

This matter is not a Key Decision within the Council's definition and has not been included in the relevant Forward Plan

Report Ref No:

Cabinet: 11th February 2015

Report of the Director of Finance, Property & Information Services

CORPORATE FINANCE SUMMARY - QUARTER ENDING 31st DECEMBER 2014

1. Purpose of Report

1.1 The purpose of this report is to provide Members with an update on the Authority's 2014/15 budget and savings (KLOE) position for the quarter ending 31st December 2014. The report covers the following areas:

- variations ("virements") to approved Service budgets;
- the forecast year end surplus / deficit and corrective action proposals for General Fund Services (including schools and trading activities);
- an update on the KLOE savings position for 2014/15; and
- a summary of the Housing Revenue Account (HRA) position.

2. Recommendations

2.1 It is recommended that:

- a) the budget virements in Appendix 1 be noted;
- b) the forecast outturn, including the latest position on the 2014/15 KLOE savings contained within this report, be reviewed within the context of the Future Council planning processes;
- c) that the one-off balance identified in paragraph 5.3 of £1.3M be transferred to strategic reserves and be included in an updated reserves position at the financial year end in line with the Council's recently agreed medium term reserves strategy (Cab.3.12.2014/6.2);
- d) Members receive further updates on the budgetary issues in the Children, Young People and Families Directorate, including a progress report on the Looked After Children Placement & Sufficiency Strategy; and
- e) Executive Directors report into Cabinet on any other adverse budgetary or performance issues.

3. Introduction / Background

3.1 Introduction

- 3.1.1 Members approved the 2014/15 General Fund Revenue budget on 27th February 2014. Under established budgetary procedures, all Services are required to monitor and review their approved budgets during 2014/15.
- 3.1.2 A forecast of the likely year-end position has been prepared by all Services, based on a comparison of profiled budgets to the actual position as at 31st December 2014, together with known commitments.

3.2 Variations ("Virements") to Service Budgets

3.2.1 Appendix 1 shows the quarter 2 Service budget virements in three sections. Section A identifies virements that are now recommended for Cabinet approval. For information purposes, Sections B and C identify other virements that during the period have either been specifically approved by Cabinet (Section B) or are within delegated powers defined under Financial Delegations (Section C).

4. Current Position

4.1 Summary Position – Total Authority Budget and Projected General Fund Outturn

4.1.1 Appendix 2 and the table below identify each Directorate's forecast outturn position compared to budget. At an Authority level, this identifies a potential year end operating surplus of approximately £3.7M.

4.1.2 However, it should be noted that this includes a non-recurrent underspend in the region of £4.2M on the Council's debt costs and other corporate items which have been factored into the updated Medium Term Financial Strategy 2015/16 – 2017/18.

4.1.3 The anticipated underspend is being offset by budget pressures in the Children, Young People and Families Directorate (+£0.9M) mainly related to issues within the Community Learning and Information Service and higher than budgeted social worker costs related to the Ofsted improvement plan. These pressures are being offset to some extent by non-recurrent underspends in Adults & Communities and Core Services (-£0.4M) where savings are being delivered in advance of Future Council business plans. Mitigating actions are planned to rectify areas of concern in this and future financial years as explained within the body of the report.

4.1.4 Included within the above totals is slippage or non-delivery on five KLOE, which total £0.530M. Further detail and the proposed mitigating actions are contained within the body of the report (paragraphs 6.1 to 6.4 refer).

DIRECTORATE	Approved Net Budget 2014/15 (After Virements) £	Projected Net Outturn 2014/15 £	Forecast Deficit / Surplus (-) £	Adjustments for Slippage, Grant Balances & Transfer to Reserves £	Operational Deficit / Surplus (-) £
CYPF	63,507,942	63,438,942	1,931,000	(999,000)	932,000
Adults & Communities Development, Environment & Culture	60,455,651	57,384,651	(3,071,000)	2,669,000	(402,000)
Core Services	36,894,681	36,738,681	(156,000)	300,000	144,000
Public Health	19,413,135	19,267,285	(145,850)	-	(145,850)
Service Totals	2,708,260	(989,387)	(3,697,647)	3,697,647	-
	182,979,669	177,840,172	(5,139,497)	5,667,647	528,150
Capital Financing Costs	(8,863,145)	(11,863,145)	(3,000,000)	-	(3,000,000)
Levies	13,749,335	13,749,335	-	-	-
Corporate / General Balances & Reserves	21,529,859	11,446,059	(10,083,800)	8,800,000	(1,283,800)
	(22,133,598)	(22,133,598)	-	-	-
TOTAL	187,262,120	169,038,823	(18,223,297)	14,467,647	(3,755,650)

4.2 General Fund Services: Projected Surpluses / Deficits & Corrective Action

4.2.1 Appendix 3 provides more detail on the reasons for each Directorate's projected surpluses / deficits. The narrative which follows provides for each Directorate:

1. A Directorate overview;
2. An explanation of key service variances;
3. An update on the 2014/15 KLOE; and
4. An explanation of any on-going financial impact of current year variances in 2015/16 and beyond.

4.3 CHILDREN, YOUNG PEOPLE AND FAMILIES

1. Directorate Overview

4.3.1 The revised 2014/15 budget for the CYPF Directorate is £63.5M. This includes schools balances (£5M) brought forward from 2013/14.

4.3.2 Based on current projections, the Directorate is anticipating a net operational over-spend of £0.9M in the current financial year, which represents a reduction of £0.5M when compared to the September 2014 position. The reduction reflects continuing actions being taken by the Directorate to address reported cost pressures, with improved positions reported for children in care; children disability and short breaks; integrated youth support, early years & childhood services.

4.3.3 The forecast position excludes non-operational / non-recurrent expenditure, mostly relating to specific grants and one-off expenditure such as Troubled Families funding (see paragraph 4.3.7 for details of these non-operational items).

4.3.4 In overall terms, the operational over-spend of £0.9M can be attributed to the following:

1. Ongoing cost pressures within the Community Learning & Information Service (CLIS), due to reduced contract income and activity levels;
2. Ongoing cost pressures within Moorland Plastics due to reduced sales income following the loss of certain manufacturing contracts;
3. Increased costs of supporting young people no longer in care (leaving care costs);
4. Higher than anticipated staffing costs, mainly due to increasing use of agency staff across the Children Assessment & Safeguarding teams to address capacity issues and increased caseloads levels.

4.3.5 The above operational position for CYPF excludes any over or under-spends against the Dedicated Schools Grant (DSG). This is ring fenced grant funding with specific grant conditions that requires it to be used specifically for schools related expenditure. Current projections indicate a net surplus against schools' delegated DSG budgets of £2.7M whilst a balanced position is currently forecast against the centrally retained DSG budgets.

4.3.6 A summary of the forecast operational position by Assistant Director is shown in the table below:

<u>Children, Young People & Families</u>	Latest Net Budget	Over (+) / Under (-) spend	Non-Recurrent & Grant Slippage	Operational Over (+) / Under (-) Spend
	£M	£M	£M	£M
Directorate Management	7.601	-0.904	0.858	-0.046
Safeguarding & Social Care	19.132	5.382	-4.844	0.538
Lifelong Learning, Achievement & Enterprise	15.145	0.153	0.287	0.440
	41.878	4.631	-3.699	0.932
Schools	21.630	-2.700	2.700	-
TOTAL CYPF	63.508	1.931	-0.999	0.932

4.3.7 The table above highlights non-recurrent / non-operational expenditure that has been excluded from the CYPF operational position - the key elements are explained below:

- **Troubled Families Grant funding**: - anticipated slippage of £0.695M has been excluded and earmarked to be carried forward into 2015-16. There is a need to earmark this funding to ensure delivery continues next year when the funding will significantly reduce but the activity needs to remain to achieve the outcomes;
- **Legal costs (academy conversion)**: - external legal costs associated with schools converting to academy status is projected at £0.150M (net of expected reimbursement funding from the Department of Education for PFI school conversions).
- **Looked After Children Placement Costs**: - The above position reflects the impact of the re-balancing of the budget / use of reserves to address the budget pressure relating to looked after children;
- **Back Pay Costs for Children Residential Homes Staff**: - the above operational position excludes the settlement costs associated with meeting the terms & conditions (back-pay) issue relating to children's residential homes staff (currently forecast at £1.6M);
- **SEN Reforms Grant Funding**: - slippage of £0.205M is currently anticipated against the grant funding. It is expected that this would be earmarked and carried forward to meet planned commitments associated with implementing the Government's Education, Health and Care plan reforms;
- **PFI / BSF Project Costs**: - the above position excludes the recurring deficit against the primary schools PFI project (+£0.165M), offset by a balance of funding on the secondary schools BSF programme (-£0.207M);
- **ESG funding reduction**: - an adjustment has been included in the operational position to reflect a potential funding reduction due to increased academisation of schools.

2. Explanation of Key Service Variances

4.3.8 The key projected year end budget variations within the Directorate are explained below:

Directorate Management

- 4.3.9 A net operational under-spend of **-£0.046M** is currently projected for this Division, and includes a number of functions / services previously managed under the defunct Strategic Services, Partnership and Commissioning (SSPC) Division. The key variances are explained in the paragraphs below.
- 4.3.10 **School Organisation & Governance (+£0.037M):** - the projected overspend mainly relates to cost pressures within the Home to School Transport service (due to increased demand) and lower than anticipated income from Governor clerking services.
- 4.3.11 **Business Support & Admin (+£0.101M):** - this forecast over-spend is mainly attributable to non-recovery of management costs / other overheads through the recharge to SWYPFT (for support staff used in integrated service delivery) and other grant funded programmes. Following the outcome of the review of the business support agreement with SWYPFT and the relevant grant conditions it would not be possible to recover these overheads as part of the charging arrangements.
- 4.3.12 **Strategic Management (-£0.176M):** - this underspend mainly comprises non-recurrent funding that has arisen due to planned slippage in service development to assist in addressing in year pressures such as funding reductions from the Education Services Grant.

