

**INTEGRATED RESOURCES AND PERFORMANCE REPORT FOR THE PERIOD ENDING
31ST MARCH 2016**

To: **Audit & Accounts Committee**

Date: **7th June 2016**

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 on 31st May is 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 the increase of £0.7m to the Prudential Borrowing requirement in 2015/16 to bridge the funding gap caused by the delayed capital contribution in relation to the Isle of Ely Primary scheme (section 6.5).**
- c) Approve that the £367,880 additional Education Services Grant (ESG) received in 2015/16 is transferred to the General Fund (section 7.1).**

<i>Officer contact:</i>		<i>Member contact:</i>	
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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 (Feb)	Forecast Year End Position (Mar)	Current Status	DoT (up is improving)
Revenue Budget	Variance (£m)	-£6.3m	-£6.5m	Green	↑
Basket Key Performance Indicators	Number at target (%)	39% (7 of 18)	56% (10 of 18) ¹	Amber	↑
Capital Programme	Variance (£m)	-£57.7m	-£59.6m	Amber	↓
Balance Sheet Health	Net borrowing activity (£m)	£382m	£348m	Green	↑

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

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

- The overall revenue budget position is showing a forecast year end underspend of £6.5m (-1.8%), which is an increase of £0.1m since last month. See section 3 for details.
- Key Performance Indicators; the corporate performance indicator set has been refreshed for 2015/16. There are 20 indicators in the Council's new basket, with data currently being available for 18 of these. Of these 18 indicators, 10 are on target. See section 5 for details.
- The Capital Programme is showing a forecast year end underspend of £59.6m (-29.0%), which is an increase of £1.8m since last month. The majority of the increase is due to further slippage within ETE's capital programme. See section 6 for details.
- Balance Sheet Health; The original forecast net borrowing position for 31st March 2016, as set out in the Treasury Management Strategy Statement (TMSS) is £453m. This projection has now fallen to £348m, down by £34m from last month. This is largely as a result of changes in the assumptions around the net expenditure profile of the capital

programme and changes in expected cash flows since the Business Plan was produced in February 2015. See section 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)

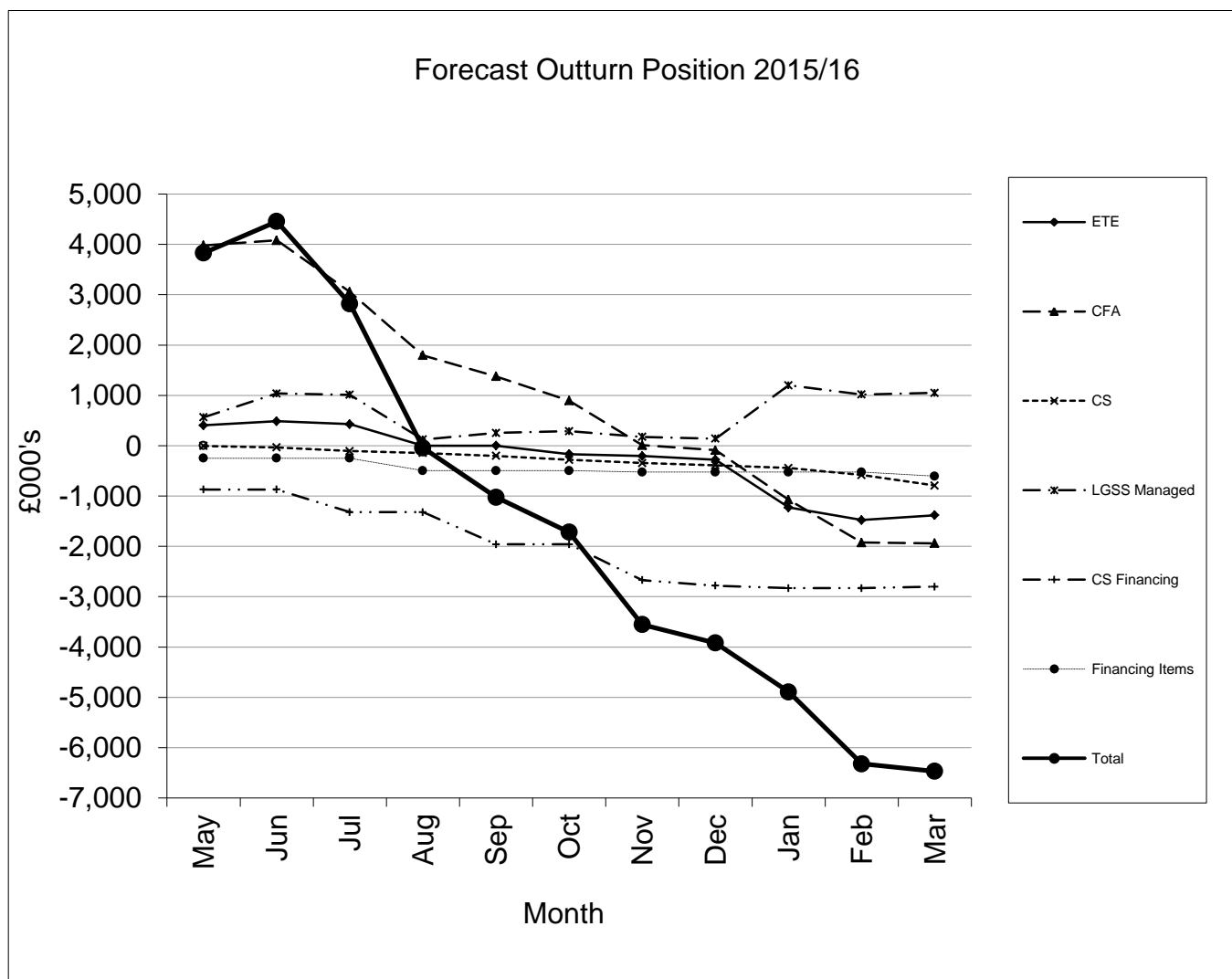
Original Budget as per BP ¹ £000	Service	Current Budget for 2015/16 £000	Forecast Variance - Outturn (Feb) £000	Forecast Variance - Outturn (Mar) £000	Forecast Variance - Outturn (Mar) %	Current Status	DoT
63,308	ETE ²	65,373	-1,477	-1,380	-2.1%	Green	↓
244,270	CFA	245,600	-1,924	-1,940	-0.8%	Green	↑
0	Public Health	0	0	0	0.0%	Green	↔
5,672	Corporate Services	7,083	-583	-792	-112%	Green	↑
9,145	LGSS Managed	7,566	1,017	1,050	13.9%	Amber	↓
35,460	CS Financing ³	35,460	-2,830	-2,800	-8.0%	Green	↓
357,855	Service Net Spending	361,082	-5,798	-5,862	-1.6%	Green	↑
2,165	Financing Items	-1,322	-523	-607	-45.9%	Green	↑
360,020	Net Spending	359,760 ⁴	-6,321	-6,469	-1.8%	Green	↑
Memorandum Items:							
9,864	LGSS Operational	10,124	0	0	0.0%	Green	↔
369,884	Total Net Spending 2015/16	369,884					

