

**INTEGRATED RESOURCES AND PERFORMANCE REPORT FOR THE PERIOD ENDING
30TH SEPTEMBER 2014**

To: Audit & Accounts Committee

Date: 25th November 2014

From: Chief Finance Officer

**Electoral
division(s):** All

Forward Plan ref: N/A **Key decision:** YES

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

Recommendations: The Committee is asked to:

Note that the General Purposes Committee has been asked to:

- a) Analyse resources and performance information and note the remedial action currently being taken and considers if any further remedial action is required.
- b) Approve an increase of £1.3m in Prudential Borrowing in 2014/15 to bridge the funding gap caused by a delay in S106 funding in respect of the Hauxton Hall (£0.4m) and Southern Fringe (£0.9m) schemes (section 6.5).
- c) Approve that the Special Educational Needs and Disability (SEND) Implementation Grant of £476,699 in 2014/15 is allocated in full to Children, Families and Adults (section 7.1).

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1. PURPOSE

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

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 (Aug)	Forecast Year End Position (Sep)	Current Status	DoT (up is improving)
Revenue Budget	Variance (£m)	£1.5m	£0.7m	Amber	↑
Basket Key Performance Indicators	Number at target (%)	57% (8 of 14)	43% (6 of 14) ¹	Amber	↓
Capital Programme	Variance (£m)	-£36.3m	-£44.1m	Amber	↓
Balance Sheet Health	Net borrowing activity (£m)	£379m	£379m	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 overspend of £0.7m (0.2%), which is a decrease in the forecast overspend of -£787k since last month. The majority of this reduction relates to savings identified within Economy, Transport and Environment, more specifically Infrastructure Management and Operations, and CS Financing (Debt Charges). 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 5 for details.
- The Capital Programme is showing a forecast year end underspend of -£44.1m (-22.7%), which is an increase in the forecast underspend of -£7.8m since last month. This increase relates to further slippage within CFA's and ETE's capital programmes and a reduction in scheme costs within LGSS Managed's capital programme. See section 6 for details.

- Balance Sheet Health; the original forecast net borrowing position for 31st March 2015, as set out in the Treasury Management Strategy Statement (TMSS), is £406m. This projection has now fallen to £379m, largely as a result of changes in the net expenditure profile of the capital programme and expected cash flows since the Business Plan was produced in February 2014. In addition the forecast anticipates further slippage during the year, which was included within the Debt Charges budget (CS Financing) when the Business Plan was set. See section 8 for details.

3. REVENUE BUDGET

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

Key to abbreviations

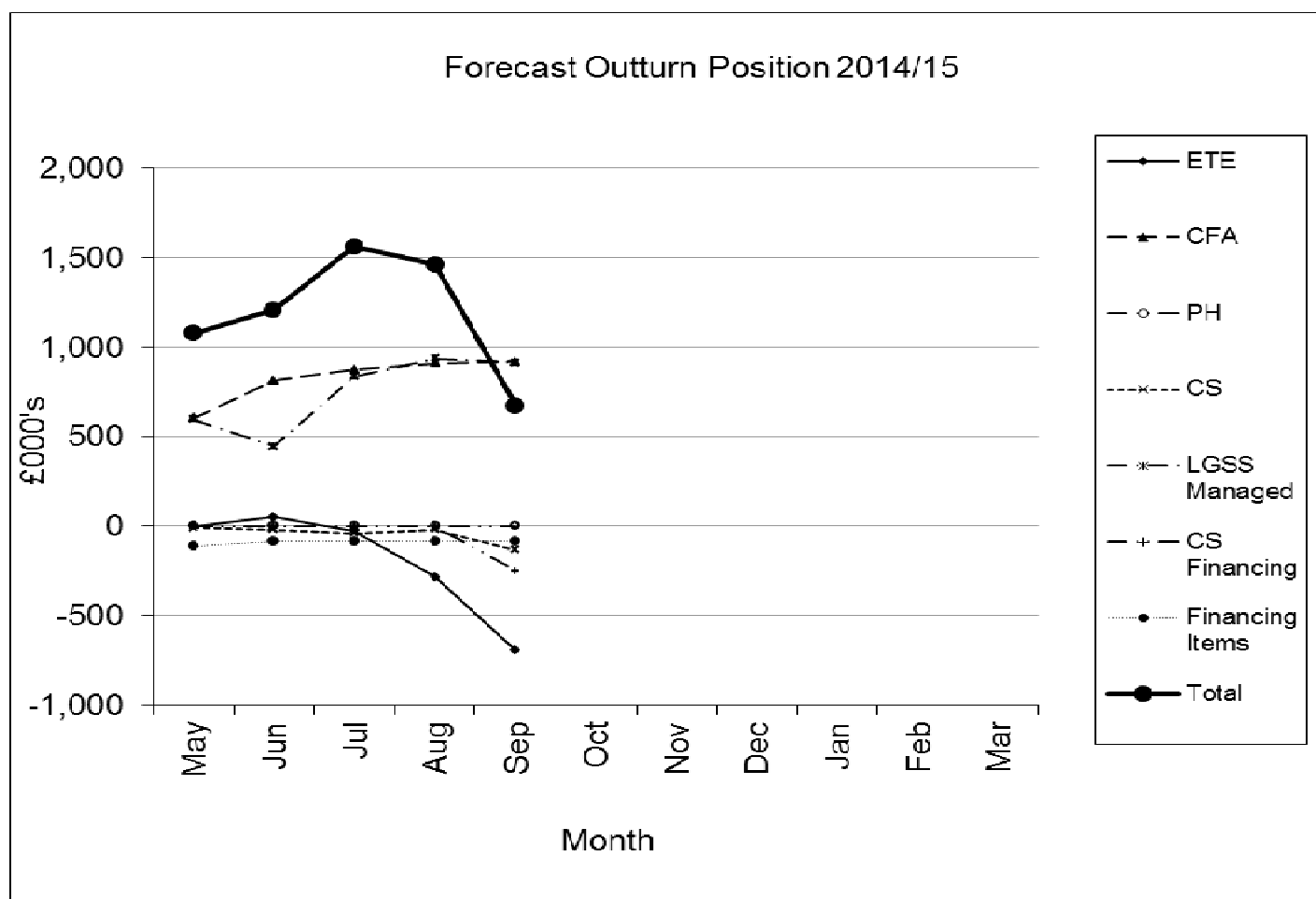
ETE – Economy, Transport and Environment
 CFA – Children, Families and Adults
 CS Financing – Corporate Services Financing
 DoT – Direction of Travel (up arrow means the position has improved since last month)

Original Budget as per BP ¹ £000	Service	Current Budget for 2014/15 £000	Forecast Variance - Outturn (Aug) £000	Forecast Variance - Outturn (Sep) £000	Forecast Variance - Outturn (Sep) %	Current Status	DoT
63,225	ETE ²	63,280	-282	-692	-1.1%	Green	↑
251,616	CFA	253,234	909	921	0.4%	Amber	↓
0	Public Health	0	0	0	0.0%	Green	↔
5,851	Corporate Services	6,598	-18	-131	-2.0%	Green	↑
9,670	LGSS Managed	9,551	938	912	9.5%	Red	↑
34,142	CS Financing	34,142	0	-250	-0.7%	Green	↑
364,504	Service Net Spending	366,805	1,547	760	0.2%	Amber	↑
5,624	Financing Items	3,147	-86	-86	-2.7%	Green	↔
370,128	Net Spending	369,952 ³	1,460	673	0.2%	Amber	↑
	<i>Memorandum Items:</i>						
10,351	LGSS Operational	10,527	-62	-70	-0.7%	Green	↑
380,479	Total Net Spending 2014/15	380,479					

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 the Waste PFI Contract, where specific arrangements for under / overspends exist. Excluding this the underlying forecast outturn position for ETE is an -£678k 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:** -£0.692m (-1.1%) underspend is forecast at year end.