Safeguarding, Health & Social Care

- 4.3.13 A net operational over-spend of **£0.538M** is currently forecast at year end for this service. This position excludes previously reported recurrent budget pressures of **£3.2M** relating to looked after children, which is being addressed through the implementation of the Placement & Sufficiency Strategy. Explanations of the key delivery elements of the placement strategy and some of the other key pressures in this service area are detailed below:
- 4.3.14 **Care Leavers and Other Children in Care (+£0.190M):** - this projected over-spend relates to increased support costs (including supported accommodation) to care leavers.
- 4.3.15 **Safeguarding & Stronger Families Teams (+£0.238M):** - Children's Social Care Service, together with partner agencies, has revised the Threshold of Need as part of the Ofsted improvement plan. The objective was to ensure that children were appropriately safeguarded and that the most vulnerable children were identified, their needs understood and responded to through a statutory assessment. Consequently this has led to a significant increase in contacts to social care and assessment activity. This is evidenced in the performance management information, which reports that the number of contacts to CSC in September 2014 was higher than in any month over the last year. The service is also undertaking more assessments of children's needs, than undertaken previously. Due to the volume of work, assessments are taking longer to complete. Equally, the numbers of children who are the subject of a formal Child Protection Plan (CPP) has significantly increased, with 304 children being on a CP Plan in September 2014 compared to 198 in September 2013.
- 4.3.16 Increased absence levels (e.g. staff vacancies, maternity cover) across the various teams has resulted in an increasing use of agency staff in order to respond to and meet the needs of children requiring a statutory assessment of need and, complete assessments in a timely manner. Efforts are ongoing to manage down increasing agency staff costs through an active recruitment drive to fill existing vacant posts. A number of newly qualified

Social Workers have been recruited and will be taking up appointments soon and a number of temporary Social Worker posts in lieu of agency staff have also been created. On a recurrent basis, the Future Council business planning process has allowed for the investment and creation of additional posts (and therefore capacity) to address the rising caseload situation. This additional investment is not included within the financial envelope until April 2015; however, agency workers are now in post, at a financial cost, to meet the demands of service needs. The performance of the service is still a priority, given Ofsted's 'requires improvement' judgement. The action plan from the recent 2014 inspection sets out significant improvements required to be made to the service. The risk to the Council of not making these improvements must be considered alongside the financial risks.

- 4.3.17 **Disabled Children & Short Breaks (+£0.048M):** - the forecast pressure currently identified mainly relates to increased staffing costs within the Disabled Children's Team and at the Respite home (Newsome Avenue) - related to the revised terms & conditions issue (i.e. shift allowance costs).

Lifelong Learning, Achievement & Enterprise (LLAE)

- 4.3.18 A net operating overspend of £0.440M is currently forecast for the LLAE service. This excludes the forecast non-operational expenditure relating to the Primary School PFI and BSF projects. The key variances are as follows:
- 4.3.19 **Open Access / Integrated Youth Support Services (-£0.112M):** - the forecast under-spend is mainly attributed to staff turnover savings, particularly within the Youth Service and the Youth Justice service (including Multi-Systemic Therapy).
- 4.3.20 **Early Years & Childhood Services (-£0.080M):**- this projected surplus has arisen as a result of spend slippage and reduced expenditure across a number of Council operated children centres (mainly related to staff turnover).
- 4.3.21 **Learning & Standards (-£0.095M):**- this forecast underspend is attributable to increased trading income from schools for NQT registration; head teacher / school governor training and increased buy back of the Education Psychology service.
- 4.3.22 **Community Learning & Information Services (+£0.333M):** - the forecast net over-spend within CLIS has arisen due to reduced contract income / external funding (reduced outcomes / outputs) relating to the various work programmes managed within the service. Under the Future Council business planning process, proposals have been put forward to address the 2014/15 projected overspend which includes delivering the £0.300M efficiency savings.
- 4.3.23 **Supported Employment (+£0.448M):** - the increased fall in sales income at Moorland Plastics coupled with a rise in operating costs (due to increasing losses on the value of stock) has resulted in a worsening deficit position. The reported position has been exacerbated recently through the loss of the significant windows contract (which contributes around 35% to the turnover / profitability of the business). This position has been highlighted and reported recently to SMT and to Cabinet. Cabinet's decision to pursue the decommissioning of Moorlands Plastics over an eighteen months period will enable exploration of alternative operating models with third parties and / or sale of assets. The external consultant's report estimates that the current value of these assets is sufficient enough to meet the current shortfall and associated costs of decommissioning.

3. 2014/15 Key Lines of Enquiry

- 4.3.24 The 2014/15 financial year represents the final year of the Council's current 4 year efficiency programme. The Directorate has 13 KLOE efficiency proposals approved in the current financial year with a total value of £2.291M.
- 4.3.25 Latest projections indicate that all the KLOE within the Directorate are on target to deliver the required savings, with the exception of 'SSPC/A5 – Supported Employment' where a shortfall of £0.150M is projected for the year. This savings shortfall is a consequence of the previously reported problems at Moorland Plastics.

4. Ongoing Financial Issues for 2015/16 and Beyond

- 4.3.26 The following paragraphs highlight key ongoing issues from the current financial year as well as emerging issues that will need to be considered and addressed in 2015/16 and beyond:
1. Looked after Children Costs: - this is the main recurrent financial pressure within the Directorate, which is being addressed via the implementation of the Placement & Sufficiency Strategy. As per the approved plan a re-balancing of the budget of £2M via the Council's MTFS process has been agreed, with the Directorate expected to deliver the balance of required savings via the plan (£1.2M over a 3 year period to 2016/17). The reduction in net costs will be dependent on achieving the targets / objectives within the action plan as approved by Cabinet;
 2. CLIS / Supported Employment (Moorlands Plastics): - the recurrent pressures faced in these services are mainly due to reduced contract income and funding as well as reduced trading / sales with regards to Moorlands Plastics (a consequence of the loss of particular contracts). As highlighted in the report, the Future Council proposals put forward together with the approved de-commissioning strategy will address the recurrent pressure within CLIS as well as the ongoing operating deficit in Moorland Plastics.
 3. Education Services Grant Funding Reduction: - the Directorate currently receives Education Services Grant (ESG) of £3.4M for 2014/15, which is non-ring fenced and used to support a number of education services provided to schools. As the number of schools in Barnsley converting to academy status increases, there will be a proportionate reduction in the ESG (based on pupil numbers). The provisional ESG allocation for 2015/16 (£2.7M) as announced by DfE in December 2014 means the Directorate will have to address a reduction of £0.7M (reflects the reduction in the funding rate per pupil by the Government as well as increased number of conversions). This is expected to increase to £1.1M if all school academy conversions go according to plan. Plans have been agreed to manage this funding cut across a number of services in receipt of the ESG funding as part of the Future Council business planning process.

SCHOOLS' BUDGETS

- 4.3.27 The revised approved schools budget for 2014/15 totals £134.9M, comprised of Dedicated Schools Grant funding of £133.9M (as confirmed by DfE in Dec 2014) and the Council's base budget contribution of £1.0M. The above also excludes budgets relating to schools that have converted to academies by October 2014 (24 schools in total). It should be noted that the actual DSG funding for 2014/15 will be continue to be adjusted for any academy conversions during the year.

4.3.28 The overall revised schools budget of £134.9M can be analysed by the main funding blocks as follows:

Funding Blocks:	Delegated Budgets to Schools £M	Centrally Retained Budgets £M	Total £M
Schools	102.3	2.5	104.8
High Needs	10.6	7.0	17.6
Early Years	5.2	3.3	8.5
2 Yr Old Free Entitlement	-	4.0	4.0
	118.1	16.8	134.9

4.3.29 It should be noted that in addition to the above DSG budgets, the following grant funding is also available to schools in the current financial year; Pupil Premium Grant (£8.7M) and Education Funding Agency Grant for post 16 provision (£1.6M).

Delegated DSG Budgets to Schools

4.3.30 DSG funding has been delegated directly to individual schools through the local schools funding formula. The total DSG funding delegated to maintained schools / governing bodies to manage is **£118.1M**.

4.3.31 The forecast schools' surplus balances position for 2014/15 as indicated in the latest submitted financial returns from schools is summarised in the table below:

Surplus Balances	2013/14 Outturn £M	2014/15 Original Budget £M	2014/15 Latest Outturn £M
Primary	3.6	2.0	2.3
Secondary	1.1	-0.7	0.2
Special	0.4	0.1	0.2
	5.1	1.4	2.7

4.3.32 The following are the key points to note from the latest reported schools financial position:

- Total surplus balances as reported by schools in their latest financial returns amount to £2.7M. This needs to be considered in the context of the £5.1M surplus balance reported at year end for 2013/14;
- The reduction in balances is an indication of the financial challenges faced by schools and the increasing use of carry forward balances to mitigate inflationary pressures and in-year deficits. Cost pressures identified by schools for 2014/15 include; reduced high needs top up funding; increased pension costs; living wage costs and general inflationary pressures on pay and procured services.
- The reported net position includes projected deficit positions for the following schools: Horizon College (-£0.106M); Darton College (-£0.187M); and Hoylandswaine Primary (-£0.003M);

- The above represents an improvement when compared to the number of schools with planned deficits at the beginning of the year and particularly the size of the budget deficits originally reported for the year. This improvement reflects the work and efforts made by the LA and the schools in addressing areas of concern through the implementation of agreed budget recovery plans. It should be noted that the action plans put forward by schools to manage planned deficits are mostly staffing related (mostly voluntary), of which the associated redundancy costs is charged against the DSG contingency budget. Deficit budgets to the extent that they can't be addressed in the current year would be carried forward and would represent a first call on next year's budget allocation for the school.
- There are a number of other schools (in addition to the above) that have been supported by the Council in turning around a deficit budget as well as to address future sustainability issues – these are as follows: Netherwood ALC; Penistone Grammar, Carlton ALC, Shafton ALC, Thurstone Primary, St Michaels All Angels Primary and Lacewood Primary.
- it should be noted that there are a number of schools with extremely low surplus balances or contingencies, which is an indication of the level of financial pressures being experienced across schools. The positions of these schools will need to be monitored and assessed regularly.

Centrally Retained DSG Budgets

4.3.33 These comprise a number of schools' DSG budgets that are managed by the Council, where it is cost-effective to do so as opposed to delegating them to schools directly. The nature of expenditure that can be charged against central DSG budgets is regulated by statute (School Finance Regulations), whilst the decision making responsibility rests with both the Council / the Schools' Forum.

