

**INTEGRATED RESOURCES AND PERFORMANCE REPORT
FOR THE PERIOD ENDING 31ST MARCH 2014**

To: **General Purposes Committee**

Date: **20th May 2014**

From: **Chief Finance Officer**

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

Forward Plan ref: **Not applicable** *Key decision:* **No**

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

Recommendations: **That General Purposes Committee:**

- a) Analyses resources and performance information and notes the remedial action currently being taken and considers if any further remedial action is required.**
- b) Approve the £452,742 Section 31 Capitalisation Fund Allocation is treated as a general resource in the first instance and taken to corporate reserves (see section 6.1).**

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1. PURPOSE

- 1.1 To present financial and performance information to assess progress in delivering the Council's Business Plan. This report is in an abbreviated format, consisting of summary Performance and Resources headlines, the Corporate Scorecard and outturn figures (revenue and capital), with explanations for exceptions.
- 1.2 A detailed Outturn Report summarising the Council's overall financial and performance position for 2013/14 will be presented to the Committee at its next meeting in July.

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 (Feb)	Forecast Year End Position (Mar)	Current Status	DoT (up is improving)
Revenue Budget	Variance (£m)	-£3.6m	-£6.3m	Green	↑
Basket Key Performance Indicators	Number at target (%)	50% (7 of 14)	43% (6 of 14) ¹	Amber	↓
Capital Programme	Variance (£m)	-£52.8	-£59.8m	Amber	↓

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 -£6.3m (-1.5%), which is an increase in the forecast underspend of -£2.8m from last month. The majority of this movement (£1.9m) is within Children, Families and Adults (CFA), more specifically Older People and Adult Mental Health where the forecast overspend has reduced. See section 3 for details.
- Key Performance Indicators; there are 14 indicators in the Council's basket, of which 6 are on target. See section 4 for details.
- The Capital Programme is showing a forecast year end underspend of -£59.8m (-36%), which is an increase in the forecast underspend of -£7m since last month. The majority of the movement this month is due to further slippage in the capital programme, mainly across Economy, Transport and Environment (ETE) rather than total scheme underspends. See section 5 for details.

3. REVENUE BUDGET

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

Key to abbreviations

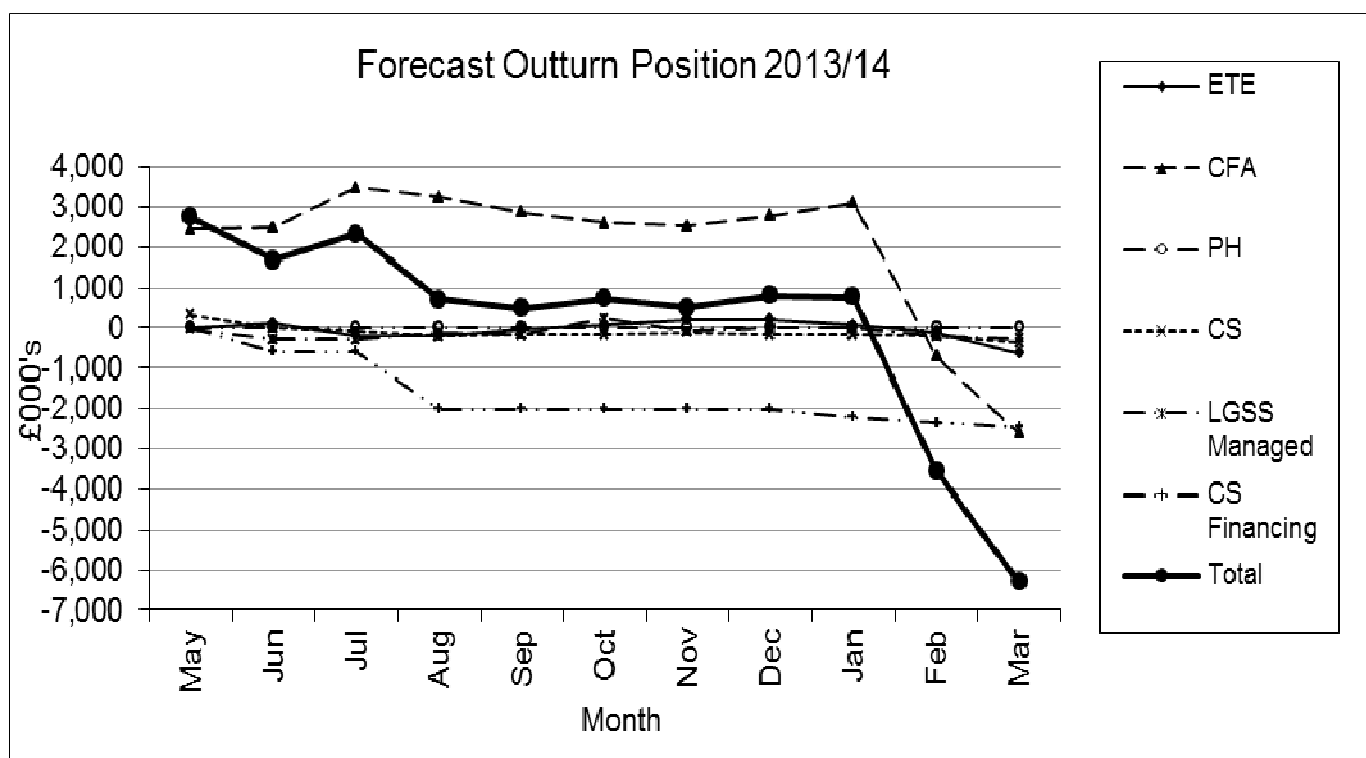
ETE	– Economy, Transport and Environment
CFA	– Children, Families and Adults
CS Financing	– Corporate Services Financing
DoT	– Direction of Travel (up arrow means the position has improved since last month)

Original Budget as per BP ¹ £000	Service	Current Budget for 2013/14 £000	Forecast Variance - Outturn (Feb) £000	Forecast Variance - Outturn (Mar) £000	Forecast Variance - Outturn (Mar) %	Current Status	DoT
62,096	ETE ²	69,911	-104	-627	-0.9%	Green	↑
278,456	CFA	279,710	-708	-2,601	-0.9%	Green	↑
13,678	Public Health	13,678	0	0	0.0%	Green	↔
14,112	Corporate Services	7,244	-184	-381	-5.3%	Green	↑
8,520	LGSS Managed	7,990	-208	-263	-3.3%	Green	↑
35,204	CS Financing	35,204	-2,350	-2,440	-6.9%	Green	↑
412,066	Service Net Spending	413,738	-3,554	-6,312	-1.5%	Green	↑
-162	Financing Items	-2,834	5	5	-0.2%	Amber	↔
411,904	Net Spending	410,904 ³	-3,550	-6,308	-1.5%	Green	↑
	<i>Memorandum Items:</i>						
10,919	LGSS Operational	11,918	-884	-999	-8.4%	Green	↑
422,823	Total Net Spending 2013/14	422,823					

¹ The budget figures in this table are net, with the 'Original Budget as per BP' representing the Net Budget column in Table 2 of the Business Plan for each respective Service. CFA's budget figure is a combination of the CYPS and ASC Business Plan net budgets.

² ETE includes Winter Maintenance and Waste PFI Contract, where specific arrangements for under/overspends exist. Excluding this the underlying forecast outturn position for ETE is -£656k underspend.

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



3.2 Key exceptions this month are identified below (*updates to exceptions that have already been reported are captured within [appendix 2](#)*).

3.2.1 **Economy, Transport and Environment:** -£0.627m (-0.9%) underspend is forecast at year end.