	£m	%
<ul style="list-style-type: none"> Local Infrastructure and Street Management (LISM) Other – the projected underspend is due to a section 278 agreement fee received for the North West Cambridge development, which was greater than the predicted budget for the year. There has also been further Section 106 agreement fees received. 	-0.359	(-12%)

3.2.2 **Children, Families and Adults:** £0.921m (0.4%) overspend is forecast at year end.

	£m	%
<ul style="list-style-type: none"> Home to School Transport - Special – this is due to a reducing size of tender pool and therefore increased prices. The number of children with complex needs who require transport is increasing, and there are decreasing numbers of providers who can meet the need in terms of both specialist vehicles and passenger assistants. Increasing complexity of needs has also led to an increase in the number of single occupancy vehicles used. 	+0.250	(3%)

- **Central Financing** – this is due to Dedicated Schools Grant (DSG) funded vacancy savings. This saving will be used to offset a £300k pressure on the following DSG funded budgets: Educations Placements; Commissioning Services; and Early Years Specialist Support. -0.300 (-231%)

- 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.

3.2.4 **Corporate Services:** -£0.131m (-2.0%) underspend is forecast at year end.

- There are no new exceptions to report this month.

3.2.5 **LGSS Managed:** £0.912m (9.5%) 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:** -£0.250m (-0.7%) underspend is forecast at year end.

- | | £m | % |
|---|--------|---------|
| • Debt Charges – this is largely due to cash balances being higher than budgeted during the first half of the year. The Debt Charges budget was reduced by £1m when the Business Plan was approved in February 2014 in expectation of slippage in the capital programme; this will be achieved. The capital programme continues to be monitored closely alongside forecasts for cash balances and interest rates and a pragmatic approach to borrowing is adopted. | -0.250 | (-0.7%) |

3.2.7 **Financing Items:** -£0.086m (-2.2%) underspend is forecast at year end.

- There are no new exceptions to report this month.

3.2.8 **LGSS Operational:** -£0.070m (-0.7%) underspend is forecast at year end.

- There are no new exceptions to report this month.

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

4. KEY ACTIVITY DATA

4.1 The Actual Costs (weekly and annual) for all clients shown below are calculated based on all clients who have received a service, are receiving a service, or we think will receive a service. Some clients will have ceased receiving a service in previous months, or during this month, or we will have assumed an end date in the future. The Actual Average Weekly Cost of Care and the Annual Cost of Care relates to all clients, not just those in placement at the end of last month.

4.2 Looked After Children (LAC): September 2014

		BUDGET			ACTUAL (September)			VARIANCE
Service Type		Budgeted No. of Placements 2014/15	Budgeted Average Cost of Care (per week)	Annual Budget	Snapshot of No. of Placements at End of Sept 14	Current Average Cost of Care (per week)	Projected Spend	Net Variance to Budget
Independent Fostering		229	£769	£9,155k	240	£788	£9,324k	£169k
Independent Residential		42	£2,601	£5,680k	48	£2,682	£6,291k	£611k
Supported Accommodation/Living		33	£425	£729k	35	£588	£849k	£120k
External LAC Total		304		£15,564k	323		£16,464k	£900k
In-House Fostering (including placements with relatives or friends)		127	£464	£3,061k	121	£478	£3,006k	£-55k
In-House Residential		14	£2,196	£1,599k	12	£2,562	£1,599k	£0k
Internal LAC Total		141		£4,660k	133		£4,605k	£-55k
Total		445		£20,224k	456		£21,069k	£845k

There are also 9 LAC currently living at home subject to Care Orders and 38 LAC placed for adoption.

4.3 Adult Social Care: September 2014

		BUDGET			ACTUAL (September)			VARIANCE
Service Type		Budgeted No. of Clients 2014/15	Budgeted Average Unit Cost (per week)	Annual Budget	Snapshot of No. of Clients at End of Sept 14	Current Average Unit Cost (per week)	Projected Spend	Net Variance to Budget
Physical Disability Services	Residential	41	£841	£1,793k	44	£749	£1,709k	£-84k
	Nursing	23	£751	£898k	24	£637	£792k	£-106k
	Community	604	£287	£9,015k	644	£258	£8,607k	£-408k
Physical Disability Services Total		668	£337	£11,706k	712	£299	£11,108k	£-598k
Learning Disability Services	Residential	295	£1,302	£19,974k	293	£1,318	£20,082k	£108k
	Nursing	21	£1,649	£1,801k	19	£1,646	£1,627k	£-174k
	Community	1,237	£610	£39,207k	1,287	£616	£41,226k	£2,019k
Learning Disability Service Total		1,553	£755	£60,982k	1,599	£755	£62,934k	£1,953k

It should be noted that the above unit costs are the net cost to the Local Authority and include any funding from income. For Physical Disability clients, the unit cost for nursing is lower than the unit cost for residential as health fund the free nursing care element in nursing placements.

4.4 Older People: September 2014

	BUDGET					ACTUAL (Sep)					VARIANCE
Service Type	Budgeted No. of clients 2014/15	Budgeted Average Cost (per week)	Gross Annual Budget	Client contributions	Net Annual Budget	Snapshot of No. of Clients at End of Sep 14	Current Average Cost (per week)	Gross Projected spend	Client contributions	Net Projected spend	Net Variance to Budget
Residential	615	£403	£12,892k	-£4,545k	£8,346k	665	£412	£12,867k	-£4,562k	£8,306k	-£41k
Residential Dementia	367	£459	£8,780k	-£2,805k	£5,975k	387	£484	£8,777k	-£2,825k	£5,952k	-£23k
Nursing	383	£551	£10,974k	-£2,924k	£8,050k	390	£570	£10,925k	-£2,951k	£7,975k	-£75k
Nursing Dementia	172	£598	£5,344k	-£1,155k	£4,189k	182	£612	£5,284k	-£1,141k	£4,143k	-£46k
Spot Respite	159	-	£423k	-£360k	£64k	170	-	£494k	-£369k	£125k	£61k
Homecare arranged	2,244	£137	£15,928k	-£4,787k	£11,142k	2,311	£152	£16,616k	-£4,702k	£11,913k	£772k
Direct payments	363	£243	£4,588k	-£378k	£4,210k	352	£245	£4,641k	-£379k	£4,263k	£53k
Total	4,304		£58,930k		£41,975k	4,457		£59,605k		£42,677k	£702k

The above activity reflects an expanded number of service types and now also includes older people with mental health needs. On this basis the budgeted client numbers, unit costs and client contributions have been restated to reflect the updated position.

