0%	Green	↓	Data reported retrospectively for year-end 2014/15

The full scorecard for Customer Services and Transformation and LGSS Managed Services can be found at [CS appendix 7](#).

#### 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
<b>LGSS Cambridge Office</b>									
Percentage of invoices paid within term for month	Monthly	High	%	01/07/15	97.5%	99.7%	Green	↓	99.8% reported last period
Percentage of invoices paid within term cumulative for year to date	Monthly	High	%	01/07/15	97.5%	99.8%	Green	↔	99.8% reported last period
Total debt as a percentage of turnover	Monthly	Low	%	01/07/15	10.0%	5.8%	Green	↑	7.2% reported last period
Percentage of debt over 90 days old	Monthly	Low	%	01/07/15	20.0%	19.9%	Green	↑	25.2% reported last period



## CS APPENDIX 1 – Corporate Service Level Budgetary Control Report

The variances to the end of August 2015 for Corporate Services, LGSS Managed and Financing Costs are as follows:

Original Budget as per BP £000	Service	Current Budget for 2015/16 £000	Forecats Variance - Outturn (Jul) £000	Forecast Variance - Outturn (Aug) £000	%
<u>Corporate Services</u>					
1,096	Director, Policy & Business Support	1,083	-32	-51	-5
296	Chief Executive	295	-14	-14	-5
433	Corporate Information Management	464	0	0	0
1,286	Customer Services	1,285	-20	-20	-2
511	Digital Strategy	826	0	0	0
299	Research	293	-35	-35	-12
0	Service Transformation	256	0	0	0
136	Smarter Business	136	0	0	0
656	Strategic Marketing, Communications & Engagement	550	0	-21	-4
198	Elections	198	0	0	0
926	Redundancy, Pensions & Injury	926	-5	-5	0
-165	Grant Income	-146	0	0	0
<b>5,672</b>		<b>6,166</b>	<b>-105</b>	<b>-145</b>	<b>-2</b>
<u>LGSS Managed</u>					
1,137	Building Maintenance	1,108	5	0	0
0	City Deal	917	0	0	0
-3,174	County Farms	-3,174	-140	-140	-4
5,497	County Offices	5,534	967	760	14
121	Effective Property Asset Management	121	0	0	0
179	External Audit	179	0	0	0
1,483	Insurance	1,483	0	0	0
1,834	IT Managed	2,222	31	-421	-19
985	Members' Allowances	1,000	0	0	0
128	OWD Managed	128	-34	-34	-27
106	Subscriptions	106	0	0	0
1,000	Transformation Fund	1,000	0	-225	-23
-53	Authority-wide Miscellaneous	-53	182	183	344
-100	Grant Income	-100	0	0	0
<b>9,145</b>		<b>10,471</b>	<b>1,011</b>	<b>123</b>	<b>1</b>
<u>Financing Costs</u>					
35,460	Debt Charges and Interest	35,460	-1,320	-1,320	-4
<b>50,277</b>	<b>CORPORATE SERVICES TOTAL</b>	<b>52,097</b>	<b>-415</b>	<b>-1,342</b>	<b>-3</b>
<u>MEMORANDUM - Grant Income</u>					
-165	Public Health Grant - Corporate Services	-136	0	0	0
-100	Public Health Grant - LGSS Managed	-100	0	0	0
0	Other Corporate Services Grants	-10	0	0	0
<b>-265</b>		<b>-246</b>	<b>0</b>	<b>0</b>	<b>0</b>