4.3.34 The total DSG budget that is centrally retained and managed by the Council is £16.8M - this excludes funding that has been recouped for schools that have converted to academies. A balanced budget position is currently forecast across all the centrally retained DSG budgets, see table below.

<u>Centrally Retained DSG Budgets</u>	Budget £M	Forecast £M	Over (+) / Under (-) spend £M
Schools Block	2.5	3.3	+0.8
High Needs Block	7.0	6.9	-0.1
Early Years	3.3	3.1	-0.2
2 Yr Old Free Entitlement	4.0	3.5	-0.5
	16.8	16.8	-

4.3.35 The following are the key financial risks anticipated within the centrally retained budgets:

Schools Block

The forecast budgetary pressure of £0.8M against the schools block centrally retained budgets can be attributable to the following main issues:

1. **Cash Flow Support Funding:** - It is currently anticipated that £0.3M of cash flow support / assistance would be provided to the identified secondary schools in financial difficulties (Darton ALC, Horizon, and St Michaels All Angels Primary) – mainly to avoid the respective schools' bank accounts getting over-drawn and to ensure that schools can meet their financial obligations. This is within the context of schools continuing to implement actions to achieve efficiencies / value for money and therefore managing down these deficits; and
2. **Redundancy Costs:** - this cost pressure relates to the estimated redundancy costs associated with the staff restructuring actions being implemented by schools with approved recovery plans. It is currently estimated that £0.8M funding would be provided to schools in 2014/15 to meet redundancy and employment termination costs.

High Needs Block

1. A net surplus of **£0.1M** is currently forecast against the high needs block, mainly due to: lower than expected top up payments to Bamsley College for post 16 high needs pupils; staff turnover savings within SEN support services; reduced commitments against the hospital tuition budget than originally anticipated.
2. The above underspends are offset by increased budgetary pressure on the SEN out of borough placement budgets – increasing cost of placements with external specialist SEN providers.

Early Years Block (Including 2 Year Old Free Entitlement)

1. A balance of funding of **£0.5M** is currently anticipated against the DSG funding allocated to meet the 15 hours free entitlement for eligible disadvantaged 2 year olds in Bamsley. This surplus has arisen due to reduced number of take up of the entitlement by families in Bamsley compared to the eligible numbers used by DfE to inform the allocation. A marketing campaign has been rolled out to raise awareness of the entitlement. It should be noted that the % take up in Bamsley is in excess of 70%, with Bamsley having the third highest take up rate within the central region (made up of 30 local authorities).

4.3.36 The schools finance regulations allow councils to manage pressures across all the DSG funding blocks. Overspends within the centrally retained DSG block can be carried forward into the following year and would be the first call against 2015/16 DSG funding, subject to the Schools Forum approval.

4.4 ADULTS & COMMUNITIES

1. Directorate Overview

- 4.4.1 The approved 2014/15 revised net budget for the Directorate is £60.5M. In overall terms the Directorate is currently projecting an operational underspend at the year-end of **£0.4M** which is made up of an overall underspend of £3.1M offset by proposed earmarking's of £2.7M. The operational underspend is largely as a result of the following key issues:
- £0.3M – Financial risk associated with the judgment of the Supreme Court in relation to Deprivation of Liberty Safeguards; offset by
 - £0.3M – Projected under spends as a result of part year vacancies across various parts of the service pending Future Council restructures and demand changes;

- £0.4M – Projected under spends on service areas effectively delivering 2015/16 savings in advance through vacancies and other reduced spend; and The proposed earmarking's of £2.7M are largely related to the following:
- £1.4M – Local Area Council and Ward delegated budgets;
- £0.4M – Local Welfare Assistance Scheme – Linked to the cessation of DWP funding from 2015/16;
- £0.1M – Independent Living at Home balance of funding for supporting move to trading company;
- £0.6M – Balance of social care transformation funding to be used for the ongoing costs of implementing the Care Act in 2015/16 and implementing the new target operating model for social care; and
- £0.2M – Various other minor earmarking's associated with Health funding.

4.4.2 A summary of the position by Assistant Director is shown in the table below:

AD Level	Budget	Forecast	Over (+) / (-) Under-spend	Grant / Approved Slippage / Earmarkings	Operational Over (+) / (-) Under-spend
	£M	£M	£M	£M	£M
Disability & Provider Services	19.0	18.6	(0.4)	0.2	(0.2)
Vulnerable Adults	25.2	25.3	0.1	-	0.1
Neighbourhoods, Access and Support	16.3	13.5	(2.8)	2.5	(0.3)
Total Adults and Communities	60.5	57.4	(3.1)	2.7	(0.4)

2. Explanation of Key Service Variances

Disability and Provider Services (-£0.2M)

4.4.3 Learning Disability Provider Services – Vacancies (-£0.2M): - This forecast under spend is as a result of part year vacancies across the service. These are vacancies that will contribute towards savings proposals for 2015/16 and vacancies that have been held pending restructures being undertaken as part of the Future Council process.

4.4.4 Earmarkings £0.2M – Proposed earmarkings relate to Health funding required over 2 financial years to finalise the review of high cost placements in the Learning Disability service (£0.1M); and funding associated with setting up the Independent Living at Home Service trading company, which will be required for ongoing implementation in 2015/16 (£0.1M).

Vulnerable Adults (+£0.1M)

4.4.5 Judgment of Supreme Court in relation to Deprivation of Liberty Safeguards (DOLS) +£0.3M: - A report has been to Cabinet setting out the financial risks associated with the above judgment. The DOLS were introduced under the Mental Capacity Act in 2007. The Local Authority is the designated supervisory body for DOLS in the Barnsley area. The safeguards provide a legal framework by which individuals lacking the mental capacity to consent to care or treatment in either a registered care home or hospital (the 'managing authorities') can be kept there in circumstances that amount to an interference with their Article 5 and Article 8 rights under the Human Rights Act.

4.4.6 The Supreme Court judgment distilled the 'test' for determining whether an individual is deprived of their liberty into a simple formula, referred to as the 'acid test' in the judgment.

Under this, an individual in a care home or a hospital setting, lacking capacity who is under continuous supervision and control and is not free to leave, meets the criteria for a DOLS. Furthermore the judgment was broadened out to encompass children in care in certain circumstances and adults in placements such as Supported Living and Shared Lives services.

- 4.4.7 The result is that there will be a significant increase in requests for authorisations and hence assessments, and for people deprived but not in a care home or hospital, the local authority will have no option but to apply to the Court of Protection in order to comply with the Human Rights Act.
- 4.4.8 It is currently expected that any ongoing requirements will be considered alongside the reconfiguration of Assessment and Care Management and the Future Council business planning process.
- 4.4.9 Substance Misuse (-£0.2M): - The substance misuse service is under spending in relation to prescribing costs and reduced activity in residential rehabilitation. The service is subject to a review linked to contract reduction savings over the next two years and this position will be factored into that review position.

Neighbourhoods, Access and Support (-£0.3M)

- 4.4.10 Supporting People (-£0.2M): - The supporting people service is forecast to underspend as a result of reduced contracts and costs for provision of housing related support functions. This is subject to a wider review as part of the Future Council proposals and hence will be factored into the savings proposals in 2015/16.
- 4.4.11 Various Other (-£0.1M): - Various other minor underspends across the service amount to £0.1M. These are largely as a result of part year vacancies and reduced contract costs in relation to 2015/16 savings requirements.
- 4.4.12 Earmarking – Local Welfare Assistance Scheme (£0.4M): - From April 2013, the Council was transferred the responsibility, along with grant funding of £1.011M to establish a local welfare assistance scheme to help people with needs which are difficult to meet from regular income. This was previously administered by the Department for Work and Pensions (DWP).
- 4.4.13 A scheme was established from the start of 2013/14, with clear eligibility criteria, which included provision of emergency loans to people and grants to support vulnerable people to return or to remain in the community or to ease exceptional pressures on families. Take up has not been as high as anticipated and the scheme is currently forecasting an under spend of £0.4M.
- 4.4.14 The Government have announced that the funding will cease from 2015/16, and any subsequent service provision from 2015/16 forwards will have to be considered as part of the Future Council business planning process. In light of this it is proposed to earmark £0.4M to sustain the function through 2015/16.
- 4.4.15 Earmarking – Community Delegated Budgets (£1.4M): - In total £3.1M of funding was delegated in 2014/15 to Area Councils, Wards, and Ward Alliances, to be spent based on local needs and priorities. The current forecast is that by the end of the year £1.7M of that funding will have been spent resulting in a forecast underspend of £1.4M that will be earmarked for carry forward into the new financial year.

- 4.4.16 **Earmarking – Social Care Transformation (£0.6M):** - Additional funding has been made available to meet the significant needs associated with the implementation of the Care Act in 2015/16 and for the implementation of the revised Target Operating Model (TOM) for social care. It is currently expected that by the end of the year the balance of this funding will be £0.4M which will require earmarking in order to continue to meet the requirements associated with the implementation of the changes throughout 2015/16.
- 4.4.17 **Earmarking – Other (£0.1M):** - Other minor earmarkings amount to £0.1M linked to existing Cabinet approvals to utilise grant funding over a 2 year period.

3. 2014/15 Key Lines of Enquiry

- 4.4.18 All of the Directorate specific KLOE within Adults and Communities are now on target to achieve their financial savings in full, equating to total savings being delivered of £4.6M.

4. Ongoing Financial Impact in 2015/16

- 4.4.19 It is currently considered that the impact of the key variances, annual demographic pressures, health funding and other associated issues will be picked up as part of the Future Council business planning processes.

DEVELOPMENT, ENVIRONMENT AND CULTURE

1. Directorate Overview

- 4.5.1 The approved 2014/15 budget for the Directorate is £36.9M. The current position shows a net operational over-spend of £0.14M.
- 4.5.2 The operational position is shown in the table below:

	Approved Budget (Net) £M	Forecast Expenditure (Net) £M	Over + / (-) Under-Spend £M	Requested Earmarkings £M	Operational Over / Under- Spend £M
	col. 1	col. 2	col. 3=2-1	col. 4	col. 5=4+3
Directorate Management	-0.045	-0.045	0.000	0.000	0.000
Development	2.794	2.579	-0.215	0.000	-0.215
Environmental Services	26.186	26.176	-0.010	0.300	0.290
Culture and Regulatory Services	7.960	8.029	0.069	0.000	0.069
Total DEC	36.895	36.739	-0.156	0.300	0.144

2. Explanation of Key Service Variances

Directorate Management (£nil)

- 4.5.3 There are no variations anticipated.