5. PERFORMANCE TARGETS

- 5.1 The current performance indicators reported below were developed as part of the 2014/15 Business Planning (BP) process. The indicators were chosen according to criteria defined in previous scrutiny reports that suggested Cabinet monitor a small number of critical indicators that also reflected the breadth of the County Council's work being a selection from across the various services.

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	At 31 st Mar 2014	%	78.6	72.5	Green	↑
	The proportion of children in year 12 taking up a place in learning	CFA	High	31/08/14	%	91.3	95.8	Amber	↓
	The number of people starting as apprentices	ETE	High	Aug 13 – Apr 14 (Qtrs 1, 2 & 3 of 13/14)	Number	2,850	4,000 (annual)	Amber	↓
	The proportion of pupils attending Cambridgeshire schools judged good or outstanding by Ofsted	CFA	High	31/08/14	%	66	75	Red	↑
Helping people live independent and healthy lives	The proportion of eligible service users receiving Self Directed Support (SDS)	CFA	High	31/08/14	%	91.1	95	Amber	↔
	The proportion of older people who have been successfully supported to live independently following crisis	CFA	High	31/08/14	%	57	55	Green	↓
	The rate of admissions of people aged over 65 to residential and nursing care homes, per 100,000 population	CFA	Low	31/08/14	Number per 100,000 of population	223	269	Green	↓

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 number of people successfully quitting smoking with support from stop smoking services	Public Health	High	Mid-August	Number	685 year to date	1,200 year to date (3,600 annual)	Red	↑
Supporting vulnerable people	The number of looked after children per 10,000 children	CFA	Low	31/08/14	Rate per 10,000	39.5	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	31/08/14	%	19.8	25	Green	↔
	The proportion of support plans created through the common assessment framework (CAF) that were successful	CFA	High	31/08/14	%	83	80 (new target for 2014/15)	Green	↓
	Reduced proportion of Delayed Transfers of care from hospital, per 100,000 of population (aged 18+): April - December 2014 (new measure for 2014/15)	CFA	Low	31/08/14	Number	467	438	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	31/08/14	%	75	90	Red	↓
	The average number of days lost to sickness per full-time equivalent staff member	CCC	Low	30/09/14	Days	5.65	7.8	Green	↑

Notes:

The number of people starting as apprentices

It has been some time since we have been able to access data for apprenticeships due to changes in Government reporting. We have now sourced data to rectify this. This year's figure is 400 down compared to with the same period the previous year. This reflects the

national picture with a dramatic drop in adult apprenticeships following withdrawal of the Government's 24+ learning loans for apprenticeships.

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	Actual %	Target %	Status (Green, Amber or Red)	Direction of travel (up is good, down is bad)
CFA	High	31/08/14	90	90	Green	↓
ETE	High	31/08/14	62	90	Red	↓
CST	High	31/08/14	100	90	Green	↑
LGSS	High	31/08/14	n/a	90	-	-

- CFA received 30 complaints in the reporting period, of which 27 met the target response time.
- ETE received 42 complaints in the reporting period, of which 26 met the response time.
- CST received 5 complaints in the reporting period, all of which met the target response time.
- LGSS received 0 complaints in the reporting period.

5.2 Key exceptions are identified below.

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

The rise in the proportion of pupils attending Cambridgeshire schools judged good or outstanding by Ofsted has been adversely affected by a number of the County's largest secondary academies slipping from 'good' to 'requires improvement'.

- **The number of people successfully quitting smoking with support from stop smoking services**
 - 76% of the stop smoking target for 2013/14 was achieved, a drop from 92% in 2012/13. There has not been any substantial improvement in performance in 2014/15 in Cambridgeshire. This is reflected in the national trend and it is attributed to the use of e cigarettes. The target number of quitters for the year is 3,600. The 685 quitters indicated above is the total number of quitters from April until July giving 58% of the year to date target being achieved. The monthly target was 261 with 165 being achieved. This is a slight improvement in the monthly target with 63% being achieved against 55% in the previous month.
 - Performance in GP practices was especially poor and there is an ongoing problem with recruiting smokers to make quit attempts. In addition there have been many changes in GP practices that have affected performance of all the public health GP services.
 - There is an ongoing programme to improve performance with Camquit, the core service providing increasingly higher levels of support to the other providers along with promotional activities. Practices are regularly visited with poor performers being targeted.
 - There is considerable concern with the level of smoking in Fenland, where the latest prevalence figure is 29.5% compared to a County figure of 17.9% and a national figure of 19.5%. A wide ranging intervention plan has been developed that will focus upon Fenland. This includes a mobile workplace service, a migrant worker Health Trainer post that will target these communities where smoking rates are high, a wide ranging promotional campaign and recruitment of an additional Stop Smoking Advisor to focus upon Fenland.
- **Reduced proportion of Delayed Transfers of care from hospital, per 100,000 of population (aged 18+): April - December 2014**
 - The Cambridgeshire health and social care system is experiencing a monthly average of 2,323 bed-day delays, which is 5% above the current Better Care Fund (BCF) target ceiling of 2,232.
 - Between April and August 2014 there were 11,767 bed day delays across the whole of the Cambridgeshire system - representing a 2% increase against the same period in 2013.
 - Across this period NHS bed-day delays have increased from 6,770 (April - August 2013) to 8,047 (April - August 2014) an increase of 19%, while bed-day delays attributed to Adult Social Care have decreased from 4,514 (April - August 2013) to 2,891 (April - August 2014) an improvement of 36%.

- This remains a challenging, whole system measure and is reliant on both health and social care commissioners and providers to work together to meet target.
- **The proportion of customer complaints received in the month before last that were responded to within minimum response times**

