

APPENDIX A – DIRECTORATE COMMENTARY

Social Care, Health and Housing (SCHH)

1. The Directorate General Fund forecast outturn is above budget by £0.7M as at September 2017.

| Month: September 2017 | Year to date | | | | Year | | | | | 2016/17 Outturn | | | |
|--|---------------|---------------|--|--------------|-----------------|------------------|-------------------|--|---|----------------------|--------------|---------------|---|
| Director | Budget | Actual | Proposed (use of) / contribution to Earmarked reserves | Variance | Approved Budget | Forecast Outturn | Forecast Variance | Proposed (use of) / contribution to Earmarked reserves | Forecast Variance after use of earmarked reserves | Forecast % of Budget | RAG | Budget | Outturn (Actual + Net Use of E. Reserves) |
| | £000 | £000 | £000 | £000 | £000 | £000 | £000 | £000 | £000 | | | £000 | £000 |
| Social Care Health and Housing | | | | | | | | | | | | | |
| Director of Social Care, Health, Housing | 130 | 267 | (169) | (32) | 260 | 589 | 329 | (337) | (8) | (3)% | green | 247 | 375 |
| Procurement and Customer Services | 512 | 751 | - | 239 | 1,024 | 1,491 | 468 | - | 468 | 46% | red | 1,426 | 1,406 |
| Housing Solutions (GF) | 1,552 | 1,749 | - | 197 | 3,103 | 3,378 | 275 | - | 275 | 9% | amber | 3,642 | 3,463 |
| Care and Support | 6,266 | 5,712 | - | (554) | 12,532 | 11,761 | (771) | - | (771) | (6)% | green | 12,615 | 12,134 |
| OPPD - Care Management | 16,511 | 17,297 | (350) | 436 | 33,018 | 35,297 | 2,279 | (700) | 1,579 | 5% | amber | 28,866 | 32,042 |
| LD Care Management & MH Packages | 10,855 | 11,167 | - | 312 | 21,707 | 22,944 | 1,237 | - | 1,237 | 6% | amber | 21,376 | 20,638 |
| Head of Integrated Services + Other IS | 409 | 418 | - | 9 | 818 | 858 | 41 | - | 41 | 5% | amber | 946 | 770 |
| Commissioning | 4,947 | 4,045 | - | (902) | 9,903 | 8,483 | (1,420) | - | (1,420) | (14)% | amber | 8,883 | 9,310 |
| Resources | (4,736) | (5,625) | 614 | (275) | (9,473) | (11,358) | (1,885) | 1,228 | (657) | (7)% | green | (8,701) | (10,301) |
| Total Social Care and Health | 36,446 | 35,781 | 95 | (570) | 72,891 | 73,443 | 552 | 191 | 743 | 1% | amber | 69,300 | 69,837 |

2. The September forecast incorporates technical adjustments in the establishment of the ASC Transformation Reserve (where £1.7M has been transferred into the reserve from the SCHH baseline budget for 2017/18). £0.7M has been drawn down from the Precept Reserve in recognition that there has been a 4% uplift in the cost of care by external providers.
3. To support the pressure around transitional accommodation and the usage of Bed and Breakfast (B&B) accommodation, the Council agreed to invest £3.7M in purchasing transitional accommodation. To September 2017 (including the 2 previous financial years) 13 purchases have been completed. One further purchase has been agreed and is in progress. In addition, lower cost “leasing” options are being progressed to provide further bed spaces for transitional accommodation.
4. The service is also using private self contained accommodation on a nightly let basis where the net cost is significantly lower than B&B accommodation but still costly. The Council is utilising an additional 28 “satellite” properties and 5 Aragon properties as transitional accommodation, as well as specific supported accommodation in Houghton Regis and Leighton Buzzard. The previous peak of August 2017, when there were 184 households in transitional accommodation, has increased at the end of September 2017 to 194 households. This is due to high number of households approaching the Council for housing advice and also, the limited supply of permanent affordable to move people into. 886 households have approached the Council for advice and assistance to the end of September, many of whom are approaching as homeless on the day and many with complex needs.