## 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 £'000	Forecast Variance - Outturn	
		£'000	%
<b>County Farms</b>	-3,174	-140	-4%
<p>County Farms is forecasting an additional surplus of £140k due to an increase in rent income following completion of 60 rent reviews during 2014/15. Levels of income generation resulting from the ongoing programme of solar PV installations across the estate are being assessed to consider whether any further underspend can be declared.</p>			
<b>County Offices</b>	5,534	+760	+14%
<p>County Offices is forecasting an overspend of £760k, a decrease of £207k from the figure reported last month. Under the agreement to lease Castle Court, the 50% rental period is due to commence on 31<sup>st</sup> October 2015, subject to planning permission being granted. Should this be forthcoming, additional income of £281k will be generated in 2015/16, and this has now been reflected in the forecast outturn position.</p> <p>As previously reported, the pressure resulting from Children's Centre business rates received to date and an assessment of the potential liability for Children's Centres where bills have not yet been received is forecast to be in the region of £616k. Of this amount, £471k is the estimated liability for prior years billing and £145k relates to the estimated annual cost for 2015/16 onwards. The position will continue to be monitored and forecast outturn updated accordingly when / if further business rates bills are received.</p> <p>Full-year savings have now been realised in respect of the closure of Dryden House (£203k) and the cessation of Castle Court running costs (£347k). The prior-year savings target for a reduction of the property portfolio has therefore been fully achieved and progress is being made towards the new 2015/16 target (£400k), with a balance of £379k to be identified. In addition, there are a number of small budgetary pressures across the portfolio, amounting to £88k. These have been partially offset by a £42k reduction in the anticipated cost of Dryden House dilapidations.</p>			
<b>IT Managed</b>	2,222	-421	-19%
<p>An underspend of £421k is being reported on the IT Managed budgets. To contribute towards recovery of the overall LGSS Managed overspend the balance on the IT Asset replacement fund (£475k) will be written back to revenue. This is facilitated by the move towards provision of mobile devices, which are funded from the IT for Smarter Business Working capital scheme. This is partially offset by £54k net pressures across the centrally held budgets.</p>			

Service	Current Budget £'000	Forecast Variance - Outturn	
		£'000	%
<b>Transformation Fund</b>	1,000	-225	-23%
The Transformation Fund covers the costs of Section 188 redundancies. Assuming a straight-line spend profile based on costs to date, an underspend of £225k is now being reported.			
<b>Authority-wide Miscellaneous</b>	-53	+183	+344%
<p>The Authority-wide miscellaneous budget is forecasting an overspend of £183k due to a forecast deficit in additional employer pension contributions. The position is monitored via the balance sheet each month, but any surplus or deficit at year-end is written back to revenue. The applied percentage for additional pension contributions is an estimate based on budgeted employer contributions and as such there is always likely to be a variance between actual levels of recovery and the lump sum required; there was an over-recovery of £168k in 2014/15.</p> <p>The forecast under-recovery for 2015/16 will be taken into account when the 2016/17 percentage is calculated as part of the Business Plan inflation forecasting process.</p>			
<b>Financing Costs</b>	35,460	-1,320	-4%
<p>Financing costs is showing an underspend of £1.320m on the debt charges budget. The underspend is largely as a result of favourable variances for MRP (Minimum Revenue Provision) and Interest Payable. The initial estimate for MRP has been revised down following year-end, however there may be some additional small movement once the charge has been finalised. A favourable variance for Interest payable has been included on the assumption that the Council will experience significant slippage in the capital programme, as it has done in past years so that borrowing is deferred until next year. There is also a small positive variance for interest that is recharged internally.</p> <p>The capital programme continues to be monitored closely alongside forecasts for cash balances and interest rates and pragmatic approach to borrowing is adopted.</p>			

### CS APPENDIX 3 – Grant Income Analysis

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

<b>Grant</b>	<b>Awarding Body</b>	<b>Expected Amount £000</b>
<b>Grants as per Business Plan</b>	Public Health	236*
Non-material grants (+/- £30k)	Various	10**
<b>Total Grants 2015/16</b>		<b>246</b>

\* The Public Health grant allocation for Corporate Services has been reduced by £29k, compared to the Business Plan figure of £265k.

\*\* This relates to grant funding received during 2014/15, where conditions have now been met and so funding has been applied.

