

**INTEGRATED RESOURCES AND PERFORMANCE REPORT FOR THE PERIOD ENDING
31ST OCTOBER 2015**

To: **General Purposes Committee**

Date: **22nd December 2015**

From: **Chief Finance Officer**

*Electoral
division(s):* **All**

Forward Plan ref: **2015/052** *Key decision:* **Yes**

Purpose: **To present financial and performance information to assess progress in delivering the Council's Business Plan.**

Recommendations: **That General Purposes Committee is recommended to:**

- a) Analyse resources and performance information and note the remedial action currently being taken and consider if any further remedial action is required.**
- b) Approve the increase of £10.4m to the Prudential Borrowing requirement in 2015/16 to bridge the funding gap caused by the expected delay in Section 106 developer contributions (section 6.5).**

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1. PURPOSE

- 1.1 To present financial and performance information to assess progress in delivering the Council's Business Plan.

2. OVERVIEW

- 2.1 The following table provides a snapshot of the Authority's forecast performance at year end by value, RAG (Red, Amber, Green) status and direction of travel (DoT).

Area	Measure	Forecast Year End Position (Sep)	Forecast Year End Position (Oct)	Current Status	DoT (up is improving)
Revenue Budget	Variance (£m)	-£1.0m	-£1.7m	Green	↑
Basket Key Performance Indicators	Number at target (%)	41% (7 of 17)	44% (8 of 18) ¹	Amber	↑
Capital Programme	Variance (£m)	-£39.5m	-£41.3m	Amber	↓
Balance Sheet Health	Net borrowing activity (£m)	£417m	£426m	Green	↓

¹The number of performance indicators on target reflects the current position.

- 2.2 The key issues included in the summary analysis are:

- The overall revenue budget position is showing a forecast year end underspend of £1.719m (-0.3%), which is an increase of £694k since last month. The majority of this increase relates to further underspends identified within Children, Families and Adults (CFA), more specifically Adult Social Care (Care Act budgets) and Economy, Transport and Environment (ETE). See section 3 for details.
- Key Performance Indicators; the corporate performance indicator set has been refreshed for 2015/16. Some of the measures within this new set are still being developed and should be available in the coming months. There are 20 indicators in the Council's new basket, with data currently being available for 18 of these. Of these 18 indicators, 8 are on target. See section 5 for details.
- The Capital Programme is showing a forecast year end underspend of £41.3m (-19.8%), which is an increase of £1.8m since last month. The majority of the increase is due to a reduction in cost within CFA's capital programme. See section 6 for details.

- Balance Sheet Health; The original forecast net borrowing position for 31st March 2016, as set out in the Treasury Management Strategy Statement (TMSS) is £453m. This projection has now fallen to £426m, up by £9m from last month. This is largely as a result of changes in the net expenditure profile of the capital programme and changes in expected cash flows since the Business Plan was produced in February 2015. See section 7 for details.

3. REVENUE BUDGET

3.1 A more detailed analysis of financial performance is included below:

Key to abbreviations

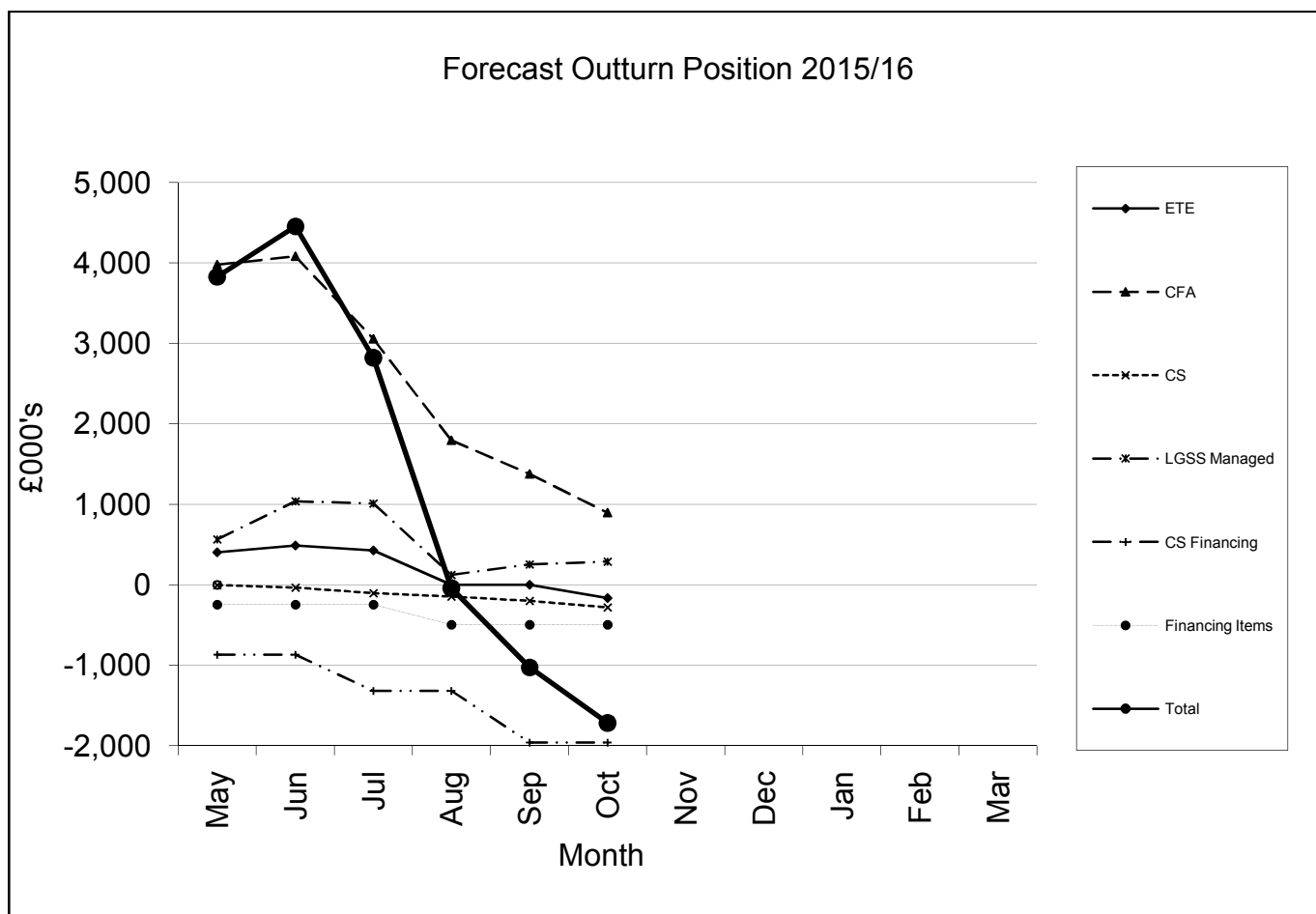
ETE	–Economy, Transport and Environment
CFA	– Children, Families and Adults
CS Financing	– Corporate Services Financing
DoT	– Direction of Travel (up arrow means the position has improved since last month)

