

# Appendix A

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## Financial Performance Report 2016-17

### Quarter Three - Supporting Information

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#### 1. Introduction

- 1.1 The financial performance reports provided to Members throughout the financial year are concerned with the under or over spend against the Council's approved budget. The Quarter Three forecast revenue position is an over spend of £765k against a net revenue budget of £116.8million. This is an increase in the over spend of £67k from the Quarter Two forecast position.
- 1.2 Forecast capital spend in the year is currently £38.4 million against a revised budget of £46.0million with £9.2million expected to be re-profiled into 2017-18. 68.6% of the 2016-17 capital programme is committed as at the end of Quarter Three.
- 1.3 Earlier this year, the Chief Executive provided Members with a report: Budget Scrutiny 2016-17. The report set out the findings of a budget scrutiny exercise conducted on the proposed 2016-17 revenue budget. Two key recommendations were highlighted in the report. The first key recommendation was to establish service specific risk reserves in Children and Family Services, Adult Social Care and Legal Services. These reserves have now been established. The second key recommendation was the need for each service to be able to identify how they would manage any over spend during 2016-17. An update is provided in this report by each Directorate, on their ability to manage any in year over spends.
- 1.4 The revenue forecasts at Quarter Three are before any potential use of one off funding from the service specific risk reserves.

#### 2. Background to the 2016-17 Budget

In order to meet the funding available, the 2016-17 revenue budget was built with a £13.9m savings programme. Transitional grant funding totalling £1.4m and part year funding of £576k has been allocated to the 2016-17 budget, resulting in a net savings programme of £11.9m.

#### 3. Changes to the 2016-17 Budget

- 3.1 The Council set a revenue budget of £116.8million for 2016-17. During the year budget changes may be approved for a number of reasons and the approval limits are set out in the Council's Financial Regulations. Budget increases will be seen when budgets are brought forward from 2015-16 as a result of requests that are approved at year end, after the original budget has been set in early March. These budget changes are submitted to the Finance and Governance Group (FAGG) and must meet certain criteria to be approved. Other reasons for in year budget changes include drawing from reserves to support specific projects or to cover risks that have arisen and have previously been provided for.
- 3.2 Virements requiring approval during Quarter Three: None

#### 4. Summary Revenue Forecast

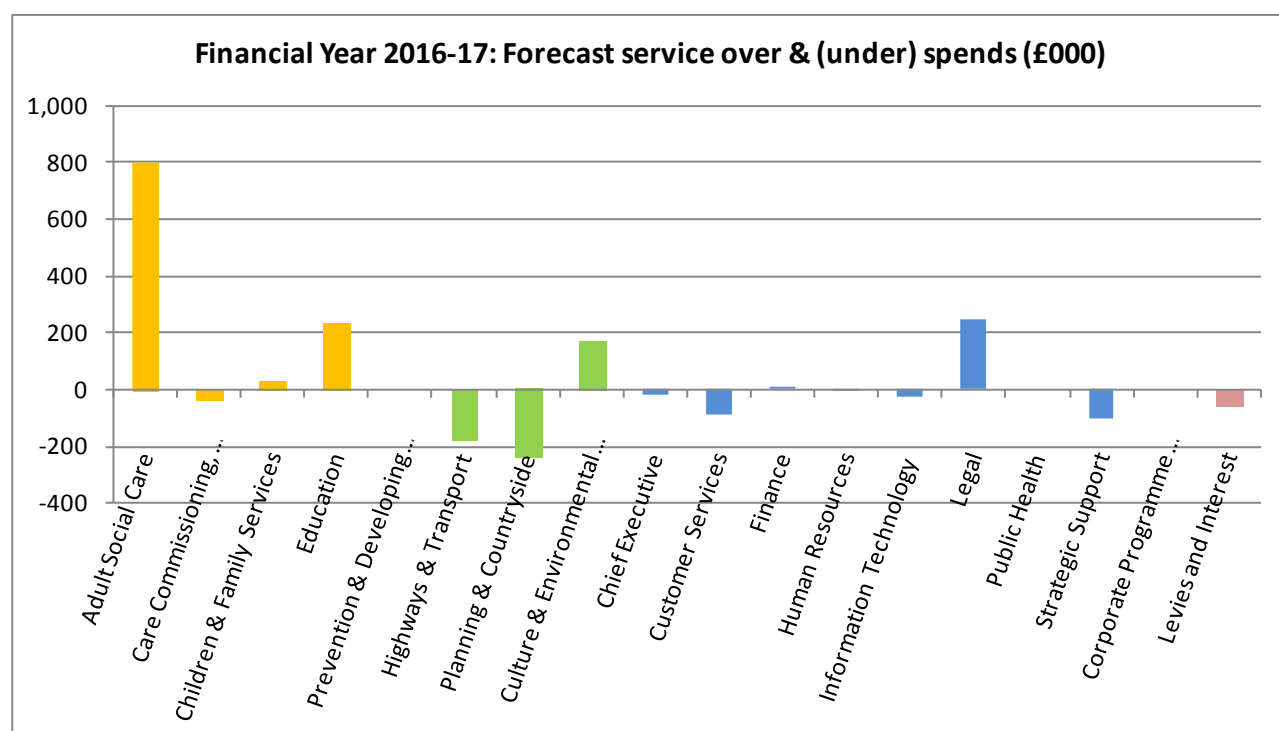
Figure One: The Directorate forecasts financial year 2016-17