Development (-£0.215M)

- 4.5.4 An under-spend of **£0.215M** is anticipated. Building Control income continues to be around **£0.080M** less than budget, but this is currently being offset by the equivalent savings in salary costs. Other vacancy savings across the Division total **£0.190M** which has arisen due to vacancy management pending appointment to positions and Future Council restructures which is currently in progress. Planning fee income is also expected to be around **£0.100M** more than the budget, this sum also being factored into the resource planning assumptions for 2015/16.

Environmental Services (+£0.290M)

- 4.5.5 A shortfall in income in the Engineers trading account is continuing to cause adverse budgetary pressure in the current financial year to the tune of around **£0.220M**. However, that forecast assumes that the targeted productivity rate for the delivery team will be delivered as planned for the remainder of the year. If this is not achieved, it is highly likely that the shortfall will increase.
- 4.5.6 Neighbourhood Services are expected to underspend by around **£0.220M**. This includes the effect of additional income and savings on equipment purchases, together with planned reductions in non-essential expenditure.
- 4.5.7 Highways fees and charges income is expected to be around **£0.100M** more than the target set, in part due to the continuing receipt of Section 74 income (Roads and Street Works Act).
- 4.5.8 The capital investment in respect of replacing lamps with energy efficient L.E.D bulbs is expected to show savings in street lighting energy of **£0.030M**. As more bulbs are replaced, further savings are expected which is in line with the business case that supported the investment.
- 4.5.9 Waste management has undertaken a major change to round redesign and types of waste collected, which caused extensive disruptions in the early part of this financial year. In addition, the residual waste collected has risen by 2.3% compared to last financial year; predominantly as a result of an improving economy i.e. more purchases leading to more waste; and an additional 300 or so properties from which waste needs to be collected. The combined effect is a net operational overspend of **£0.6M**. This has been dealt with as part of the Future Council business planning process. Over and above this a sum of **£0.3M** has been earmarked to fund inflationary pressures in the Waste Service in 2015/16.
- 4.5.10 Other net savings are expected to be **£0.180M**.

Culture and Regulatory Services (+£0.069M)

- 4.5.11 The service is currently forecasting an overspend of **£0.069M** against budget.
- 4.5.12 Income from museums is expected to be **£0.030M** less than the budget, which is an improvement on the position previously expected.
- 4.5.13 Parking income continues to be problematic in terms of the amount of income generated. Income from de-criminalised parking is also expected to be **£0.140M** less than the budget set and other parking income is expected to be **£0.140M** less than the budget. Changes in demand patterns around the town centre that have been previously reported appear to be continuing.

- 4.5.14 The service will save £0.245M from vacant posts, which is partly due to some posts being kept vacant deliberately to help to address the financial position.
- 4.5.15 There is a minor over-spend of £0.019M against the budget allocation for the Tour de France now that confirmation of final costs have been received.
- 4.5.16 Income from Staincross Golf club is expected to be £0.035M lower than the income target although this issue has been addressed as part of the Future Council business planning processes for 2015/16.
- 4.5.17 A vacant post and additional income in Bereavement Services is expected to save an additional £0.030M.
- 4.5.18 Other net costs are expected to be £0.020M below the budget.

3. 2014/15 Key Lines of Enquiry

Cross Cutting

- 4.5.19 Two KLOE are on target to achieve savings of £0.222M

Development

- 4.5.20 A total of seven KLOE will achieve most of the £0.486M savings. The only minor exception relates to Building Control income which is covered by salary savings as mentioned above.

Environment

- 4.5.21 It is expected that sixteen KLOE will deliver savings of £2.560M compared to the target of £2.825M. Two KLOE are not on target – the first relates to efficiency savings from the Waste service which will fall short of the target by £0.300M. Secondly, the additional trading surplus of £0.065M in Engineers will not be achieved.

Culture and Regulatory Services

- 4.5.22 It is expected that all nine KLOE will be on target, saving £0.285M.

4. Ongoing Financial Impact in 2015/16

- 4.5.23 The key issues to consider moving forward into 2015/16 and beyond are:
 1. Generating income for trading services in Environment and Transport will continue to be challenging, bearing in mind that many of the capital funded income streams such as L.S.T.F. come to an end in 2014/15;
 2. The waste disposal budget will need to be monitored closely before the commencement of the PFI contract in the summer of 2015. The base budget issue that emerged in 2014/15 has been rectified as part of the Future Council planning process;
 3. Service Directors need to closely monitor income streams moving forwards to ensure that they are on target overall. This is of particular importance, given that part of the budget strategy that the Directorate put forward as part of the Future Council business planning process is predicated on a significant increase in additional income. To the extent that these are not delivered the Directorate would need to reduce its cost base accordingly; and

4. The income shortfall in car parking will be rectified as part of the 2015/16 Future Council process, as will the income shortfall from Staincross Golf club.

4.6 CORE SERVICES

Directorate Overview

- 4.6.1 The approved 2014/15 net expenditure budget for Core Services is £19.413M. Actual expenditure for the Directorate is forecast to be £19.268M resulting in a forecast year-end under-spend against budget of **£0.145M**.
- 4.6.2 The variations for each service at Director Level are shown in the table below, with a description of the key variances given in paragraphs 4.6.3 to 4.6.24.

Corporate Services Directorate Outturn Position 2014/15					
	Approved Budget	Forecast	Over / (-) Under-Spend	Grant Slippage / Earmarkings	Operational Over / (-) Under-Spend
	£M	£M	£M	£M	£M
	col. 1	col. 2	col. 3 = 2-1	col. 4	col. 3 = 4-3
Finance, Property & Information Services	15.598	15.639	0.041	0.000	0.041
Legal & Governance	2.220	2.259	0.039	0.000	0.039
HR, Performance & Partnerships & Communications	1.595	1.370	-0.225	0.000	-0.225
Service Net Expenditure	19.413	19.268	-0.145	0.000	-0.145

Finance, Property & Information Services

1. Department Overview

- 4.6.3 The approved 2014/15 budget for the Department is £15.598M. In overall terms, there is currently estimated to be an over spend in the region of **£0.041M**.
- 4.6.4 There are continuing cost pressures within Property & Procurement where a £0.656M overspend is currently projected.
- 4.6.5 However, this is being mostly offset by underspends in Financial Services (£0.463M), Information Services (£0.152M); all of which have arisen due to planned staff turnover and vacancy management pending Future Council restructures and an increase in traded income.

2. Explanation of Key Service Variances

- 4.6.6 There are a number of issues across Property & Procurement which are contributing to the £0.656M projected over-spend.
- 4.6.7 Within the Printing and Reprographic Service, there is an anticipated shortfall in income combined with a delay in the roll out of the new photocopier fleet, which has resulted in a projected overspend of £0.080M. The delay and technical issues have resulted in the reduction of the existing fleet not being achieved as originally planned, reducing the anticipated savings in 2014/15.
- 4.6.8 There are also other pressures relating to reduced income within the Resource and Business Centre portfolio, combined with reduced income from market units pending the Town Centre redevelopment (£0.270M). There are also increased business rate costs

arising from vacant units (£0.100M) and unbudgeted security and other running costs across the portfolio (£0.126M).

- 4.6.9 There are also issues around superannuation costs incurred by NPS, following the actuarial valuation of the pension fund. This could lead to a potential cost pressure to the Council of in the region of £0.080M.
- 4.6.10 Within Financial Services, there is an anticipated under-spend of £0.463M, predominately arising from reduced employee costs (£0.478M) due to staff turnover and vacancy management pending the Future Council restructure of the service. There is also higher than budgeted income within Internal Audit (£0.100M), relating to services provided to the Joint Authorities. These underspends are offset by a reduction in the Benefits Admin Grant (£0.045M) and All Pay transactional costs (£0.070M).
- 4.6.11 Within Information Services, a forecast underspend of £0.152M is predicted, again mainly arising from staff turnover and unfilled vacancies following the recent restructure.

3. 2014/15 Key Lines of Enquiry

- 4.6.12 On the whole, it is anticipated that the Department is in line to deliver its KLOE target of £1.703M for 2014/15.

4. Ongoing Financial Impact in 2015/16

- 4.6.13 In 2015/16 and beyond, there are potential pressures relating to the ongoing costs (business rates and security costs) associated with delays in building closures and asset disposals which are being temporarily funded from reserves in the current financial year. Although plans are in place and work is ongoing to close and dispose of these buildings, it remains likely that there will be some residual costs in 2015/16. Furthermore, whilst the Town Centre development takes place there is a potential for current income levels from lettings, to be lower than budgeted.

Human Resources, Performance & Partnerships & Communications

1. Department Overview

- 4.6.14 The approved 2014/15 budget for the Department is £1.595M. In overall terms, the Department is currently estimating an underspend of in the region of £0.225M by the financial year-end.

2. Explanation of Key Service Variances

- 4.6.15 Within Human Resources, an under-spend of £0.079M is forecast, predominately arising from employee cost savings relating to staff turnover and planned vacancy management.
- 4.6.16 There is a projected under-spend within the Communications section of £0.049M, again as a consequence of employee cost savings due to vacancies.
- 4.6.17 Within Performance, Partnerships and Improvement, the projected employee under-spend totals £0.049M.
- 4.6.18 The Health, Safety and Emergency Resilience unit also has an under-spend due to a vacant post, totaling £0.048M.

3. 2014/15 Key Lines of Enquiry

- 4.6.19 The Department's 2014/15 KLOE of £0.420M are on target to be achieved in full in this financial year.

4. Ongoing Financial Impact in 2015/16

- 4.6.20 Whilst there is a forecast under-spend in 2014/15, there is a potential threat to income budgets within the Department as more maintained schools convert to academy status and potentially choose alternative service providers. The establishment of a wholly owned trading company to provide HR traded services to schools and other entities is anticipated to mitigate this, with the potential for existing business to grow.

Legal and Governance

1. Department Overview

- 4.6.21 The approved 2014/15 budget for the Department is £2.220M. In overall terms, the Department is currently estimating a minor overspend in the region of £0.038M by the financial year-end.