Original Budget as per BP ¹ £000	Service	Current Budget for 2015/16 £000	Forecast Variance - Outturn (Sep) £000	Forecast Variance - Outturn (Oct) £000	Forecast Variance - Outturn (Oct) %	Current Status	DoT
63,308	ETE ²	63,155	0	-166	-0.3%	Green	↑
244,270	CFA	244,798	1,377	896	0.4%	Amber	↑
0	Public Health	0	0	0	0.0%	Green	↔
5,672	Corporate Services	6,166	-201	-281	-4.6%	Green	↑
9,145	LGSS Managed	10,471	255	288	2.8%	Amber	↓
35,460	CS Financing	35,460	-1,960	-1,960	-5.5%	Green	↔
357,855	Service Net Spending	360,050	-529	-1,223	-0.3%	Green	↑
2,165	Financing Items	-88	-496	-496	-562%	Green	↔
360,020	Net Spending	359,961³	-1,025	-1,719	-0.5%	Green	↑
	<i>Memorandum Items:</i>						
9,864	LGSS Operational	9,923	0	0	0.0%	Green	↔
369,884	Total Net Spending 2015/16	369,884					

¹ 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.

² ETE includes Winter Maintenance and the Waste PFI Contract, where specific arrangements for under / overspends exist. Excluding these the underlying forecast outturn position for ETE is a £310k underspend.

³ For budget virements between Services throughout the year, please see [Appendix 1](#).



3.2 Key exceptions this month are identified below.

3.2.1 **Economy, Transport and Environment:** £0.166m (-0.3%) underspend is forecast at year end.

- | | £ | % |
|---|--------|-------|
| <ul style="list-style-type: none"> • Concessionary Fares – this is due to some commercial routes being withdrawn and a decrease in passenger numbers compared with 2014/15. This is an early figure and can easily change with seasonal factors, but it will be monitored closely for the rest of the year. | -0.300 | (-5%) |
| <ul style="list-style-type: none"> • For full and previously reported details go to the ETE Finance & Performance Report. | | |

3.2.2 **Children, Families and Adults:** £0.896m (0.6%) overspend is forecast at year end.

- | | £m | % |
|--|--------|--------|
| <ul style="list-style-type: none"> • Adult Social Care (ASC) Directorate – this directorate is reporting a forecast underspend of £1.3m, which is an increase of £293k from last month. The increase is mainly due to: <ul style="list-style-type: none"> ○ Strategic Management – the forecast underspend has increased by £369k this month, as a result of an increased underspend forecast on Care Act budgets. As well as ongoing review of spending commitments, it was confirmed in October | -1.997 | (-52%) |

that the government would not 'clawback' any of the additional funding received this year, following the decision to delay care cap implementation previously planned for 2016.

- **Strategy & Commissioning Directorate** – this directorate is reporting a forecast overspend of £2.783m, which is an increase of £185k from last month. The increase is due to:
 - **Special Educational Needs (SEN) Placements** – the forecast overspend has increased by £185k this month due to 6 new placements and 2 new 6th Form placements agreed. +0.385 (5%)
- The budget is under significant pressure due to numbers; whilst maintained Statement numbers are decreasing the level of need is escalating in early years with this age group requiring additional capacity in all of our Special Schools in 15/16. This additional need in early years has meant the schools are at capacity, placing greater pressure to look outside of Cambridgeshire.
- This budget is funded from the High Needs Block (HNB) element of the Dedicated Schools Grant (DSG).
- **Financing Dedicated Schools Grant (DSG)** – within CFA, spend of £23.2m is funded by the ringfenced DSG. Vacancy savings are taken across CFA as a result of posts vacant whilst they are being recruited to, and some of these vacant posts are also DSG funded. It is estimated that for this financial year vacancy savings of £385k will be taken in relation to DSG funded posts and this will be used to offset the pressure on the DSG funded budgets i.e. Special Educational Needs (SEN) Placements budget. -0.385 (-2%)
 - For full and previously reported details go to the [CFA Finance & Performance Report](#).