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

² ETE includes Winter Maintenance and the Waste PFI Contract, where specific arrangements for under / overspends exist. Excluding these the underlying forecast outturn position for ETE is a £1.1m underspend.

³ The forecast variance outturn does not include the £9.7m budget saving in 2015/16 following the change in Minimum Revenue Provision (MPR) policy, which was approved by Council on 16 February 2016.

⁴ For budget virements between Services throughout the year, please see [Appendix 1](#).



3.2 Key exceptions this month are identified below.

3.2.1 **Economy, Transport and Environment:** £1.380m (-2.1%) underspend is forecast at year end. There are no exceptions to report this month; for full and previously reported details go to the [ETE Finance & Performance Report](#).

3.2.2 **Children, Families and Adults:** £1.940m (-0.8%) underspend is forecast at year end. There are no exceptions to report this month; for full and previously reported details go to the [CFA Finance & Performance Report](#).

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

	£m	%
<ul style="list-style-type: none"> The outturn forecast has improved from last month by £538k, from a £410k adverse variance to a £128k favourable variance. 		
Savings/underspends have been higher than anticipated in the in-year savings plan in the Health Improvement area:	-0.128	(-0%)
<ul style="list-style-type: none"> In the Stop Smoking Service savings were planned at £295k, but £473k is now forecast to be realised. This reflects reduced 		

- medication costs, reduced payments to pharmacies and GPs and a reduction in expenditure on marketing and promotion.
- In the Sexual Health STI testing and treatment budgets, savings were planned at £170k, but have been overachieved with the forecast underspend now £206k.

In addition, the Public Health Directorate staffing budget is now predicting an underspend of £261k, against a savings target of £150k.

As the Public Health grant is ringfenced, any under/over spend is transferred into an earmarked Public Health reserve at year end, creating a balanced budget position for 2015/16.

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

3.2.4 **Corporate Services:** £0.792m (-11.2%) underspend is forecast at year end.