5. The Adult Social Care service (Care & Support, Older People with Physical Disabilities, Learning Disabilities, Integrated Services) is forecasting an overspend of £2.077M after use of reserves but excluding customer contributions. A £0.7M contribution from reserves has partly mitigated this variance.
6. This division has to absorb the risk of increasing Older People, Physical and Learning Disability package volumes and costs. People are living longer and the costs of dementia are on the increase. Demographic, complex needs and fair cost of care pressures amounting to £4.038M has been built into the budget to reflect the impact of both an ageing population and the additional costs associated with the transition of younger people with disabilities into Adult Social Care. There are, however, significant efficiency targets for this area totalling £1.264M.
7. The Commissioning Service is projecting an under spend of £1.420M. The key variances are under spends within the Block Contracts.
8. Resources is showing a projected underspend of £0.657M. Within Resources there is a projected £0.642M over achievement in customer contributions. However, the transfer of £1.7M to the ASC Transformation Reserve accounts for Resources reporting a forecast over spend.
9. The Directorate continues to track the impact of former self funders who exert pressure on residential and nursing placements budgets. Seventeen have required Council support during 2017/18 compared to twenty three that required support for the same period in 2016/17. The full year cost is estimated to be £0.447M.
10. There remain risks relating to the funding of customers being assessed under the Clinical Treatment Review in a response to the Winterbourne View national programme.

Better Care Fund (BCF)

11. The overall funding for the financial year 2017/18, and corresponding programme, is still to be determined given that final BCF planning guidance has been delayed. The new improved BCF funding equates to £1.81M and proposals have been shared with various partners on the use of this additional funding.
12. HRA is subject to a separate report.

Children's Services

13. The Directorate forecast outturn is £0.5M above budget as at September 2017.

| Director | Year to date | | | | Year | | | | | | 2016/17 Outturn | | |
|---|---------------|---------------|--|------------|-----------------|------------------|-------------------|--|---|----------------------|-----------------|---------------|---|
| | Budget | Actual | Proposed (use of) / contribution to Earmarked reserves | Variance | Approved Budget | Forecast Outturn | Forecast Variance | Proposed (use of) / contribution to Earmarked reserves | Forecast Variance after use of earmarked reserves | Forecast % of Budget | RAG | Budget | Outturn (Actual + Net Use of E. Reserves) |
| | £000 | £000 | £000 | £000 | £000 | £000 | £000 | £000 | £000 | | | £000 | £000 |
| Children's Services | | | | | | | | | | | | | |
| Director of Children's Services | 276 | 476 | (33) | 167 | 552 | 618 | 66 | (66) | - | 0 % | green | 1,012 | 994 |
| Children's Services Safeguarding & Early Help | 11,586 | 11,254 | (67) | (399) | 23,045 | 22,889 | (156) | (135) | (291) | (1)% | green | 23,061 | 22,052 |
| LAC Placement Costs | 4,487 | 4,791 | (47) | 257 | 8,988 | 9,590 | 602 | (95) | 507 | 6 % | amber | 9,068 | 9,725 |
| Education and Transformation | 2,662 | 2,826 | (18) | 146 | 4,977 | 5,295 | 318 | (36) | 282 | 6 % | amber | 3,637 | 3,502 |
| Partnerships | 265 | 318 | (47) | 6 | 534 | 626 | 92 | (93) | (1) | (0)% | green | 555 | 556 |
| Education Services (Now reported in Education & Transformation) | - | - | - | - | - | - | - | - | - | 0 % | green | 665 | 553 |
| Total Children's Services (ex Schools / Overheads) | 19,276 | 19,665 | (212) | 177 | 38,096 | 39,018 | 922 | (425) | 497 | 1 % | amber | 37,998 | 37,382 |
| DSG + ESG Contribution to Central Support | (862) | (862) | - | - | (1,724) | (1,724) | - | - | - | 0 % | green | (1,356) | (1,361) |
| Total Children's Services (excluding Schools) | 18,414 | 18,803 | (212) | 177 | 36,372 | 37,294 | 922 | (425) | 497 | 1 % | amber | 36,642 | 36,021 |