- Proposals to address the current year forecast overspend:

As previously reported to General Purposes Committee (GPC), CFA have identified a number of measures to negate the current in-year overspend, and as a result of these actions, the reported position has reduced from £1,377k at the end of September to £896k at the end of October. Although a number of the savings identified to date in-year are one-off, work is ongoing in a number of key areas to identify further savings to address the remaining overspend.

Within Learning Disability Services spend on individual people has to be reduced, within the legal framework of reviewing and reassessing needs. Areas being focused on include the review and scrutiny of all high cost placements, the increased use of in-house day services and respite services, robust negotiations with providers where new or increased packages are required and additional frontline staff are being recruited to provide more capacity to undertake reviews and reassessment.

Within Children's Social Care (CSC) workforce management continues to be reviewed weekly/fortnightly at CSC Heads of Service and CSC Management Teams respectively. Monitoring procedures are in place to manage the use of agency staff going forward and are focusing on the recruitment of Consultant Social Workers and Social Workers, but good quality agency staff continue to be needed in order to manage the work in the interim. The approval of the approach to recruitment and retention recently agreed by relevant Committees will support the work to reduce the use of agency staff.

Actions being taken to manage the rising Looked After Children (LAC) numbers and the resulting financial pressure include a weekly Section 20 panel to review children on the edge of care, specifically looking to prevent escalation by providing timely and effective interventions. The panel also reviews placements of children currently in care to provide more innovative solutions to meet the child's needs. A monthly LAC Commissioning Board reviews the financial pressures and achievement of savings. This Board also reviews the top 50 cost placements, linking with the Section 20 panel and finding innovative, cost-effective solutions. The Board is responsible for monitoring against activity targets and identifying solutions if targets are missed.

Elsewhere, across the Directorate finance staff are working with Head of Service to identify further one-off savings to be applied in year and vacancies are being held wherever business and delivery needs allow to release further savings to offset the overall position.

3.2.3 Public Health: a balanced budget is forecast at year end.

- **Public Health Grant** – the Department of Health has now published its response to the consultation on in-year savings to the public health grant in 2015/16. The response confirms the Government's initial proposal to reduce each local authority's overall public health allocation for 2015/16 by 6.2%, achieving a total £200m saving nationally. The 6.2% saving is based on each authority's share of the overall allocation of public health funding, which for Cambridgeshire equates to a reduction of £1.6m. It will

£m %

- -

not be clear until the Spending Review whether the reduction will be built into the baseline for funding in future years

- For full and previously reported details go to the [PH Finance & Performance Report](#).

3.2.4 **Corporate Services:** £0.281m (-4.6%) underspend is forecast at year end. There are no exceptions to report this month; for full and previously reported details go to the [CS & LGSS Finance & Performance Report](#).

3.2.5 **LGSS Managed:**£0.288m (2.8%) overspend is forecast at year end. There are no exceptions to report this month; for full and previously reported details go to the [CS & LGSS Finance & Performance Report](#).

- *Proposals to address the current year forecast overspend:*

Various options are currently being explored to address the in-year overspend. It is expected that the preferred option will be incorporated within November's report, where it is anticipated that a balanced budget will be reported.

3.2.6 **CS Financing:**£1.960m (-5.5%) underspend is forecast at year end. There are no exceptions to report this month; for full and previously reported details go to the [CS & LGSS Finance & Performance Report](#).

3.2.7 **LGSS Operational:**a balanced budgetis forecast at year end. There are no exceptions to report this month; for full and previously reported details go to the [CS & LGSS Finance & Performance Report](#).

***Note:**exceptionsrelate to Forecast Outturns that are considered to be in excess of +/- £250k.*

4. KEY ACTIVITY DATA

4.1 The latest key activity data for: Looked After Children (LAC); Special Educational Needs (SEN) Placements; Adult Social Care (ASC); Adult Mental Health; Older People (OP); and Older People Mental Health (OPMH) can be found in the latest [CFA Finance & Performance Report](#) (section 2.5).

5. PERFORMANCE TARGETS

Corporate Priority	Indicator	Service	What is good?	Date	Unit	Actual	Target	Status (Green, Amber, or Red)	Direction of Travel (up is good, down is bad)
Developing our economy	Percentage of Cambridgeshire residents aged 16 - 64 in employment	ETE	High	30/06/15	%	79.9	80.3 (2015/16 target)	Amber	↓
	Additional jobs created	ETE	High	30/09/14	Number	14,000	3,500 (2015/16 target)	Green	↑
	'Out of work' benefits claimants – narrowing the gap between the most deprived areas (top 10%) and others	ETE	Low	28/02/15	%	Top 10% = 12% Others = 5.3%	Most deprived ≤12 *	Green	↔
	The proportion of children in year 12 taking up a place in learning	CFA	High	30/09/15	%	83.0	96.0	Amber	↓
	Percentage of 16-19 year olds not in education, employment or training (NEET)	CFA	Low	30/09/15	%	3.2	3.6	Green	↑
	The proportion pupils attending Cambridgeshire Primary schools judged good or outstanding by Ofsted	CFA	High	30/09/15	%	78.8	75	Green	↑
	The proportion pupils attending Cambridgeshire Secondary schools judged good or outstanding by Ofsted	CFA	High	30/09/15	%	45.3	75	Red	↑
	The proportion pupils attending Cambridgeshire Special schools judged good or outstanding by Ofsted	CFA	High	30/09/15	%	86.6	75	Green	↔
Helping people live independent and healthy lives	Percentage of closed Family Worker cases demonstrating progression	CFA	High	30/09/15	%	75.2	80	Amber	↑