## CS APPENDIX 4 – Virements and Budget Reconciliation

### Corporate Services:

	£000	Notes
<b>Budget as per Business Plan</b>	<b>5,673</b>	
Transfer of Travellers Support budget to ETE	-51	
Transfer Green Spaces budget to ETE	-55	
Operational Savings Transfer 2015/16 - CRM System	150	
Operational Savings Transfer 2015/16 - Service Transformation Funding	256	
Operational Savings Transfer 2015/16 - Digital by Default	165	
Operational Savings Transfer 2015/16 - Digital Delivery Assistant	31	
Non-material virements (+/- £30k)	-3	
<b>Current Budget 2015-16</b>	<b>6,166</b>	

### LGSS Managed:

	£000	Notes
<b>Budget as per Business Plan</b>	<b>9,144</b>	
Transfer of City Deal funding from New Homes Bonus to corporate ownership (ETE)	717	
Centralisation of mobile phone budgets from CFA, ETE, CS & LGSS	372	
Funding from reserves for Microsoft support extension	33	
Transfer additional City Deal funding from reserves	200	
Non-material virements (+/- £30k)	4	
<b>Current Budget 2015-16</b>	<b>10,471</b>	

**Financing Costs:**

	<b>£000</b>	<b>Notes</b>
<b>Budget as per Business Plan</b>	<b>35,460</b>	
Non-material virements (+/- £30k)	0	
<b>Current Budget 2014/15</b>	<b>35,460</b>	

## CS APPENDIX 5 – Reserve Schedule

### 1. Corporate Services Reserves

Fund Description	Balance at 31 March 2015	Movements in 2015-16	Balance at 31/08/15	Forecast Balance at 31 March 2016	Notes
	£'000	£'000	£'000	£'000	
<b>General Reserve</b>					
Corporate Services Carry-forward	1,020	-602	417	562	1
subtotal	1,020	-602	417	562	
<b>Equipment Reserves</b>					
Postal Service	50	0	50	50	
subtotal	50	0	50	50	
<b>Other Earmarked Funds</b>					
Travellers Support Officer	45	-45	0	0	3
Shape Your Place - Fenland Grant	18	0	18	0	
Green Spaces	10	-10	0	0	3
Election Processes	180	0	180	368	2
EDRM Project	274	0	274	0	
subtotal	527	-55	472	368	
<b>Short Term Provisions</b>					
Transforming Cambridgeshire	1,000	0	1,000	955	4
Earith Bridge Travellers Site	43	-43	0	0	3
subtotal	1,043	-43	1,000	955	
<b>TOTAL</b>	<b>2,640</b>	<b>-700</b>	<b>1,940</b>	<b>1,936</b>	

#### Notes

- 1 The year-end position reflects the forecast Corporate Services underspend of £145k and £602k use of operational savings. Details on operational savings allocations can be found in CS Appendix 4.
- 2 The underspend on the Elections budget will be transferred to the earmarked reserve. This is to ensure that sufficient funding is available for the four-yearly County Council election.
- 3 The unapplied balances on the Fenland Social Media Cohesion grant and Heritage Lottery funding for the Cambridgeshire Local Nature Partnership and the short-term provision in respect of Earith Bridge Travellers Site have transferred to ETE following the Customer Service and Transformation restructure.
- 4 The current year-end position reflects £45k planned use for a post in Corporate Services.

## 2. LGSS Managed Reserves

Fund Description	Balance at 31 March 2015	Movements in 2015-16	Balance at 31/08/15	Forecast Balance at 31 March 2016	Notes
	£'000	£'000	£'000	£'000	
<b>Equipment Reserves</b>					
Corporate Infrastructure Replacement & Renewals	162	0	162	162	1
Corporate ICT Assets	475	0	475	0	
Corporate Telephony	5	0	5	5	
subtotal	642	0	642	167	
<b>Other Earmarked Funds</b>					
Manor school site demolition costs	139	0	139	233	2
CPSN Partnership Funds	59	0	59	0	
subtotal	198	0	198	233	
<b>Short Term Provisions</b>					
Insurance Short-term Provision	1,180	0	1,180	1,180	
External Audit Costs	154	0	154	154	
Insurance MMI Provision	32	0	32	0	
Back-scanning Reserve	56	0	56	0	
Contracts General Reserve	893	0	893	0	
Operating Model Reserve	1,000	0	1,000	1,000	
subtotal	3,316	0	3,316	2,335	
<b>Long Term Provisions</b>					
Insurance Long-term Provision	4,718	0	4,718	4,718	
subtotal	4,718	0	4,718	4,718	
<b>SUBTOTAL</b>	<b>8,874</b>	<b>0</b>	<b>8,874</b>	<b>7,452</b>	
<b>Capital Reserves</b>					
Effective Property Asset Management Receipts	0	120	120	0	3
General Capital Receipts	0	152	152	0	3
P&P Commissioning (Property)	472	-45	427	427	
IT for Smarter Business Working	0	57	57	0	
Blackwell Travellers Site	9	-9	0	0	
subtotal	481	276	757	427	
<b>TOTAL</b>	<b>9,355</b>	<b>276</b>	<b>9,631</b>	<b>7,880</b>	