- | | £m | % |
|--|--------|-------|
| • Digital Strategy – the forecast underspend has increased by £144k this month, which is due to slippage on projects that will now be completed in 2016/17. | -0.320 | (-0%) |
| • For full and previously reported details go to the CS & LGSS Finance & Performance Report . | | |

3.2.5 **LGSS Managed:** £1.050m (13.9%) overspend is forecast at year end. There are no exceptions to report this month; for full and previously reported details go to the [CS & LGSS Finance & Performance Report](#).

3.2.6 **CS Financing:** £2.800m (-7.9%) underspend is forecast at year end. There are no exceptions to report this month; for full and previously reported details go to the [CS & LGSS Finance & Performance Report](#).

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

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

4. KEY ACTIVITY DATA

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

5. PERFORMANCE TARGETS

Corporate Priority	Indicator	Service	What is good?	Date	Unit	Actual	Target	Status (Green, Amber, or Red)	Direction of Travel (up is good, down is bad)
Developing our economy	Percentage of Cambridgeshire residents aged 16 - 64 in employment	ETE	High	30/09/15	%	80.9	80.3 (2015/16 target)	Green	↑
	Additional jobs created	ETE	High	30/09/14	Number	14,000	3,500 (2015/16 target)	Green	↑
	'Out of work' benefits claimants – narrowing the gap between the most deprived areas (top 10%) and others	ETE	Low	31/08/15	%	Most deprived areas (top 10%) = 11.7% Others = 5% Gap of 6.7 percentage points	Most deprived areas (top 10%) ≤12 Gap of <7.2 percentage points *	Green	↔
	The proportion of children in year 12 taking up a place in learning	CFA	High	29/02/16	%	95.6	96.0	Amber	↓
	Percentage of 16-19 year olds not in education, employment or training (NEET)	CFA	Low	29/02/16	%	3.3	3.6	Green	↔
	The proportion pupils attending Cambridgeshire Primary schools judged good or outstanding by Ofsted	CFA	High	29/02/16	%	78	75	Green	↑
	The proportion pupils attending Cambridgeshire Secondary schools judged good or outstanding by Ofsted	CFA	High	29/02/16	%	49.4	75	Red	↑

Corporate Priority	Indicator	Service	What is good?	Date	Unit	Actual	Target	Status (Green, Amber, or Red)	Direction of Travel (up is good, down is bad)
	The proportion pupils attending Cambridgeshire Special schools judged good or outstanding by Ofsted	CFA	High	29/02/16	%	92.9	75	Green	↔
Helping people live independent and healthy lives	Percentage of closed Family Worker cases demonstrating progression	CFA	High	29/02/16	%	75.7	80	Amber	↓
	The proportion of older people (65 and over) who were still at home 91 days after discharge from hospital into re-ablement / rehabilitation services	CFA	High	2014/15	%	69.8	TBC – <i>new definition for 15/16</i>	TBC	TBC
	The proportion of Adult Social Care and Older People's Service users requiring no further service at end of re-ablement phase	CFA	High	29/02/16	%	54.9	57	Amber	↓
	Reduced proportion of Delayed Transfers of care from hospital, per 100,000 of population (aged 18+)	CFA	Low	31/01/16	Number	469	406.3 per month (4,874.5 per year)	Red	↓
	Number of ASC attributable bed-day delays per 100,000 population (aged 18+)	CFA	Low	31/01/16	Number	123	94	Red	↓
	Healthy life expectancy at birth (males)	Public Health	High	2012-2014	Years	66.1	N/A – Contextual indicator	Green (compared with England)	↓ (compared with previous year)
	Healthy life expectancy at birth (females)	Public Health	High	2012-2014	Years	67.6	N/A – Contextual indicator	Green (compared with England)	↑ (compared

Corporate Priority	Indicator	Service	What is good?	Date	Unit	Actual	Target	Status (Green, Amber, or Red)	Direction of Travel (up is good, down is bad)
									<i>with previous year)</i>
	Absolute gap in life expectancy between the most deprived 20% of Cambridgeshire's population and the least deprived 80% (all persons)	Public Health	Low	2013-2015 (Q3 2015)	Years	2.6	N/A – Contextual indicator	N/A – Contextual indicator	↔
Supporting and protecting vulnerable people	The number of looked after children per 10,000 children	CFA	Low	29/02/16	Rate per 10,000	45.6	32.8 to 38.5	Red	↓
	The proportion of support plans created through the common assessment framework (CAF) that were successful	CFA	High	29/02/16	%	78	80	Amber	↑
An efficient and effective organisation	The percentage of all transformed transaction types to be completed online	CCC	High	01/01/16 to 31/03/16	%	76.1	75	Green	↑
	The average number of days lost to sickness per full-time equivalent staff member	CCC	Low	31/03/16	Days (12 month rolling average)	6.09	7.8	Green	↑