Corporate Priority	Indicator	Service	What is good?	Date	Unit	Actual	Target	Status (Green, Amber, or Red)	Direction of Travel (up is good, down is bad)
	The proportion of older people (65 and over) who were still at home 91 days after discharge from hospital into re-ablement / rehabilitation services	CFA	High	2014/15	%	69.8	TBC – <i>new definition for 15/16</i>	TBC	TBC
	The proportion of Adult Social Care and Older People's Service users requiring no further service at end of re-ablement phase	CFA	High	30/09/15	%	55.5	57	Amber	↓
	Reduced proportion of Delayed Transfers of care from hospital, per 100,000 of population (aged 18+)	CFA	Low	31/08/15	Number	510	406.3 per month (4,874.5 per year)	Red	↑
	Number of ASC attributable bed-day delays per 100,000 population (aged 18+)	CFA	Low	31/08/15	Number	124	94	Red	↓
	Healthy life expectancy at birth (males)	Public Health	High	2011-2013	Years	66.4	N/A – Contextual indicator	Green (compared with England – local value to be assessed at year end)	↑ (compared with previous year)
	Healthy life expectancy at birth (females)	Public Health	High	2011-2013	Years	65.5	N/A – Contextual indicator	Amber (compared with England – local value to be assessed at year end)	↓ (compared with previous year)

Corporate Priority	Indicator	Service	What is good?	Date	Unit	Actual	Target	Status (Green, Amber, or Red)	Direction of Travel (up is good, down is bad)
	Absolute gap in life expectancy between the most deprived 20% of Cambridgeshire's population and the least deprived 80% (all persons)	Public Health	Low	2013-2015 (Q1 2015)	Years	2.5	N/A – Contextual indicator	N/A – Contextual indicator	↔
Supporting and protecting vulnerable people	The number of looked after children per 10,000 children	CFA	Low	30/09/15	Rate per 10,000	43.4	32.8 to 38.5	Red	↓
	The proportion of support plans created through the common assessment framework (CAF) that were successful	CFA	High	30/09/15	%	80	80	Green	↑
An efficient and effective organisation	The percentage of all transformed transaction types to be completed online	CCC	High	01/07/15 to 30/09/15	%	71.25	75	Amber	↓
	The average number of days lost to sickness per full-time equivalent staff member	CCC	Low	31/10/15	Days (12 month rolling average)	6.62	7.8	Green	↑

* 'Out of work' benefits claimants - narrowing the gap between the most deprived areas (top 10%) and others – the target of ≤12% is for the most deprived areas (top 10%). At 6.7 percentage points the gap is the same as last quarter, but is narrower than the baseline (in May 2014) of 7.2 percentage points.

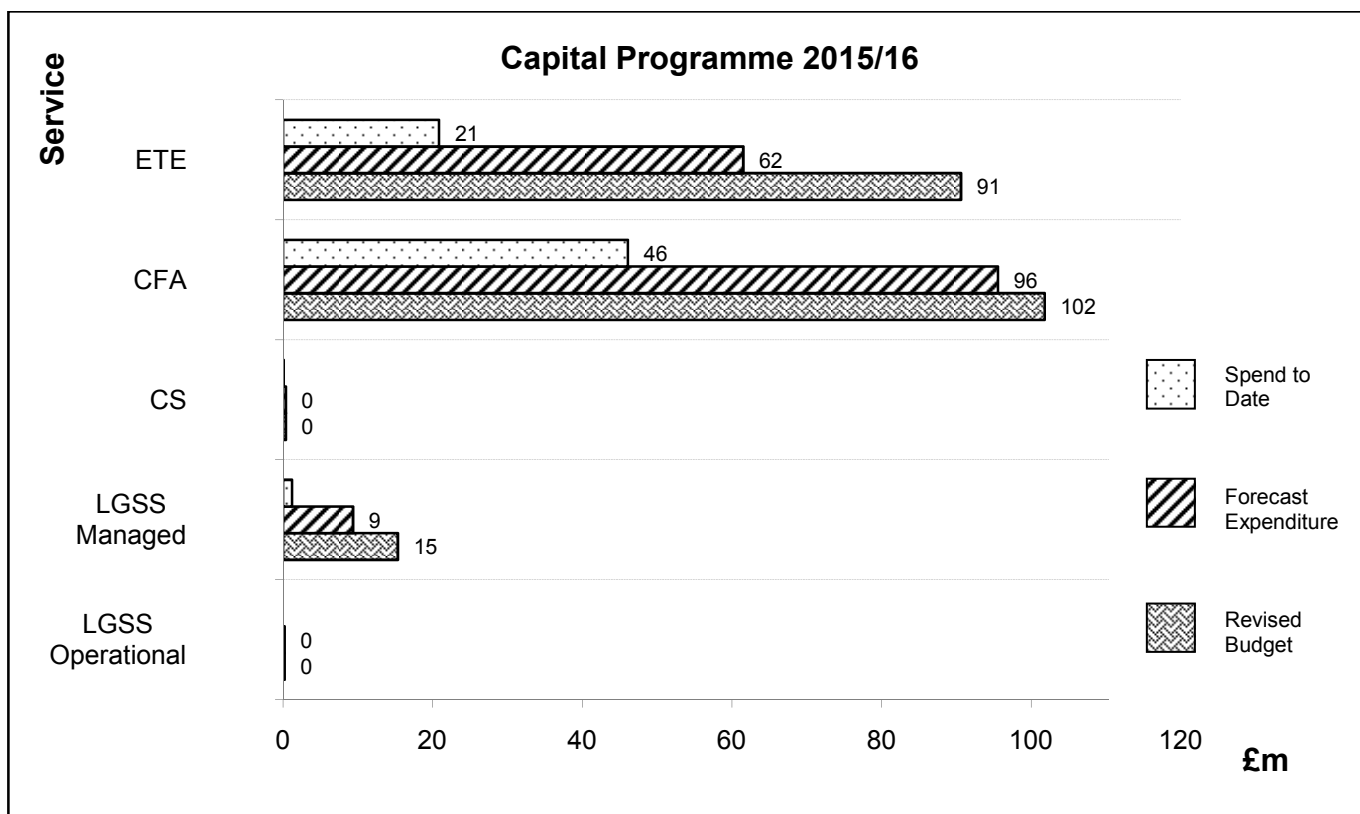
5.2 Key exceptions: there are no exceptions to report this month; for full and previously reported details go to the respective Service Finance & Performance Report:

- [ETE Finance & Performance Report](#)
- [CFA Finance & Performance Report](#)
- [PH Finance & Performance Report](#)
- [CS & LGSS Finance & Performance Report](#)

6. CAPITAL PROGRAMME

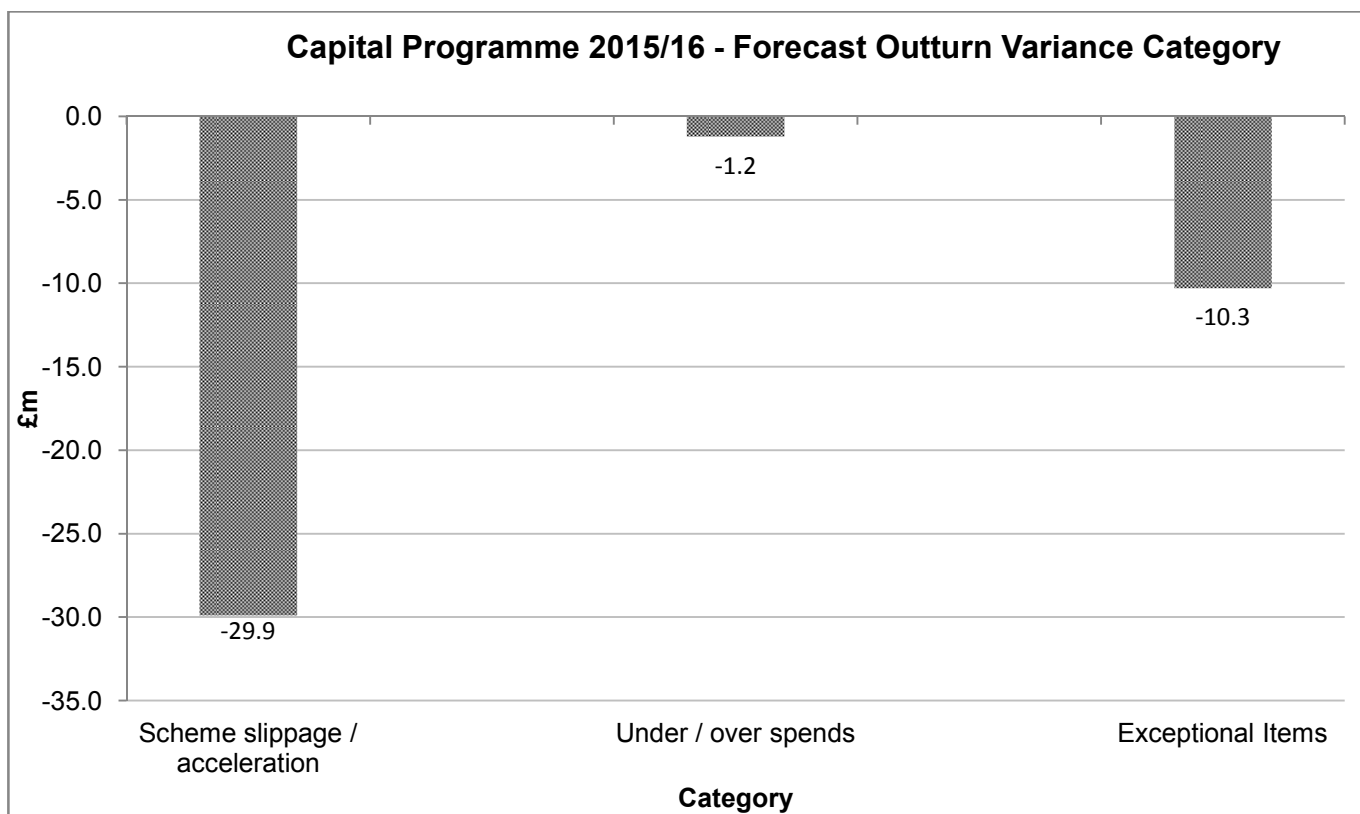
6.1 A summary of capital financial performance by service is shown below:

2015/16						TOTAL SCHEME	
Original 2015/16 Budget as per BP £000	Service	Revised Budget for 2015/16 £000	Forecast Variance - Outturn (Sep) £000	Forecast Variance - Outturn (Oct) £000	Forecast Variance - Outturn (Oct) %	Total Scheme Revised Budget (Oct) £000	Total Scheme Forecast Variance (Oct) £000
102,192	ETE	90,150	-29,471	-29,039	-32.2%	521,460	0
104,854	CFA	101,804	-4,073	-6,252	-6.1%	568,938	-6,927
300	Corporate Services	386	0	0	0.0%	640	0
11,385	LGSS Managed	15,331	-5,984	-5,984	-39.0%	81,452	-6,752
-	LGSS Operational	209	0	0	0.0%	600	0
218,731	Total Spending	207,880	-39,528	-41,275	-19.9%	1,173,090	-13,679



Note: The 'Revised Budget' incorporates any changes in the funding available to what was originally budgeted.