### Notes

- 1 To contribute towards recovery of the overall LGSS Managed overspend the balance on the IT Asset replacement fund will be written back to revenue.
- 2 Rental income from Bellerbys buildings on Manor School site is being held to offset demolition costs when the lease expires in 2021.
- 3 Capital Receipts achieved in 2015/16 will be used to fund the capital programme at year-end.



## CS APPENDIX 6 – Capital Expenditure and Funding

### Capital Expenditure

Corporate Services & LGSS Managed Capital Programme 2015/16						TOTAL SCHEME	
Original 2015/16 Budget as per BP £000	Scheme	Revised Budget for 2015/16 £000	Actual Spend (to Aug) £000	Forecast Spend - Outturn (Aug) £000	Forecast Variance - Outturn (Aug) £000	Total Scheme Revised Budget £000	Total Scheme Forecast Variance £000
	<b>Corporate Services</b>						
	- Electronic Record Management	56	22	56	-	300	-
300	Essential CCC Business Systems Upgrade	300	26	300	-	300	-
	- Other Schemes	30	-	30	-	40	-
<b>300</b>		<b>386</b>	<b>48</b>	<b>386</b>	-	<b>640</b>	-
	<b>LGSS Managed</b>						
550	EPAM - Shire Hall Campus	937	216	937	-	6,524	(314)
	- EPAM - Fenland	20	(45)	20	-	6,596	(1,145)
45	EPAM - Local Plans Representations	389	50	389	-	1,548	-
1,000	EPAM - County Farms Viability	1,182	51	682	(500)	5,000	(2,396)
600	EPAM - Building Maintenance	600	15	600	-	6,000	-
1,180	EPAM - Sawston Community Hub	1,206	39	250	(956)	1,250	-
1,742	EPAM - East Barnwell Community Hub	1,911	36	100	(1,811)	2,000	-
	- EPAM - Other Committed Projects	167	(290)	167	-	2,043	(264)
203	EPAM - Renewable Energy Soham	242	-	242	-	12,030	-
200	EPAM - Housing Provision on CCC Portfolio	367	18	367	-	17,500	-
50	EPAM - Disposal / Relocation of Huntingdon Highways Depot	125	-	-	(125)	1,625	(1,625)
630	EPAM - MAC Market Towns Project	630	-	-	(630)	1,780	(300)
	- Carbon Reduction	593	15	593	-	1,673	(650)
1,840	Optimising IT for Smarter Business Working	2,273	360	1,376	(897)	3,432	-
950	IT Infrastructure Investment	1,708	87	1,008	(700)	2,400	-
	- Cambridgeshire Public Sector Network	189	3	189	-	5,554	-
500	Microsoft Enterprise Agreement	500	-	500	-	1,902	-
500	Implementing IT Resilience Strategy for Data Centres	500	-	250	(250)	500	-
1,000	Communications & Storage Infrastructure Refresh	1,000	-	1,000	-	1,000	-
395	Other Schemes	792	3	792	-	1,095	(57)
<b>11,385</b>		<b>15,331</b>	<b>557</b>	<b>9,462</b>	<b>(5,869)</b>	<b>81,452</b>	<b>(6,752)</b>
<b>11,685</b>	<b>TOTAL</b>	<b>15,717</b>	<b>605</b>	<b>9,848</b>	<b>(5,869)</b>	<b>82,092</b>	<b>(6,752)</b>

### Previously Reported Exceptions

As reported in 2014/15, a reduction in the estimated cost of final retention payments for the Awdry House site has increased the predicted total scheme underspend to £1.1m.

The EPAM – County Farms Viability is forecasting an in-year underspend of £0.5m. The level of funding required for this scheme has been reassessed for Business Planning and it has been determined that it can be reduced by £0.5m per year to better reflect actual activity with tenant farmers more cautious due to the unsettled global market. This will result in a total scheme underspend of £2.4m and the scheme budget will be adjusted as part of the 2016/17 Business Planning process.