2. Explanation of Key Service Variances

- 4.6.22 The minor overspend within the Department is predominately due to increased costs within Legal Services (£0.071M) arising from agency costs incurred to cover the workload relating to school academy conversions. There is also a minor overspend within Council Governance and Member Support (£0.022M) predominately due to reduced income. These overspends are offset by additional income within the Land Charges section (£0.055M).

3. 2014/15 Key Lines of Enquiry

- 4.6.23 The Legal and Governance 2014/15 KLOE's of £0.154M are on target to be achieved in full in 2014/15.

4. Ongoing Financial Impact in 2015/16

- 4.6.24 Whilst there are no immediate cost pressures impacting on the Department into 2015/16, it should be noted that the impact of Individual Electoral Registration will need to be closely monitored to assess any potential increase in administration costs. Finally, should school academy conversions continue, then there will be additional staffing resource required to cope with the increased workload.

4.7 PUBLIC HEALTH

1. Directorate Overview

- 4.7.1 The approved 2014/15 gross expenditure budget for the Public Health Directorate is £16.9M. Actual expenditure for the Directorate is forecast to be £13.2M, resulting in a forecast year-end under-spend against budget of £3.7M.

Public Health Directorate Outturn Position 2014/15							
	Approved Expenditure Budget £M col. 1	Approved Income Budget £M col. 2	Approved Net Budget £M col. 3 = 1 +2	Forecast Expenditure £M col. 4	Forecast Income £M col. 5	Over / (-) Under-spend £M col. 6 = 4+5-3	Grant Slippage / Earmarkings £M col. 7
Public Health	16.951	-14.243	2.708	13.254	-14.243	-3.697	3.697
Service Net Expenditure	16.951	-14.243	2.708	13.254	-14.243	-3.697	3.697

2. Explanation of Key Service Variances

- 4.7.2 The underspend on the *ring-fenced* Public Health grant is largely due to staff vacancies pending a new Public Health structure (£0.207M), together with funding totaling £3.3M which has now been allocated to Public Health priorities across other Future Council Business Units but which will not be expended in the current financial year. This has been incorporated into the Council's updated MTFs and Future Council business planning processes with robust processes in place to ensure that Public Health outcomes are delivered in line with the Public Health England outcomes framework.

3. 2014/15 Key Lines of Enquiry

- 4.7.3 Public Health has no KLOE's in 2014/15.

4. Ongoing Financial Impact in 2015/16

- 4.7.4 The Directorate has drawn together a four year delivery plan 2014/15 to 2017/18, which whilst delivering and improving upon the Public Health outcomes identified in the Corporate Plan, also contributes to the Council's overall financial shortfalls identified in the latest Medium Term Financial Strategy. The four year plan is being monitored and updated on a monthly basis as updates to the 2014/15 planned spend are made and more detailed plans for future years are confirmed.

5. CORPORATE & AUTHORITY WIDE ITEMS

Treasury Management

- 5.1 It is currently forecast that there will be an underspend on the capital financing budget of around £3.0M in the current financial year, predominantly as a result of the strategy of using internal cash resources rather than borrowing externally. This level of underspending will not be recurrent in 2015/16 and beyond as the budget has been realigned as part of the recently updated Medium Term Financial Strategy (MTFS).

Other One-off Corporate Items & Grants

- 5.2 The second quarter report previously reported one-off balances of £7.5M (£4.5M New Homes Bonus, £2M lower than expected pension costs and £1M relating to lower than forecast contract inflation) which Cabinet agreed to transfer to strategic reserves as part of the new medium term reserves strategy agreed by members (Cab.3.12.2014/6.2).

5.3 Since that time the Council has received updated information regarding the final cost of terminating DRL. It is thought prudent at this stage to release £1.3M of the provision provided for in the accounts. This is mainly as a result of lower ERDF grant claw back than originally forecast combined with other savings related to termination. As this money is effectively one-off it is proposed that this sum be transferred to strategic reserves and included in an updated reserves position at year end in line with the Council's recently agreed medium term reserves strategy.

5.4 In addition, the Council has received a number of other one-off non ring-fenced grants and contributions that were not anticipated in the original budget which are contributing £1.1M to the overall outturn position. These include Local Services Support Grant, Localised Council Tax New Burdens Funding and other one-off receipts that the Government have announced are to end in 2015/16.

6. KEY LINES OF ENQUIRY

6.1 As part of setting its budget on the 27th February 2014, the Council agreed a package of key lines of enquiry (KLOE) totalling £13.1M for the 2014/15 financial year.

6.2 Rigorous monitoring of the KLOE has been on-going, with a detailed position now reported at Appendix 4.

6.3 In summary, the latest position indicates that there is a total estimated shortfall against the combined 2014 target of just £0.530M relating to 4 KLOE:

- (DEC/DEV/02)- Increased income Targets – Building Control - This KLOE is currently showing non-achievement due in the main to lower than anticipated levels of applications (£0.015M);
- (DEC/ENV/16) Efficiencies in Waste Service – a shortfall of £0.3M is forecast as explained within the body of the report. This issue has been addressed as part of the Future Council business planning processes;
- (DEC/ENV/15) Engineers Trading Surplus – the targeted increase in surplus of £0.085M will not materialise in the current year;
- (SSPC/A5) – Supported Employment (Moorland Plastics) – This relates to delays in the development and implementation of the business plan (£0.150M).

6.4 Mitigating actions have now been factored into Future Council business plans / resource envelopes as described within the body of the report and therefore these items will not recur in 2015/16.

7. HOUSING REVENUE ACCOUNT (HRA)

7.1 The latest forecast outturn shows an improvement of £0.541M in the financial position compared to the approved budget. The budget has been updated to reflect the approved revised budget position.

The major variations are outlined below:-

Reduced Costs/Increased Income

- Reduced provision for bad debts of £0.500M. A review of existing debt levels and recent discussions with the DWP regarding the implementation in March of universal credit do not indicate that the level of bad debts will be as high as anticipated.

- Increased rental income of £0.100M. This is largely due to the impact of the reduction in the number of void properties which has resulted in a decrease in the amount of rent lost through voids.
- Increased income from court fees recovered of £0.027M.

Increased Costs/Reduced income

- Lower than forecast income of £0.077M from heating charges compared to the budget estimate.
- Housing Disrepair Claim £0.017M higher than the budget estimate.

Overview

The latest forecast outturn shows an improvement of £0.541M in the financial position. This sum if realised will be available to support the 30 year Self Financing Business Plan.

8. Local Area Implications / Human Rights / Social Inclusion / Crime & Disorder

8.1 No direct implications arising from the report.

9. Financial Implications

9.1 Current projections indicate an operational General Fund budget surplus of in the region of £3.7M in the current financial year. This will be confirmed at the year end and incorporated into an updated reserves forecast in line with the agreed reserves strategy.

10. Risk Management Considerations

10.1 The delivery of a sustainable medium term financial strategy (MTFS) is recognised as a significant risk within the Authority's Strategic Risk Register (Risk 3034: 'Failure to deliver the MTFS').

10.2 Corrective action proposals to address individual deficits (including robust financial monitoring, of which this report forms part of), are either being implemented, or considered, in order to mitigate the identified risk to tolerable levels, which evidences the Authority's drive for an embedded risk management culture.

10.3 With support from Financial Services (through the on-going development of the SAP desktop and the provision of advice and guidance), it is the responsibility of Directorates to achieve balanced budgets within the 2014/15 budget guidelines.

10.4 Failure to achieve a balanced budget is a key trigger to risk 3034 manifesting, in terms of the negative impacts on the assumed level of reserves and balances available to support the Authority's Medium Term Financial Strategy.

11. Consultations

11.1 The information in this report has been provided by service budget holders in conjunction with Executive Directors and Financial Services support staff.

12. Appendices

12.1 The report contains the following appendices:

- Appendix 1 – Budget Virements for Quarter 3;
- Appendix 2 – Summary Directorate Budget Position 2014/15;
- Appendix 3 – Detailed Service Budget Variances 2014/15;
- Appendix 4 – Key Line of Enquiry Financial Position 2014/15.

13. **Background Papers**

13.1 Various working papers are available for inspection in the Finance & Property Directorate.

Officer Contact: Neil Copley Telephone No. 773237

Date: 30/01/15

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CORPORATE BUDGET MONITORING AS AT 31st DECEMBER 2014

	(col 1) Transfers From: £	(col 2) Transfers To: £	(col 3) Net Effect £
SECTION A - VIREMENTS FOR APPROVAL (OCTOBER, NOVEMBER & DECEMBER):			
			0
sub-total: Virements for approval:	0	0	0
SECTION B - VIREMENTS ALREADY APPROVED BY CABINET (OCTOBER, NOVEMBER & DECEMBER):			
			0
sub-total: Virements already approved by Cabinet	0	0	0
SECTION C - VIREMENTS WITHIN DELEGATED POWERS (OCTOBER, NOVEMBER & DECEMBER):			
Transfer of Troubled Families Project from AED LA&E (Hierarchy)			
CYPF - AED Lifelong Learning, Achievement & Enterprise	-1,022,516		-1,022,516
CYPF - Directorate Management		1,022,516	1,022,516
Transfer of Caretaking Budgets to Nurse			
CYPF - AED Lifelong Learning, Achievement & Enterprise	-7,294		-7,294
Finance, Property & IS - P & P		7,294	7,294
Transfer of Scheme Of Aid to Benefits & Taxation (Hierarchy)			
CYPF - Directorate Management	-5,619		-5,619
Finance, Property & IS - Finance		5,619	5,619
Transfer of YOT Rent for McIntocks Building			
CYPF - AED Lifelong Learning, Achievement & Enterprise	-15,000		-15,000
Finance, Property & IS - P & P		15,000	15,000
Golf Pro Remuneration			
DEC - Environmental Services	-21,400		-21,400
DEC - Culture & Regulations		21,400	21,400
Markets Plant Hire			
DEC - Development	-2,500		-2,500
Finance, Property & IS - P & P		2,500	2,500
Inverting the Triangle Transfer			
Adults - Access & Support	-8,600		-8,600
Adults - Vulnerable Adults		8,600	8,600
Disability Access / Mystery Shopper			
HR, Performance & Partnerships	-5,000		-5,000
Adults - LD & Provider Services		5,000	5,000
Transfer of BSF Provision			
Corporate Budgets - Provisions	-3,049,310		-3,049,310
Corporate Budgets - Capital Financing		3,049,310	3,049,310
BSF			
Corporate Budgets - Reserves	-945,005		-945,005
Corporate Budgets - Capital Financing		945,005	945,005
Land Registry Charges			
DEC - Directorate Management	-9,000		-9,000
Finance, Property & IS - P & P		9,000	9,000
Revised CSC Budgets			
CYPF - Directorate Management		95,700	95,700
CYPF - Schools	-27,680		-27,680
CYPF - AED Lifelong Learning, Achievement & Enterprise		83,420	83,420
CYPF - AED Safeguarding, Health, & Social Care		20,120	20,120
DEC - Directorate Management	-9,700		-9,700
DEC - Environmental Services	-57,040		-57,040
DEC - Development		10,400	10,400
DEC - Culture & Regulations	-336,940		-336,940
Adults - Access & Support		1,497,780	1,497,780
Adults - Vulnerable Adults	-70,060		-70,060
Adults - LD & Provider Services		41,370	41,370
Finance, Property & IS - IBS	-813,700		-813,700
Finance, Property & IS - Directorate Management	-105,710		-105,710
Finance, Property & IS - Finance	-526,030		-526,030
Finance, Property & IS - P & P		233,310	233,310
Chief Exec / Corporate Director	-20,240		-20,240
Public Health		2,090	2,090
Legal - Governance		182,970	182,970
Legal - Elections	-273,900		-273,900
Legal - Legal	-276,180		-276,180
Legal - Directorate Management	-3,020		-3,020
HR, Performance & Partnerships		405,940	405,940
Corporate Budgets - CDC	-52,900		-52,900
sub-total: Virements within powers	-7,664,344	7,664,344	0
GRAND TOTAL - ALL VIREMENTS	-7,664,344	7,664,344	0