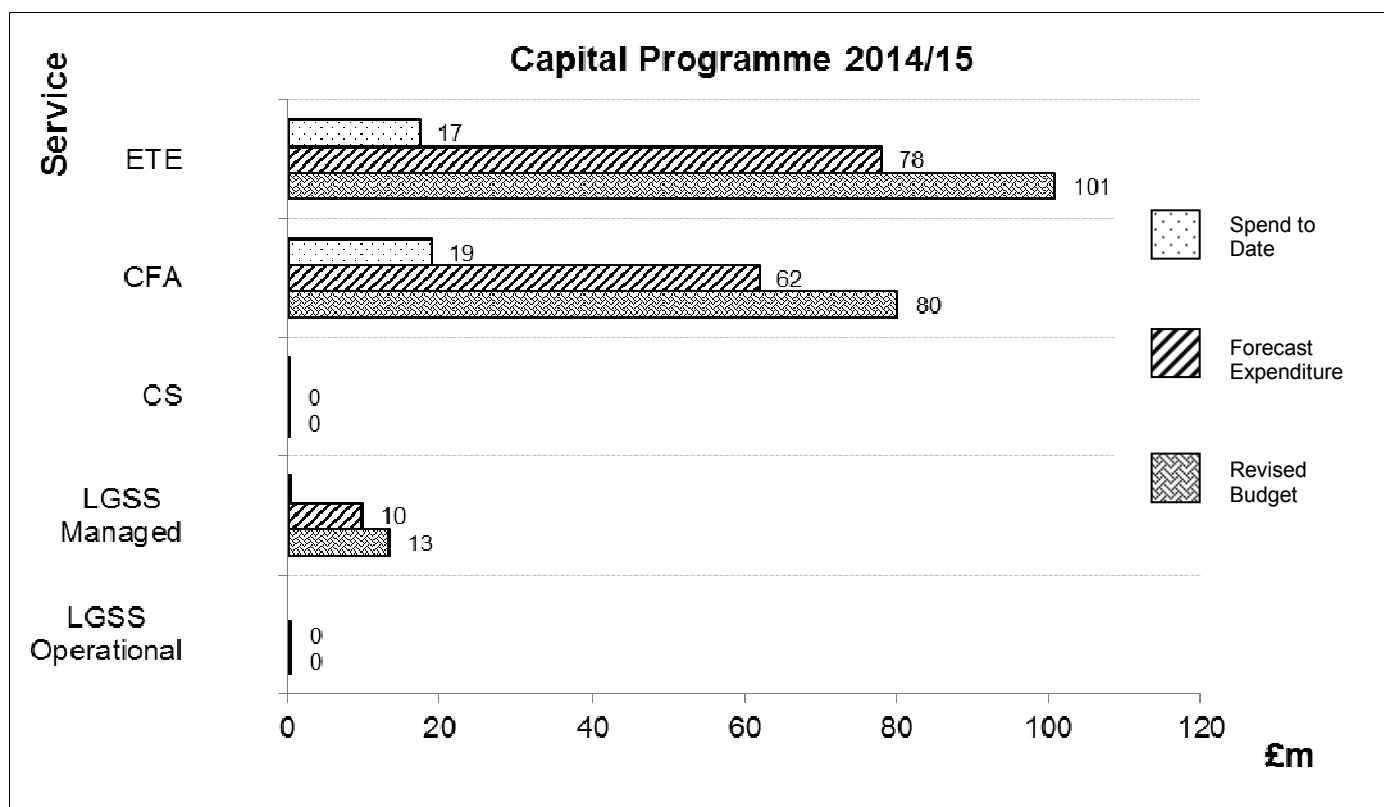
ETE:

Out of the 42 complaints recorded during August, 16 failed to meet the target of responding within 10 days. Of those 16, 8 have since been closed and the remaining 8 cases are being investigated by the assigned officer.

6. CAPITAL PROGRAMME

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

2014/15						TOTAL SCHEME	
Original Budget as per BP £000	Service	Revised Budget £000	Forecast Variance - Outturn (Aug) £000	Forecast Variance - Outturn (Sep) £000	Forecast Variance - Outturn (Sep) %	Total Scheme Revised Budget (Sep) £000	Total Scheme Forecast Variance (Sep) £000
90,999	ETE	100,486	-19,825	-22,759	-22.6%	470,182	-27,779
76,409	CFA	80,098	-14,092	-17,845	-22.3%	529,251	-119
-	Corporate Services	185	0	0	0.0%	340	0
12,206	LGSS Managed	13,296	-2,405	-3,503	-26.3%	90,070	-7,761
-	LGSS Operational	412	0	0	0.0%	630	0
179,614	Total Spending	194,476	-36,322	-44,107	-22.7%	1,090,473	-35,659



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

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:** -£22.8m (-22.6%) underspend is forecast at year end.

	£m	%
<ul style="list-style-type: none"> Promoting Economic Growth - Delivering Strategic Aims – this is mainly as a result of the following: <ul style="list-style-type: none"> £200k relates to a scheme which requires substantial public consultation, which is no longer expected to be resolved this financial year; £116k relates to a scheme which requires access to land adjacent to the carriageway – negotiations with the landowner are not expected to be resolved within this financial year; £10k relates to three cycling schemes being merged together as agreed by members; and £178k relates to a scheme where legal permissions have not yet been agreed. Potentially if this is resolved the budget could be fully spent, however, this is not currently the case. The remaining £100k relates to two schemes which are currently being reviewed, following which the forecast will be updated accordingly. 	-0.6	(-21%)
<ul style="list-style-type: none"> Connecting Cambridgeshire – the contractor for Connecting 	-4.3	(-20%)

Cambridgeshire is within the milestones, however, the payment profile has been changed to that originally in the contract. This has resulted in the forecast underspend increasing by -£2.5m this month. However, this does not represent a total scheme underspend, as the funding will be required in 2015/16.

As previously reported:

This budget is projected to underspend by -£1.8m, as the take up of connectivity vouchers by businesses in Cambridge and South Cambridgeshire has been lower than predicted, which reflects the national picture for similar schemes. It is likely, that unless the claim rate increases significantly over the next three to six months that a significant proportion of the Super Connected Cities grant will be unspent and will therefore need to be returned.

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

6.2.2 Children, Families and Adults: -£17.8m (-22.3%) underspend is forecast at year end.

	£m	%
<ul style="list-style-type: none"> • Primary Schools - Demographic Pressures – the forecast underspend has increased by -£1.2m this month. 		
<u>Slippage and accelerated progress</u> A net underspend of -£1,380k is due to slippage on: Isle of Ely Primary (-£1,133k); Orchards Primary (-£207k); All Saints Primary (-£100k); and Huntingdon Primary School (-£217k). This is balanced against changes to the expenditure profiles for Kings Hedges Primary (£130k) and Fulbourn Primary School (£273k) where expenditure previously anticipated as falling in 2015/16 will now be spent in 2014/15.	-2.0	(-7%)
<u>Revisions in costs</u> A net underspend of -£585k is due to: the overall costs of the expansion at Fawcett Primary being reduced by -£600k following receipt of a lower than anticipated Milestone (MS) 4 tender price; a saving of -£225k being achieved on the Hemingford Primary School due to employer's contingencies and risk register not being expended; and increased costs at Cavalry Primary School of £240k for re-roofing works.		
<ul style="list-style-type: none"> • Secondary Schools - New Communities – the forecast underspend has increased by -£2.6m this month. 		
Construction works on site have slipped from September to October 2014 at the Southern Fringe Secondary. The forecast underspend as a result of this slippage has increased by -£2.5m	-7.1	(-56%)

to -£7.0, accounting for nearly all of the overall underspend. The project is to complete in April 2016, instead of September 2015. The delay is due to contamination testing of imported fill, resulting in environmental pre-commencement planning conditions that have yet to be discharged. The overall cost of the project remains on budget.

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

6.2.3 **Corporate Services:** a balanced budget is forecast at year end.

- There are no new exceptions to report this month.

6.2.4 **LGSS Managed:** -£3.5m (-26.3%) underspend is forecast at year end.

	£m	%
<ul style="list-style-type: none"> • Effective Property Asset Management (EPAM) - Trumpington Option Land – this scheme is not expected to proceed in the current financial year, resulting in an underspend of -£1.0m. Going forward, the project will be incorporated within the wider City Deal schemes currently under development as part of the Economy, Transport and Environment Business Planning capital programme. 	-1.0	(-100%)
<ul style="list-style-type: none"> • Optimising IT for Smarter Business Working – this reflects an updated spend profile for purchase of equipment to support the Smarter Business programme, and is not expected to result in a reduction in total scheme costs. 	-0.5	(-45%)

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

6.2.5 **LGSS Operational:** a balanced budget is forecast at year end.