14. A number of risks have been identified that could adversely affect the forecast later in the year and these have been placed on the risk register as possible overspends in 2017/18. Work will continue to find mitigating savings to offset these potential overspends:

- £0.170M Parents seeking alternative provision from their current area special school. There is a group of 12 children that the service is tracking (aged between 8-13). Four of the cases may impact 2017/18, as although there are three places available at Maythorn, the parents request may progress to tribunal. This could pose a financial risk to the authority with out of county placement costing between £0.200M - £0.250M per annum. The service is confident that the risk to this financial year can be reduced and has been estimated at £0.170M. Should any further children seek alternative placements, Maythorn will have no further capacity until 2019/20. This will need to be reflected in the MTFP.
- £0.097M School Forum not approving the higher needs Block overspend being offset against centrally held Dedicated School Grant underspends.
- £0.179M Head of service for SEND and Corporate Parenting are being covered by agency staff, costing more than the budgeted substantive post. Should both remain until the end of the financial year the estimated overspend would be £0.120M. In addition, a procurement saving of £0.059M has yet to be achieved.
- £0.092M Swanstaff contract; contract allows for 500 hours per month, demand is being exceeded by an average 272 hours and the number of children increased over the summer months with August exceeding the 500 hours allowed by 367.
- £0.081M 2017/18 Efficiency to remove a Practice Manager in Court & Permanence Team, previously being mitigated by savings in Swanstaff contract which is now at risk of overspending

These risks could be partially offset by the following possible savings:

15. • (£0.095M) Independent Foster agency (IFA) placements due to carers moving in house and sibling group being adopted.

- (£0.079M) Inter-agency Fostering Income
- (£0.074M) Asylum income September to March; although 18+ expenditure is currently forecast, the Home Office has yet to approve the LA's grant return and provide funding for 2017/18. The LA does not receive funding for the first 25 young people.

16. The tables below reflect the increased number of LAC and non care placements.

| | Sept 2016 | Sept 2017 | % change |
|--|--------------|--------------|----------------|
| Number of LAC : | 254 | 267 | 5.12% |
| In House Foster Placements | 113 | 120 | 6.19% |
| Independent Foster Placements (Inc. Mother & Baby IFA's) | 67 | 73 | 8.96% |
| Residential Homes & Schools | 7 | 9 | 28.57% |
| Parent & Baby (Inc. mother & baby IFA's) | 1 | 3 | 200% |
| St Christopher's (Clophill & Bunyan Road) | 7 | 5 | (28.6%) |
| St Christopher's (Stewartby) | 1 | 0 | (100%) |
| Semi - Independent Living (aged 16 & 17) | 13 | 12 | (7.7%) |
| Placed for Adoption/ with Parents | 31 | 36 | 16.13% |
| Children with Disabilities (Maythorn, Children's homes and Residential School) | 10 | 4 | (60%) |
| Young Offenders serving custodial sentences /Temp Accom/ Youth Offending/NHS | 4 | 5 | 25% |
| | | | |
| Unaccompanied Asylum Seeking Children: | 58 | 38 | (34.5%) |
| In House Foster Placements | 9 | 9 | n/c |
| Independent Foster Placements | 8 | 3 | (62.5%) |
| Semi Independent Living (aged 16 & 17) | 41 | 26 | (36.6%) |
| Total Number of LAC: | 312 | 305 | (2.24%) |