- There are no new exceptions to report this month.
- Previously reported exceptions that are still applicable can be found in [appendix 2](#).

3.2.2 **Children, Families and Adults:** -£2.601m (-0.9%) underspend is forecast at year end.

- | | £m | % |
|--|--------|---|
| • Prior Year Adjustments – the adjustment has increased by -£1.0m this month following further review of prior year transactions. | -4.371 | - |

The detail behind these transactions was reported last month and is contained within [appendix 2](#).

- **Older People and Adult Mental Health Directorate** – the forecast overspend has decreased by £2.7m this month.

Older People – a thorough analysis of commitment recording and actual spending patterns has progressed further to the Council resuming “in-house” management of Older People’s Services in the second half of 2013/14. The forecast now reflects:

3.831	(5%)
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- That additional income is expected from self-funding clients.
- A more realistic estimate of the extent of planned respite care, which is likely to be utilised.
- Scrutiny of block contracts and care packages “held” as unauthorised.
- Updates in the costs of care for physical disability and learning disability clients who are over 65.
- Review of accounting adjustments made prior to the Council resuming direct management of the service.

Adult Mental Health – within the Cambridgeshire and Peterborough Foundation Trust (CPFT) locality teams, the forecast underspend has increased by £0.4m from last month. This is a result of:

- Resolution of disputes for funding.
- Further staffing underspends.
- Successful direct payment clawbacks.

Links are being strengthened between teams at the Council and the foundation trust so that similar developments are in future reflected in forecasts at an earlier stage.

- **Learning Disability Services - Head of Services and Localities**
– the forecast underspend has increased by -£0.6m this month.

£800k saving was achieved by negotiations with an independent sector provider to end an arrangement to cover costs associated with the Transfer of Undertakings (Protecting of Employment) TUPE transfer of staff on NHS conditions and the ending of an arrangement to contribute funding to the Supporting People budget. This was a time limited arrangement set up at the beginning of the Supporting People programme for statutory partners to make a contribution towards the Supporting People budget. An additional £300k saving has been achieved through management of inflation relating to a block contract arrangement and a slippage in staffing budgets whilst recruitment takes place to critical posts.

-1.038 (-2%)

As reported previously there has been an increase in annual costs for Learning Disability of £862k as a result of the agreed reduction in contribution to these costs from the Clinical Commissioning Group (CCG).

Commitment records have been thoroughly reviewed as part of year end work and the remainder of the underspend relates to reductions made to forecast costs as a result of those reviews.

- **Special Educational Needs Placement** – the budget is under significant pressure. Numbers of new statements are increasing with the subsequent need to provide increasing access to specialist provision: there are now over 3,200 Statements maintained and this is the highest number for over 10 years and the new statement rate for the 2013/14 academic year is predicted to be over 517 new Statements this year.

This pressure will be managed from within the High Needs Block (HNB) and action taken to respond to a rise in demand. The reasons for the pressure on the special educational needs placement budget are:

- That our special schools are at capacity and therefore we have had to use more out of county placements than expected.
 - We began the year without capacity for any growth.
 - There are less jointly funded placements thus requiring the Council to fully fund placements.
 - An increase in the number of children requiring very specialist consistent input for care, medical and educational reasons that need 52 week provision not currently available in house or in county.
 - We have had 80 appeals against the Council this year, a rise of about 40% from the previous year. A number of tribunal decisions, whilst few, have directed the Council to provide out of county schools particularly in relation to dyslexia and 52 week Autistic Spectrum Disorder (ASD) provision with costs ranging from £35k to £250k per placement per year. Whilst our success rate in appeals is over 95%, the high costs for placements has had a very significant impact on the budget. There was no flexibility within the budget to allow for this unpredictable demand.
- 1.188 (17%)
- Previously reported exceptions that are still applicable can be found in [appendix 2](#).

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

- There are no new exceptions to report this month.
- Previously reported exceptions that are still applicable can be found in [appendix 2](#).

3.2.4 **Corporate Services:** -£0.381m (-5.3%) underspend is forecast at year end.

- There are no new exceptions to report this month.
- Previously reported exceptions that are still applicable can be found in [appendix 2](#).

3.2.5 **LGSS Managed:** -£0.263m (-3.3%) overspend is forecast at year end.

- There are no new exceptions to report this month.
- Previously reported exceptions that are still applicable can be found in [appendix 2](#).

3.2.6 **CS Financing:** -£2.440m (-6.9%) underspend is forecast at year end.

- There are no new exceptions to report this month.
- Previously reported exceptions that are still applicable can be found in [appendix 2](#).

3.2.7 **LGSS Operational:** -£0.999m (-8.4%) underspend is forecast at year end.

- There are no new exceptions to report this month.
- Previously reported exceptions that are still applicable can be found in [appendix 2](#).

***Note:** exceptions relate to Forecast Outturns and are considered to be in excess of either +/- 0.5% of the Service's overall net budget plus grants or +/- 0.1% of the Council's net budget plus grants (£412k), whichever is the greater.*

4. PERFORMANCE TARGETS

4.1 Performance Indicators are shown below:

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	12 months ending 30 th Sep 2013	%	76.1	72.5	Green	↔
	The proportion of children in year 12 taking up a place in learning	CFA	High	28/02/14	%	95.4	95.8	Amber	↓
	The number of people starting as apprentices	ETE	High	2012/13 academic year	Number	4,394	4,000	Green	↔
	The proportion of pupils attending Cambridgeshire schools judged good or outstanding by Ofsted	CFA	High	28/02/14	%	65	70	Amber	↓
Helping people live independent and healthy lives	The proportion of eligible service users receiving Self Directed Support (SDS)	CFA	High	28/02/14	%	83.2	95	Red	↑
	The proportion of older people who have been successfully supported to live independently following crisis	CFA	High	28/02/14	%	56.8	55	Green	↓
	The rate of admissions of people aged over 65 to residential and nursing care homes, per 100,000 population	CFA	Low	28/02/14	Number per 100,000 of population	627.9	735.0	Green	↓
	The number of people successfully quitting smoking with support from stop smoking services	Public Health	High	31/01/14	Number	2,232	2,707	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)
Supporting vulnerable people	The number of looked after children per 10,000 children	CFA	Low	28/02/14	Rate per 10,000	39	31.3 to 38.4	Amber	↓
	The proportion of children who are referred to social care within 12 months of a previous referral	CFA	Low	28/02/14	%	21.4	25	Green	↓
	The proportion of support plans created through the common assessment framework (CAF) that were successful	CFA	High	28/02/14	%	79.8	85	Amber	↑
	A reduced volume of acute bed days attributable to adult social care	CFA	Low	31/01/14	Number	5,510	3,542 reimbursable bed day delays (50% reduction on previous year)	Red	↓
How we run the business (efficient and effective)	The proportion of customer complaints received in the month before last that were responded to within minimum response times	CCC	High	28/02/14	%	89	90	Amber	↑
	The average number of days lost to sickness per full-time equivalent staff member	LGSS HR	Low	31/03/14	Days	5.8	7.8	Green	↑

Notes:

The proportion of customer complaints received in the month before last that were responded to within minimum response time

A breakdown of performance by Service is provided as follows:

Service	What is good?	Date	Unit	Actual	Target	Status (Green, Amber or Red)	Direction of travel (up is good, down is bad)
CFA	High	28/02/14	%	91	90	Green	↓
ETE	High	28/02/14	%	88	90	Amber	↑
CST	High	28/02/14	%	100	90	Green	↑
LGSS	High	28/02/14	%	67	90	Red	↓

For CFA, 45 complaints were received and 4 failed to meet the target.