- There are no new exceptions to report this month.

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:

Economy, Transport and Environment (ETE): -£27.8m (-5.9%) total scheme underspend is forecast.

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

Children, Families and Adults (CFA): -£0.1m (-0.0%) total scheme underspend is forecast.

- There are no new exceptions to report this month.

Corporate Services (CS): a total scheme balanced budget is forecast.

- There are no new exceptions to report this month.

LGSS Managed: -£7.8m (-9%) total scheme underspend is forecast.

- | | £m | % |
|---|------|---------|
| <ul style="list-style-type: none"> • Effective Property Asset Management - Trumpington Option Land – this scheme is not expected to proceed in the current financial year, resulting in a total scheme underspend of -£1.0m. Going forward, the project will be incorporated within the wider City Deal schemes currently under development as part of the Economy, Transport and Environment Business Planning capital programme | -1.0 | (-100%) |

- Previously reported exceptions that are still applicable can be found in [appendix 4](#)

LGSS Operational: a total scheme balanced budget is forecast.

- There are no new exceptions to report this month.

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	26.2	1.6	0.0	2.5	30.3	30.3	0.0
Basic Need Grant	15.2	0.0	0.0	1.3	16.6	16.1	-0.5
Capital Maintenance Grant	6.3	0.0	0.0	0.0	6.3	6.3	0.0
Devolved Formula Capital	1.1	1.6	0.0	0.1	2.7	2.7	0.0
Specific Grants ²	11.9	0.6	0.0	-0.4	12.2	7.5	-4.7
Section 106 Contributions	24.3	0.3	0.0	-0.5	24.0	15.4	-8.6
Capital Receipts	4.7	0.0	0.0	-0.2	4.5	4.5	0.0

Other Contributions	8.0	1.6	0.0	0.5	10.2	9.0	-1.2
Universal Infant Free School Meals	0.0	0.0	0.0	1.3	1.3	1.3	0.0
Prudential Borrowing	81.9	14.7	-6.2	-3.7	86.7	57.5	-29.2
Total	179.6	20.3	-6.2	1.0	194.7	150.6	-44.1

¹ Reflects the difference between the anticipated 2013/14 year end position, as incorporated within the 2014/15 Business Plan, and the actual 2013/14 year end position.

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

Funding	Service	Amount (£m)	Reason for Change
Additional / Reduction in Funding (Section 106)	CFA	-1.3	S106 funding has been delayed in relation to the following schemes: <ul style="list-style-type: none"> • Hauxton Hall (£0.4m) • Southern Fringe (£0.9m) As such, prudential borrowing will be required to bridge this funding gap in 2014/15 – see below.
Additional / Reduction in Funding (Prudential Borrowing)	CFA	1.3	As above, S106 funding has been delayed in relation to the following schemes: <ul style="list-style-type: none"> • Hauxton Hall (£0.4m) • Southern Fringe (£0.9m) General Purposes Committee (GPC) is asked to approve that the £1.3m shortfall in S106 funding in 2014/15 is met by prudential borrowing.

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

7. GRANT ALLOCATIONS FOR 2014/15

7.1 Where there has been a material change in 2014/15's grant allocations to that budgeted in the Business Plan (BP) i.e. +/- £160k, this will require SMT 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.

Special Educational Needs and Disability (SEND) Implementation Grant

The Department for Education has recently announced details of the SEND Implementation Grant. This is an un-ringfenced revenue grant, which we did not budget to receive; Cambridgeshire County Council's allocation for 2014/15 is £476,699.

The purpose of the grant is to provide support to local authorities for expenditure incurred in implementing the SEND reforms, including in transferring children and young people from statements and young people in further education or training who had Learning Difficulty Assessments to Education, Health and Care plans.

To ensure that this funding is spent in line with expectation, General Purposes Committee (GPC) is asked to approve its allocation in full to CFA.

An indicative national amount of £31.7m has been announced for 2015/16, but individual Local Authority allocations have not yet been published. However, assuming the same proportion as in 2014/15 this would approximate to £334k for Cambridgeshire County Council. This figure will be incorporated into the 2015/16 Business Plan, based on the same treatment as in 2014/15 (above), subject to Full Council approval as part of the overall Business Planning process.

- 7.2 The below grant is deemed to be a non-material change and is for information purposes only:

Staying Put Implementation Grant 2014/15

This is a revenue grant that local authorities will receive in 2014/15, which we did not budget to receive, with Cambridgeshire County Council's allocation being £54,238.

The Children and Families Act 2014 introduced a new duty on local authorities to support people to continue to live with their former foster carers once they turn 18. This duty came into force in May 2014. The purpose of the grant is to provide support to local authorities towards expenditure incurred in respect of a young person aged 18 and their former foster carer to continue to live together in a 'Staying Put' arrangement.

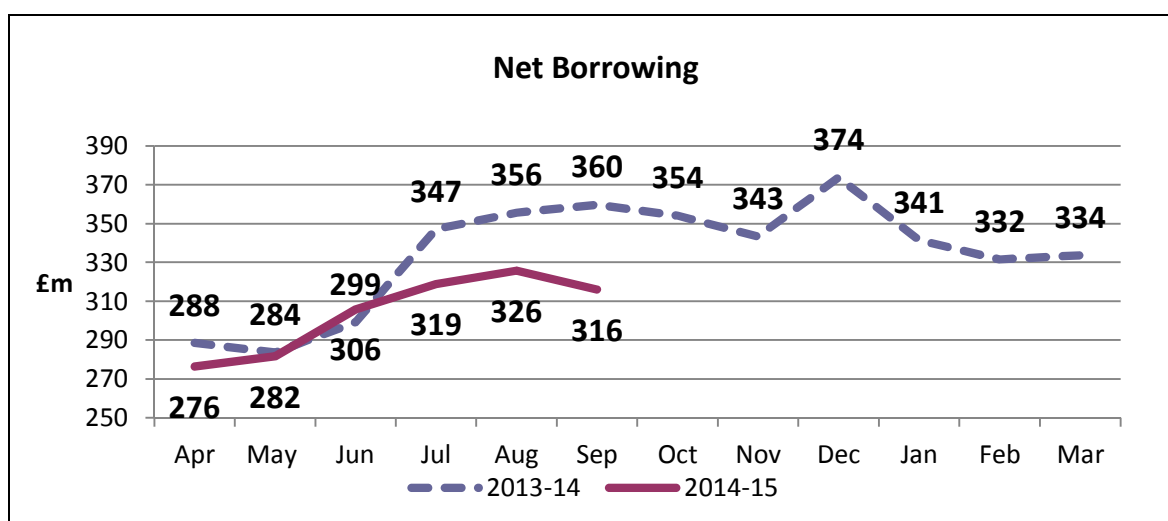
To ensure that this funding is spent in line with expectation, it will be allocated in full to CFA.