The works planned under the Carbon Reduction scheme were reviewed in 2014/15 and a new schedule was agreed. As reported in 2014/15, the agreed work plan is expected to deliver a total scheme underspend of £0.65m.

### Capital Funding

Corporate Services & LGSS Managed Capital Programme 2015/16				
Original 2015/16 Funding Allocation as per BP £000	Source of Funding	Revised Funding for 2015/16 £000	Forecast Spend - Outturn (Aug) £000	Forecast Funding Variance - Outturn (Aug) £000
300	<b>Corporate Services</b>			
	Prudential Borrowing	386	386	-
<b>300</b>		<b>386</b>	<b>386</b>	-
	<b>LGSS Managed</b>			
4,531	Capital Receipts	4,531	3,829	(702)
-	Other Contributions	57	57	-
255	Developer Contributions	255	-	(255)
6,599	Prudential Borrowing	10,488	5,576	(4,912)
<b>11,385</b>		<b>15,331</b>	<b>9,462</b>	<b>(5,869)</b>
<b>11,685</b>	<b>TOTAL</b>	<b>15,717</b>	<b>9,848</b>	<b>(5,869)</b>

### Previously Reported Exceptions

There are no previous exceptions to report.

## CS Appendix 7 – Performance Scorecard

Measure	Reporting frequency	What is good	Unit	Data last entered	Time period covered	Target	Actual	RAG status	Direction of travel	Comments
<b>Customer Service and Transformation</b>										
Proportion of FOI requests responded to within timescales	Monthly	High	%	07/09/15	1 - 31 August 2015	90%	99.0%	Green	↑	112* FOI requests were received in August and 111 requests were responded to on time.  *2 further requests required clarification in order to be considered valid which the requester has yet to provide.
<i>For context only - number of FOI requests received annually</i>	<i>Annually</i>	<i>Low</i>	<i>Num</i>	09/07/15	1 April - 30 June 2015	<i>N/A*</i>	309	<i>N/A</i>	<i>N/A</i>	<i>* No target or RAG status for this indicator. Purpose is to set the context.</i>  <i>2013/14 - 1153</i> <i>2012/13 – 899</i> <i>2011/12 – 917</i> <i>2010/11 - 834</i>  <i>Running total will be collected quarterly. Data to be next reported on in October 2015 for Q2 2015/16.</i>
Proportion of customer complaints received in the month before last that were responded to within minimum response times	Monthly	High	%	07/08/15	1 - 30 June 2015**	90%	96.9%	Green	↔	** There was an issue this month with the accuracy of July's complaints figures. Performance for both July and August will be reported in October 2015  Number of customer complaints for June 2015 = 129  <u>Breakdown of June 2015 figures</u> 72 complaints were received for CFA for June. 2 failed which meant a pass rate of 97.2%. 52 complaints were received for ETE for June. 2 failed which meant a pass rate of 96.2%. 5 complaints were received for CS&T for June. None failed which meant a pass rate of 100%.  No complaints for LGSS and Public Health.
<i>For context only - number of complaints received annually per thousand population</i>	<i>Annually</i>	<i>Low</i>	<i>Num</i>	27/04/15	1 April 2014 - 31 March 2015	<i>N/A*</i>	1.68**	<i>N/A</i>	<i>N/A</i>	<i>* No target or RAG status for this indicator. Purpose is to set the context.</i> <i>** Based on Cambridshire Insight mid-2013 population estimate of 635,100 residents</i>  <i>Data to be next reported on in May 2016 for period of 1 April 2015 - 31 March 2016</i>
Proportion of all transformed transaction types to be completed online by 31 March 2015***	Annually	High	%	09/07/15	1 April to 30 June 2015	75%	76.8%	Green	↑	<i>To be next reported on in October 2015 for Q2 2015/16</i>
Deprivation measure - Number of physically active adults (narrowing the gap between Fenland and others)	Annually	High	%	N/A	1 April 2015 - 31 March 2016	51% (2015) 52% (2016)	49.5% (2014)	TBC	N/A	New indicator identified by GPC in response to the deprivation motion passed by Council in July 2014. Indicator shared with Public Health.  Data to be reported on in April/May 2016 for year end.