For ETE, 52 complaints were received and 6 failed to meet the target.

For CST, 3 complaints were received and all met the target.

For LGSS, 3 complaints were received and 1 failed to meet the target.

4.2 Key exceptions are identified below.

- **The proportion of children in year 12 taking up a place in learning**

Please note that the target has been changed to the new target for 2014/15. This indicator runs from February to January each year. Whilst we are slightly below target we have improved our performance from this time last year when it was 93.7%. We also compare favourably to national, regional and statistical neighbour averages. It is important that we continue to offer appropriate Information, Advice and Guidance (IAG) to those young people most at risk of making a poor transition post 16 as this will minimise drop out and increase participation. The Year 12 Early Leavers Survey, which is being delivered through the locality teams in order to capture the reasons why young people have dropped out, is being fed back to learning providers on a termly basis to inform future planning.

- **The proportion of pupils attending Cambridgeshire schools judged good or outstanding by Ofsted**

More schools moved into, rather than out of, the good/outstanding category in this period and the percentage of pupils attending a good or outstanding primary school rose slightly. However, one large secondary school fell out of this category, leading to a decline in the overall combined percentage.

- **The proportion of eligible service users receiving Self Directed Support (SDS)**

Performance is improving, but remains below target. An additional 1,342 new and existing service users have been given SDS since April 2013, which shows considerable progress. Work is on-going within the care management teams to convert service users to SDS on review.

- **The number of people successfully quitting smoking with support from stop smoking services**

The January figures were disappointing as this period usually sees an improvement in performance from the effects of the post-Christmas / New Year resolutions. In December 2013, 85.3% of the monthly target was achieved, dropping to 82.5% in January 2014. As indicated previously this continued drop in performance is mirrored nationally and is attributed to the use of e-cigarettes and smokers using harm-reduction approaches, which means they are cutting down rather than stopping smoking. Performance in GP practices, the main provider, remains lower than in previous years, but January saw a small improvement. CAMQUIT the Stop Smoking Service is providing intensive support to all providers including the provision of additional clinics. Visits to Practice Manager and Practice Nurse meetings are taking place to increase awareness of the poor performance and problem solve. Reports from CAMQUIT suggest that uptake of services following No Smoking Day was also lower than in previous years, but this data will not be available until June. Practices will be visited over the next two months to support them with trawling for any unreported data for 2013/14. The Stop Smoking message is being promoted across a

range of media and is well supported by Cambridgeshire County Council's Communications Team.

Please note that these figures relate to the end of January. This is due to the nature of the intervention where smokers make a quit attempt that lasts for 4-5 weeks, which allowing for data returns, means that there is a delay of two months in reporting performance.

- **The proportion of support plans created through the common assessment framework (CAF) that were successful**

The CAF team have been focussing on improving the quality of CAF data over the past six months, and this has resulted in a slight dip in the overall performance indicator since August 2013, though performance has improved slightly since January. The focus has been on the closure of cases that have been open over two years, where there is no longer a need for CAF, where the CAF has been completed and outcomes are achieved, or where the family have disengaged. This can be seen in the increase in numbers of cases that have an outcome reason of 'family disengaged' or 'other'. While this has led to a slight fall in performance against the above indicator, data quality has been improved substantially meaning that our picture of outcomes for children that have a CAF and who are taking an active part in the CAF process is more accurate. From 2014/15, a new performance and quality framework will be implemented across the broad range of organisations and professionals that use the CAF process, with a view to providing wider and more useful management information and intelligence on the CAF process.

- **A reduced volume of acute bed days attributable to adult social care**

This is a new measure focused on a 50% reduction on acute bed day delays attributable to adult social care. Action has been taken to streamline the commissioning of homecare services to minimise hospital delays, and work is being done with homecare providers and the reablement service to improve capacity. However, this remains a challenging and ambitious target.

A piece of work was undertaken in late January with acute providers to ensure that the volume of reported delays are a) compliant with Department of Health guidance, and b) validated by County Council staff prior to submission. A second piece of work is about to begin with non-acute providers. Plans are being developed in conjunction with the Clinical Commissioning Group (CCG) via the Better Care Fund (BCF) to reduce delays through the creation of more streamlined discharge processes, the use of multi-disciplinary teams and a move towards 7 day services, which will have a positive impact on this measure in the longer term.

- **The proportion of customer complaints received in the month before last that were responded to within minimum response times**

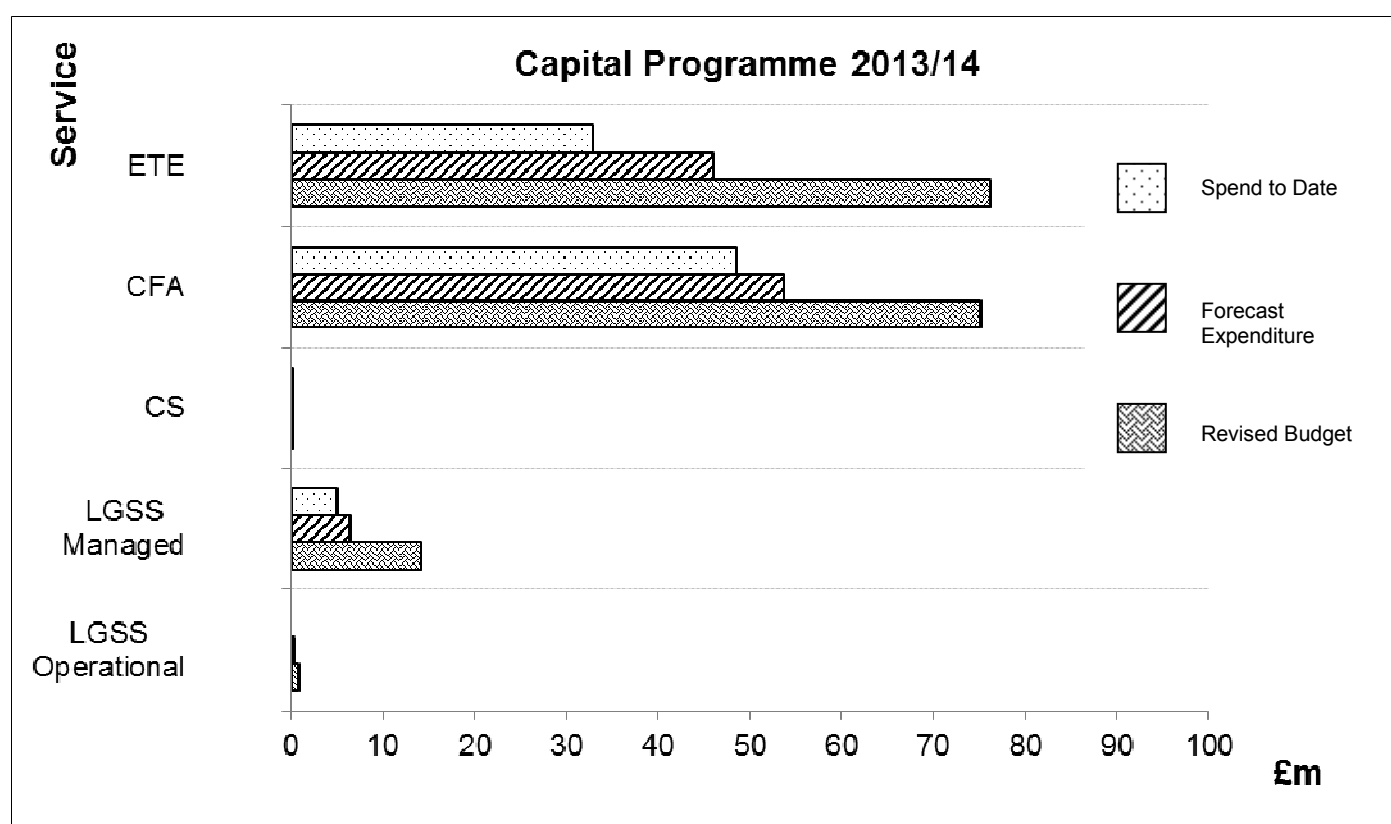
For ETE, 52 complaints were received and 6 failed to meet the target of responding within 10 days. Of those 6, 3 have since been closed and the remaining cases are being investigated by the assigned officer.