| Directorate         | Current Net Budget<br>£000 | Annual Net Forecast<br>£000 | Forecast (under)/over spend |                     |                     |                     |                       | Change from Last Quarter<br>£000 |
|---------------------|----------------------------|-----------------------------|-----------------------------|---------------------|---------------------|---------------------|-----------------------|----------------------------------|
|                     |                            |                             | Quarter One<br>£000         | Quarter Two<br>£000 | Month Seven<br>£000 | Month Eight<br>£000 | Quarter Three<br>£000 |                                  |
| Communities         | 66,260                     | 67,285                      | 1,033                       | 634                 | 604                 | 969                 | 1,025                 | 391                              |
| Environment         | 31,283                     | 31,053                      | 0                           | (130)               | (131)               | (187)               | (230)                 | (100)                            |
| Resources           | 12,432                     | 12,452                      | 214                         | 144                 | 108                 | 97                  | 20                    | (124)                            |
| Levies and Interest | 6,842                      | 6,792                       | 30                          | 50                  | 50                  | 50                  | (50)                  | (100)                            |
| <b>Total</b>        | <b>116,817</b>             | <b>117,582</b>              | <b>1,277</b>                | <b>698</b>          | <b>631</b>          | <b>929</b>          | <b>765</b>            | <b>67</b>                        |

NB. Rounding differences may apply to nearest £k

- 4.1 At Quarter Three the Council’s forecast position is an over spend of £765k against a net revenue budget of £116.8million. The services driving the over spend are Adult Social Care (£793k forecast over spend), Education Services (£234k forecast over spend), Children & Family Services (£28k forecast over spend), Legal Services (£249k forecast over spend), Finance Service (£11k forecast over spend), and Culture and Environmental Protection (£171k forecast over spend).
- 4.2 The cumulative pressure across these services of £1.48million is being partially offset through forecast under spends for Planning and Countryside (£232k), Highways & Transport (£169k), Strategic Support (£101k), Customer Services (£91k) and various other small under spends (£78k).
- 4.3 Levies and Interest are showing a £50k under spend.

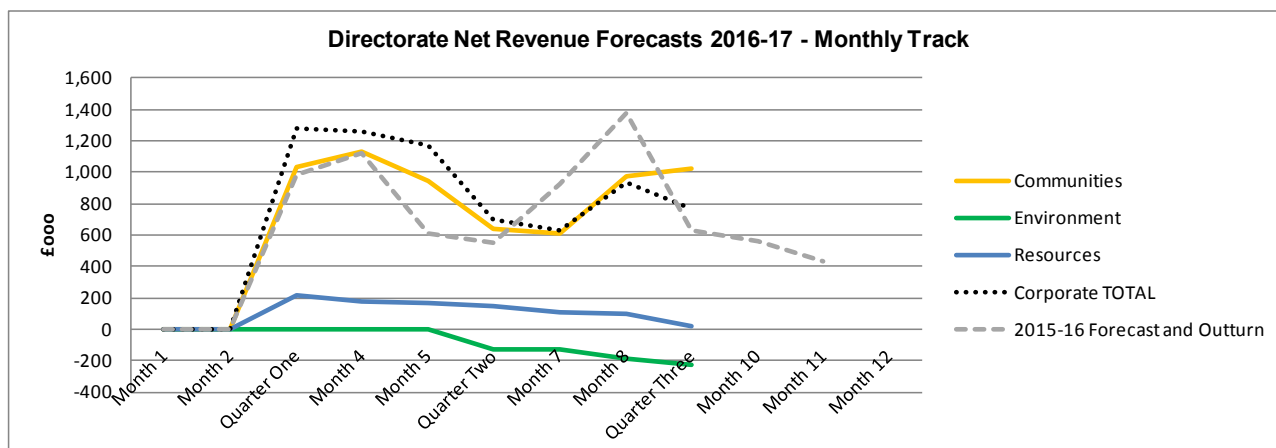
Figure Two: Forecast Service over/under spends at Quarter Three