| | Sept 2016 | Sept 2017 | % change |
|------------------------------|--------------|--------------|-------------|
| Non care placements : | | | |
| Special Guardianship Orders | 137 | 144 | 5.11% |
| Residential Orders | 40 | 33 | (17.5%) |
| Adoption Allowances | 48 | 50 | 4.17% |
| Other information: | | | |
| Child Protection Plan | 215 | | |
| Children in Need | 1412 | | |
| Number of Referrals (YTD) | 955 | | |

| | Movement YTD Inc. UASC |
|--|-----------------------------------|
| LAC (28 th March Panel) | |
| In House Placements (April 134) | 0 |
| Independent Foster Placements (April 75) | 0 |
| Semi Independent Living (April 45) | -9 |
| Special Guardianship Orders (April 136) | 0 |

17. During September there were 52 fte vacant posts across Children's Services Safeguarding and Early Help (excludes other areas of Children's). There are 20 fte agency staff of which 17 fte are covering vacant posts and 3 fte are covering maternity/sick leave, leaving 35 fte posts not being covered.
18. The forecast outturn for looked after children (LAC) placement costs is above budget by £0.5M, This is mainly due to the non achievement of an ongoing efficiency related to the 'invest to save' pressure that was funded in 2015/16 to increased the number of in house foster carers and reduce the expensive independent fees.
19. The forecast outturn for the Education and Transformation directorates is £0.3M over budget. The overspend is due to seven young people being on remand since April 2017.
20. The forecast outturn for Intake and Family Support, within Children's Services safeguarding & early help, is below budget by £0.3M. There are a number of savings in salary budgets across the whole of the Intake and Family Support area and further work is being undertaken to identify the posts and the possible impact on the MTFP.

Community Services

21. The Directorate forecast outturn is above budget by £1.2M as at September 2017.

| Month: September 2017 | Year to date | | | | Year | | | | | | 2016/17 Outturn | | |
|------------------------------------|---------------|---------------|--|-----------|-----------------|------------------|-------------------|--|---|----------------------|-----------------|---------------|---|
| Director | Budget | Actual | Proposed (use of) / contribution to Earmarked reserves | Variance | Approved Budget | Forecast Outturn | Forecast Variance | Proposed (use of) / contribution to Earmarked reserves | Forecast Variance after use of earmarked reserves | Forecast % of Budget | RAG | Budget | Outturn (Actual + Net Use of E. Reserves) |
| | £000 | £000 | £000 | £000 | £000 | £000 | £000 | £000 | £000 | | | £000 | £000 |
| Community Services | | | | | | | | | | | | | |
| Community Services Director | 140 | 111 | (7) | (36) | 280 | 259 | (21) | (7) | (28) | (10)% | green | 327 | 270 |
| Highways Transportation | 7,998 | 8,199 | (73) | 128 | 16,169 | 18,598 | 2,430 | (1,354) | 1,076 | 7 % | amber | 17,874 | 19,052 |
| Environmental Services - Waste | 9,942 | 10,184 | (151) | 91 | 19,528 | 20,496 | 968 | (775) | 193 | 1 % | amber | 19,117 | 18,470 |
| Environmental Services - Other | 2,418 | 2,846 | (502) | (74) | 4,519 | 8,543 | 4,024 | (3,836) | 188 | 4 % | amber | 4,966 | 4,980 |
| IT | 2,615 | 3,113 | (225) | 273 | 5,231 | 6,154 | 924 | (900) | 24 | 0 % | amber | 6,045 | 6,651 |
| Assets (including Working Smarter) | 2,617 | 2,433 | (163) | (347) | 4,241 | 4,222 | (19) | (233) | (252) | (6)% | green | 4,368 | 3,721 |
| Total Community Services | 25,730 | 26,886 | (1,121) | 35 | 49,967 | 58,272 | 8,306 | (7,105) | 1,201 | (0) | - | 52,697 | 53,144 |