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

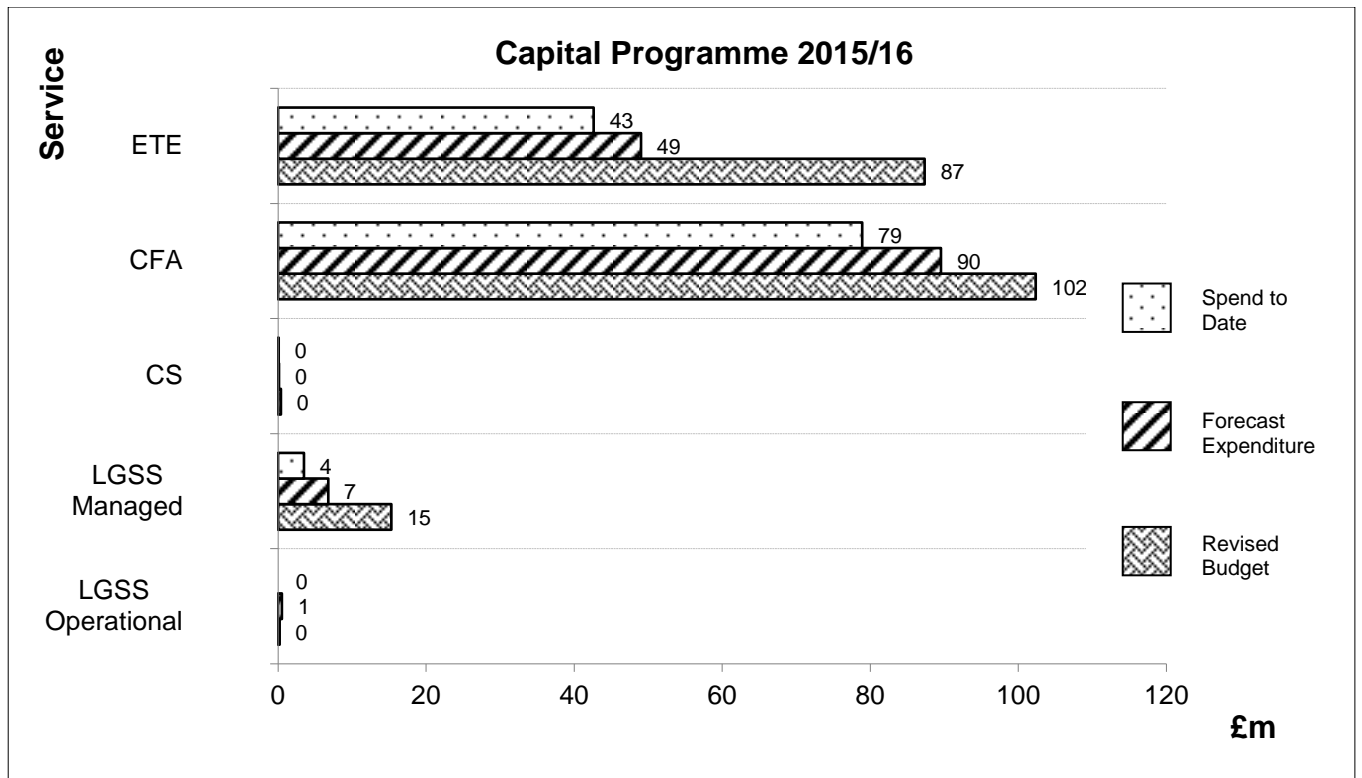
5.2 Key exceptions: there are no exceptions to report this month; for full and previously reported details go to the respective Service Finance & Performance Report:

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

6. CAPITAL PROGRAMME

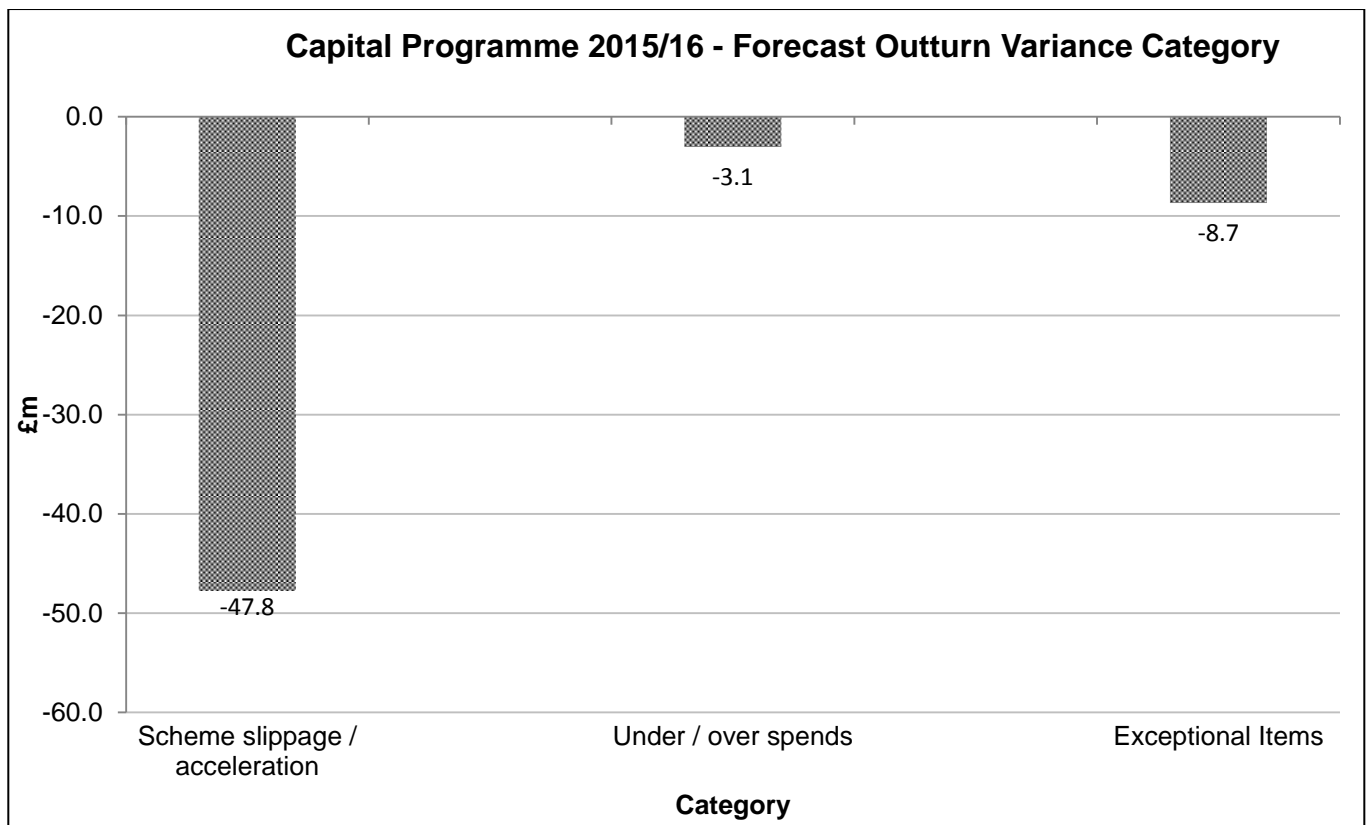
6.1 A summary of capital financial performance by service is shown below:

2015/16						TOTAL SCHEME	
Original 2015/16 Budget as per BP £000	Service	Revised Budget for 2015/16 £000	Forecast Variance - Outturn (Feb) £000	Forecast Variance - Outturn (Mar) £000	Forecast Variance - Outturn (Mar) %	Total Scheme Revised Budget (Mar) £000	Total Scheme Forecast Variance (Mar) £000
102,192	ETE	87,369	-36,575	-38,323	-43.9%	517,813	0
104,854	CFA	102,358	-13,665	-12,773	-12.5%	569,429	4,809
300	Corporate Services	386	-251	-251	-65.0%	640	0
11,385	LGSS Managed	15,331	-7,248	-8,545	-55.7%	81,452	-9,281
-	LGSS Operational	209	0	331	158.4%	600	0
218,731	Total Spending	205,653	-57,739	-59,561	-29.0%	1,169,934	-4,471



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

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



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

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

6.2.1 **Economy, Transport and Environment:** £38.3m (-43.9%) underspend is forecast at year end.

	£m	%
<ul style="list-style-type: none"> • Delivering the Transport Strategy Aims – the forecast underspend has increased by £0.7m this month. This is mainly due to: <ul style="list-style-type: none"> ○ Tenison Road, Cambridge - Traffic Calming – a delay has occurred with this scheme due to the unexpected presence of a shallow water main, which is now being replaced by Cambridge Water, delaying the start of works to 18th April 2016. This has resulted in an in-year underspend of £0.5m. ○ B1040 Hollow Lane, Ramsey – initial delay was related to landowner issues. This was resolved but then there was a delay in planning permission so the scheme will finish in 2016/17. This has resulted in an in-year underspend of £0.1m. • Operating the Network – the forecast underspend has increased by £0.6m this month. This is due to underspends on a number of smaller schemes (up to 100) materialising at year end, where some schemes have been combined to reduce costs, and other schemes have cost less than originally expected. 	-2.7	(-66%)
	-1.3	(-8%)

The funding available as a result of these underspends will be reallocated within the ETE capital programme in 2015/16 to reduce the prudential borrowing requirement.