## Quarter Three - Supporting Information

- 4.4 The forecast over spend has increased by £67k compared to the forecast position at Quarter Two.
- 4.5 Communities have increased their forecast over spend by £391k and is now reporting a £1.025million over spend. The increase is as a result of a £342k increase in the forecast over spend for Adult Social Care, a £51k increase in the forecast over spend for Education Services and generation of a new £28k forecast over spend for Children & Family Services. The total cumulative increase of £421k is partially offset via generation of a £30k forecast under spend against Care Commissioning, Housing & safeguarding.
- 4.6 The Environment Directorate has increased its under spend position from £130k at Quarter Two to £230k at Quarter Three. The increase in the forecast under spend is attributable to a £72k increase in the under spend position for Highways & Transport and a £99k increase in the under spend position for Planning & Countryside. The cumulative increase in forecast under spend of £171k is partially offsetting an increase of £71k in respect of the forecast over spend position for Culture & Environmental Protection.
- 4.7 Resources have decreased its forecast over spend from £144k at Quarter Two to £20k at Quarter Three. The reduction in the forecast over spend position is primarily the result of increased forecast under spends against Customer Services (£81k increase in forecast under spend) and Strategic Support (29k increase in forecast under spend).

**Figure Three: Monthly Track of Directorate Forecasts Financial Year 2016-17 and 2015-16 Comparator**



- 4.8 The 2016-17 forecast over spend position steadily reduced month on month between Month Four and Month Seven. The smoothing of forecasts had been largely attributable to services being required (as a result of the Chief Executive's budget scrutiny exercise), to identify and implement in year mitigation strategies for emerging pressures, otherwise known as the lifeboat drill.
- 4.9 However, forecasting from Month Eight has seen a significant increase in forecasts driven by the pressure on demand led commissioning budgets within Adult Social Care and demand led budgets within Education Services (Home to School Transport and Disabled Children's placement budgets).

## 5. Communities Directorate Quarter Three Review

**Figure Four: The year to date track of the Communities Directorate forecast revenue position for financial year 2016-17**

| Communities                                    | Net Budget    | Forecast (under)/over |             |               | Change     |
|--|---------------|-----------------------|-------------|---------------|------------|
|  |               | Quarter One           | Quarter Two | Quarter Three |            |
|  | £000          | £000                  | £000        | £000          | £000       |
| DSG  | (721)         | 0                     | 0           | 0             | 0          |
| Corporate Director                             | 196           | 0                     | 0           | 0             | 0          |
| Adult Social Care                              | 37,324        | 996                   | 451         | 793           | 342        |
| Care Commissioning, Housing & Safeguarding     | 3,969         | 0                     | 0           | (30)          | (30)       |
| Children & Family Services                     | 15,260        | 37                    | 0           | 28            | 28         |
| Education                                      | 9,362         | 0                     | 183         | 234           | 51         |
| Prevention and Developing Community Resilience | 869           | 0                     | 0           | 0             | 0          |
| <b>Total</b>                                   | <b>66,260</b> | <b>1,033</b>          | <b>634</b>  | <b>1,025</b>  | <b>391</b> |

### 5.1 Review of Revenue Forecast Position as at Quarter Three

The forecast revenue over spend for the Communities Directorate is £1.025million against a budget of £66million. The forecast over spend has increased by £391k since Quarter Two. The increase is attributable to a £342k increase in the forecast over spend for Adult Social Care, a £51k increase in the Education Services over spend, a £28k increase in the over spend for Children & Family Services, and generation of a £30k in the forecast under spend for Care Commissioning, Housing & Safeguarding. The directorate is currently in negotiations with Public Health to obtain a further £100k of one off in year funding; this funding is currently not included within the Quarter Three forecasts.