For LGSS, 3 complaints were received and 1 failed to meet the target of responding within 10 days, which is being investigated by the assigned officer.

5. CAPITAL PROGRAMME

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

Original 2013/14 Budget as per BP £000	Service	Revised Budget for 2013/14 £000	Forecast Variance - Outturn (Feb) £000	Forecast Variance - Outturn (Mar) £000	Forecast Variance - Outturn (Mar) %	Total Scheme Forecast Variance (Mar) £000
51,437	ETE	76,129	-22,959	-30,096	-39.5%	-528
76,149	CFA	75,125	-21,502	-21,429	-28.5%	-4,274
584	Corporate Services	187	-107	-137	-73.3%	0
9,477	LGSS Managed	14,116	-7,714	-7,794	-55.2%	-2,084
600	LGSS Operational	718	-500	-389	-54.2%	0
138,247	Total Spending 2013/14	166,274	-52,781	-59,846	-36.0%	-6,886



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

5.2.1 **Economy, Transport and Environment:** -£30.1m (-39.5%) underspend is forecast at year end.

	£m	%
<ul style="list-style-type: none"> Highways Maintenance including Footways and Signals – the forecast underspend has increased by -£4.7m. For a number of schemes, work has been organised and ordered for delivery in 2013/14, but the contractor has been unable to deliver in this timeframe. These schemes will therefore be completed in 2014/15 and so does not represent a total scheme underspend. <p>As reported last month:</p> <p>A -£0.1m underspend on Bridges relating to one particular bridge in Over. The scheme has been delayed due to investigations and complications which will not be resolved before year end. The work will need to be completed in 2014/15;</p> <p>A -£0.1m underspend on Signals, which is mainly due to efficiencies being made on the agreed schemes (this underspend will be reallocated across the Highways Maintenance programme); and</p> <p>A -£0.8m underspend on Roads including signs and lines, which relates to the estimated costs from Eastern Highways Alliance being significantly less than budgeted for. They are a relatively new contractor and when the budgets for schemes were set the engineers were prudent in their estimations. Efficiencies have also been found within these schemes (this underspend will be reallocated across the Highways Maintenance programme).</p>		
<ul style="list-style-type: none"> Carriageway & Footway Maintenance – works have been delayed while design work is completed and discussions with the community are resolved. This work is therefore expected to be undertaken in 2014/15 and does not represent a total scheme underspend. 	-0.7	(-9%)
<ul style="list-style-type: none"> Huntingdon – West of Town Centre Link Road – an underspend is expected in 2013/14 due to unresolved land costs. It is expected that these costs will be resolved in 2014/15 and so does not represent a total scheme underspend. 	-0.6	(-12%)
<ul style="list-style-type: none"> Previously reported exceptions that are still applicable can be found in appendix 3. 		

5.2.2 **Children, Families and Adults:** -£21.4m (-28.5%) underspend is forecast at year end.

	£m	%
<ul style="list-style-type: none"> Primary Schools - Demographic Pressures – the forecast 	-6.6	(-23%)

underspend has increased by c.£0.7m this month. However, this has arisen from a re-categorisation of the capital costs of early years provision in primary schools from the Primary Schools category to the Children Support Services category to fully utilise capital grants received, rather than from any reduction in scheme spend on primary school provision.

As previously reported:

North Ely Primary profiled expenditure has been revised for 2013/14 as the main build works, and therefore expenditure, will occur in 2014/15. This presents a -£4.8m underspend on the scheme in this financial year. The further £100k increase in underspend this month reflects design work by consultants being further slowed by lack of information from the developer, resulting in the work not progressing as expected. However, the total cost of the project is expected to remain on budget.

Wisbech (additional places) has initial costs of £0.8m relating to feasibility and planning fees expected to be incurred in 2013/14 ahead of time for the provision of places. The total cost of the project is expected to remain on budget and the scheme has been reprofiled during the Business Planning process for 2014/15.

Hemingford Grey Primary is reporting a -£1.1m underspend for the year on a £2.0m original budget. As previously reported this is the result of a greater than expected number of pre commencement planning conditions. The overall cost of the project is expected to remain on budget.

Thorndown Primary is progressing well, although as reported in January there has been some slippage and rescheduling of the build programme items of c.£600k. £400k in payments have been withheld as a result of issues with the roof. Contractor payments are in total £0.9m less than originally anticipated at the beginning of the year.

Huntingdon Town additional 1FE places expenditure will now fall into 2014/15 as the project completion has slipped to September 2016 opening following a review of known and predicted demand for places. The total expenditure is expected to remain on budget, but there is a -£150k in year underspend due to the slippage.

Kings Hedges Primary spend has risen to £303k, an overspend of £153k on the original planned budget. Hardwick second campus (Cambourne) has anticipated increased costs of £201k due to the design phase of the project being progressed more

quickly than anticipated. The overall costs of both projects will remain on budget.

- Previously reported exceptions that are still applicable can be found in [appendix 3](#)

5.2.3 Corporate Services: -£0.1m (-73.3%) underspend is forecast at year end.

- There are no new exceptions to report this month.
- Previously reported exceptions that are still applicable can be found in [appendix 3](#)

5.2.4 LGSS Managed: -£7.8m (-55.2%) underspend is forecast at year end.

- There are no new exceptions to report this month.
- Previously reported exceptions that are still applicable can be found in [appendix 3](#)

5.2.5 LGSS Operational: -£0.4m (-54.2%) underspend is forecast at year end.

- There are no new exceptions to report this month.
- Previously reported exceptions that are still applicable can be found in [appendix 3](#)

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

ETE:

- There are no new exceptions to report this month.
- Previously reported exceptions that are still applicable can be found in [appendix 4](#)

CFA:

- There are no new exceptions to report this month.
- Previously reported exceptions that are still applicable can be found in [appendix 4](#)

LGSS Managed:

- There are no new exceptions to report this month.
- Previously reported exceptions that are still applicable can be found in [appendix 4](#)

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

Funding Source	BP Budget £m	Rolled Forward Funding¹ £m	Revised Phasing £m	Additional/Reduction in Funding £m	Revised Budget £m	Outturn Funding £m	Funding Variance £m
Department for Transport (DfT) Grant	16.8	0.0	0.0	5.3	22.1	20.1	-2.0
Capital Maintenance Grant	5.8	0.0	0.0	0.3	6.1	6.1	0.0
Basic Need Grant	10.3	0.0	0.0	2.3	12.6	12.6	0.0
Devolved Formula Capital	1.0	2.3	0.0	0.1	3.4	3.4	0.0
Other Grants	2.6	7.3	0.0	3.3	13.1	9.5	-3.6
Section 106 Contributions	29.5	0.0	-10.0	-4.6	14.8	14.7	-0.1
Other Contributions	3.9	0.0	0.0	8.2	12.2	11.2	-1.0
Capital Receipts	4.7	0.0	0.0	1.3	6.1	6.1	0.0
Prudential Borrowing	63.6	15.0	-1.9	-0.9	75.8	22.7	-53.1
Total	138.2	24.5	-12.0	15.4	166.3	106.4	-59.8

¹ Reflects the difference between the anticipated 2012/13 year end position, as incorporated within the 2013/14 Business Plan, and the actual 2012/13 year end position.

