

**INTEGRATED RESOURCES AND PERFORMANCE REPORT FOR THE PERIOD
ENDING 30TH NOVEMBER 2015**

To: **General Purposes Committee**

Date: **2nd February 2016**

From: **Chief Finance Officer**

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

Forward Plan ref: **N/A**

Key decision: **N/A**

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:**

- **Analyse resources and performance information and note the
remedial action currently being taken and consider if any further
remedial action is required.**

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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 (Oct)	Forecast Year End Position (Nov)	Current Status	DoT (up is improving)
Revenue Budget	Variance (£m)	-£1.7m	-£3.6m	Green	↑
Basket Key Performance Indicators	Number at target (%)	44% (8 of 18)	39% (7 of 18) ¹	Amber	↓
Capital Programme	Variance (£m)	-£41.3m	-£46.3m	Amber	↓
Balance Sheet Health	Net borrowing activity (£m)	£426m	£414m	Green	↑

¹ The 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 £3.6m (-1.0%), which is an increase of £1.8m since last month. The majority of this increase relates to further underspends identified within Children, Families and Adults (CFA) and Corporate Services (CS) Financing (Debt Charges). 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, 7 are on target. See section 5 for details.
- The Capital Programme is showing a forecast year end underspend of £46.3m (-22.2%), which is an increase of £5.0m since last month. The majority of the increase is due to further slippage within CFA's and Economy, Transport and Environment's (ETE) capital programmes. 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 £414m, down by £11m 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

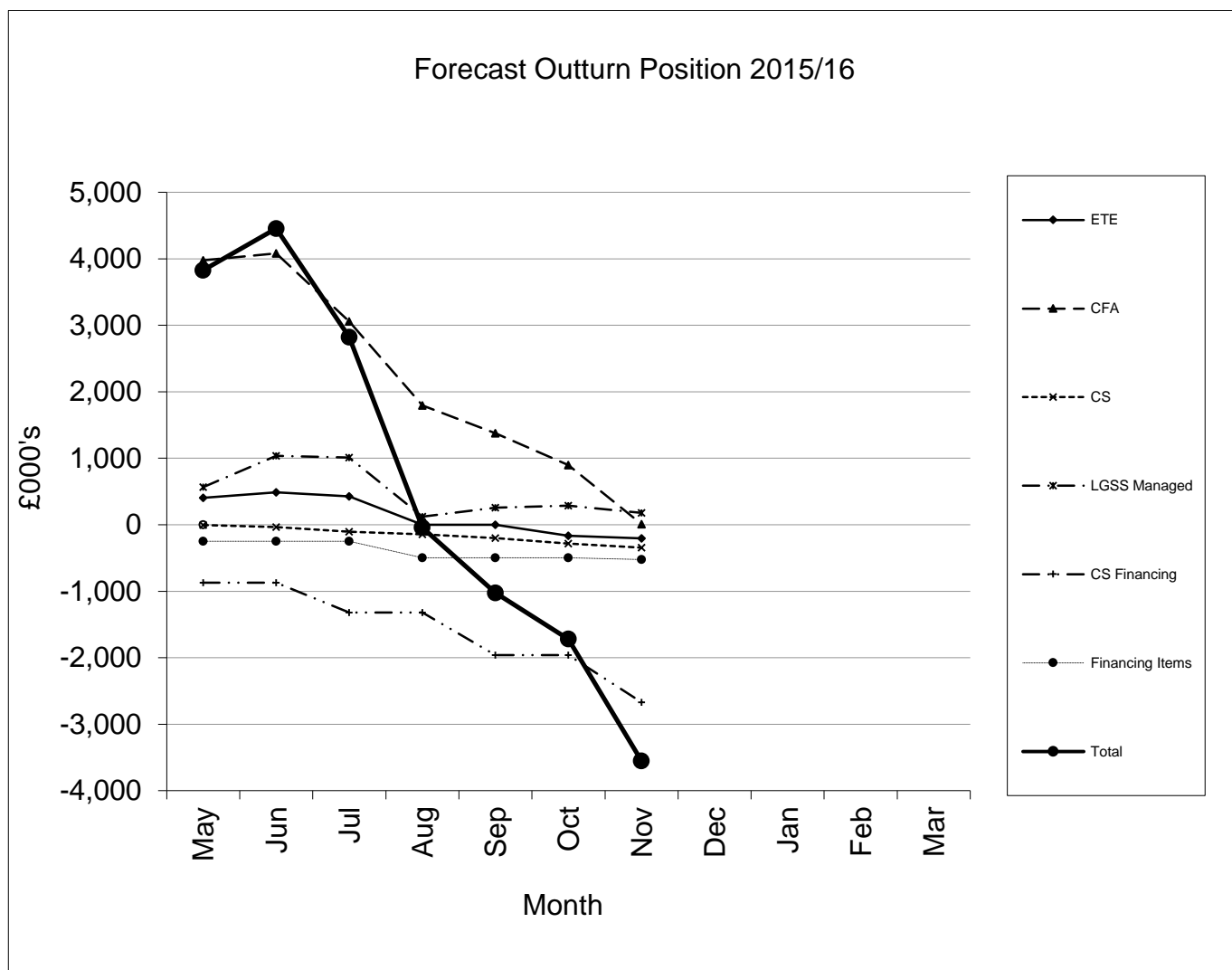
ETE	– Economy, Transport and Environment
CFA	– Children, Families and Adults
CS Financing	– Corporate Services Financing
DoT	– Direction of Travel (up arrow means the position has improved since last month)