- Adult Social Care is forecasting a year end over spend position of £793k at Quarter Three, which is a £342k increase on the Quarter Two position of a £451k over spend. The over spend is the result of increased complexity of client needs and upward cost pressures in commissioning services for nursing and residential care together with savings plans for 2016-17 from the Transforming Lives Programme taking longer to deliver than originally anticipated. Overall client numbers have not increased significantly which is in part attributable to the success of our preventative and demand management strategies. However, this is not enough to offset the complexity and cost pressures.
- The Education Service is forecasting a year end over spend of £234k at Quarter Three, which is a £51k increase from the Quarter Two position. The over spend is as a result of pressures on the Home to School Transport budgets (£176k) and the Disabled Children's team budgets (£122k), which have arisen through increases in demand during the year, and the service has been unable to realise the full extent of the 2016-17 savings in year. Small levels of in year savings have been generated against supplies and

services budgets and through holding posts vacant (where possible), to partially offset the pressures identified.

- Care Commissioning, Housing & Safeguarding is forecasting a year end under spend of £30k, compared to an online position at Quarter Two. This is primarily due to additional in year savings identified across the service.
- Children and Family Services is forecasting a year end over spend of £28k compared to an online position at Quarter Two. The change is the result of pressure identified relating to the Adoption Panel joint arrangement.
- The Prevention & Developing Community Resilience Service is forecasting a year end position of online at Quarter Three, which is unchanged from Quarter Two.

## 6. Environment Directorate Quarter Three Review

**Figure Five: The year to date track of the Environment Directorate forecast revenue position for financial year 2016-17**

| Environment                        | Net Budget    | Forecast (under)/over |              |               | Change       |
|------------------------------------|---------------|-----------------------|--------------|---------------|--------------|
|                                    |               | Quarter One           | Quarter Two  | Quarter Three |              |
|                                    | £000          | £000                  | £000         | £000          | £000         |
| Corporate Director                 | 171           | 0                     | 0            | 0             | 0            |
| Highways & Transport               | 5,955         | 0                     | (97)         | (169)         | (72)         |
| Planning & Countryside             | 3,927         | (44)                  | (133)        | (232)         | (99)         |
| Culture & Environmental Protection | 21,230        | 44                    | 100          | 171           | 71           |
| <b>Total</b>                       | <b>31,283</b> | <b>0</b>              | <b>(130)</b> | <b>(230)</b>  | <b>(100)</b> |

### 6.1 Review of Revenue Forecast Position as at Quarter Three

The Directorate is currently forecasting an under spend of £230k.

- Highways and Transport is forecasting an under spend of £169k which is largely due to increased parking income and reduced insurance claims. Some of the additional income is being used to offset the pressures from consultancy costs for large planning applications including Siege Cross, Sandleford, North Newbury and Market Street.
- An additional large planning application relating to the Sandleford Development has increased the forecast under spend in Planning and Countryside from £133k in Quarter Two to £232k in Quarter Three. There is a pressure of £40k in the Local Development Framework due to the additional costs of carrying out the Housing Site Allocation Development Plan Document examination.
- In Culture & Environmental Protection there are increased income pressures within Activity Team West Berkshire and the Environmental Health Shared Service which have been mitigated within the Directorate as detailed above.

The income pressure on the shared service is the result of a change in the policy for taxi licences from an annual licence to a three year licence fee. This resulted in a larger than normal income being received in 2015-16, some of which should have been carried forward in line with accounting principles. However the income relating to 2016-17 and 2017-18 was not carried forward as part of the year end close down process. This will be rectified in this financial year and will not therefore result in an ongoing pressure into 2017-18.

The income pressure relating to Activity Team is the result of lost business and a long lead time to develop new business together with reduced uptake for activities.

## 7. Resources Directorate Quarter Three Review

**Figure Six: The year to date track of the Resources Directorate forecast revenue position for financial year 2016-17**

| Resources                      | Net Budget    | Forecast (under)/over |             |               | Change       |
|--------------------------------|---------------|-----------------------|-------------|---------------|--------------|
|                                |               | Quarter One           | Quarter Two | Quarter Three |              |
|                                | £000          | £000                  | £000        | £000          | £000         |
| Chief Executive                | 521           | 0                     | (10)        | (18)          | (8)          |
| Customer Services              | 2,052         | 0                     | (10)        | (91)          | (81)         |
| Finance                        | 2,062         | 0                     | 0           | 11            | 11           |
| Human Resources                | 981           | 0                     | 0           | (6)           | (6)          |
| ICT and Corporate Support      | 2,603         | 0                     | (24)        | (24)          | 0            |
| Legal                          | 952           | 259                   | 260         | 249           | (11)         |
| Public Health                  | 192           | 0                     | 0           | 0             | 0            |
| Strategic Support              | 2,934         | (45)                  | (72)        | (101)         | (29)         |
| Corporate Programme Management | 135           | 0                     | 0           | 0             | 0            |
|                                | <b>12,432</b> | <b>214</b>            | <b>144</b>  | <b>20</b>     | <b>(124)</b> |