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

Funding	Service	Amount (£m)	Reason for Change
<ul style="list-style-type: none"> There are no new exceptions to report this month. 			

5.6 Previously reported key funding changes that are still applicable can be found in [appendix 5](#).

6. GRANT ALLOCATIONS FOR 2013/14

- 6.1 Where there has been a material change in 2013/14's grant allocations to what was budgeted in the Business Plan (BP) i.e. +/- £160k, this will require StrateMT discussion in order to gain a clear and preferred view of how this additional/shortfall in funding should be treated. The agreed approach for each grant will then be presented to the General Purposes Committee for approval.

Section 31 Capitalisation Fund Allocations

As part of the Local Government Finance Settlement for 2013/14, £100m was held back from the Revenue Support Grant to provide an in-year capitalisation process. When the capitalisation provision was decided, Government set out the intention to redistribute any amount remaining following the capitalisation process back to local authorities.

This redistribution has now taken place and Cambridgeshire's allocation is £452,742. This is a non-ringfenced revenue grant, which the Council had not budgeted for.

The General Purposes Committee is asked to approve that this is treated as a general resource in the first instance and taken to corporate reserves.

7. FURTHER INFORMATION

- 7.1 Members requiring further information on issues raised in this report may wish to access the individual Services' Finance and Performance Reports by following the link below:

http://www.cambridgeshire.gov.uk/info/20043/finance_and_budget/147/finance_and_performance_reports

8. ALIGNMENT WITH CORPORATE PRIORITIES

8.1 Developing the local economy for the benefit of all

There are no significant implications for this priority.

8.2 Helping people live healthy and independent lives

There are no significant implications for this priority.

8.3 Supporting and protecting vulnerable people

There are no significant implications for this priority.

9. SIGNIFICANT IMPLICATIONS

9.1 Resource Implications

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

9.2 Statutory, Risk and Legal Implications

There are no significant implications within this category.

9.3 Equality and Diversity Implications

There are no significant implications within this category.

9.4 Engagement and Consultation Implications

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

9.5 Localism and Local Member Involvement

There are no significant implications within this category.

9.6 Public Health Implications

There are no significant implications within this category

Source Documents	Location
ETE Budgetary Control Report (March) CFA Budgetary Control Report (March) PH Budgetary Control Report (February) CS and LGSS Cambridge Office Budgetary Control Report (March) Performance Management Report & Corporate Scorecard (March) Capital Monitoring Report (March)	Room 301 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 (BP)	278,456	13,678	62,096	35,204	14,112	8,520	10,919		-162
Post BP corrections						346	-346		
Use of operational savings to fund Capital pension costs			30						-30
Blue badge	-17				17				
MAC funding from EPAM			1			-1			
Centralised property cost centres from depots			-158			158			
Transfer depots income budget						-118	118		
Aspire support	30					-30			
FM centralised properties income to service	-22					22			
ITT Loan Advance					183				-183
Centralised properties recharge to ASC Provider Units	258					-258			
Use of operational savings to fund ETE transformation project team			7						-7
Procurement contract savings from MFD and Insurance budgets						-97	97		
Transfer Contact Centre telephony budget to IT Managed					-57	57			
Return Cromwell Museum cleaning budget to service					2	-2			
Transfer budget for centralised stationery staffing costs						-20	20		
Adjustment to property income budgets with CFA	11					-11			
Transfer CFA Service Transformation project manager post from CS	54				-54				
Transfer laundry facilities budget to LGSS Managed						34	-34		
Correction to budget prep error between LGSS Operational and LGSS Managed budgets						19	-19		
CS Operational Savings – restructure pressures					134				-134
CS Operational Savings – various					336				-336
CS Operational Savings – libraries bookfund					100				-100
LAF Funding			-6		6				

	CFA	Public Health	ETE	CS Financing	Corporate Services	LGSS Managed	LGSS Operational	Financing Items
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
YOT HR annual charge	-4						4	
Funding for Election Costs 13/14					345			-345
Finance Operational Savings 13/14 – CIPFA Trainee							44	-44
ETE Operational Savings – capital pension costs			37					-37
CS Operational Savings – service transformation & restructure pressures					126			-126
ETE Operational Savings – early retirement costs			65					-65
ETE Operational Savings – fund joint strategic planning			45					-45
ETE Operational Savings – cover costs prior to possible externalisation of SmartLife			50					-50
Sawston Funding	-56		56					
Correction to budget prep figures						-2	2	
Allocation of LGSS central charges budget from CS					-8		8	
Migration demography	-30				30			
ETE Operational Savings – pension costs			20					-20
CCS corp staffing budget	-38						38	
13/14 pay inflation award	635		156		42	51	116	-1,000
Service Realignment - Community and Cultural Services			5,983		-7,447	978	486	
LGSS Operational Savings							350	-350
Migration demography	15				-15			
OT double-up project funding 13/14	35							-35
Admin review					3		-3	
Employment review					-199	199		
Allocation of Public Health support budgets to LGSS					-65		65	
Ramsey library WAN costs			-10			10		
CS Operational Savings – Community Engagement restructure					22			-22
LGSS Operational Savings – data centre consolidation work							40	-40
LGSS Operational Savings – data centre consolidation work (additional)							6	-6

	CFA	Public Health	ETE	CS Financing	Corporate Services	LGSS Managed	LGSS Operational	Financing Items
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
LGSS Operational Savings – Apprenticeships							9	-9
ETE Operational Savings – various			60					-60
Unused funding for Election Costs 13/14					-122			122
CS Operational Savings – return of unused funding					-250			250
Community Engagement Insurance charges 13/14					3	-3		
CFA Insurance charges 13/14	383					-383		
ETE Insurance charges 13/14			1,479			-1,479		
Current budget	279,710	13,678	69,911	35,204	7,244	7,990	11,920	-2,834
<i>Rounding</i>	-	-	-	-	-	-	-2	-

APPENDIX 2 – previously reported revenue exceptions that are still applicable

Service	Description	Current Forecast Variance - Outturn £m	Current Forecast Variance - Outturn %
ETE	<p>Executive Director – the overspend is due to a target in the Business Plan to increase charges and other fees by £690k (this includes £640k increased charges and £50k additional charges budgeted within ETE Transformation). Work is currently taking place to determine which charges will be increased / new charges introduced in order to hit this target, with the charging for parking at Park and Ride sites being the main consideration at this point. However, this increased saving requirement will not be achieved in 2013/14, with the increased charges for Park and Ride sites not being introduced until the new financial year.</p>	0.706	(70%)
	<p>Waste Disposal including PFI – the major mechanical breakdown at the Mechanical Biological Treatment (MBT) plant in Waterbeach has now been repaired, with the plant back in full operation. This happened slightly earlier than expected. However, as the plant was out of commission for over twelve months we have been entitled to charge AmeyCespa a daily rate for each day over the twelve month period it was out of commission.</p> <p>Within the bottom line figure there is a mixture of cost reductions and overruns. Cost savings include, the inflationary contract increase being less than was budgeted within the Business Plan and savings from temporary business rate re-evaluation of the Waterbeach site, while the plant was non-operational.</p> <p>Cost overruns include a pressure regarding backdated business rates being due for two of the recycling centres. The business rates were originally paid by the contractor, but the Council has subsequently had to make payment of around £230k to the relevant Districts.</p> <p>Further increases in the forecast overspend this month are due to recycling rates in East Cambridgeshire being greater than expected, with the roll-out of wheelie-bins; composted waste which AmeyCespa was unable to dry sufficiently and therefore landfilled, incurring landfill tax; and a further teething problem with the MBT, which has meant that the Council is incurring additional landfill tax costs (Cambridgeshire County Council's contractual position with regards to these latter two issues is</p>	0.450	2%