Original Budget as per BP ¹ £000	Service	Current Budget for 2015/16 £000	Forecast Variance - Outturn (Oct) £000	Forecast Variance - Outturn (Nov) £000	Forecast Variance - Outturn (Nov) %	Current Status	DoT
63,308	ETE ²	63,155	-166	-204	-0.3%	Green	↑
244,270	CFA	244,798	896	9	0.0%	Green	↑
0	Public Health	0	0	0	0.0%	Green	↔
5,672	Corporate Services	6,166	-281	-343	-5.6%	Green	↑
9,145	LGSS Managed	10,471	288	177	1.7%	Amber	↑
35,460	CS Financing	35,460	-1,960	-2,670	-7.5%	Green	↑
357,855	Service Net Spending	360,050	-1,223	-3,030	-0.8%	Green	↑
2,165	Financing Items	-290	-496	-523	-180%	Green	↑
360,020	Net Spending	359,759 ³	-1,719	-3,552	-1.0%	Green	↑
	<i>Memorandum Items:</i>						
9,864	LGSS Operational	10,125	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 £348k 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:** £0.204m (-0.3%) 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](#).

3.2.2 **Children, Families and Adults:** £0.009m (0.0%) 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 £2.2m, which is an increase of £836k from last month. The increase is mainly due to: <ul style="list-style-type: none"> ○ ASC Practice & Safeguarding – the forecast underspend has increased by £0.5m this month, as spending on Mental Capacity Act / Deprivation of Liberty Safeguards has been at a significantly lower level than anticipated due to the shortage of available assessors. | -1.185 | (-55%) |

There has been moderate recent success in recruiting to posts in the last round of interviews, but lead-in times for staff joining

means that an increase in the forecast underspend has been confirmed as £1.2m.

- **Older People & Adult Mental Health Directorate** – this directorate is reporting a forecast underspend of £2.6m, which is an increase of £71k from last month. The increase is mainly due to:

- **City & South Locality** – the forecast underspend has increased by £0.3m this month following a further favourable month of decreasing spending commitments for care placements. -0.394 (-2%)

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

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

- **Public Health Grant** – in the Comprehensive Spending Review in November 2015, the Chancellor announced further reductions to the Public Health grant for 2016/17 to 2019/20 and additionally confirmed that the grant would remain a ringfenced grant for two more years, to the end of March 2018. This has therefore been reflected within the 2016/17 Business Planning process.

£m %

- -

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

3.2.4 **Corporate Services:** £0.343m (-5.6%) 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:** £0.177m (1.7%) 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](#).

3.2.6 **CS Financing:** £2.670m (-7.5%) underspend is forecast at year end.

- **Debt Charges** – the forecast underspend has increased by £0.7m this month. The movement is largely as a result of a decision to continue with a strategy of internal borrowing as the health of the balance sheet has been stronger than anticipated. As a result investments have been drawn down as a surrogate for expensive long term borrowing.