### 7.1 Review of Revenue Position as at Quarter Three

The forecast Revenue position for the Resources Directorate is an over spend of £20k.

Legal Services are reporting a forecast of £249k over spend at Quarter Three. This is primarily due to the following:

- Final costs for London Road Industrial Estate procurement challenge costs are £249k for 2016 together with five Planning Inquiries which are estimated to cost a further £51k.
- The forecast income is currently showing a £57k pressure against budget.

## Quarter Three - Supporting Information

- Some of these pressures are being mitigated within the salary budget due to delays in recruiting to vacant posts together with anticipated court fee recovery from the London Rd procurement challenge.

Public Health is forecasting to budget within the Public Health ring fenced grant, any under spend will be allocated to the Public Health Reserve in accordance with the grant conditions.

Strategic Support is forecasting an under spend of £101k at Quarter Three. This is mainly due to:

- Within the Performance Team there are ICT maintenance savings as a result of cancellation of modules which are no longer required (£27k) together with a one off saving due to a contribution from Education Services (£20k) towards the Education IT system.
- A one off saving due to a refund from Sovereign Housing for unused grant contributions to the Neighbourhood Warden Scheme which have accumulated over a number of years and will no longer be required due to the closure of the scheme (£50k).
- There are various salary savings throughout the Service.
- There is a pressure of £30k from reduced income in Land Charges which is being mitigated by some of the above savings.

The Chief Executive Service is showing an under spend of £18k arising from salary savings, release of the contingency budget and Newbury 2025 expenditure which will be met from Capital rather than Revenue.

Customer Services are showing a £90k under spend mainly due to salary savings within the Contact Centre and a lower contribution to superannuation costs. Pressures within the Registrar's Service due to reduction in income are being mitigated within the Service.

ICT and Corporate Support are forecasting an under spend of £24k from vacancy savings and reviewing/renegotiating ICT support contracts and the contract for postal services.

Finance is showing an £11k over spend from recruitment costs and reduced income generating opportunities.

Human Resources are forecasting a £6k under spend from salary savings.

Corporate Programme Management is forecasting to budget.

## 8. Levies and Interest Review as at Quarter Three

- 8.1 Income on interest on investments is currently forecast to be £50k below target. because of the low level of interest rates currently available in the market and a lower cash fund balance in the current year because of use of balances in 2015/16. The forecast shortfall in income has increased by £20,000 since Quarter One because of the reduction in the Bank of England Base rate from 0.5% to 0.25% in



## Quarter Three - Supporting Information

July 2016. Offsetting this is a £100k positive variance forecast to be generated from the clawback of accruals made in 2015-16 over and above what was required.

### 9. Capital – Quarter Three Review

Figure Seven: Capital Position as at Quarter Three

| Capital                   | 2016/17<br>Original<br>Capital<br>Programme<br>£000 | 2016/17<br>Revised<br>Capital<br>Programme<br>£000 | Amount<br>spent/<br>committed<br>to 31/12/16<br>£000 | Forecast<br>spend in<br>year<br>£000 | Forecast<br>(under)<br>over spend<br>in year<br>£000 |
|---------------------------|---|--|--|--------------------------------------|--|
| Communities               | 18,325  | 21,202   | 10,300   | 14,357                               | (6,845)  |
| Environment               | 17,555  | 22,009   | 18,774   | 19,664                               | (2,345)  |
| Resources                 | 2,517   | 2,776  | 2,462  | 2,776                                | 0  |
| <b>Total all services</b> | <b>38,397</b>                                       | <b>45,987</b>                                      | <b>31,536</b>  | <b>36,797</b>                        | <b>(9,190)</b>                                       |