8. BALANCE SHEET

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

Measure	Target end of September	Actual end of September
Level of debt outstanding (owed to the council) – 4-6 months, £m	£0.4m	£0.7m
Level of debt outstanding (owed to the council) – >6 months, £m	£1.0m	£1.0m
Invoices paid by due date (or sooner)	97.5%	99.4%

- 8.2 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 September were £65.0m and gross borrowing was £381.1m, giving a net borrowing position of £316.1m.



- 8.3 The Treasury Management Strategy Statement (TMSS) sets out the plan for treasury management activities over the year. It identifies where the authority expects to be in terms of borrowing and investment levels. When the 2014/15 TMSS was set in February 2014, it was anticipated that net borrowing would be £406m at the end of this financial year. Net borrowing at the beginning of this year was lower than expected and the forecast for the end of this financial year is now £379m.
- 8.4 Although there is a link between the capital programme, net borrowing and the revenue budget, the Debt Charges budget is impacted by the timing of long term borrowing decisions. These decisions are made in the context of other factors including interest rate forecasts, forecast levels of cash reserves and the borrowing requirement for the Council over the life of the Business Plan and beyond.
- 8.5 The Council's cash flow profile varies considerably during the year as payrolls and payments to suppliers are made, and grants and income are received. Cash flow at the beginning of the year is typically stronger than at the end of the year as many grants are received in advance.
- 8.6 Key exceptions are identified below:

Key exceptions	Impacts and actions
Less borrowing activity than planned, as a result of lower than expected capital expenditure – original net borrowing target was £405.6m. The actual net borrowing	A £250k underspend is reported, which is largely due to cash balances being higher than budgeted during the first half of the year. The Debt Charges budget was reduced by £1m when the Business Plan was approved in February 2014 in expectation of slippage in the capital programme, and this is expected to be met. The capital programme continues to be monitored closely alongside forecasts for cash balances and interest rates and a

position at 30th September is £316.1m and the forecast year end position is £379m.	<p>pragmatic approach to borrowing is adopted.</p> <p>It is anticipated that a mix of short term loans and long term loans will be raised in the second half of this year. Short term loans will be raised to take advantage of the low interest rate environment and long term loans will be raised to provide some certainty in interest costs over the medium and long term, locking in at rates which are currently viewed to be favourable.</p>
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- 8.7 A schedule of the Council's reserves and provisions can be found in [appendix 6](#).

9. EXTERNAL AND CONTEXTUAL ISSUES

- 9.1 The Chancellor of the Exchequer George Osborne has announced that he will give his annual Autumn Statement to Parliament on 3rd December 2014.

The statement provides an update on the government's plans for the economy based on the latest forecasts from the Office for Budget Responsibility. These forecasts will be published alongside the Autumn Statement.

Cambridgeshire County Council received a provisional settlement for 2015/16, as part of the 2014/15 Local Government Finance Settlement. An exercise will need to be undertaken following the Autumn Statement to identify whether there could be any changes to the 2015/16 provisional settlement provided.

10. FURTHER INFORMATION

- 10.1 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

11. ALIGNMENT WITH CORPORATE PRIORITIES

11.1 Developing the local economy for the benefit of all

There are no significant implications for this priority.

11.2 Helping people live healthy and independent lives

There are no significant implications for this priority.

11.3 Supporting and protecting vulnerable people

There are no significant implications for this priority.

12. SIGNIFICANT IMPLICATIONS

12.1 Resource Implications

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

12.2 Statutory, Risk and Legal Implications

There are no significant implications within this category.

12.3 Equality and Diversity Implications

There are no significant implications within this category.

12.4 Engagement and Consultation Implications

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

12.5 Localism and Local Member Involvement

There are no significant implications within this category.

12.6 Public Health Implications

There are no significant implications within this category

Source Documents	Location
ETE Finance & Performance Report (September 14) CFA Finance & Performance Report (September 14) PH Finance & Performance Report (September 14) CS and LGSS Cambridge Office Finance & Performance Report (September 14) Performance Management Report & Corporate Scorecard (September 14) Capital Monitoring Report (September 14) Report on Debt Outstanding (September 14) Payment Performance Report (September 14)	1st Floor Octagon, Cambridge

APPENDIX 1 – transfers between Services throughout the year (only virements of £1k and above (total value) are shown below)								
	CFA	Public Health	ETE	CS Financing	Corporate Services	LGSS Managed	LGSS Operational	Financing Items
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Opening Cash Limits as per Business Plan	251,616	0	63,225	34,142	5,851	9,670	10,351	5,624
Healthwatch from Corporate Services	429				-429			
We car annual cost						-10	10	
County Farms investment to team budget						-50	50	
Legionella testing			-13			13		
ETE Operational Savings – LEP funding			50					-50
ETE Operational Savings – Local Infrastructure and Street Management (LISM) tablets			26					-26
Leader's Personal Assistant (PA) salary budget					-30		30	
Replace annual recharge requirement for Registrars & Coroners Employer's and Public Liability Insurance			-14			14		
Budget realignment regarding County Farms staff						-85	85	
CS Operational Savings – various					772			-772
Transfer of funding for Chief Executive's budget 14/15					5			-5
CFA Operational Savings – Practice & Safeguarding	400							-400
CFA Operational Savings – Ordinary Residence	398							-398
Allocation of the Care Bill Implementation Grant	125							-125
Allocation of the Special Educational Needs (SEN) Grant and Adoption Reform Grant (Quarters 1 & 2)	695							-695
Health Watch to Corporate Services	-429				429			
ETE Operational Savings – A14 work			5					-5
Current budget	253,234	0	63,280	34,142	6,598	9,551	10,527	3,147
<i>Rounding</i>	-	-	1	-	-	-1	1	-1

APPENDIX 2 – previously reported revenue exceptions that are still applicable

Service	Description	Current Forecast Variance - Outturn £m	Current Forecast Variance - Outturn %
ETE	N/A	-	-
CFA	Children's Social Care Directorate – the forecast overspend is due to the continuing need to use agency staff, which is placing pressure on staffing budgets and making vacancy and agency savings targets difficult to deliver; and the number and cost of legal proceedings exceeding budget.	1.397	(4%)
	<p>Looked After Children (LAC) Placements – the LAC Placements budget is forecasting an overspend of £780k. Pressure on costs has been seen for some time now, but actions have been taken to try and keep spend within budget. External placement numbers exceed those budgeted for and this is likely to continue to be the case for the remainder of the year.</p> <p>The 16+ Placements budget is forecasting an overspend of £120k. There has been an increase in the number of young people who are presenting as homeless who are willing to be looked after and have nowhere else to go. A number of young people have had to move to supported accommodation that can offer additional support due to their complex needs and this is impacting on the average cost.</p>	0.900	(6%)