The following graph provides an indication of the cause for the 2015/16 capital forecast outturn variance:



Note: The 'Exceptional Items' category could include, for example, post Business Plan (BP) amendments.

6.2 A more detailed analysis of current year key exceptions this month by programme for individual schemes of £0.5m or greater are identified below.

6.2.1 **Economy, Transport and Environment:** £29.0m (-32.2%) underspend is forecast at year end. There are no exceptions to report this month; for full and previously reported details go to the [ETE Finance & Performance Report](#).

6.2.2 **Children, Families and Adults:** £6.3m (-6.1%) underspend is forecast at year end.

	£m	%
<ul style="list-style-type: none">• Secondary Schools - Demographic Pressures – two schemes have increased expenditure since the 2015/16 Business Plan was approved:<ul style="list-style-type: none">○ Cambourne Secondary expansion - £300k overspend in 2015/16 due to design work being accelerated (the scheme will be rephased in the 2016/17 Business Planning process); and○ Swavesey Village College - £280k overspend in 2015/16 due to increased project cost to create additional capacity for Northstowe pupils ahead of the new Northstowe secondary school opening.	+0.6	(7%)
<ul style="list-style-type: none">• CFA IT Infrastructure – the Management Information System project has reduced project costs of £2m, as a result of responses from the invitation to submit outline solution process; this along with revised project timescales has resulted in the forecast underspend for 2015/16. Revision to project cost has been reflected in the 2016/17 Business Planning process.	-2.1	(-85%)
<ul style="list-style-type: none">• For full and previously reported details go to the CFA Finance & Performance Report.		

6.2.3 **Corporate Services:** a balanced budget is forecast at year end. There are no exceptions to report this month; for full and previously reported details go to the [CS & LGSS Finance & Performance Report](#).

6.2.4 **LGSS Managed:** £6.0m (-39.0%) underspend is forecast at year end. There are no exceptions to report this month; for full and previously reported details go to the [CS & LGSS Finance & Performance Report](#).

6.2.5 **LGSS Operational:** a balanced budget is forecast at year end. There are no exceptions to report this month; for full and previously reported details go to the [CS & LGSS Finance & Performance Report](#).

6.3 A more detailed analysis of total scheme key exceptions this month by programme for individual schemes of £0.5m or greater are identified below:

6.3.1 **Economy, Transport and Environment:** a total scheme balanced budget is forecast. There are no exceptions to report this month; for full and previously reported details go to the [ETE Finance & Performance Report](#).

6.3.2 **Children, Families and Adults:** £6.9m (-1%) total scheme underspend is forecast.

- | | £m | % |
|--|------|--------|
| <ul style="list-style-type: none"> CFA IT Infrastructure – the Management Information System project has reduced projects costs of £2m, as a result of responses from the invitation to submit outline solution process. Revision to project cost has been reflected within the 2016/17 Business Planning process. | -2.0 | (-40%) |
| <ul style="list-style-type: none"> For full and previously reported details go to the CFA Finance & Performance Report. | | |

6.3.3 **Corporate Services:** a total scheme balanced budget is forecast. There are no exceptions to report this month; for full and previously reported details go to the [CS & LGSS Finance & Performance Report](#).

6.3.4 **LGSS Managed:** £6.8m (-8.3%) total scheme underspend is forecast. There are no exceptions to report this month; for full and previously reported details go to the [CS & LGSS Finance & Performance Report](#).

6.3.5 **LGSS Operational:** a total scheme balanced budget is forecast. There are no exceptions to report this month; for full and previously reported details go to the [CS & LGSS Finance & Performance Report](#).

6.4 A breakdown of the changes to funding has been identified in the table below:

Funding Source	B'ness Plan Budget £m	Rolled Forward Funding ¹ £m	Revised Phasing £m	Additional/Reduction in Funding £m	Revised Budget £m	Outturn Funding £m	Funding Variance £m
Department for Transport (DfT) Grant	38.2	4.3	-17.5	1.5	26.5	25.6	-0.9
Basic Need Grant	4.9	1.5	0.0	0.0	6.4	6.4	0.0
Capital Maintenance Grant	6.3	0.0	0.0	-1.2	5.1	5.1	0.0
Devolved Formula Capital	1.1	1.1	0.0	0.0	2.2	2.2	0.0

Specific Grants	11.5	6.1	0.0	1.8	19.4	12.4	-7.0
Section 106 Contributions & Community Infrastructure Levy (CIL)	35.8	-1.2	-16.2	0.2	18.6	14.3	-4.3
Capital Receipts	4.5	0.0	0.0	0.0	4.5	3.8	-0.7
Other Contributions	29.6	0.7	0.0	-20.7	9.6	4.3	-5.3
Prudential Borrowing	86.8	19.5	3.3	5.9	115.5	92.5	-23.0
Total	218.7	32.0	-30.4	-12.5	207.9	166.6	-41.3

¹ Reflects the difference between the anticipated 2014/15 year end position, as incorporated within the 2015/16 Business Plan, and the actual 2014/15 year end position.