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

6.2.2 **Children, Families and Adults:** £12.8m (-12.5%) underspend is forecast at year end.

	£m	%
<ul style="list-style-type: none"> • Secondary Schools - Demographic Pressures – the forecast underspend has decreased by £1.0m this month. This is mainly due to: <ul style="list-style-type: none"> ○ Hampton Garden Secondary (North Cambridgeshire Secondary Provision) – there has been £1.5m accelerated spend on this scheme in 2015/16. Agreement has been reached that CCC will pay Peterborough City Council a contribution towards the land on which the school is sited. 	-1.0	(-12%)
<p>This is partly offset by:</p> <ul style="list-style-type: none"> ○ Littleport Secondary & Special – there has been further slippage of £0.6m this month as the contractor is still carrying out ground works, infrastructure and site set up; 		

work has not commenced on the building. As such, spend is lower than originally forecast.

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

6.2.3 **Corporate Services:** £0.3m (-65.0%) underspend is forecast at year end. There are no exceptions to report this month; for full and previously reported details go to the [CS & LGSS Finance & Performance Report](#).

6.2.4 **LGSS Managed:** £8.8m (-55.7%) underspend is forecast at year end.

- | | £m | % |
|--|------|---------|
| <ul style="list-style-type: none"> • Effective Property Asset Management (EPAM) - Renewable Energy Soham – due to contractor delays this project will now commence in 2016/17 and therefore the scheme is reporting an underspend of £0.2m in 2015/16. | -0.2 | (-100%) |
| <ul style="list-style-type: none"> • For full and previously reported details go to the CS & LGSS Finance & Performance Report. | | |

6.2.5 **LGSS Operational:** £0.3m (158%) overspend is forecast at year end.

- | | £m | % |
|---|------|--------|
| <ul style="list-style-type: none"> • Next Generation ERP – this in-year overspend is due to the rephasing of CCC's share of costs for the implementation of the Next Generation ERP amounting to £0.5m, and is partly offset by a predicted underspend of £0.2m on the R12 Convergence scheme. This will not affect the total scheme cost of the Next Generation ERP project. | +0.5 | (100%) |
| <ul style="list-style-type: none"> • For full and previously reported details go to the CS & LGSS Finance & Performance Report. | | |

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

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

6.3.2 **Children, Families and Adults:** £4.8m (1%) total scheme overspend is forecast. There are no exceptions to report this month; for full and previously reported details go to the [CFA Finance & Performance Report](#).

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

6.3.4 **LGSS Managed:** £9.3m (-11.4%) total scheme underspend is forecast. There are no exceptions to report this month; for full and previously reported details go to the [CS & LGSS Finance & Performance Report](#).

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

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

Funding Source	B'ness Plan Budget £m	Rolled Forward Funding¹ £m	Revised Phasing £m	Additional/Reduction in Funding £m	Revised Budget £m	Outturn Funding £m	Funding Variance £m
Department for Transport (DfT) Grant	38.2	4.3	-17.5	1.5	26.5	25.2	-1.3
Basic Need Grant	4.9	1.5	0.0	0.0	6.4	6.4	0.0
Capital Maintenance Grant	6.3	0.0	0.0	-1.2	5.1	5.1	0.0
Devolved Formula Capital	1.1	1.1	0.0	0.0	2.2	1.6	-0.7
Specific Grants	11.5	2.4	0.0	2.1	16.0	6.0	-10.0
Section 106 Contributions & Community Infrastructure Levy (CIL)	35.8	-1.2	-16.2	0.1	18.5	12.3	-6.2
Capital Receipts	4.5	0.0	0.0	0.0	4.5	4.7	0.2
Other Contributions	29.6	0.7	-0.7	-19.5	10.1	2.5	-7.5
Prudential Borrowing	86.8	19.5	4.0	5.9	116.2	82.2	-34.0
Total	218.7	28.4	-30.4	-11.1	205.7	146.1	-59.6

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

6.5 Key funding changes (of greater than £0.5m):

Funding	Service	Amount (£m)	Reason for Change
Revised Phasing (Other Contributions)	CFA	-0.7	Isle of Ely Primary – capital contributions of £0.7m have been delayed. A tariff agreement was set up with the landowner to cover the infrastructure funded by CCC, which would have been the responsibility of the developers. This would usually be part of the S106 obligation, however, the school was needed before any development as CCC was part funding the school to cover existing basic need in Ely. The landowner is therefore required to repay the tariff when parcels of the land are sold for development, which is taking longer than expected, although negotiations are ongoing. Additional (repayable) Prudential Borrowing will be required in 2015/16 to bridge this funding gap (see below note).
Revised Phasing (Prudential Borrowing)	CFA	0.7	GPC is asked to approve the increase of £0.7m to the Prudential Borrowing requirement in 2015/16 - to bridge the funding gap caused by the delayed capital contribution in relation to the Isle of Ely Primary scheme (see above note).