- 9.1 Forecast capital spend in the year is currently £38.4million against a revised budget of £46.0 million with £9.2 million expected to be re-profiled into 2017-18, £6m of which is as a result of delays to schemes at Theale Primary School and Highwood Copse. 68.6% of the 2016-17 capital programme is committed as at the end of Quarter Three.
- 9.2 A breakdown of capital spend and commitments to date is shown in Appendix A (3). The appendix also explains the changes from the original capital programme which was approved by the Council in March 2016. The changes mainly consist of:
- budgets which were unspent at the end of 2015-16 which have been brought forward to 2016-17 to enable the continuation/completion of schemes already underway;
  - additional capital funding from government grants and S106 contributions which have been allocated since March 2016;
  - Other increases to capital budgets, to be funded from other external income or borrowing to be financed from additional revenue income, which have been approved by Executive.
- 9.3 Communities Directorate – 48.6% of the programme is committed at the end of Quarter Three.
- (1) In Adult Social Care, work is underway to provide the locality teams with the means to deliver the New Ways of Working, and to improve co-working with our NHS colleagues. Budgets have also been re-prioritised to provide funds to improve the quality and capacity of the Council's care homes, with a view to reducing pressure on commissioned services. £390k of the current year budget, mainly in respect of equipment for telecare and implementation of the Care Act, is now expected to be spent in 2017-18.
  - (2) The Care Commissioning, Housing and Safeguarding (CCHS) service is in the process of recruiting additional occupational therapists funded from the Disabled Facilities grant budget, to help speed up the processing of



claims, although an under spend of £250k is still forecast on the Council's contribution to DFGs in the current financial year. The service also aims to acquire 21 additional units of temporary accommodation to replace those which are due to be lost through redevelopment. These will be funded from the additional £3million budget for the current year which was approved by the Executive in July, financed from additional rental income. £2million of this budget is expected to be spent in 2016-17 and £1million in 2017-18. Decanting of residents of the Four Houses Corner Gypsy and Traveller site is planned to proceed over the next six months and redevelopment of the site is expected to be completed over the following eighteen months. £20k of the project management budget to complete the implementation of Care Director is also now expected to be re profiled to 2017-18.

- (3) In Children's Services the Multi Agency Service Hub (MASH) is now in place in West Street House and the TriX system to provide complete, up to date and centralised information policies and procedures to all staff is now fully implemented.
- (4) In Education Services delays are still being experienced on to two of the major schools schemes in the 2016-17 programme:
  - Theale Primary school – Education Services staff are still in dialogue with Theale Parish Council about the acquisition of the site earmarked for the new school. However it may still be necessary to proceed with a compulsory purchase order for the site. This is likely to mean that the new school building will not be able to provide places until September 2019 at the earliest.
  - Highwood Copse – Negotiations with Newbury College over the provision of land for access to the site have now been satisfactorily concluded, but the opening of the new school is still planned for September 2018. Funding has been allocated to provide additional places at Fir Tree, Winchcombe and Speenhamland Primary schools, to allow for the delay to the opening of Highwood Copse and to meet ongoing additional demand for primary school places in Newbury.

The delays to these schemes mean that the forecast under spend on the Education programme is still £6.1million as was reported at the end of Quarter Two.

9.4 Environment Directorate – 85.3% of the programme is committed at the end of Quarter Two.

- (1) In Culture and Environmental Protection, funding has been agreed with the Heritage Lottery Fund and work is underway to complete the final stage of fitting out of the West Berkshire Museum. Tenders received for essential maintenance of the Corn Exchange and Newbury Library indicate that there will be a budget pressure of approximately £110k on these two schemes in 2017-18.
- (2) In Highways & Transport, the majority of schemes are progressing well, but the start of works on the Tull Way Attenuation Pond has been delayed due wet weather in 2016. A delay to the start of redevelopment of the

Sterling Cables site (now underway) has also caused a delay to work on the Kings Road Link. £2.125million in respect of these two schemes and for footway improvements at Paices Hill is now expected to be delayed until 2017-18. In addition the Environment Agency has withdrawn £220k funding for flood alleviation in Great Shefford, pending a further review of their approach to flood alleviation in that area.

- (3) In Planning and Countryside the main focus of the programme for this year is the management of the Ridgeway trail. The open spaces team are also working to spend S106 funds on improvements to open spaces.