	currently being explored by officers).		
	Winter Maintenance – as a consequence of the mild winter, an underspend is expected on this budget. This will be transferred to Corporate reserves at year end.	-0.422	(-21%)
	Local Infrastructure and Street Management (LISM) Other – the underspend is due to a combination of staff vacancies during the year, and greater income from developer fees than originally expected. These additional funds will be utilised for frontline maintenance in Network Management and Local Infrastructure and Streets.	-0.482	(-20%)
CFA	Learning Disability Services - Ordinary Residence – this budget has been identified to fund the implementation of the National Ordinary Residence protocol. No spend was anticipated, however, the service has now received 14 referrals for consideration of Ordinary Residence funding, three of which have been accepted and are reflected against the Learning Disability Head of Service (£224k) this month (see note below).	-1.330	(-100%)
	<p>Strategic Management - Adult Social Care – the Adult Social Care budget has a -£1m underspend that is being used to help offset the forecast overspend in the Older People's budget. This includes: £756k of unused contract contingency budget held to offset unanticipated pressures; £140k from staff vacancies; £325k resulting from changes in transport to day services; and £12k from the IT maintenance budget. In addition, £117k relates to good fleet management during the past 9 years. Of the 19 vehicles returned to Lex Autolease all but one was under their calculated annual mileage. Lex Autolease have therefore made a final settlement payment to the authority of £117k in regards to the mileage used.</p> <p>These underspends are partially offset by spend on AIS and CRIP projects of £304k.</p>	-1.008	(-27%)

	<p>Physical Disabilities – the teams continue to scrutinise spend. All new service users are directed through the Reablement Service and social inclusion needs are met locally. A new process for scrutinising reviews has recently been put in place.</p> <p>In addition to the on-going work to manage demand, greater numbers of people have transferred to the older people service than accounted for and a concentrated piece of work has been undertaken to recover unspent Direct Payments, spanning across the last 2 years. These unspent Direct Payments have provided additional income of £430k to date.</p> <p>Commitment records have reduced by £180k as the year end checks have progressed.</p>	-0.786	(-6%)
	<p>Children's Social Care – this is principally as a result of savings from vacant posts not being high enough to meet the target set for the Directorate; higher than anticipated Agency staffing costs; and an increase in Legal Proceedings.</p>	1.733	(5%)
	<p>Prior Year Adjustments – Significant transactions have been processed in the 2013/14 financial year, which relate to the 2012/13 financial year or earlier. These include increased income or reduced costs relating to previous years of £4.7m:</p> <ul style="list-style-type: none"> ○ The local authority has been in dispute with Health over responsibility for funding specific forensic clients (individuals with mental illness and developmental disabilities in the criminal justice system). To be prudent, the County Council had reserved for these payments in previous years. A resolution has been achieved and the Clinical Commissioning Group (CCG) has agreed to fully fund the clients, which allows the County Council to write the £2.561m reserves back to revenue. ○ A prudent estimate was made relating to winter pressures and free nursing care funding from Health for 2012/13 and this was reflected in the 2012/13 accounts. However, the Older People's Service was able to substantiate the full claim and Health have released the full allocations, so £669k of additional funding, relating to 2012/13, has now been received in 2013/14. ○ Client contributions for Older People services of £457k were received in 2013/14 relating to previous years. ○ Meals income relating to Somers Court was collected by Roddons (Housing Association) from November 2007 to March 2013, but Cambridgeshire Community Services (CCS) did not raise an invoice on behalf of Cambridgeshire County Council to Roddons to collect the income. Roddons have paid the full amount they were holding on behalf of the County Council, £454k, all of which relates to previous financial years. 	-4.371	-

	<ul style="list-style-type: none"> ○ At the end of 2012/13 an estimate was made on the outstanding amount of Part 2.5 client contributions (relating to extra-care housing client income) so this could be reflected in the 2012/13 accounts. A reconciliation has now shown that another £127k of income related to 2012/13. ○ Other small adjustments relating to prior years of £409k. <p>These decreases in costs have been partially offset by increased costs of £306k relating to previous years:</p> <ul style="list-style-type: none"> ○ In 2012/13 the full costs of the Excelcare block contract were not charged to the 2012/13 accounts by CCS and therefore £306k of expenditure has had to be charged to 2013/14. <p>The resultant underspend from these amounts is a one off amount and will not be repeated in future years.</p>		
Public Health	N/A	-	-
CS	N/A	-	-
LGSS Managed	County Offices – this is due to failure to reduce the County’s property portfolio in line with the £736k savings target allocated in the Business Plan and a net pressure of £203k resulting from business rate costs for the vacant Black Horse House wing of Castle Court (£79k); estimated dilapidation costs from vacating two leased properties (£65k); and an overspend of £59k on utilities across the portfolio.	0.939	(18%)
	Insurance – this results from ongoing work by the Insurance Section to minimise the cost of internal provision, coupled with significant savings on external insurances for the Authority.	-0.500	(-26%)

CS Financing	<p>Debt Charges – the Guided Busway receipt of £33m, which was forecast to come in 2014/15, was received on 30th January 2014. In addition, the projected Capital Financing Requirement (CFR) as at 31st March 2014 has fallen since the budget was set in February 2013, which is due to slippage in the capital programme. As a result, the Council's need to borrow has reduced and the decision to undertake long term borrowing was deferred until 2014/15 and following the refresh of the Business Plan.</p> <p>This, together with other small variances in the Debt Charges budget (including recalculation of the Minimum Revenue Provision) has generated savings of £2.44m, an increase of £90k since February. There may be a small movement on the Debt Charges budget between now and the year end once all technical year end adjustments have been made. The risk is to the upside, so the forecast underspend may increase marginally.</p>	-2.440	(-7%)
LGSS Operational	N/A	-	-

APPENDIX 3 – previously reported current year capital exceptions that are still applicable

Service	Description	Current Forecast Variance - Outturn £m	Current Forecast Variance - Outturn %
ETE	Waste – Replacement of March RC Waste – North & East Cambridge Recycling Centre Waste – District Council Investment Waste Management Infrastructure <p>The majority of the waste capital programme will not be delivered this year because the larger schemes (including Northstowe and Cambridge North and East) are not currently required, as a consequence of delays in and changes to the implementation of the growth development strategy. Although shown as an in-year underspend, the funding for these schemes will be required in future years, linked to implementation of new major developments and the emerging revised Cambridge and South Cambridgeshire Local Plan.</p>	-0.7 -3.2 -0.6 -2.1	(-100%) (-100%) (-100%) (-94%)
	Cycle City Ambition Schemes – in September 2013, the Department for Transport (DfT) announced that the Council will be receiving over £4m of capital funding, which is to be spent by May 2015. DfT allocated £2.175m of this funding to the Council in 2013/14, however, it is not possible to spend the full level of this funding by 31st March 2014 due to resource, planning and consultation constraints in light of the late announcement. This therefore results in a forecast underspend of -£1.5m in 2013/14, with the remainder of the funding being carried forward to 2014/15.	-1.5	(-62%)
	Science Park Station – negotiations are ongoing with Department for Transport (DfT) and Network Rail regarding delivery of the scheme. This has therefore resulted in in-year slippage and a forecast underspend of -£1.4m in 2013/14. However, the total cost of the project is expected to remain on budget.	-1.4	(-54%)