Highways Transportation

22. Highways and Transport is forecasting an overall overspend of £1.1M and has a year to date overspend of £0.1M.

23. Educational Transport are forecasting an overspend of £1.2M this is due to an increased forecast on Special Education Needs (SEN) transport, this is due to the cost and number of children being transported. Further work is continuing to analyse this in more detail.
24. Highways Contracts are forecasting an on budget position. This is due to the additional one-off cost of £0.1M for filling the new salt barn at Thorn Turn, along with a forecast overspend of £0.03M for fixed cost services which relates to the contract management.
25. Passenger Transport Services are forecasting an underspend of £0.125M, of which £0.141M relates to Transport Contracts where savings are forecast as a result of service changes due to a new passenger transport strategy. This is partially offset by overspends on ICT software costs for route wise licenses of £0.015M.

Environmental Services

26. Environmental Services are forecasting an overall overspend of £0.38M after the use of reserves of £4.6M for one off specific projects.
27. Libraries are forecasting a £0.1M underspend. There are forecast underspends against staffing £0.2M due to the restructure of hours within the library service which has meant that vacant positions are not currently being recruited to although there is use of casual staff, Car Mileage £0.015M as a result of fewer staff and a £0.012M underspend on fuel and repair costs for the library link van. There is a forecast £0.11M reduction in income against both Leighton Buzzard Theatre (£0.055M) due to lower ticket sales and bar receipts, and the library service and fines (£0.065M). There is also a slight underspend of £8K for box storage.
28. Public Protection is forecasting a £0.3M overspend due to staffing costs as a result of delays in the restructure. There is also a reduction in income of £0.044M as efficiencies are not expected to be achieved.
29. Community Safety is forecasting a £0.07M underspend, of this £0.059M is due to underspends in staffing due to vacancies within the service. There is also a forecast underspend of £0.015M as the service is no longer leasing a Land Rover. This is partially offset by a £0.005M reduction in grant income as we are no longer receiving income from Stonewater social housing in respect of Antisocial behaviour.
30. Waste Service is forecasting a £0.2M overspend, which is due to an overspend of £0.116M for waste disposal and £0.228M landfill tax due to increased tonnage. These have been partially offset by underspends on the Biffa contract for kerbside collection of £0.025M, street cleansing costs of £0.038M, £0.032M on maintenance costs of recycling centres and £0.055M due to staffing costs.
31. Leisure & Active Lifestyles is forecasting a £0.066M overspend. This is due to an overspend of £0.1M against private contractors as a result of the closure of Dunstable Leisure Centre which includes the relocation of the bowling club There is also an overspend due to a reduction in forecast income of £0.022M which relates to the Leisure centre closure. These are partially offset by underspends against buildings & repairs of £0.029M and an forecast staffing underspend of £0.036M as a result of vacancies.

32. Parking is forecasting a £0.018M overspend, this is due to a forecast overspend of £0.026M for rates at Steppingley Road Car Park and a £0.039M shortfall in income due to a parking machine in West Street Car Park Houghton Regis being out of service for a period of time. This is partially offset by an underspend of £0.051M due to vacancies.

Assets

33. The service area is currently forecasting an underspend of £0.252M.
34. Corporate Assets are forecasting an underspend of £0.4M after use of reserves. The main reasons for this are additional rental income from Farms and Commercial units of £0.365M.
35. Facilities Management is forecasting an overspend of £0.14M primarily due to ongoing pressures for delayed vacation of Stephenson Court and Houghton Lodge. This is partly offset by forecast underspends on staffing due to a number of vacancies and lower than budgeted business rates for Corporate properties.

IT

36. The full year budget for the service of £5.231M is made up of IT Operations £2.259M and IT Corporate £2.972M. The current forecast is on budget after use of earmarked reserves.
37. Within IT Operations there is a forecast underspend of £0.043M as a result of underspends on staffing due to vacancies.
38. There is a forecast overspend in IT Corporate of £0.966M as a result of contract & software expenses and efficiencies against PSN, networks and data centre that are not expected to be achieved. There is proposed drawdown of £0.9M of earmarked reserves, which results in a forecast overspend after use of reserves of £0.066M. This combined with the forecast underspend on IT Operations results in a £0.024M forecast overspend in IT.