BUDGETARY PROCEDURES 2014/15 CORPORATE BUDGET MONITORING AS AT 31st DECEMBER 2014

DIRECTORATE / DIVISION OF SERVICE BUDGET VARIANCES

	(col.1)	(col.2)	(col.3)	(col.4)	(col.5)	(col.6)
	Original Net 2014-15 Budget £	Cumulative Approved Variations M/Items (-) Sep 2014 £	Approved Variations for Oct, Nov & Dec 2014 £	Revised Net Budget £	Forecast Outturn - March £	Variation £
DIRECTORATE						
Development, Environment & Cultural Services						
Directorate Management	(26,350)	0	(18,700)	(45,050)	(45,050)	-
Environmental Services	24,526,794	1737679	(78,440)	26,186,033	26,176,033	(10,000)
Development	5,240,818	-2454832	7,900	2,793,886	2,578,886	(215,000)
Culture & Regulatory Services	5,070,469	3204883	(315,540)	7,959,812	8,028,812	69,000
sub-total Development, Environment & Cultural Services	34,811,731	2,487,730	(404,780)	36,894,681	36,738,681	(156,000)
Children, Young People & Families						
Directorate Management	(20,725)	6,508,876	1,112,597	7,600,748	6,696,748	(904,000)
Schools	16,532,884	5,124,991	(27,980)	21,630,195	18,930,195	(2,700,000)
Lifelong Learning, Achievement & Enterprise	13,727,936	2,378,657	(961,390)	15,145,203	15,298,203	153,000
Strategic Partnership & Commissioning Service	5,184,487	(5,184,487)	-	-	-	-
Safeguarding, Health, & Social Care	20,556,850	(1,445,174)	20,120	19,131,796	24,513,796	5,382,000
sub-total Children, Young People & Families	55,981,432	7,382,863	143,647	63,907,942	65,438,942	1,931,000
Adults and Communities						
Neighbourhoods, Access and Support	3,852,668	10,998,573	1,489,180	15,280,421	13,537,421	(2,743,000)
Vulnerable Adults	30,808,641	(5,564,123)	(61,460)	25,183,058	25,248,058	66,000
Disability and Provider Services	18,616,629	329,173	46,370	18,992,172	18,599,172	(393,000)
AD Commissioning	-	-	-	-	-	-
sub-total Adults & Communities	53,277,938	5,703,623	1,474,090	60,455,651	57,384,651	(3,071,000)
Public Health						
Public Health	140,120	2,586,050	2,090	2,708,260	(989,387)	(3,697,647)
sub-total Public Health	140,120	2,586,050	2,090	2,708,260	-989,387	(3,697,647)
Corporate Services						
Finance & Property & Information Services	17,633,480	(825,053)	(1,210,957)	15,597,470	15,638,600	41,130
Legal & Governance	2,400,478	190,000	(370,130)	2,220,348	2,258,628	38,280
HR, Performance, Partnerships & Communications	705,877	488,500	400,940	1,595,317	1,370,057	(225,260)
sub-total Corporate Services	20,739,835	-146,553	-1,801,147	19,413,135	19,267,285	(145,850)
OVERALL SERVICE TOTALS	164,951,056	17,993,713	34,900	182,979,669	177,840,172	(5,139,497)
Other Non Service Items						
Capital Financing Costs	(14,152,450)	1,294,990	3,994,315	(8,863,145)	(11,863,145)	(3,000,000)
Levies	13,829,335	(80,000)	13,749,335	13,749,335	13,749,335	-
Corporate Items	8,798,664	1,585,870	(52,900)	10,341,634	10,187,834	(153,800)
Provisions	13,835,515	384,020	(3,031,310)	11,188,225	5,758,225	(5,430,000)
New Homes Bonus	-	-	-	-	(4,500,000)	(4,500,000)
Contribution From Reserves / Balances	-	(21,188,593)	(945,005)	(22,133,598)	(22,133,598)	-
OVERALL AUTHORITY BUDGET	187,262,120	-	-	187,262,120	169,038,823	(18,223,297)

DETAILED SERVICE VARIANCES @ 31ST DECEMBER 2014

SERVICE / BUDGET HEAD	(Col 4)	(Col 5)	(Col 6)	(Col 4)	(Col 5)	(Col 6)
	ONGOING BASE BUDGET ISSUES	NON ACHIEVEMENT OF EFFICIENCY ISSUES	TOTAL - ALL BUDGETARY ISSUES	ONGOING BASE BUDGET ISSUES	NON ACHIEVEMENT OF EFFICIENCY ISSUES	TOTAL - ALL BUDGETARY ISSUES
	SEPTEMBER	SEPTEMBER	SEPTEMBER	DECEMBER	DECEMBER	DECEMBER
DEVELOPMENT, ENVIRONMENT & CULTURAL SERVICES						
<i>Directorate Management</i>						
<i>Development</i>						
Building Control salaries			-50,000	85,000		-55,000
Building Control income	65,000		65,000	65,000		65,000
Other salary savings	70,000		70,000	190,000		190,000
Planning fee income	-70,000		-70,000	-100,000		-100,000
Other net				20,000		20,000
<i>Environmental Services</i>						
Engineers	40,000	40,000	150,000	145,000	40,000	220,000
Waste	0	200,000	200,000	0	200,000	200,000
Neighbourhood Services	-200,000		-200,000	-250,000		-250,000
Highways fees and charges	-50,000		-50,000	-100,000		-100,000
Street lighting energy	-50,000		-50,000	30,000		30,000
Other net variations	50,000		50,000	-70,000		-70,000
<i>Culture and Regulatory Services</i>						
Culture income	30,000		30,000	30,000		30,000
Decriminalised car parking income	140,000		140,000	140,000		140,000
Salary savings	240,000		240,000	240,000		240,000
Other parking income	110,000		110,000	190,000		190,000
Tour de France	50,000		50,000	10,000		10,000
Golf course	35,000		35,000	35,000		35,000
Bereavement services			-30,000	-30,000		-30,000
Other net	25,000		25,000	30,000		30,000
<i>Variations relating to KLOE's</i>						
Building Control income		15,000	15,000		15,000	15,000
Sub-Total - Development, Environment & Cultural Services	-480,000	280,000	-200,000	-536,000	380,000	-156,000
CHILDREN, YOUNG PEOPLE & FAMILIES						
<i>Directorate Management</i>						
ED / strategic Management - uncommitted ESG funding	100,000		100,000	100,000		100,000
Troubled Families - grant slippage	100,000		100,000	100,000		100,000
Social care workforce development - unfunded subs costs	14,000		14,000	14,000		14,000
School Organisation & Governance - increased home to school transport	60,000		60,000	57,000		37,000
Business Support - unrecovered overhead costs	130,000		130,000	10,000		10,000
Academy conversion legal costs	300,000		300,000	160,000		160,000
Concessionary travel (mi-card)	140,000		140,000	40,000		40,000
Uncommitted ESG funding	100,000		100,000	100,000		100,000
Commissioning & Governance - staffing savings	30,000		30,000	30,000		30,000
<i>Schools - delegated schools balances</i>						
	1,000,000		1,000,000	1,000,000		1,000,000
<i>AED Lifelong Learning, Achievement & Enterprise</i>						
Learning & Standards - vacancy savings + increased trading income	50,000		50,000	50,000		50,000
Early Years & Childhood services - reduced take up of places	0		0	40,000		40,000
Open Access & Youth Support services - staff turnover & reduced costs	100,000		100,000	110,000		110,000
Community Learning & Information Services - reduced contract income	200,000		200,000	300,000		300,000
Moorland Plastics - reduced sales & increased operating costs	100,000	100,000	50,000	200,000	100,000	400,000
SEN reform grant uncommitted	200,000		200,000	200,000		200,000
Schools BSF / PFI programmes	0		0	40,000		40,000
Other variances	100,000		100,000	40,000		40,000
<i>AED Safeguarding, Health, & Social Care</i>						
Other Children in Care - increased leaving care costs	200,000		200,000	190,000		190,000
Assessment & Fieldwork teams - agency / staffing costs	200,000		200,000	200,000		200,000
Disabled Children & short breaks - care packages & agency staff costs	100,000		100,000	40,000		40,000
Children in Care - placement costs	2,270,000		2,270,000	2,270,000		2,270,000
Children in care - back pay shift allowance (residential homes staff)	1,630,000		1,630,000	1,630,000		1,630,000
Other variances - Legal fees, etc	100,000		100,000	50,000		50,000
Sub-Total - Children, Young People & Families	3,822,000	150,000	3,972,000	1,781,000	150,000	1,931,000