	<p>Home to School Transport (Mainstream) – the forecast outturn figure:</p> <ul style="list-style-type: none"> ○ Reflects the new prices for routes which were the subject of a recent e-auction process. The re-tender process only delivered £41k in savings. The assumed level of savings had been in the order of £350k based on experience of re-tendering contracts in 2012/13 and 2013/14. ○ Takes accounts of an inflationary uplift of 2.9% on all contracts. ○ Takes account of a decision to defer proceeding with a proposal to withdraw free transport on the route between Horningsea and Fen Ditton Primary School as a result of the delayed implementation of road safety improvements and with a proposal to withdraw free transport on the route between Babraham and Sawston Village College as a result of a concern raised by the Road Safety Officer, which requires further independent assessment. ○ Takes account of known commitments and the underspend on the 2013/14 budget of -£355k. ○ Reflects the fact that the underspend achieved in 2013/14 was £345k less than the forecast outturn saving, which informed the setting of the 2014/15 budget during the Business Planning process. 	0.808	(9%)
	<p>Older People and Adult Mental Health Directorate – changes in expected financial position during the final quarter of 2013/14 mean that the Older People & Mental Health directorate began 2014/15 with a one-off over allocation of budget.</p> <p>The significant issue to note, however, is the risk around the achievement of the Older People's demand management savings. The current forecast for the Older People's Service assumes that the monthly demand management savings target will be achieved for all the remaining months for this financial year.</p> <p>The directorate underspend has increased by a further -£113k this month, which is primarily due to reductions in the commitments for care packages and anticipated Continuing Healthcare and Extracare reviews. These additional savings have been offset slightly with increases in costs for Older People with Mental Health needs and additional targeted homecare provision in northern parts of the county.</p>	-1.805	(-2%)

	<p>Physical Disabilities – this is being achieved through the management of demand on services, particularly in the area of social inclusion. In addition to demand management some packages of support have not materialised, several high cost packages have ended and a number of claw backs on direct payments have been made. The predicted underspend will continue to need close monitoring due to possible winter pressures and the return to normal staffing levels within the teams; both will raise the number of assessments undertaken (planned and unplanned) that in turn may lead to an increase in spend. Currently the Physical Disability and Vulnerable Adults Teams are running a waiting list.</p>	-0.598	(-5%)
Public Health	N/A	-	-
CS	N/A	-	-
LGSS Managed	<p>County Offices – a savings target of £736k was allocated in the 2013/14 Business Plan linked to a reduction in the Council's property portfolio. Delivery of this saving is being led by the Effective Property Asset Management (EPAM) Project and although some savings have been achieved in previous years, the reported pressure reflects the balance of savings still to be identified. The position is being monitored and the forecast outturn will be updated as savings are secured.</p>	0.688	(12%)
	<p>IT Managed – the 2014/15 Business Plan included a £600k savings target against IT Managed budgets. IT Services have been reviewing contract arrangements across LGSS partners, but it is apparent that the £600k target for Cambridgeshire was overly optimistic. Therefore IT Managed is showing a forecast overspend of £300k. Should any further savings be identified, the forecast outturn will be updated accordingly.</p>	0.300	(17%)
CS Financing	N/A	-	-
Financing Items	N/A	-	-
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	Science Park Station – this scheme is now expected to be undertaken by Network Rail and we are therefore unlikely to incur any further costs. However, until Network Rail formally confirm that they will fund the station, this remains in our capital budget to ensure delivery of the station should the Network Rail funding not materialise. If the Council was to eventually fund the scheme, it would be on the same revenue neutral basis originally planned.	-11.6	(-100%)
	Guided Busway – this budget is expected to underspend as land deals, which were expected to be resolved in 2014/15, were resolved at the end of the last financial year.	-3.0	(-41%)
	Huntingdon - West of Town Centre Link Road – the resolution of land costs is now unlikely to be completed in this financial year, causing the scheme to slip into 2015/16.	-1.7	(-44%)
	Infrastructure Management & Operations Scheme - Other Schemes – funding for ‘Street Lighting – Central Management system’, currently shown ‘Other Schemes’ within Infrastructure Management and Operations schemes, is no longer required. More detailed analysis of the scheme has found that the savings gained from the scheme were not enough to pay back the investment within a reasonable period.	-1.0	(-100%)

CFA	<p>Secondary Schools - Demographic Pressures – City of Ely College accounts for -£80k of the overall 2014/15 projected underspend. The scope of the scheme has changed following a decision by the Education Funding Agency (EFA) to turn down the school's application for funding for an element of the work. At this stage there is no proposal to change the level of investment in the school. However, the programme is being reviewed as part of the 2015/16 Business Planning process.</p> <p>The Littleport Secondary scheme is forecast to underspend by -£3.3m in 2014/15, primarily due to a delay in acquiring the land the school will be built on. The start on site date has consequently slipped from Summer to Autumn 2015.</p> <p>Projected expenditure on North Cambridgeshire Secondary in 2014/15 is anticipated to be slow, increasing the overall forecast underspend for the year by -£70k.</p> <p>The Swavesey Village College scheme is progressing more quickly than originally anticipated. This project is funded significantly by Targeted Basic Need funding. The funding has been advanced to offset the acceleration in the programme. The cost of this scheme has increased by £250k over the lifetime of the project due to higher than anticipated tender costs.</p>	-3.4	(-37%)
	<p>Adult Social Care (ASC) – this relates to unallocated grant funding, which will be required in 2015/16. Plans are developed to ensure the sustainability of future ASC capital investments, which are incorporated in the 2015/16 Business Planning process.</p>	-2.7	(-60%)
	<p>Primary Schools - New Communities – -£1.6 of this relates to Northstowe. The start on site date has been put back to January 2015, from November 2014. The school is not now required to open until Easter 2016 when the first houses on the development will be ready for occupation. The overall costs of the project remain on budget.</p> <p>There is a -£150k overall reduction to Trumpington Meadows Primary School scheme due to savings made on compensation events, risk register and contingencies.</p>	-1.8	(-33%)
	<p>Children Support Services – increased certainty over the timings of projects related to Early Years basic need placements means that costs previously anticipated for 2014/15 will now be incurred in 2015/16. This accounts for -£124k of the overall underspend. Projects envisaged for later years will, however, be brought forward into 2015/16 in the Business Planning process.</p> <p>The remaining -£1.5m is due to slippage on the Trinity School where delays in the acquisition of land</p>	-1.6	(-44%)

	led to the appointment of contractors being put on hold until such time as there was greater certainty that the project would proceed.		
	Condition, Maintenance and Suitability – tenders have come in higher than anticipated, which is a reflection of the impact of the upturn in the housing market on building costs.	0.8	(15%)
CS	N/A	-	-
LGSS Managed	Effective Property Asset Management (EPAM) – Sawston Community Hub – the forecast underspend is due to extended lead time prior to the start of construction that was not anticipated when the budget was profiled in the 2014/15 Business Planning process. This does not reflect a reduction in total scheme costs.	-0.6	(-90%)
	EPAM - East Barnwell Community Hub – the forecast underspend is due to extended lead time prior to the start of construction that was not anticipated when the budget was profiled in the 2014/15 Business Planning process. This does not reflect a reduction in total scheme costs.	-1.0	(-83%)
	EPAM - Making Assets Count (MAC) Market Towns Project – the MAC Public Property Partnership & Market Towns projects has been reassessed and it has been concluded that the Property Partnership will not be developed over the next few years, as MAC wishes to focus on more practical projects. The deliverability of the various Market Town projects have been re-evaluated in light of this decision and it has been decided to focus on taking the March Market Town project forward. This is currently expected to result in an in-year underspend of -£0.7m, and a total scheme underspend of -£5.2m. As a result, the scheme budget is expected to be adjusted as part of the 2015/16 Business Planning process.	-0.7	(-70%)
LGSS Operational	N/A	-	-