	<p>Connecting Cambridgeshire – the predicted underspend is a result of rephasing of work on the programme as the original phasing of expenditure was estimated prior to the award of the contract for this area of work. The contract was signed in March 2013, with the first expected milestone contract payment expected to occur in December 2013 (now delayed to March 2014).</p>	-10.0	(-69%)
CFA	<p>Primary Schools - New Communities – North West Cambridge Primary (NIAB) profiled expenditure has been revised for 2013/14 in response to the rescheduled start on site date reflecting the fact that the design code for the development has yet to be approved - without this, the design for the primary school cannot be finalised. <i>Note:</i> S106 receipts for this scheme are delayed and will now be received and used in 2014/15 as a reflection of delayed build across the site. The forecast underspend for 2013/14 is -£450k. The total cost of the project is expected to remain on budget.</p> <p>All expected costs to be incurred for the University development site have been removed (£4.3m) as confirmation has now been received that the University has been granted approval by the Secretary of State to open the new primary as a University Training School. Agreement has been reached with the University that they will undertake the development, and fully fund the project themselves. Future year adjustments have been reflected within the 2014/15 Business Plan. Income for the full cost to date to be reimbursed has been accrued for as income in 2013/14, resulting in a -£50k forecast in year underspend as reimbursement of costs incurred last year are also accounted for in 2013/14.</p> <p>Both Northstowe and Alconbury Weald's S106 receipts have been delayed. The project costs for the year have been revised to take account of this, contributing £55k to the balance of the underspend. Following considerable discussion and negotiation, the S106 for the first phase of Northstowe has now been signed. The project's completion is now set for November 2015. Due to uncertainty over the development timetable for Alconbury Weald, option appraisal work only began in December 2013, with the commission brief being developed early in 2014.</p>	-0.5	(-17%)
	<p>Secondary Schools - New Communities – Southern Fringe Secondary build main contract work was expected to commence in October 2013. However, aspects of the contract have been delayed until this month. The overall cost of the project is expected to remain on budget.</p>	-2.8	(-60%)
	<p>Schools - Scheme Final Payments – final accounts are not being concluded as anticipated at the commencement of this financial year. There are numerous issues that need to be resolved between project managers/employers' agents and contractors. These are being actively pursued as until they are either substantiated or proved unfounded, the Council cannot agree and conclude final payments.</p>	-0.9	(-36%)

	Condition, Maintenance and Suitability – there have been some delays in schemes, principally at Girton and Coton, with the result that work has now been scheduled for Easter 2014. In addition, a number of tenders for the Priority 1 condition projects have come in with lower prices than had been anticipated.	-1.2	(-22%)
	Children Support Services – the expenditure profile for the Trinity School's Hartford Centre project was adjusted to show an earlier than anticipated spend of £1m and hence an overspend, following Cabinet's approval on 26 th November 2013 to conclude negotiations to purchase an appropriate site. This adjustment has now been reversed as the Council's initial offer has been rejected. However, negotiations are ongoing with a view to securing an agreement early in the new financial year. £559k of the underspend is in respect of the reduction in anticipated spend in 2013/14 for 2 year old places and a further £40k of expenditure, which has been absorbed by the maintenance revenue budget in respect of the roof work at Ascham Road.	-0.6	(-28%)
	Build Own Residential Home (Cambridge or South Cambs) – this scheme was considered as part of the 2014/15 Business Planning process and has subsequently been removed from the 14/15 Business Plan.	-5.0	(-100%)
	Adult Social Care – the Community Capacity grant is now expected to be spent in 2014/15.	-1.3	(-100%)
	Adult Social Care - Transformation Initiatives – this spend has been reviewed in light of the transformation programme underway in Adults Services and Older People's Social Care and a revised programme is being developed. As a result the funding will not be required in 2013/14, but instead has been reflected in the 2014/15 Business Plan.	-1.5	(-100%)
CS	N/A	-	-
LGSS Managed	Effective Property Asset Management (EPAM) – Shire Hall Campus – this budget includes £0.5m for Black Horse House remedial works. This work has been delayed and as such funding will need to be carried forward to 2014/15.	-0.5	(-45%)
	EPAM - Fenland – construction work on Awdry House has been completed and services have moved in. The final account for construction is due to be agreed shortly and it is currently expected that the scheme will underspend by -£0.9m.	-0.9	(-61%)

	EPAM - Reps for Local Plans – an in-year underspend of £0.6m is forecast. Funding will need to be carried forward into 2014/15 as some significant costs from the existing work programme are expected early in the new financial year.	-0.6	(-87%)
	EPAM – Building Maintenance – the difficulties being experienced in reducing the property portfolio in line with the Business Plan have resulted in an additional pressure on the capital building maintenance budget. It is currently estimated that the original budget will be exceeded by approximately £0.5m, but that this will be able to be managed in-year within the overall EPAM budget, as slippage on other schemes will generate an underspend. However, it is possible that this could become a greater issue in future years and officers are currently undertaking a re-forecast of future needs.	0.5	(174%)
	EPAM - Community Hubs – this is due to the timing of works and does not represent a reduction in overall scheme costs. The originally planned programme of works has been reviewed and the scheme has been split into three separate proposals as part of the Business Planning (BP) process to better reflect proposed activity.	-1.4	(-93%)
	EPAM - Other Projects – the forecast underspend is due to slippage on bringing new projects to business case stage. This scheme has been re-evaluated during Business Planning and will come to an end once existing commitments have been met. A number of new schemes have been approved within the 2014/15 Business Plan, which will supersede future years spend on this scheme.	-1.5	(-63%)
	Carbon Reduction – the in-year underspend of -£1.1m reflects expenditure forecast on projects identified to date. This does not reflect a reduction in total scheme costs.	-1.1	(-89%)
	Thin Client / Rationalisation of Applications – this is due to the timing of works and does not represent a reduction in overall scheme costs. The scheme has been reviewed as part of the Business Planning process.	-1.0	(-100%)
CS Financing	N/A	-	-
LGSS Operational	R12 Convergence – this is due to a delay in progressing work to identify and install a converged financial reporting tool across LGSS and does not represent a reduction in total scheme cost.	-0.4	(-65%)

APPENDIX 4 – previously reported total scheme capital exceptions that are still applicable

Service	Description	Total Forecast Variance - Outturn £m	Total Forecast Variance - Outturn %
ETE	<p>Babraham Park & Ride Extension – the risk during construction was controlled and managed and more efficient construction processes were identified during the work, which resulted in lower construction costs.</p> <p>This scheme was funded by S106 area funding, which means that the unspent funding will be utilised for other transport schemes. This will be approved via the normal mechanism for the allocation of S106 funding.</p>	-0.5	(-100%)
CFA	<p>Primary Schools - New Communities – all expected costs to be incurred for the University development site have been removed as confirmation has now been received that the University has been granted approval by the Secretary of State to open the new primary as a University Training School. Agreement has been reached with the University that they will undertake the development, and fully fund the project themselves. Future year adjustments will be reflected in the 2014/15 Business Planning process.</p>	-4.3	(-7%)
	<p>Building Schools for the Future – the forecast overspend is as a result of additional ICT spend that was under estimated in the original project plan.</p>	0.7	(2%)
	<p>Condition, Maintenance and Suitability – this is a result of the withdrawal of the Disabled Children's Short Breaks Grant in both 2013/14 and 2014/15 - £388k is included in the Business Plan for each of these years.</p>	-0.8	(-2%)
LGSS Managed	<p>Effective Property Asset Management (EPAM) - Fenland – construction work on Awdry House has been completed and services have moved in. It is currently reported that the scheme will underspend by -£0.9m.</p>	-0.9	(-14%)