DETAILED SERVICE VARIANCES @ 31ST DECEMBER 2014

SERVICE / BUDGET HEAD	(Col 4)	(Col 5)	(Col 6)	(Col 4)	(Col 5)	(Col 6)
	ONGOING BASE BUDGET ISSUES	NON ACHIEVEMENT OF EFFICIENCY ISSUES	TOTAL - ALL BUDGETARY ISSUES	ONGOING BASE BUDGET ISSUES	NON ACHIEVEMENT OF EFFICIENCY ISSUES	TOTAL - ALL BUDGETARY ISSUES
	SEPTEMBER	SEPTEMBER	SEPTEMBER	DECEMBER	DECEMBER	DECEMBER
ADULTS & COMMUNITIES						
<i>Neighbourhoods Access and Support</i>						
Supporting People	-127,000		-226,000	172,000		-172,000
Communities and Area Governance - Delegated Budgets Slippage				-3,410,000		-3,410,000
Business Transformation - Project Funding 2015/16				-600,000		-600,000
Local Welfare Assistance Scheme				-400,000		-400,000
Other - Various	-150,000		-150,000	-100,000		-100,000
<i>Vulnerable Adults</i>						
Judgment of Supreme Court in relation to DOLS	300,000		300,000	300,000		300,000
Substance Misuse - Prescribing Costs / Residential Rehab	-300,000		-300,000	-300,000		-300,000
Other - Various	-35,000		-35,000	-35,000		-35,000
<i>Disability and Provider Services</i>						
Terms and Conditions KLOE (5 in 7 working)		55,000	55,000	0		0
HART (Re-ablement) - Part Year Vacancies	110,000		-110,000	-130,000		-130,000
Workforce Development - Income Generation	-70,000		-70,000	-28,000		-28,000
Day Opportunities - Vacancies - 2015/16 Savings	-130,000		-130,000	100,000		-100,000
LD Assessment and Care Management - Project Funding 2015/16				100,000		100,000
Other - Various	-38,000		-38,000	17,000		17,000
Sub-Total - Adults & Communities	-659,000	55,000	-604,000	-3,071,000	0	-3,071,000
PUBLIC HEALTH						
Unallocated Public Health Grant and staffing underspend funded from Public Health Grant	-3,215,063		-3,215,063	-3,097,647		-3,097,647
Sub-Total - Public Health	-3,215,063	0	-3,215,063	-3,097,647	0	-3,097,647

DETAILED SERVICE VARIANCES @ 31ST DECEMBER 2014

SERVICE / BUDGET HEAD	(Col 4)	(Col 5)	(Col 6)	(Col 4)	(Col 5)	(Col 6)
	ONGOING BASE BUDGET ISSUES	NON ACHIEVEMENT OF EFFICIENCY ISSUES	TOTAL - ALL BUDGETARY ISSUES	ONGOING BASE BUDGET ISSUES	NON ACHIEVEMENT OF EFFICIENCY ISSUES	TOTAL - ALL BUDGETARY ISSUES
	SEPTEMBER	SEPTEMBER	SEPTEMBER	DECEMBER	DECEMBER	DECEMBER
CORPORATE SERVICES						
FINANCE, PROPERTY & INFORMATION SERVICES						
<i>Directorate Management</i>						
<i>Financial Services</i>						
Staff Turnover/Vacancy Management			-441,480			-478,480
Reduced Benefits Admin Grant	45,000		45,000	45,000		45,000
All Pay Transactional Costs	70,000		70,000	70,000		70,000
Additional Income - Internal Audit	-100,000		-100,000	-100,000		-100,000
<i>Information Services</i>						
Staff Turnover/Vacancy Management			-147,900			-151,710
<i>Property & Procurement</i>						
Printing & Reprographic Services - Reduced Income/MFD Costs	00,000		70,000	00,000		00,000
Reduced Income - Business & Resource Centres, Markets	270,000		270,000	270,000		270,000
NNDR Costs - Vacant Units	100,000		100,000	100,000		100,000
Increased Building Security Costs	128,320		128,320	128,320		128,320
NPS Partnership - Superannuation Claim	00,000		00,000	00,000		00,000
<i>Chief Executive</i>						
Sub-Total - Finance, Property & Information Services	72,420	0	72,420	41,130	0	41,130
LEGAL & GOVERNANCE						
<i>Elections & Land Charges</i>						
Increased Land Charges Income	-42,000		-42,000	-42,000		-44,000
Revised Search Fee Costs	10,000		10,000	10,000		10,000
<i>Legal Services</i>						
Academy Conversion - Increased Staffing Costs	70,000		70,000	70,470		70,470
<i>Council Governance & Member Support</i>						
Various minor variances			-21,710			-22,690
Reduced Fees & Charges Income	45,000		45,000	45,000		45,000
Sub-Total - Legal & Governance	41,290	0	41,290	38,280	0	38,280
HR, COMMUNICATIONS, PERFORMANCE & PARTNERSHIPS						
<i>Human Resources</i>						
Staff Turnover/Vacancy Management			-89,330			-78,760
<i>Organisation & Workforce Development, Performance & Partnerships Improvement</i>						
Staff Turnover/Vacancy Management			-46,890			-46,500
<i>Communications</i>						
Staff Turnover/Vacancy Management			-50,000			-50,000
<i>Health, Safety & Emergency Resilience</i>						
Staff Turnover/Vacancy Management			-47,500			-47,500
Sub-Total - HR, Communications, Performance & Partnerships	-238,720	0	-238,720	-225,260	0	-225,260
Sub-Total - Corporate Services	-125,010	0	-125,010	-145,850	0	-145,850
OVERALL SERVICE TOTALS	-857,073	485,000	-172,073	-5,669,497	530,000	-5,139,497
CORPORATE BUDGETS (NON SERVICE)						
<i>Capital Financing Costs</i>						
			-1,009,000			-3,000,000
<i>Corporate Items</i>						
Provisions / Contract Inflation			-3,000,000			-2,000,000
DRL						-1,300,000
Grant / Audit Fee						-1,300,000
New Homes Bonus			-4,900,000			-4,000,000
<i>Corporate Director</i>						
Senior Management Restructure - Deletion of Post			-153,000			-153,300
GRAND TOTAL	-9,310,873	485,000	-9,825,873	-18,753,297	530,000	-18,223,297

Key:-

No Cause for Concern <£0

Minor Cause for Concern >£0 <£50K

Major Cause for Concern >£50K

KEY LINES OF ENQUIRY - VARIANCES AGAINST APPROVED BUDGET

DEVELOPMENT, ENVIRONMENT & CULTURAL SERVICES

	£ Target	£ Outturn	£ Variance
<u>Cross Cutting</u>			
Review of management / supervisory posts	218,000	218,000	0
Intro of Eco Engines	4,000	4,000	0
	222,000	222,000	0
<u>Development</u>			
Restructure of Development team	236,000	236,000	0
Delete two vacant posts plus a minor restructure	70,000	70,000	0
Increase income target - Building Control	15,000	0	-15,000
Reduce Remaking Barnsley projects budget	60,000	60,000	0
Reduce Enterprising barnsley projects budget	15,000	15,000	0
Increase income target - Planning fees	30,000	30,000	0
One off savings S.Y.S.G.E.P.	60,000	60,000	0
	486,000	471,000	-15,000
<u>Environment</u>			
Service restructure - reduction of an additional Head of Service	70,000	70,000	0
Efficiency savings (senior managers reduction, redesign refuse / recycling service, fewer maintenance operatives, improved disposal contracts and improved trading surpluses)	1,300,000	1,000,000	-300,000
Reducing Services in Neighbourhood Pride, Waste Management and Highways.	750,000	750,000	0
Adjustment to Engineers trading surplus	20,000	20,000	0
Additional surplus savings in 2 KLOE above	120,000	120,000	0
Westgate management efficiency savings - reduce 4 group leaders to 2	105,000	105,000	0
Restructure Network Resilience and Asset Management group	20,000	20,000	0
Bridges and Structures team restructure	48,000	48,000	0
Highways Development Control restructure	42,000	42,000	0
Landscape Design	40,000	40,000	0
Transportation Strategy	35,000	35,000	0
Traffic Regulation Orders and Traffic Studies	35,000	35,000	0
Increase cost of Residents Parking permits	10,000	10,000	0
Increase efficiency / productivity of design consultancy	90,000	90,000	0
Capitalisation of staff costs	75,000	75,000	0
Further increase in Engineers trading surplus	65,000	0	-65,000
	2,825,000	2,460,000	-365,000
<u>Culture and Regulatory Services</u>			
Efficiency savings from the creation of a generic Enforcement Officer role	100,000	100,000	0
Bereavement Services 6% rise in cremation fees	48,000	48,000	0
Delete post of Technical Assistant	21,000	21,000	0
Minor restructure of Enforcement and Community Safety	24,000	24,000	0
Delete Technical Clerk post - Regulatory Services	21,000	21,000	0
Rationalise out of hours dog warden cover	10,000	10,000	0
Reduction of one gardener at the Crematorium	21,000	21,000	0
Increase burial fees - Bereavement Services	20,000	20,000	0
Reduction in grant payable to Barnsley Civic Enterprise	20,000	20,000	0
	285,000	285,000	0

DEC DIRECTORATE SUMMARY

<u>KLOE's on target</u>	2,438,000	2,438,000	0
<u>KLOE's not on target</u>	1,380,000	1,000,000	-380,000
TOTAL DEVELOPMENT KLOE's	3,818,000	3,438,000	-380,000

APPENDIX 4

CHILDREN, YOUNG PEOPLE & FAMILIES

	£ Target	£ Outturn	£ Variance
<u>Lifelong Learning, Achievement & Enterprise</u>			
CC/TP/1 - Other 3rd sector payments	41,000	41,000	0
LLAE/C1 & C2 - Integrated Youth Support Services - Reconfiguration of Integrated Youth Support Services to include positive, recreational and leisure activities for children and young people.	451,000	451,000	0
SSPC/A5 - Supported Employment - Review Moorland Plastics Supported Business with a view to it becoming self sustainable over three years	150,000	0	-150,000
SSPC/A6/CCC1 - Community Learning Centres - Review all provision within Community Learning Centres and Business Centres to ensure targeted support for vulnerable groups, families and low skilled and/or workless young people and adults.	160,000	160,000	0
LLAE/A4 - Music Service - Examine stopping the subsidy for tuition fees and increase charges within the music service to vulnerable groups.	208,000	208,000	0
LLAE/B2 - Early Childhood Services - Strategic Review	300,000	300,000	0
LLAE/B1 - Early Childhood Services - Reconfiguration of Early Childhood Services.	200,000	200,000	0
	1,510,000	1,360,000	-150,000