Measure	Reporting frequency	What is good	Unit	Data last entered	Time period covered	Target	Actual	RAG status	Direction of travel	Comments
<b>LGSS Managed Services</b>										
Strategy and Estates – capital receipts target managed and achieved	Quarterly	High	%	13/07/15	1 April 2015 - 30 June 2015 (Q1)	98% (£250k gross)	110% (£275k)	Green	↑	The target for 2015/16 is £3.705m. This is broken down into cumulative quarterly targets as follows: Q1 = £0.25m; Q2 = £1.50m; Q3 = £2.00m Q4 = £3.705m. To next be reported on in October 2015 for Q2 2015/16
Strategy and Estates – farm estates income demanded and collected on time	Half-yearly	High	%	10/06/15	1 April 2014 - 31 March 2015	95% (£3.9m gross)	103.8%	Green	N/A	To be next reported on in October 2015 for Q1 and Q2 2015/16
IT – availability of Universal Business System****	Quarterly	High	%	13/07/15	1 April 2015 - 30 June 2015 (Q1)	95%	100.0%	Green	↔	Q4 2014/15 - 100% Q3 2014/15 - 99.7% Q2 2014/15 - 99.8% Q1 2014/15 - 99.7%  Data to be next reported on in October 2015 for Q2 2015/16.
IT – incidents resolved within Service Level Agreement	Quarterly	High	%	12/08/15	1 April - 30 June 2015 (Q1)	90%	98.0%	Green	↓	Data to be next reported on in October 2015 for Q2 2015/16.

## LGSS APPENDIX 1 – Service Level Budgetary Control Report

The variances to the end of August 2015 for LGSS Cambridge Office are as follows:

Original Budget as per BP £000	Service	Current Budget for 2015/16 £000	Forecast Variance - Outturn (July) £000	Forecast Variance - Outturn (Aug) £000	%
<b><u>LGSS Cambridge Office</u></b>					
<b><u>Central Management</u></b>					
162	Service Assurance	19	0	0	0
-8,905	Trading	-8,809	0	179	2
353	LGSS Equalisation	444	-20	0	0
-410	Grant Income	-419	0	0	0
<b>-8,799</b>		<b>-8,765</b>	<b>-20</b>	<b>179</b>	<b>-2</b>
<b><u>Finance</u></b>					
1,048	Chief Finance Officer	1,057	0	0	0
2,013	Professional Finance	2,012	0	0	0
883	Strategic Assets	844	0	0	0
0	Pensions Service	0	0	0	0
<b>3,944</b>		<b>3,912</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b><u>People, Transformation &amp; Transactional</u></b>					
1,277	HR Business Partners	1,271	0	0	0
315	HR Policy & Strategy	313	0	-100	-32
1,880	LGSS Programme Team	1,879	0	50	3
573	Organisational & Workforce Development	341	0	0	0
2,266	Revenues and Benefits	2,327	0	0	0
1,157	Transactional Services	1,319	0	-100	-8
<b>7,468</b>		<b>7,450</b>	<b>0</b>	<b>-150</b>	<b>-2</b>
<b><u>Law, Property &amp; Governance</u></b>					
939	Audit & Risk Management	758	0	0	0
489	Democratic & Scrutiny Services	466	0	-29	-6
-406	LGSS Law Ltd	-376	0	0	0
319	Procurement	313	0	0	0
724	Property Operations & Delivery	854	0	0	0
<b>2,065</b>		<b>2,015</b>	<b>0</b>	<b>-29</b>	<b>-1</b>
5,186	<u>IT Services</u>	5,242	0	0	0
<b>9,864</b>	<b>Total LGSS Cambridge Office</b>	<b>9,856</b>	<b>-20</b>	<b>0</b>	<b>0</b>
<b><u>MEMORANDUM - Grant Income</u></b>					
-220	Public Health Grant	-220	0	0	0
-190	Counter Fraud Initiative Grant	-199	0	0	0
<b>-410</b>		<b>-419</b>	<b>0</b>	<b>0</b>	<b>0</b>