Regeneration and Business Support

39. The Directorate forecast outturn is on budget as at September 2017.

| Month: September 2017 | Year to date | | | | Year | | | | | | 2016/17 Outturn | | |
|--|--------------|--------------|--|------------|-----------------|------------------|-------------------|--|---|----------------------|-----------------|--------------|---|
| | Budget | Actual | Proposed (use of) / contribution to Earmarked reserves | Variance | Approved Budget | Forecast Outturn | Forecast Variance | Proposed (use of) / contribution to Earmarked reserves | Forecast Variance after use of earmarked reserves | Forecast % of Budget | RAG | Budget | Outturn (Actual + Net Use of E. Reserves) |
| | £000 | £000 | £000 | £000 | £000 | £000 | £000 | £000 | £000 | | | £000 | £000 |
| Regeneration and Business | | | | | | | | | | | | | |
| Director | 79 | 84 | - | 5 | 157 | 339 | 183 | - | 183 | 117 % | red | 867 | 755 |
| Business & Investment | 516 | 590 | (19) | 55 | 1,617 | 1,760 | 143 | (79) | 64 | 4 % | amber | 881 | 1,152 |
| Development Infrastructure Division | 1,689 | 1,832 | 67 | 210 | 3,668 | 3,542 | (126) | (145) | (271) | (7)% | green | 4,161 | 3,761 |
| Total Regeneration and Business | 2,284 | 2,506 | 48 | 270 | 5,441 | 5,641 | 200 | (224) | (24) | 1 | - | 5,909 | 5,668 |

40. Business and Investment is forecasting an overspend of £0.064M, the majority of this relates to a forecast staffing overspend of £0.084M which is partly offset by a forecast underspend of £0.012M due to phasing of grant income for the European Regional Development Fund.
41. The Development Infrastructure Division is forecasting an underspend of £0.271M. This is a result of staffing underspend of £0.3M due to staff vacancies across the division, these are expected to be filled as the year continues now the restructure is complete. There is additional income of £0.044M, this relates to £0.1M Minerals & Waste income for applications where income is expected in late October and December, there has been a reduction in section 106 income where the income is not expected to be received this year as HRN2 is not hitting appropriate triggers. These underspends have been reduced by overspends on Legal services of £0.075M as there is a significant increase in appeals and enquiries which require additional support and Professional Services due to additional expenditure for community planning work.
42. The Director's group is forecasting an overspend of £0.183M, the overspend relates to the payment of £0.03M to Economic Heartlands a £0.15M piece of work commissioned for the Oxford to Cambridge corridor.

Public Health

43. Public Health's forecast outturn is to achieve a balanced budget after proposed use of and contributions to reserves. The Public Health grant is currently ringfenced so any under / overspend results in a movement against the carried forward reserve from 2016/17.

| Month: September 2017 | Year to date | | | | Year | | | | | 2016/17 Outturn | |
|-------------------------------------|--------------|-----------|--|-----------|-----------------|------------------|-------------------|--|---|-----------------|---|
| Director | Budget | Actual | Proposed (use of) / contribution to Earmarked reserves | Variance | Approved Budget | Forecast Outturn | Forecast Variance | Proposed (use of) / contribution to Earmarked reserves | Forecast Variance after use of earmarked reserves | Budget | Outturn (Actual + Net Use of E. Reserves) |
| | £000 | £000 | £000 | £000 | £000 | £000 | £000 | £000 | £000 | £000 | £000 |
| Public Health | | | | | | | | | | | |
| Director of Public Health | (5,654) | (6,005) | - | (351) | (11,309) | (12,260) | (951) | 951 | - | (12,060) | (12,060) |
| Assistant Director of Public Health | 5,685 | 6,046 | - | 361 | 11,370 | 12,328 | 958 | (958) | - | 12,095 | 12,095 |
| Total Public Health | 31 | 41 | - | 10 | 61 | 68 | 7 | (7) | - | 35 | 35 |