£m %

-2.670 (-7.5%)

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

- 3.2.7 **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](#).

***Note:** exceptions relate 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	31/05/15	%	Most deprived areas (top 10%) = 11.8% Others = 5.1% Gap of 6.7 percentage points	Most deprived areas (top 10%) ≤12 Gap of <7.2 percentage points *	Green	↔
	The proportion of children in year 12 taking up a place in learning	CFA	High	31/10/15	%	94.4	96.0	Amber	↑
	Percentage of 16-19 year olds not in education, employment or training (NEET)	CFA	Low	31/10/15	%	3.3	3.6	Green	↓
	The proportion pupils attending Cambridgeshire Primary schools judged good or outstanding by Ofsted	CFA	High	31/10/15	%	80.1	75	Green	↑
	The proportion pupils attending Cambridgeshire Secondary schools judged good or outstanding by Ofsted	CFA	High	31/10/15	%	48.4	75	Red	↑

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 pupils attending Cambridgeshire Special schools judged good or outstanding by Ofsted	CFA	High	31/10/15	%	86.6	75	Green	↔
Helping people live independent and healthy lives	Percentage of closed Family Worker cases demonstrating progression	CFA	High	31/10/15	%	75.8	80	Amber	↑
	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	31/10/15	%	55.3	57	Amber	↓
	Reduced proportion of Delayed Transfers of care from hospital, per 100,000 of population (aged 18+)	CFA	Low	30/09/15	Number	504	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	30/09/15	Number	126	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	Amber (compared	↓

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)
							indicator	with England – local value to be assessed at year end)	(compared with previous year)
	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	31/10/15	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	31/10/15	%	79.1	80	Amber	↓
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	30/11/15	Days (12 month rolling average)	6.64	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.

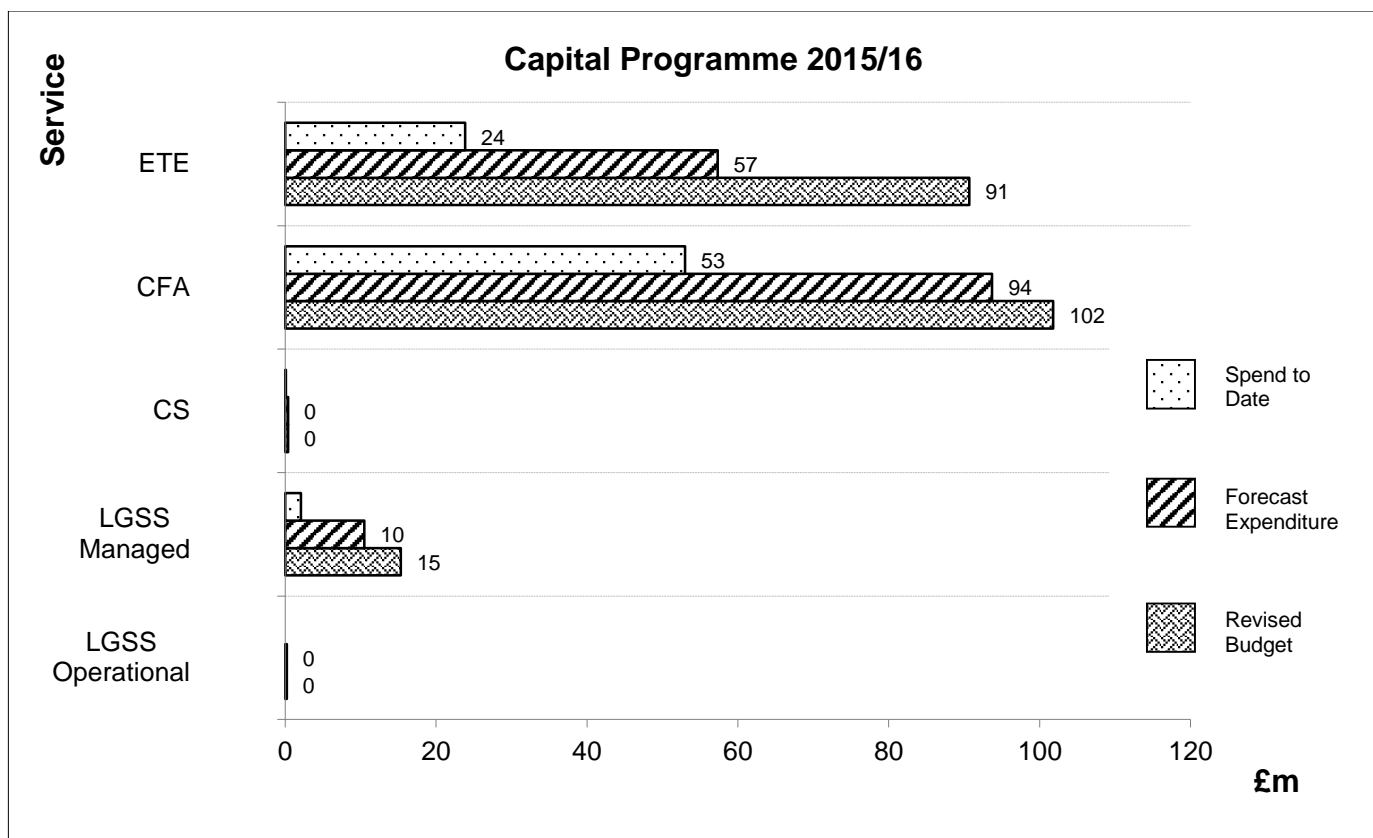
5.2 Key exceptions: there are no exceptions to report this month; for full and previously reported details go to the respective Service Finance & Performance Report:

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

6. CAPITAL PROGRAMME

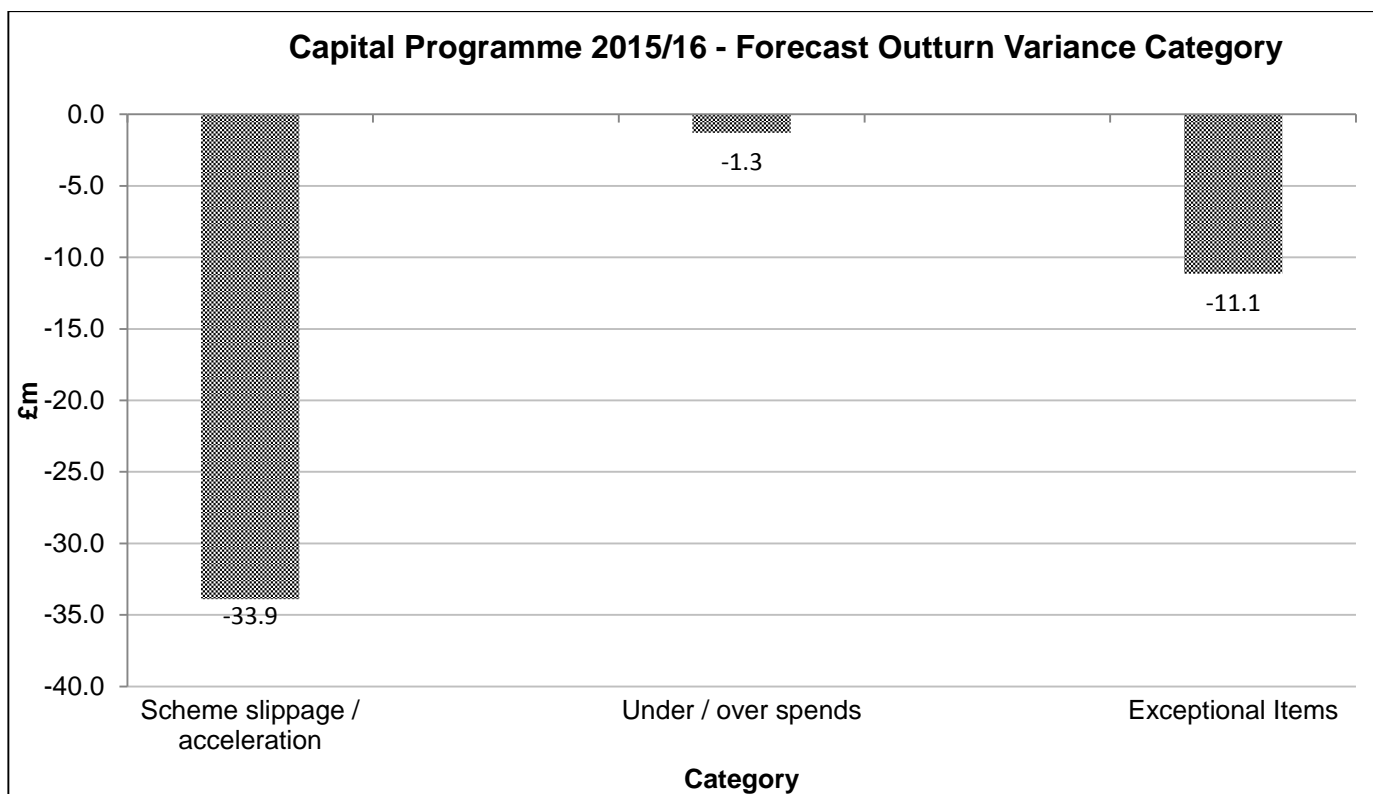
6.1 A summary of capital financial performance by service is shown below:

2015/16						TOTAL SCHEME	
Original 2015/16 Budget as per BP £000	Service	Revised Budget for 2015/16 £000	Forecast Variance - Outturn (Oct) £000	Forecast Variance - Outturn (Nov) £000	Forecast Variance - Outturn (Nov) %	Total Scheme Revised Budget (Nov) £000	Total Scheme Forecast Variance (Nov) £000
102,192	ETE	90,667	-29,039	-33,346	-36.8%	521,413	0
104,854	CFA	101,804	-6,252	-8,119	-8.0%	568,938	-57
300	Corporate Services	386	0	0	0.0%	640	0
11,385	LGSS Managed	15,331	-5,984	-4,851	-31.6%	81,452	-6,652
-	LGSS Operational	209	0	0	0.0%	600	0
218,731	Total Spending	208,397	-41,275	-46,316	-22.2%	1,173,043	-6,709



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:** £33.3m (-36.8%) underspend is forecast at year end.

	£m	%
<ul style="list-style-type: none"> Guided Busway – the forecast underspend has increased by £3m this month, to £3.7m, due to the timing uncertainty over the final land deal and retention payments. The previous £3m expenditure has slipped into 2016/17, although the total forecast spend is unchanged. However, there is still considerable uncertainty over the timing and the profile of actual expenditure. 	-3.7	(-100%)
<ul style="list-style-type: none"> City Deal – although we have already received £20m worth of grant funding for the City Deal, the very nature of the schemes will mean that the majority of the expenditure will take place in the latter years of the initial five year period. The budget has therefore been adjusted to match the likely profile of spend. <p>Spend in this year is mainly on staffing and the projected spend is being reported to the City Deal Executive Board.</p> <p>The forecast underspend this year is based on firmer costings for each of the City Deal schemes.</p>	-0.8	(-32%)
<ul style="list-style-type: none"> £90m Highways Maintenance Schemes – there will be increased costs relating to Brasley Bridge in Grantchester. Reasons for this forecast overspend are: <ul style="list-style-type: none"> the £200k cost of temporarily diverting utility apparatus was planned to be funded from a capital budget in 2013/14, but was delayed to 2014/15. This delay resulted in the scheme being reprogrammed and had a knock-on effect on how the budget was then allocation across each financial year; delays in the completion of works undertaken by utility contractors also impacted our own contractor and the subsequent availability of specialist plant and resources, leading to additional costs of £36k. Unfortunately we are not able to claim back costs associated with utility works; significant pressure from the local community and businesses to open Grantchester Road as soon as possible also led to acceleration of the works to mitigate delays at an additional cost of £54k; and unforeseen ground conditions have also impacted on costs, due to the original budget being based on the feasibility / initial design rather than the detailed design. The scheme was allocated £565k for 2015/16, but costs are expected to be £920k. 	+0.5	(+6%)

Officers will look to fund this overspend from savings and/or reducing the scope where possible on other schemes within the current Transport Delivery Plan (TDP). This does not therefore represent a total scheme overspend.