## 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 £'000	Forecast Variance - Outturn	
		£'000	%
<b>Trading</b>	-8,809	+179	+2%
There is currently a forecast overspend of £179k against the Trading budget. There is a deficit of £794k on the consolidated trading position, which relates to the forecast shortfall on additional trading activity in 2015/16 to meet the revised income target. This shortfall is being partially offset by in-year underspends across LGSS Directorates, and the balance required to ensure an overall breakeven position will be met from the LGSS Smoothing Reserve.			
<b>HR Policy &amp; Strategy</b>	313	-100	-32%
HR Policy & Strategy is reporting an underspend of £100k. The implementation of the Workforce Planning and Strategy team is planned for October 2015 and the forecast in-year underspend is due to delays in recruitment.			
<b>Transactional Services</b>	1,319	-100	-8%
Transactional Services is reporting an underspend of £100k. The Service-wide restructure was implemented in August 2015 and has resulted in a number of vacancies which are actively being recruited to. The impact of the vacancies is expected to provide an in- year underspend of £100k.			

### LGSS APPENDIX 3 – Grant Income Analysis

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

	<b>Awarding Body</b>	<b>Expected Amount £'000</b>
<b>Grants as per Business Plan</b>	Various	419*
Non-material grants (+/- £30k)		0
<b>Total Grants 2014/15</b>		<b>419</b>

\* The Counter Fraud Initiative Fund grant received in 2015/16 is £9k more than the Business Plan figure of £190k.

## LGSS APPENDIX 4 – Virements and Budget Reconciliation

	£'000	Notes
<b>Budget as per Business Plan</b>	9,864	
LGSS Transactions support from Reablement	34	
Non-material virements (+/- £30k)	-43	
<b>Current Budget 2015-16</b>	<b>9,856</b>	



## LGSS APPENDIX 5 – Reserve Schedule

Fund Description	Balance at 31 March 2015	Movements in 2015-16	Balance at 31/08/15	Forecast Balance at 31 March 2016	Notes
	£'000	£'000	£'000	£'000	
<b>General Reserve</b>					
LGSS Cambridge Office Carry-forward	1,003	0	1,003	300	1
subtotal	1,003	0	1,003	300	
<b>Other Earmarked Funds</b>					
Counter Fraud Initiative	130	0	130	0	2
subtotal	130	0	130	0	
<b>SUBTOTAL</b>	<b>1,134</b>	<b>0</b>	<b>1,134</b>	<b>300</b>	
<b>TOTAL</b>	<b>1,134</b>	<b>0</b>	<b>1,134</b>	<b>300</b>	

### Notes

- 1 The year-end position reflects £703k expected use of operational savings.
- 2 The Counter Fraud Initiative grant was unapplied in 2014/15 and so the balance was transferred to the earmarked reserve.

## LGSS APPENDIX 6 – Capital Expenditure and Funding

### Capital Expenditure

LGSS Cambridge Office Capital Programme 2015/16						TOTAL SCHEME	
Original 2015/16 Budget as per BP £000	Scheme	Revised Budget for 2015/16 £000	Actual Spend (to Aug) £000	Forecast Spend - Outturn (Aug) £000	Forecast Variance - Outturn (Aug) £000	Total Scheme Revised Budget £000	Total Scheme Forecast Variance £000
-	R12 Convergence*	209	-	209	-	600	-
-	<b>TOTAL</b>	<b>209</b>	-	<b>209</b>	-	<b>600</b>	-

\*This funding will now be used to cover the initial costs to be incurred in replacing the Enterprise Resource Planning (ERP) system, as approved by GPC as part of the March 2015 Integrated Resource and Performance Report.

### Previously Reported Exceptions

There are no previous exceptions to report.

### Capital Funding

LGSS Cambridge Office Capital Programme 2014/15				
Original 2015/16 Funding Allocation as per BP £000	Source of Funding	Revised Funding for 2015/16 £000	Forecast Spend - Outturn (Aug) £000	Forecast Funding Variance - Outturn (Aug) £000
-	Prudential Borrowing	209	209	-
-	<b>TOTAL</b>	<b>209</b>	<b>209</b>	-

### Previously Reported Exceptions

There are no previous exceptions to report.