For previously reported key funding changes go to the respective Service Finance & Performance Report (appendix 6):

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

7. GRANT ALLOCATIONS 2015/16

- 7.1 Where there has been a material change in 2015/16'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 (GPC) for approval.

Education Services Grant

The ESG is an unringfenced grant, which is allocated to local authorities and academies on a per-pupil basis that takes account of school type (mainstream/high needs) and

status (academy/maintained). Funding will therefore reduce for local authorities if a school convert to academies.

Based on the expected number of academy conversions during 2015/16 a figure of £4,735,117 was budgeted for the ESG during the Business Planning (BP) process. However, due to slower academy conversions than originally expected during 2015/16, the total ESG received is £5,102,997, resulting in an additional £367,880. This position is an increase of £102,997 from the forecast reported in May 2015.

It is proposed that the additional funding of £367,880 is treated as a general resource and taken to the General Fund, which the General Purposes Committee is asked to approve. This is shown in the “Financing Items” section of this report.

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

Business Rates Reconciliation Grant 2015/16

Government has committed to reimburse authorities for any loss of income incurred under the business rates retention scheme, which is as a result of tax changes announced at fiscal events. The amount payable is based on actual costs as captured at year end via local authority business rates outturn returns.

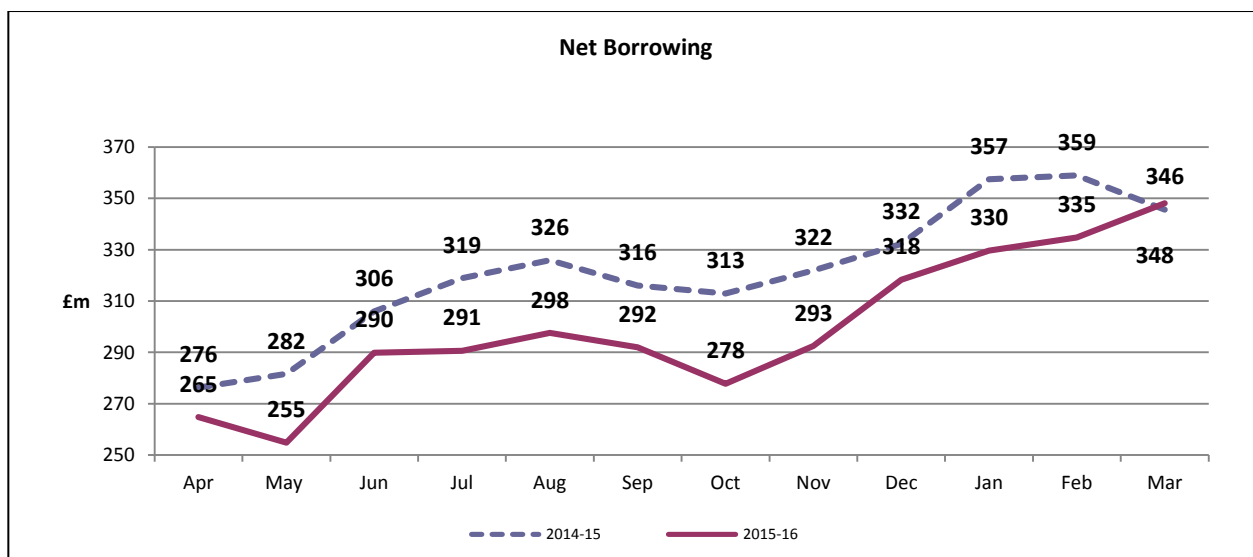
In 2015/16 CCC has received an additional £7,690 of grant funding that was not budgeted for. This funding will be treated as a general resource and is therefore shown in the “Financing Items” section of this report.

8. BALANCE SHEET

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

Measure	Year End Target	Actual as at the end of March
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	£2.0m
Invoices paid by due date (or sooner)	97.5%	99.8%

- 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 March were £10.0m and gross borrowing was £358.1m, giving a net borrowing position of £348.1m.



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

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

9. ALIGNMENT WITH CORPORATE PRIORITIES

9.1 Developing the local economy for the benefit of all

There are no significant implications for this priority.