Safeguarding, Health & Social Care

SHSC/A2 - Education Welfare - Review of EWO function to ensure a focus on core tasks and to explore increased income generation through charging arrangements to schools and academies for EWO services.	20,000	20,000	0
SHSC/B3 - Integrated Inclusion services -Review services which promote inclusion for children /young people with disabilities and special educational needs in educational settings to improve efficiency including reducing staff costs and become self financing via income generation in respect of base budget support.	200,000	200,000	0
	220,000	220,000	0

Strategic Services, Partnership & Commissioning

SSPC/A7 & A8 - Data / Programme Management - Review information management and project management services redesigning these, where appropriate, to focus on priority work packages and projects. Examine a potential reduced scope focussing on priorities, core business and efficiency processes. Review charging models for schools and other establishments.	25,000	25,000	0
SSPC/A12 - Business Support Services - Review of business support in collaboration with Adults and Community Services to rationalise service provision.	47,000	47,000	0
SSPC/D4 - SSPC Review - Review across all SSPC services with a view to redesigning and reducing service.	100,000	100,000	0
SSPC/B5/CCC6 - Joint Commissioning - Review of strategic, joint and service commissioning budgets. This will mean reducing the budgets which are used to fund front line early intervention and therapeutic support to families, currently delivered through contracts with the Third Sector.	185,000	185,000	0
SSPC/D3 - Senior Management - Review CYP&F Head of Service and Assistant Executive Directors to reduce overall structure in line with new service areas	245,000	245,000	0
	602,000	602,000	0

CYPF DIRECTORATE SUMMARY

<u>KLOE's on target</u>	2,182,000	2,182,000	0
<u>KLOE's not on target</u>	150,000	0	-150,000
TOTAL CYP&F KLOE's	2,332,000	2,182,000	-150,000

APPENDIX 4

ADULTS AND COMMUNITIES

	£ Target	£ Outturn	£ Variance
<u>Neighbourhoods Access and Support</u>			
AC/JC/5 - Supporting People	823,000	823,000	0
AC/JC/11 - Review Advocacy/Prevention/Involvement	266,000	266,000	0
CC/TC/1 - 5/7 Working	390,000	390,000	0
BS/DS/1 - Integration of Registration service into Barnsley Connects	125,000	125,000	0
AC/A2S/15 - Business Support	60,000	60,000	0
AC/AS/19 - Replacement Buses for Transport	50,000	50,000	0
AC/AS/20 - Review Service User / Carer Support	270,000	270,000	0
AC/AS/21 - Information Systems - Hardware Cost Reductions	30,000	30,000	0
AC/AS/23 - Balance of Re-ablement Funding - Maintain Existing Services	400,000	400,000	0
AC/AS/24 - Commissioning - Staffing Review	100,000	100,000	0
AC/AS/25 - Partner Contribution to Health & Wellbeing Co-ordinator	30,000	30,000	0
	2,544,000	2,544,000	0

Vulnerable Adults

AC/JC/9 - Intermediate Care Beds - Reduce Capacity	50,000	50,000	0
AC/JC/16 - Mental Health Contract (SWYPFT)	140,000	140,000	0
AC/VA/8 - Reconfiguration of Assessment & Care Management	519,000	519,000	0
AC/VA/9 - Active Purchasing Budget Management	408,000	408,000	0
AC/VA/12 - Assessment and Care Management Premises	35,000	35,000	0
AC/VA/13 - Older People Care Package - Further Reductions	300,000	300,000	0
	1,452,000	1,452,000	0

Disability and Provider Services

AC/D/7 - Further Day Opportunities Reconfiguration	100,000	100,000	0
AC/JC/10 - Review of Day Opportunities	200,000	200,000	0
AC/JC/15 - Equipment and Adaptations	75,000	75,000	0
AC/DPS/8 - Independent Living At Home Trading Model - Income Target	100,000	100,000	0
AC/DPS/9 - Autism Strategy - Non Recurrent Requirement	50,000	50,000	0
AC/DPS/10 - Workforce Development - Various Minor Efficiencies	40,000	40,000	0
AC/DPS/11 - Day Opportunities - Alternative Travel Model	50,000	50,000	0
	615,000	615,000	0

ADULTS AND COMMUNITIES DIRECTORATE SUMMARY

<u>KLOE's on target</u>	4,221,000	4,221,000	0
<u>KLOE's not on target</u>	390,000	390,000	0
TOTAL ADULTS AND COMMUNITIES KLOE's	4,611,000	4,611,000	0

APPENDIX 4

PUBLIC HEALTH

	£ Target	£ Outturn	£ Variance
<u>2014/15 KLOE's</u>	0	0	0
	0	0	0
	0	0	0

PUBLIC HEALTH DIRECTORATE SUMMARY

<u>KLOE's on target</u>	0	0	0
<u>KLOE's not on target</u>	0	0	0
<u>TOTAL PUBLIC HEALTH KLOE's</u>	0	0	0

CORE SERVICES**FINANCE, PROPERTY & INFORMATION SERVICES**

	£ Target	£ Outturn	£ Variance
2014/15 KLOE's			
CE/IS/1&6 - Merged review of information, management & technology across the right sized IS service	297,200	297,200	0
CE/IS/15 - Desk Top Asset Review	62,000	62,000	0
CS/FP/1 - Information Services - Telephony Lines	100,000	100,000	0
CS/FP/2 - Information Services - Blackberry Contract	175,000	175,000	0
CS/FP/3 - Information Services - BULL TCL Management of Blackberry Estates	20,000	20,000	0
CS/FP/4 - Information Services - Additional Desk Top Review	38,000	38,000	0
CS/FP/7 - SMT Restructure Finance Property & Information Services	152,694	152,694	0
CS/FP/8 - Finance - Prompt Payment Discount (Oxygen Finance Scheme)	50,000	50,000	0
DEV/ECH/1 - Reduction in BPL Management Fee	100,000	100,000	0
F&P/BT/1 & 2 - Review of Benefits & Taxation Service	77,246	77,246	0
F&P/BT/4 - Increase in court costs	50,000	50,000	0
F&P/FBS/11,14&18 - Financial Services restructure	337,000	337,000	0
F&P/IARM/1 - Divisional Restructure	63,000	63,000	0
F&P/PP/11 - Cleansing of Mail & Hybrid Mail Solution	38,000	38,000	0
F&P/PP/14 - Reduction in Asset Management Service Provided by NPS	58,000	58,000	0
F&P/PP/17 - NPS - 10% Contract Reductions	135,180	135,180	0
CC/TP/1 - Other 3rd sector payments (inc CB)	24,000	24,000	0
	1,777,320	1,777,320	0

LEGAL & GOVERNANCE**2014/15 KLOE's**

	£ Target	£ Outturn	£ Variance
CS/LG/1 - Rationalisation of Officer Support for Overview and Scutiny	93,624	93,624	0
BS/LS/7 - Reduce Business Unit Support Legal Services	50,400	50,400	0
CE/CGU/1 - Rationalise Overall Members Support arrangements	10,000	10,000	0
	154,024	154,024	0

HUMAN RESOURCES, COMMUNICATIONS AND PERFORMANCE & PARTNERSHIPS**2014/15 KLOE's**

	£ Target	£ Outturn	£ Variance
CE/HR/2 - Review of Directorate support	68,000	68,000	0
CE/HR/3 - Review of Health, Safety & Emergency Resilience including Wellbeing & Occupation Health	20,000	20,000	0
CE/HR/4 - Review of Performance & Development Division including Reward/Org Management	29,000	29,000	0
CE/HR/5 - Review of Strategic Recruitment & Safeguarding	43,000	43,000	0
CE/HR/1 & - Review of HR Structure	245,120	245,120	0
Cross Cutting KLOE - CC/TP/1 - Review of Third Sector Payments	15,000	15,000	0
	420,120	420,120	0

CORE SERVICES SUMMARY

KLOE's on target	2,351,464	2,351,464	0
KLOE's not on target	0	0	0
TOTAL CORPORATE SERVICES KLOE'S	2,351,464	2,351,464	0

OVERALL KLOE SUMMARY

KLOE's on target	11,192,464	11,192,464	0
KLOE's not on target	1,920,000	1,390,000	-530,000
	13,112,464	12,582,464	-530,000

Housing Revenue Account Position as at 31st December 2014

	Revised Budget Budget 2014/15 £	Forecast Outturn £	Variance £
Income			
Dwellings Rent	70,503,560	70,603,550	
Non Dwellings Rent	383,550	383,630	
Heating Charges	742,710	665,635	-77,075
Other Charges for Services & Facilities	528,861	537,030	
Shared Amenities	397,720	397,720	0
Contributions towards Expenditure	854,070	881,100	
	73,410,481	73,468,665	58,204
Expenditure			
Repairs & Maintenance (including fees)	18,061,170	18,061,170	0
Supervision and Management	14,618,274	14,618,274	0
Rents Rates Taxes & Other Charges	217,760	235,000	17,240
Provision for bad and doubtful debts	1,100,000	600,000	-500,000
Depreciation & Impairment of Fixed Assets	13,027,970	13,027,970	0
Debt Management Costs	93,640	93,640	0
	47,118,814	46,636,054	-482,760
Net Cost of Services	-26,291,647	-26,832,611	-540,964
Interest Payable and similar charges	11,832,520	11,832,520	0
Voluntary MRP	0	0	0
Amorised Premiums and Discounts	77,570	77,570	0
Investment Income	-286,000	-286,000	0
Transfer from the Major Repairs Reserve	7,057,170	7,057,170	0
Revenue Contribution to Capital	0	0	0
Total Surplus (-)/ Deficit for the year	-7,610,387	-8,151,351	-540,964
Adjust for slippage on Revenue Contributions to Capital			0
Net improvement in financial position			-540,964

Key:-

No Cause for Concern
 Minor Cause for Concern
 Major Cause for Concern