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

6.2.2 Children, Families and Adults: £8.1m (-8.0%) underspend is forecast at year end.

	£m	%
<ul style="list-style-type: none"> • Secondary Schools - New Communities – the forecast has increased to a £0.5m underspend this month, which is due to: <ul style="list-style-type: none"> ○ Southern Fringe Secondary – this scheme has experienced slippage due to a 4 week delay in construction. • Secondary Schools - Demographic Pressures – the forecast has swung by £1.5m this month, from a £0.6m overspend to a £0.9m underspend. This is due to: <ul style="list-style-type: none"> ○ Littleport Secondary & Special – an underspend of £1.5m is forecast in 2015/16 due to delays in the start on site for the project. Work is now scheduled to commence in January 2016. 	-0.5	(-3%)
	-1.5	(-21%)

- 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: £4.9m (-31.6%) underspend is forecast at year end.

	£m	%
<ul style="list-style-type: none"> • Effective Property Asset Management (EPAM) - Renewable Energy Soham – this scheme has been rephased, causing the scheme to overspend in 2015/16. This rephasing has been reflected in the 2016/17 Business Planning process and does not affect the total scheme cost. 	+1.2	(+502%)

- 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:** -£0.1m (-0%) total scheme underspend is forecast.

£m %

- **Secondary - Demographic Pressures** – the total scheme forecast underspend has decreased by £6.9m this month, which is due to:
 - Littleport Secondary & Special – costs have increased by £6.9m. The start on site for this scheme has incurred delays of 10 months from April 2015 to January 2016, due to planning issues (£3.5m). Changes to project scope including increased floor area and piling requirements to the substructure have also been required (£3.4m). The increase has been reflected in the 2016/17 Business Plan. +6.9 (+20%)
- 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:** £6.7m (-8.2%) 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	24.8	-1.7
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	0.1	18.5	13.8	-4.7
Capital Receipts	4.5	0.0	0.0	0.0	4.5	3.8	-0.7
Other Contributions	29.6	0.7	0.0	-20.1	10.2	4.7	-5.5
Prudential Borrowing	86.8	19.5	3.3	5.9	115.5	88.6	-26.8
Total	218.7	32.0	-30.4	-12.0	208.4	162.1	-46.3

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 (of greater than £0.5m): there are no new exceptions to report this month. For previously reported key funding changes go to the respective Service Finance & Performance Report (appendix 6):

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

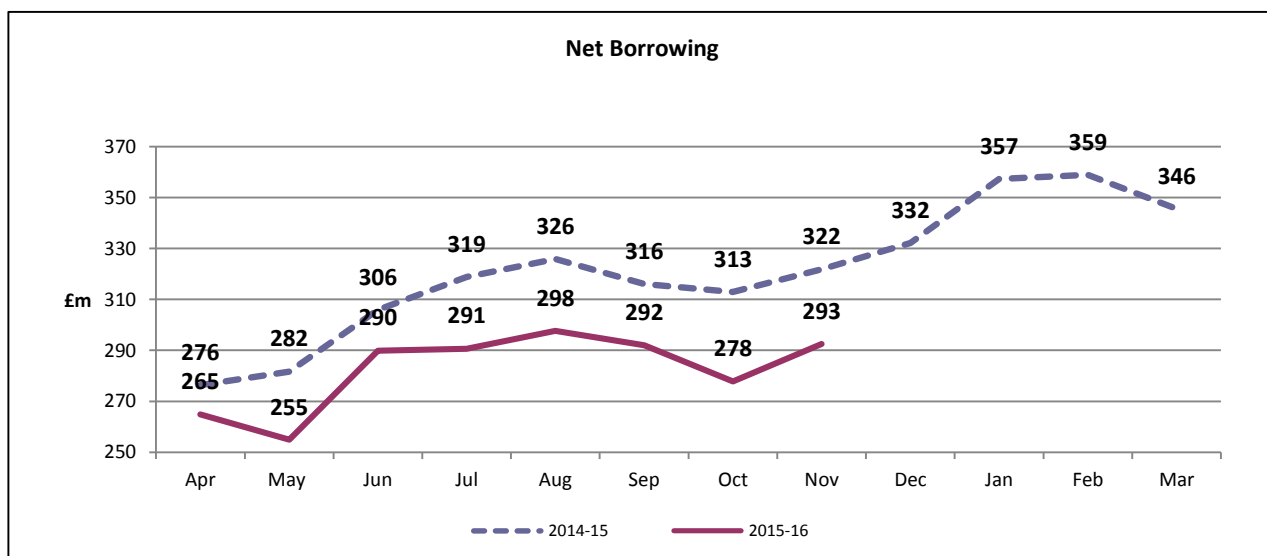
7. BALANCE SHEET

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

Measure	Year End Target	Actual as at the end of November
Level of debt outstanding (owed to the council) – 4-6 months, £m	£0.4m	£3.7m
Level of debt outstanding (owed to the council) – >6 months, £m	£1.0m	£1.8m
Invoices paid by due date (or sooner)	97.5%	99.8%

The 4-6 month balance has increased by £3.1m this month, which relates to 3 invoices specifically. These debts are being actively chased.