6.5 Key funding changes this month (of greater than £0.5m) are identified below:

Funding	Service	Amount (£m)	Reason for Change
Revised Phasing (Section 106)	CFA	-10.4	Delayed S106 developer contributions are expected in relation to Trumpington Meadows (£2m), Alconbury (£6.6m) & Littleport (£2m) - to be offset by repayable borrowing as still expected; triggers not yet reached (see note below).
Revised Phasing (Prudential Borrowing)	CFA	10.4	GPC is asked to approve the increase of £10.4m to the Prudential Borrowing requirement in 2015/16 - to bridge the funding gap caused by the expected delay in S106 developer contributions RE: Trumpington Meadows (£2m), Alconbury (£6.6m) and Littleport (£2m), where the triggers have not yet been reached.

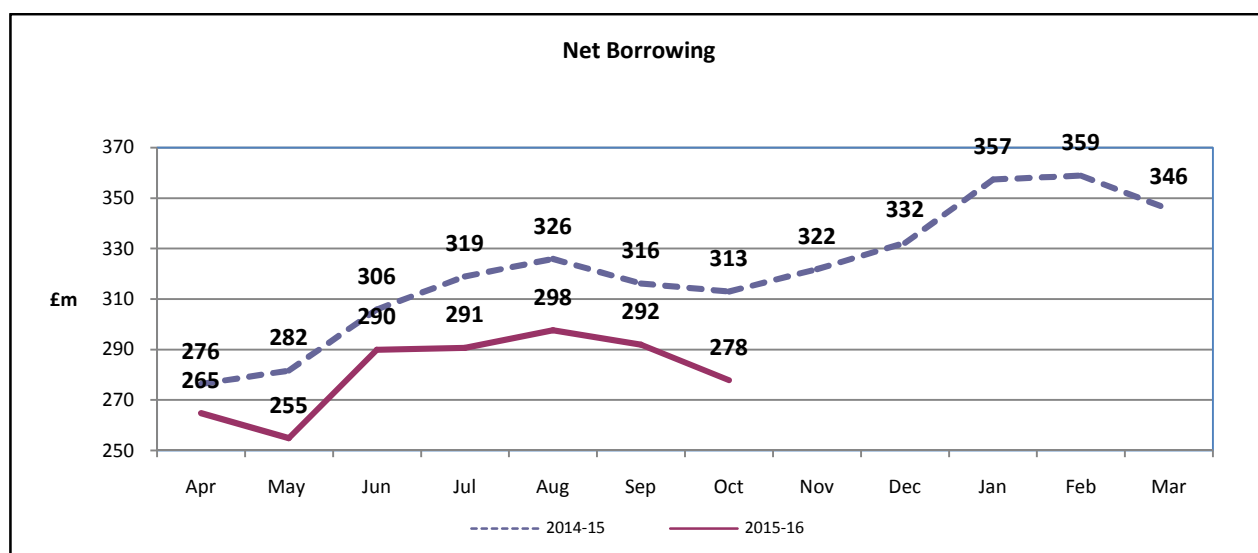
6.6 For previously reported key funding changes please go to September's [Integrated Resources & Performance Report](#) (appendix 5).

7. BALANCE SHEET

7.1 A more detailed analysis of balance sheet health issues is included below:

Measure	Year End Target	Actual as at the end of October
Level of debt outstanding (owed to the council) – 4-6 months, £m	£0.4m	£0.6m
Level of debt outstanding (owed to the council) – >6 months, £m	£1.0m	£1.7m
Invoices paid by due date (or sooner)	97.5%	99.8%

7.2 The graph below shows net borrowing (borrowing less investments) on a month by month basis and compares the position with the previous financial year. The levels of investments at the end of October were £88.3m and gross borrowing was £366.1m, giving a net borrowing position of £277.8m.



7.3 Further detail around the Treasury Management activities can be found in the latest [Treasury Management Report](#).

7.4 A schedule of the Council's reserves and provisions can be found in [appendix 2](#).

8. EXTERNAL AND CONTEXTUAL ISSUES

8.1 On 25 November 2015 the Chancellor of the Exchequer, George Osborne, issued the joint Spending Review and Autumn Statement 2015. The announced cut in funding for local government is roughly 21% in cash-terms and 31% in real terms over the five years. Once local taxation is taken into account, the Treasury is forecasting a cash-terms increase in funding available to local authorities by 2019/20.

These cuts are less than expected, but there remains uncertainty around the assumptions made by the Treasury to arrive at these figures, particularly:

- Whether new funding announced is actually new or if it is moved from elsewhere in the system;
- What new burdens will be transferred to local authorities;
- Whether the assumptions made for growth in council tax and business rates receipts are reasonable;
- How much funding will be transferred between upper and lower-tier authorities.

The position for social care is better than expected, with an estimated £3.5 to £4.3bn extra funding over the five years. However, much of this funding is expected to come from elsewhere in local government, which may just transfer pressures from one sector to another.

There will still need to be significant cuts in all authorities, as demographic and inflationary pressures will likely cause a real-terms cut in funding over the period. This is currently the basis of our forecasts in Cambridgeshire. It remains, however, too early to assess this council's funding position as a result of these announcements, and work will be ongoing as details are released over the coming weeks.

9. ALIGNMENT WITH CORPORATE PRIORITIES

9.1 Developing the local economy for the benefit of all

There are no significant implications for this priority.

9.2 Helping people live healthy and independent lives

There are no significant implications for this priority.

9.3 Supporting and protecting vulnerable people

There are no significant implications for this priority.

10. SIGNIFICANT IMPLICATIONS

10.1 Resource Implications

This report provides the latest resources and performance information for the Council and so has a direct impact.

10.2 Statutory, Risk and Legal Implications

There are no significant implications within this category.

10.3 Equality and Diversity Implications

There are no significant implications within this category.