Chief Executive

44. The Directorate forecast outturn is forecasting below budget by £0.038M as at September 2017.

| Month: September 2017 | Year to date | | | | Year | | | | | 2016/17 Outturn | | | |
|--------------------------------|--------------|------------|--|-------------|-----------------|------------------|-------------------|--|---|----------------------|----------|--------------|---|
| Director | Budget | Actual | Proposed (use of) / contribution to Earmarked reserves | Variance | Approved Budget | Forecast Outturn | Forecast Variance | Proposed (use of) / contribution to Earmarked reserves | Forecast Variance after use of earmarked reserves | Forecast % of Budget | RAG | Budget | Outturn (Actual + Net Use of E. Reserves) |
| | £000 | £000 | £000 | £000 | £000 | £000 | £000 | £000 | £000 | | | £000 | £000 |
| Chief Executive's | | | | | | | | | | | | | |
| Chief Executive | 155 | 150 | - | (5) | 309 | 309 | - | - | - | 0% | green | 306 | 298 |
| Communications | 518 | 525 | (20) | (13) | 1,036 | 1,018 | (18) | (20) | (38) | (4)% | green | 1,121 | 1,075 |
| Total Chief Executive's | 673 | 675 | (20) | (18) | 1,345 | 1,327 | (18) | (20) | (38) | (0) | - | 1,427 | 1,373 |

Resources

45. The Directorate is forecast above budget by £0.257M as at September 2017.

| Month: September 2017 | Year to date | | | | Year | | | | | | | 2016/17 Outturn | |
|---------------------------------|--------------|--------------|--|------------|-----------------|------------------|-------------------|--|---|----------------------|----------|-----------------|---|
| | Budget | Actual | Proposed (use of) / contribution to Earmarked reserves | Variance | Approved Budget | Forecast Outturn | Forecast Variance | Proposed (use of) / contribution to Earmarked reserves | Forecast Variance after use of earmarked reserves | Forecast % of Budget | RAG | Budget | Outturn (Actual + Net Use of E. Reserves) |
| | £000 | £000 | £000 | £000 | £000 | £000 | £000 | £000 | £000 | | | £000 | £000 |
| Resources | | | | | | | | | | | | | |
| Director of Resources | 26 | 41 | - | 15 | 51 | 51 | - | - | - | 0 % | green | | |
| Finance Performance and Control | 1,621 | 1,715 | (15) | 79 | 3,486 | 3,595 | 109 | (26) | 83 | 2 % | amber | 5,285 | 4,951 |
| Housing Benefit Subsidy | (359) | (209) | (150) | - | (718) | (418) | 300 | (300) | - | 0 % | green | (597) | (651) |
| Revs & Bens | 880 | 794 | - | (86) | 1,761 | 1,658 | (103) | - | (103) | (6)% | green | | |
| Audit | 291 | 244 | - | (47) | 582 | 505 | (77) | - | (77) | (13)% | amber | | |
| Legal Services | 909 | 1,165 | - | 256 | 1,818 | 2,053 | 235 | - | 235 | 13 % | red | 2,026 | 1,866 |
| Governance | 1,125 | 1,171 | (46) | - | 2,346 | 2,512 | 166 | (47) | 119 | 5 % | amber | 2,413 | 2,433 |
| People | 1,063 | 1,120 | (39) | 18 | 2,125 | 2,223 | 98 | (98) | - | 0 % | green | 2,568 | 2,262 |
| Total Resources | 5,556 | 6,041 | (250) | 235 | 11,451 | 12,179 | 728 | (471) | 257 | 0 | - | 11,695 | 10,861 |