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

Service	Description	Total Forecast Variance - Outturn £m	Total Forecast Variance - Outturn %
ETE	Science Park Station – this scheme is now expected to be undertaken by Network Rail and we are therefore unlikely to incur any further costs. However, until Network Rail formally confirm that they will fund the station, this remains in our capital budget to ensure delivery of the station should the Network Rail funding not materialise. If the Council was to eventually fund the scheme, it would be on the same revenue neutral basis originally planned.	-26.3	(-88%)
	Infrastructure Management & Operations Scheme - Other Schemes – funding for ‘Street Lighting – Central Management system’, currently shown as ‘Other Schemes’ within Infrastructure Management and Operations schemes, is no longer required. More detailed analysis of the scheme has found that the savings gained from the scheme were not enough to pay back the investment within a reasonable period.	-1.5	(-19%)
LGSS Managed	<p>Effective Property Asset Management (EPAM) - Fenland – residual work on the Awdry House site will be completed early in 2014/15. Upon completion, this will result in a total scheme underspend of -£0.9m, due to:</p> <ul style="list-style-type: none"> ○ A robust design brief with commercial negotiation on the initial construction costs; ○ Further savings through the procurement of a joint construction contractor to carry out the construction of Cambridgeshire County Council’s Awdry House and the College of West Anglia’s Technology Block in parallel; ○ Challenging the costs throughout the construction process; ○ Managing the wants and needs of potential users to ensure that the building is flexible and not bespoke, providing essential requirements; ○ Challenging users to work smarter; and ○ The contingency spend is currently below the standard 10% that is built into construction projects as a result of up front controls and limiting further changes. 	-0.9	(-14%)

	<p>EPAM - Making Assets Count (MAC) Market Towns Project – the MAC Public Property Partnership & Market Towns projects has been reassessed and it has been concluded that the Property Partnership will not be developed over the next few years as MAC wishes to focus on more practical projects. The deliverability of the various Market Town projects have been re-evaluated in light of this decision and it has been decided to focus on taking the March Market Town project forward. This is currently expected to result in an in-year underspend of -£0.7m, and a total scheme underspend of -£5.2m. As a result, the scheme budget is expected to be adjusted as part of the 2015/16 Business Planning process.</p>	-5.2	(-75%)
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APPENDIX 5 – previously reported key capital funding changes that are still applicable

Funding	Service	Amount (£m)	Reason for Change
Rolled Forward Funding	All Services	20.3	This reflects slippage or rephasing of the 2013/14 capital programme – as reported in May and approved by the General Purposes Committee on 1st July 2014.
Additional / Reduction in Funding (DfT Grant)	ETE	0.6	Severe Weather Funding – as reported in February and approved by Cabinet on 15 th April 2014.
Additional / Reduction in Funding (DfT Grant)	ETE	1.9	Pothole Funding – as reported in July and approved by the General Purposes Committee on 9th September 2014.
Additional / Reduction in Funding (Prudential Borrowing)	ETE	-4.0	Highways Maintenance programme – as reported last month, and was approved by the Highways and Community Infrastructure Committee on 19th August 2014.
Additional / Reduction in Funding (Prudential Borrowing)	CFA	-0.8	Orchard Park Primary (-£0.340m) and Soham (-£0.420m) - as reported in May and approved by the General Purposes Committee on 1st July 2014.
Additional / Reduction in Funding (Prudential Borrowing)	CFA	-0.7	Sundry 'Schools - Scheme Final Payments' – as reported in May and approved by the General Purposes Committee on 1st July 2014.
Additional / Reduction in Funding (Prudential Borrowing)	CFA	-5.5	Rephasing of various schemes – as reported in May and approved by the General Purposes Committee on 1st July 2014.
Additional / Reduction in Funding (Universal Infant Free School Meals)	CFA	1.3	Department for Education (DfE) for Universal Infant Free School Meals – as reported in May and approved by the General Purposes Committee on 1st July 2014.
Additional / Reduction in Funding (Basic Need Grant)	CFA	1.3	Swavesey Village College – as reported in July and approved by the General Purposes Committee on 9th September 2014.

APPENDIX 6 – Reserves and Provisions

Fund Description	Balance at 31 March 2014	2014-15		Forecast Balance at 31 March 2015	Notes
		Movements in 2014-15	Balance at 30 Sep 14		
	£000s	£000s	£000s	£000s	
General Reserves					
- County Fund Balance	12,337	3,763	16,101	15,289	
- Services					
1 CFA	6,760	-844	5,916	4,995	Includes Service Forecast Outturn (FO) position.
2 PH	749	0	749	749	
3 ETE	2,796	-81	2,715	124	Includes Service FO position.
4 CS	1,314	-937	377	487	Includes Service FO position.
5 LGSS Operational	1,116	-18	1,098	123	Includes Service FO position.
Subtotal	25,073	1,883	26,956	21,767	
Earmarked					
- Specific Reserves					
6 Insurance	4,105	0	4,105	4,105	
7 Connecting Cambridgeshire	3,485	0	3,485	0	
Subtotal	7,590	0	7,590	4,105	
Equipment Reserves					
8 CFA	453	387	840	179	
9 ETE	567	0	567	793	
10 CS	50	0	50	50	
11 LGSS Managed	559	0	559	419	
12 LGSS Operational	85	0	85	0	
Subtotal	1,715	386	2,101	1,441	
Other Earmarked Funds					
13 CFA	3,443	-577	2,866	2,124	Includes liquidated damages in respect of the Guided Busway.
14 ETE	8,975	-427	8,548	3,176	
15 CS	336	0	336	374	
16 LGSS Operational	0	0	0	0	
Subtotal	12,754	-1,004	11,750	5,674	
SUB TOTAL	47,132	1,265	48,397	32,987	
Capital Reserves					
- Services					
17 CFA	4,180	13,786	17,966	3,640	Section 106 balances.
18 ETE	7,041	16,492	23,533	2,000	
19 LGSS Managed	481	1,761	2,242	481	
20 LGSS Operational	0	0	0	0	
21 Corporate	22,594	6,882	29,476	18,238	
subtotal	34,296	38,921	73,217	24,359	
GRAND TOTAL	81,428	40,186	121,614	57,346	

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 2014	2014-15		Forecast Balance at 31 March 2015	Notes
		Movements in 2014-15	Balance at 30 Sep 14		
	£000s	£000s	£000s	£000s	
<u>Short Term Provisions</u>					
1 ETE	669	0	669	669	
2 CS	1,000	0	1,000	0	
3 LGSS Managed	2,866	-1,648	1,218	1,180	
subtotal	4,535	-1,648	2,887	1,849	
<u>Long Term Provisions</u>					
4 LGSS Managed	4,721	0	4,721	4,721	
subtotal	4,721	0	4,721	4,721	
GRAND TOTAL	9,256	-1,648	7,608	6,570	