- 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 November were £73.6m and gross borrowing was £366.1m, giving a net borrowing position of £292.5m.



- 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 17 December central government announced the provisional finance settlement for local government for 2016/17. The main funding from government (the Settlement Funding Assessment) is now expected to reduce by approximately £20m (20%) in 2016/17 compared with 2015/16; this compares to our forecasts which predicted a reduction of £15m, leaving the council approximately £5m worse off in terms of government funding than expected. Over the five year period, we now expect our main government funding to reduce by up to 50%.

Government confirmed the threshold for raising Council Tax without a referendum to be 2%. In addition to this, government announced that councils with Adult Social Care responsibilities would be able to raise Council Tax by a further 2%, which is expected to be the principle applied in all five years of the Parliament. It is forecast that implementing an additional 2% Council Tax rise would generate £4.8m. However, no funding was announced that would offset the pressure caused by the implementation of the National Living Wage, which we expect to be around £5m in 2016/17.

Work is ongoing to further analyse the settlement and its implications on the 2016-21 Business Planning process.

The details of the settlement can be found in full at:

<https://www.gov.uk/government/collections/provisional-local-government-finance-settlement-england-2016-to-2017>

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 (November 15) CFA Finance & Performance Report (November 15) PH Finance & Performance Report (November 15) CS and LGSS Cambridge Office Finance & Performance Report (November 15) Performance Management Report & Corporate Scorecard (November 15) Capital Monitoring Report (November 15) Report on Debt Outstanding (November 15) Payment Performance Report (November 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	£'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

Transfer of legal budget to LGSS Law										202		-202
Current budget	244,798	0	63,155	35,460	6,166	10,471	10,124	-290				
Rounding	-	-	1	-	-	-1	1	-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 30 Nov 15		
	£000s	£000s	£000s	£000s	
General Reserves					
- County Fund Balance	16,001	25	16,026	18,735	
- Services					
1 CFA	0	0	0	-9	Includes Service Forecast Outturn (FO) position.
2 PH	952	0	952	0	
3 ETE	3,369	-628	2,741	204	
4 CS	1,020	-603	417	760	Includes Service FO position.
5 LGSS Operational	1,003	-36	967	300	Includes Service FO position.
Subtotal	22,345	-1,242	21,103	19,990	
Earmarked					
- Specific Reserves					
6 Insurance	2,578	0	2,578	2,578	
Subtotal	2,578	0	2,578	2,578	
Equipment Reserves					
7 CFA	744	159	903	106	
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	973	
Other Earmarked Funds					
11 CFA	7,533	-807	6,726	2,990	Includes liquidated damages in respect of the Guided Busway.
12 PH	2,081	-61	2,020	1,300	
13 ETE	7,404	-598	6,806	5,101	
14 CS	527	-55	472	368	
15 LGSS Managed	198	70	268	232	
16 LGSS Operational	130	0	130	0	
17 Corporate	63	-63	0	0	
Subtotal	17,936	-1,514	16,422	9,991	
SUB TOTAL	45,187	-2,883	42,305	33,532	
Capital Reserves					
- Services					
18 CFA	6,272	10,131	16,403	1,778	Section 106 and CIL balances.
19 ETE	15,897	36,252	52,149	25,670	
20 LGSS Managed	481	400	881	427	
21 Corporate	33,547	15,339	48,886	39,249	
SUB TOTAL	56,197	62,122	118,319	67,124	
GRAND TOTAL	101,384	59,239	160,623	100,656	

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 30 Nov 15		
	£000s	£000s	£000s	£000s	
<u>Short Term Provisions</u>					
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	
<u>Long Term Provisions</u>					
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	