46. Within Revenues & Benefits, Customer Accounts there is additional admin subsidy grant income of £0.258M, the benefit of this being offset by additional agency staff. Within Revenues there are savings as a result of staff vacancies totalling £0.103M.
47. Democratic Services are forecasting an overspend of £0.119M largely due to an unachievable efficiency on Local Land Charges income.
48. Legal Services are forecasting an overspend of £0.235M due to an increased in LGSS costs largely as a result of increased workloads.
49. Within Finance Performance and Control there is a forecast overspend of £0.083M. This is due to a forecast overspend of £0.142M within Insurance Services due to lower than budgeted buyback income and higher than budgeted insurance premiums. This has been mitigated in part by a forecast underspend of £0.047M within Financial Operations, mainly as a result of vacancy savings.
50. There is a forecast underspend within Audit of £0.077M due to an underspend on salaries due to posts being recruited to later than expected.

Corporate Costs

51. Corporate Costs is forecasting an overspend of £0.639M as at September 2017.

| Month: September 2017 | Year to date | | | | Year | | | | | | 2016/17 Outturn | | |
|-----------------------------------|--------------|--------------|--|------------|-----------------|------------------|-------------------|--|---|----------------------|-----------------|---------------|---|
| Director | Budget | Actual | Proposed (use of) / contribution to Earmarked reserves | Variance | Approved Budget | Forecast Outturn | Forecast Variance | Proposed (use of) / contribution to Earmarked reserves | Forecast Variance after use of earmarked reserves | Forecast % of Budget | RAG | Budget | Outturn (Actual + Net Use of E. Reserves) |
| | £000 | £000 | £000 | £000 | £000 | £000 | £000 | £000 | £000 | | | £000 | £000 |
| Corporate Costs | | | | | | | | | | | | | |
| Debt Management | 7,109 | 7,108 | - | (1) | 14,217 | 14,017 | (200) | - | (200) | (1)% | green | 13,646 | 12,831 |
| Premature Retirement Costs | 1,197 | 1,498 | - | 301 | 2,756 | 3,293 | 537 | - | 537 | 19 % | red | 2,756 | 2,518 |
| Corporate Public Health Recharges | (316) | (302) | - | 14 | (631) | (631) | - | - | - | 0 % | green | (631) | (605) |
| Corporate HRA Recharges | (60) | (60) | - | - | (120) | (120) | - | - | - | 0 % | green | (120) | (120) |
| Efficiencies | (540) | (64) | - | 476 | (348) | 54 | 402 | - | 402 | (116)% | amber | 130 | (121) |
| Contingency and Reserves* | (3,474) | (5,427) | 1,953 | - | (3,826) | (8,333) | (4,507) | 4,407 | (100) | 3 % | amber | (4,297) | (2,308) |
| Total Corporate Costs | 3,916 | 2,753 | 1,953 | 790 | 12,048 | 8,280 | (3,768) | 4,407 | 639 | (1) | - | 11,484 | 12,195 |

52. Within Premature Retirement Costs there is a forecast overspend of £0.537M .This is due to a forecast overspend of £0.576M as a result of past service deficit payment costs increasing in relation to 5 schools moving to academy status. This has been partially offset by a saving of £0.039M against past service pension payments.
53. Within Debt Management there is an underspend of £0.2M due to Interest Payable being lower than budgeted as a result of borrowing rates and a change to short term borrowing strategy.
54. There is a forecast pressure of £1M in Cross Cutting Efficiencies due to the risk that the Vacancy Management target efficiency may not be achieved. All of the efficiency is budgeted within Corporate Costs but the savings will materialise within each directorate. This is partially offset by the release of £0.576M to cover the increased past service costs.
55. There is a forecast £0.1M underspend against Contingency and Reserves due to a £0.1M anticipated reduction in the Apprenticeship Levy.