	<p>EPAM - Building Maintenance – the difficulties being experienced in reducing the property portfolio in line with the Business Plan has resulted in an additional pressure on the capital building maintenance budget. It is currently estimated that the original budget will be exceeded by approximately £0.5m, but that this will be able to be managed in-year within the overall EPAM budget, as slippage on other schemes will generate an underspend. However, it is possible that this could become a greater issue in future years and officers are currently undertaking a re-forecast of future needs.</p>	0.5	(8%)
	<p>EPAM - Other Projects – the forecast underspend is due to slippage on bringing new projects to business case stage. This scheme has been re-evaluated during Business Planning and will come to an end once existing commitments have been met. A number of new schemes have been approved within the 2014/15 Business Plan, which will supersede future years spend on this scheme.</p>	-1.2	(-5%)

APPENDIX 5 – previously reported key capital funding changes that are still applicable

Funding	Service	Amount (£m)	Reason for Change
Rolled Forward Funding	All Services	24.5	This reflects slippage or rephasing of the 2012/13 capital programme – as reported in May.
Additional / Reduction in Funding (DfT Grant)	ETE	1.2	Better Bus Area Funding: allocated to appropriate schemes across ETE – as reported in July and approved by Cabinet on 10 th September 2013.
Additional / Reduction in Funding (Other Grants)	ETE	1.7	Growing Places funding to finance the Huntingdon Link Road Project (£1.7m for 2013/14): allocated to appropriate schemes across ETE – as reported in July and approved by Cabinet on 10 th September 2013.
Additional / Reduction in Funding (DfT Grant)	ETE	0.9	Local Sustainable Transport Funding: allocated to appropriate schemes across ETE – as reported in July and approved by Cabinet on 10 th September 2013.
Additional / Reduction in Funding (DfT Grant)	ETE	1.2	Cycle Safety Fund: allocated to appropriate schemes across ETE – as reported in May and approved by Cabinet on 9 th July 2013.
Additional / Reduction in Funding (DfT Grant)	ETE	2.2	Cycle City Ambition Grant: allocated to appropriate schemes across ETE – as reported in July and approved by Cabinet on 9 th July 2013.
Additional / Reduction in Funding (S106 Contributions)	ETE	1.3	Allocated across various schemes – as reported in May.
Additional / Reduction in Funding (Other Contributions)	ETE	5.3	<p>Broadband Delivery UK (BDUK) funding for the Connecting Cambridgeshire scheme (£1.3m): brought forward funding in order to remove the 2013/14 prudential borrowing requirement – as reported in July and approved by Cabinet on 10th September 2013.</p> <p>The Busway capital contingency funding of £4m has been applied to the ETE capital programme, as this is no longer required for the Busway following settlement with the contractor. This reduces the prudential borrowing requirement in 2013/14.</p>

Additional / Reduction in Funding (Prudential Borrowing)	ETE	-5.3	As above, using BDUK brought forward funding (£1.3m) and The Busway capital contingency funding (£4m) reduces the need for prudential borrowing in 2013/14.
Additional / Reduction in Funding (Other Grants, S106 Contributions and Other Contributions)	ETE	3.1	Huntingdon West of Town Centre Link Road scheme: £0.6m Housing Growth Funding; £1.5m S106 Contributions; and £1m Other Contributions: allocated to appropriate projects across ETE – as reported in September and approved by Cabinet on 29 th October 2013.
Revised Phasing (S106 Contributions)	CFA	-9.2	NIAB triggers (£6m) and University Primary triggers (£4m) have been rephased – as reported in July and approved by Cabinet on 10 th September 2013.
Revised Phasing (Prudential Borrowing)	CFA	-2.0	Ely College funding rephased to reflect the new phasing of expenditure – as reported in July and approved by Cabinet on 10 th September 2013.
Additional / Reduction in Funding (Basic Need Grant)	CFA	2.4	An additional £2.4m funding has been received following a successful Additional Targeted Needs bid to the Education Funding Agency (EFA). This funding will result in a reduction to prudential borrowing in 2013/14.
Additional / Reduction in Funding (Prudential Borrowing)	CFA	-2.4	As above - additional Basic Need Grant received has resulted in a reduction to the prudential borrowing requirement in 2013/14.
Additional / Reduction in Funding (Other Grants)	CFA	0.7	Building Schools for the Future (BSF) Grant - following a review of the BSF funding position an additional £0.7m of grant is available, which reduces the prudential borrowing requirement – as reported in December and approved by Cabinet on 28 th January 2014.
Additional / Reduction in Funding (Prudential Borrowing)	CFA	-0.7	As above – additional BSF funding has resulted in a reduction to the prudential borrowing requirement in 2013/14.

Additional / Reduction in Funding (S106 Contributions)	CFA	-9.4	<p>The following capital schemes' spend plans exceed the in-year S106 receipts due to timing differences:</p> <ul style="list-style-type: none"> - Cambourne Secondary (£3.4m) - Trumpington Meadows Secondary & Primary (£2.5m & £2.2m) - Orchard Park Primary (£0.6m) - Thorndown and Hemingford Grey Expansions (£0.3m) - Sundry movements (£0.3m) <p>Prudential borrowing will be required to bridge the funding gap until the S106 triggers are reached and the funding released from developers - as reported in January and approved by Cabinet on 4th March 2014.</p>
Additional / Reduction in Funding (Prudential Borrowing)	CFA	9.4	<p>As above – capital schemes' spend plans have exceeded S106 receipts, which has resulted in an increase in prudential borrowing to bridge the funding gap.</p>
Revised Phasing (S106 Contributions)	CFA	-0.8	<p>The following schemes' S106 receipts have been delayed in 2013/14 and so the project costs for the year have been revised to take account of this:</p> <ul style="list-style-type: none"> - Northstowe (£300k) - Alconbury (£250k) - Hauxton (£230k) <p>The cost of the projects and associated funding has been moved into 2014/15 – as reported in January and approved by Cabinet on 4th March 2014.</p>

Additional / Reduction in Funding (S106 Contributions)	CFA	1.7	<p>As part of an exercise undertaken within CFA to investigate current S106 balances held, £1.1m has been identified as being applicable to schemes in the current programme and therefore applied in the current financial year (thereby reducing the prudential borrowing requirement in 2013/14).</p> <p>A further £0.4m S106 receipt has been received where the expenditure for the project was incurred in a previous financial year. This is therefore to be used to repay prudential borrowing, as due to timing the scheme was originally funded by borrowing prior to the S106 receipt being received.</p> <p>The above is as reported last month and approved by Cabinet on 15th April 2014.</p> <p>Please note that the available S106 balance applicable to schemes in the current programme has increased by £0.3m this month following further investigation.</p>
Additional / Reduction in Funding (Prudential Borrowing)	CFA	-1.7	<p>As above – additional S106 funding has resulted in a reduction to the prudential borrowing requirement in 2013/14.</p>
Additional / Reduction in Funding (Capital Receipts)	LGSS Managed	1.4	<p>California Road (ringfenced element): used to offset the capital works completed – as reported in November and approved by Cabinet on 14th January 2014.</p>