10.4 **Engagement and Consultation Implications**

No public engagement or consultation is required for the purpose of this report.

10.5 **Localism and Local Member Involvement**

There are no significant implications within this category.

10.6 **Public Health Implications**

There are no significant implications within this category.

Source Documents	Location
ETE Finance & Performance Report (October 15) CFA Finance & Performance Report (October 15) PH Finance & Performance Report (October 15) CS and LGSS Cambridge Office Finance & Performance Report (October 15) Performance Management Report & Corporate Scorecard (October 15) Capital Monitoring Report (October 15) Report on Debt Outstanding (October 15) Payment Performance Report (October 15)	1 st Floor, Octagon, Shire Hall, Cambridge

APPENDIX 1 – transfers between Services throughout the year(only virements of £1k and above (total value) are shown below)

	CFA	Public Health	ETE	CS Financing	Corporate Services	LGSS Managed	LGSS Operational	Financing Items
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Opening Cash Limits as per Business Plan	244,270	0	63,308	35,460	5,672	9,145	9,864	2,165
Green Spaces budget from CS to ETE			11		-11			
Scrutiny Members Training budget to Members Allowances 15/16						15	-15	
City Deal budget from ETE to LGSS Managed			-717			717		
ETE Operational Savings – LEP subscription			50					-50
Green Spaces staff budget from CS to ETE			43		-43			
Travellers Support budget from CS to ETE			51		-51			
Allocation of Supporting Disadvantaged Children in Early Years Grant and SEND Preparation for Employment Grant to CFA	63							-63
Microsoft Support Extension - Windows 2003						33		-33
Reablement to LGSS Operational	-34						34	
Mobile Phone Centralisation	-286		-55		-3	372	-28	
Reversal of Mobile Phone Centralisation for pooled budgets in 2015/16	17					-17		
CS Operational Savings – various					602			-602
Property budget for 9 Fern Court from CFA to LGSS Mgd.	-7					7		
Allocation of Staying Put Implementation Grant to CFA (Qtr 1)	27							-27
City Deal funding 2015/16						200		-200
Transfer from CFA to Finance for Adults Accountant post	-30						30	
ETE Operational Savings – various			388					-388
Independent Living Fund (ILF) - 1st half year instalment	519							-519
LGSS Operational Savings – K2							36	-36
Independent Living Fund (ILF) – Qtr 3	259							-259
ETE Operational Savings – Business Planning savings			75					-75

Current budget <i>Rounding</i>	244,798	0	63,155	35,460	6,166	10,471	9,923	-88
	-	-	1	-	-	-1	2	-1

APPENDIX 2– Reserves and Provisions

Fund Description	Balance at 31 March 2015	2015-16		Forecast Balance at 31 March 2016	Notes
		Movements in 2015-16	Balance at 31 Oct 15		
	£000s	£000s	£000s	£000s	
<u>General Reserves</u>					
- County Fund Balance	16,001	25	16,026	17,887	
- Services					
1 CFA	0	0	0	-896	Includes Service Forecast Outturn (FO) position.
2 PH	952	0	952	0	
3 ETE	3,369	-628	2,741	166	
4 CS	1,020	-603	417	698	Includes Service FO position.
5 LGSS Operational	1,003	-36	967	300	Includes Service FO position.
Subtotal	22,345	-1,242	21,103	18,155	
<u>Earmarked</u>					
- Specific Reserves					
6 Insurance	2,578	0	2,578	2,578	
Subtotal	2,578	0	2,578	2,578	
<u>Equipment Reserves</u>					
7 CFA	744	159	903	254	
8 ETE	893	-286	607	650	
9 CS	50	0	50	50	
10 LGSS Managed	642	0	642	167	
Subtotal	2,329	-127	2,202	1,121	
<u>Other Earmarked Funds</u>					
11 CFA	7,533	-530	7,003	2,707	Includes liquidated damages in respect of the Guided Busway.
12 PH	2,081	-61	2,020	1,300	
13 ETE	7,404	-229	7,175	4,251	
14 CS	527	-55	472	368	
15 LGSS Managed	198	70	268	303	
16 LGSS Operational	130	0	130	0	
17 Corporate	63	-63	0	0	
Subtotal	17,936	-868	17,068	8,929	
SUB TOTAL	45,187	-2,237	42,951	30,783	
<u>Capital Reserves</u>					
- Services					
18 CFA	6,272	9,182	15,454	1,778	Section 106 balances.
19 ETE	15,897	36,411	52,308	25,670	
20 LGSS Managed	481	280	761	427	
21 Corporate	33,547	10,383	43,930	32,491	
Subtotal	56,197	56,256	112,453	60,366	
SUB TOTAL	56,197	56,256	112,453	60,366	
GRAND TOTAL	101,384	54,020	155,404	91,149	

In addition to the above reserves, specific provisions have been made that set aside sums to meet both current and long term liabilities that are likely or certain to be incurred, but where the amount or timing of the payments are not known. These are:

Description	Balance at 31 March 2015	2015-16		Forecast Balance at 31 March 2016	Notes
		Movements in 2015-16	Balance at 31 Oct 15		
	£000s	£000s	£000s	£000s	
Short Term Provisions					
ETE	669	0	669	0	
ICS	1,043	-43	1,000	950	
LGSS Managed	3,316	0	3,316	2,335	
subtotal	5,028	-43	4,985	3,285	
Long Term Provisions					
LGSS Managed	4,718	0	4,718	4,718	
subtotal	4,718	0	4,718	4,718	
GRAND TOTAL	9,746	-43	9,703	8,003	