9.2 Helping people live healthy and independent lives

There are no significant implications for this priority.

9.3 Supporting and protecting vulnerable people

There are no significant implications for this priority.

10. SIGNIFICANT IMPLICATIONS

10.1 Resource Implications

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

10.2 Statutory, Risk and Legal Implications

There are no significant implications within this category.

10.3 Equality and Diversity Implications

There are no significant implications within this category.

10.4 Engagement and Consultation Implications

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

10.5 Localism and Local Member Involvement

There are no significant implications within this category.

10.6 Public Health Implications

There are no significant implications within this category.

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

Transfer of legal budget to LGSS Law								202		-202
CFA Mobile Phone Centralisation reversal	6						-6			
Allocation of Staying Put Implementation Grant to CFA (Qtrs 2 & 3)	54									-54
ETE Operational Savings – Park & Ride			200							-200
ETE Operational Savings – various			745							-745
ETE Operational Savings – various			18							-18
Annual Insurance 15/16	454		1,528				-1,982			
Independent Living Fund (ILF) – Qtr 4	259									-259
ETE Operational Savings – Project support for Library review			51							-51
ETE Operational Savings – Sawston temporary library			20							-20
Allocation of Staying Put Implementation Grant to CFA (Qtr 4)	27									-27
Current budget	245,600	0	65,716	35,460	6,166	8,483	10,124	-1,665		
<i>Rounding</i>	2	-	-	-	-	-1	1	-2		

APPENDIX 2 – Reserves and Provisions

Fund Description	Balance at 31 March 2015 ¹	2015-16		Forecast Year End Balance at 2015-16	Notes
		Movements in 2015-16	Balance at 31 Mar 16		
	£000s	£000s	£000s	£000s	
General Reserves					
- County Fund Balance	16,002	25	16,027	18,664	
- Services					
1 CFA	0	0	0	1,940	Includes Service Forecast Outturn (FO) position.
2 PH	952	0	952	1,080	
3 ETE	3,369	-1,662	1,707	3,150	Includes Service FO position.
4 CS	1,020	-603	417	1,209	Includes Service FO position.
5 LGSS Operational	1,003	-36	967	497	Includes Service FO position.
Subtotal	22,346	-2,276	20,070	26,540	
Earmarked					
- Specific Reserves					
6 Insurance	2,578	0	2,578	2,578	
Subtotal	2,578	0	2,578	2,578	
Equipment Reserves					
7 CFA	744	159	903	744	
8 ETE	893	-278	615	597	
9 CS	50	0	50	50	
10 LGSS Managed	642	0	642	167	
Subtotal	2,329	-119	2,210	1,558	
Other Earmarked Funds					
11 CFA	7,533	-2,433	5,100	3,949	Includes liquidated damages in respect of the Guided Busway.
12 PH	2,081	-61	2,020	1,300	
13 ETE	7,404	-1,177	6,227	5,939	
14 CS	527	-55	472	579	
15 LGSS Managed	198	214	412	233	
16 LGSS Operational	130	0	130	0	
17 Corporate	63	-63	0	0	
Subtotal	17,936	-3,575	14,361	12,000	
SUB TOTAL	45,188	-5,970	39,219	42,676	
Capital Reserves					
- Services					
18 CFA	6,272	12,252	18,524	2,364	Section 106 and CIL balances.
19 ETE	15,897	42,884	58,781	26,370	
20 LGSS Managed	481	4,422	4,903	422	
21 Corporate	33,547	16,998	50,545	38,228	
SUB TOTAL	56,197	76,556	132,753	67,384	
GRAND TOTAL	101,385	70,587	171,972	110,061	

¹ Opening balances at 31st March 2015 have been adjusted, where applicable, following the external audit sign-off of the 2014/15 Statement of Accounts.

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

Description	Balance at 31 March 2015 ¹	2015-16		Forecast Year End Balance at 2015-16	Notes
		Movements in 2015-16	Balance at 31 Mar 16		
	£000s	£000s	£000s	£000s	
<u>Short Term Provisions</u>					
ETE	669	0	669	0	
ICS	1,005	-5	1,000	950	
LGSS Managed	4,460	0	4,460	4,629	
subtotal	6,134	-5	6,129	5,579	
<u>Long Term Provisions</u>					
LGSS Managed	3,613	0	3,613	3,613	
subtotal	3,613	0	3,613	3,613	
GRAND TOTAL	9,747	-5	9,742	9,192	

¹ Opening balances at 31st March 2015 have been adjusted, where applicable, following the external audit sign-off of the 2014/15 Statement of Accounts. This relates to net nil adjustments between short/long term provisions.