9.5 Resources Directorate – 88.7% of the programme is committed at the end of Quarter Two.

- (1) Progress of the London Road Industrial Estate redevelopment is still delayed because of a possible appeal in respect of the legal challenge to the scheme.
- (2) In ICT the first stage of phase two of the project to extend Superfast Broadband to the rural areas of West Berkshire is nearly complete. The current year budget for the scheme has been adjusted to reflect external funding received in 2016-17, and West Berkshire Council's contribution of £1.48million has been re profiled to 2017-18.
- (3) Funds have been reallocated within the overall capital programme to enable Customer Services to upgrade of the Qmatic system helps manage and monitor queues in Council's reception area and also to enable improvements to the Council's HR/Payroll system.

## 10. Dedicated Schools Grant – Quarter Three Review

- 10.1 There is a forecast over spend of £1m on the DSG. The forecast over spend on DSG grant income is £697k and is partly as per the decision made by the Schools' Forum when the budget was set in March 2016 to allocate out more grant than that expected to enable the continuation of some key high needs services. This decision was taken after consideration of the two year position whereby it was forecast that the 2016-17 overspend can be met from the 2017-18 DSG allocation, assuming costs overall do not significantly increase and our DSG allocation remains at a similar level.
- 10.2 The remaining £303k variance on grant income is due to the January 2016 early years PVI census returning a lower number than that estimated in the budget. This was notified to the local authority in July and has resulted in a claw back of funding relating to 2015-16 (91k), and a lower estimate of funding for 2016-17.
- 10.3 The final DSG grant position for the financial year won't be known until after the January 2017 census, when the early years block DSG can be forecast based on the census count.

## 11. Options for Consideration

Not applicable – factual report for information

## 12. Proposals

Not applicable – factual report for information

## 13. Conclusion

13.1 The Council is faced with delivering a savings programme of £13.9m in 2016-17 as well as addressing in year pressures as they arise which are currently forecast to be £765k against a net revenue budget of £116.8 million. Transitional funding is being used to help with the savings plans but some will not be fully implemented until 2017-18, which is putting pressure on the 2016-17 budget. The Council is taking steps to maintain financial discipline, to ensure that the agreed savings programme is monitored and to find additional savings to offset the revenue over spend currently forecast. The Council has an excellent track record of managing the savings programme and minimising budget over spends, but if the forecast over spend of £765k remains at year end, it will impact on our reserves.

## 14. Consultation and Engagement

Nick Carter – Chief Executive, John Ashworth – Director, Rachael Wardell - Director

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### Subject to Call-In:

Yes:  No:

The item is due to be referred to Council for final approval

Delays in implementation could have serious financial implications for the Council

Delays in implementation could compromise the Council's position

Considered or reviewed by Overview and Scrutiny Management Commission or associated Task Groups within preceding six months

Item is Urgent Key Decision

Report is to note only

### Strategic Aims and Priorities Supported:

The proposals will help achieve the following Council Strategy aim:

**MEC – Become an even more effective Council**

The proposals contained in this report will help to achieve the following Council Strategy priority:

**MEC1 – Become an even more effective Council**

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## Appendix A (2)

# Summary Revenue Forecast – Quarter Three 2016-17

|  | Budget                                 |                                       | Forecasted Performance                              |   |   |  |  |  | Net<br>Variance<br>£ |
|--|--|---------------------------------------|---|---|---|--|--|--|----------------------|
|  | Original<br>Budget for<br>2016/17<br>£ | Revised<br>Budget for<br>2016/17<br>£ | Expenditure   |   |   | Income   |  |  |                      |
|  |  |                                       | Annual<br>Expenditure<br>Budget for<br>2016/17<br>£ | Annual<br>Expenditure<br>Forecast for<br>2016/17<br>£ | Expenditure<br>Variance for<br>2016/17<br>£ | Annual<br>Income<br>Budget for<br>2016/17<br>£ | Annual<br>Income<br>Forecast for<br>2016/17<br>£ | Income<br>Variance for<br>2016/17<br>£ |                      |
| Education (DSG Funded)                         | -720,890                               | -720,890                              | 95,508,470  | 96,637,810  | 1,129,340                                   | -96,229,360                                    | -97,358,700                                      | -1,129,340                             | 0                    |
| Corporate Director - Communities               | 196,100                                | 196,100                               | 196,100   | 261,950   | 65,850                                      | 0  | -65,850  | -65,850                                | 0                    |
| Adult Social Care                              | 34,934,090                             | 37,323,980                            | 49,908,940  | 51,454,650  | 1,545,710                                   | -12,584,960                                    | -13,337,670                                      | -752,710                               | 793,000              |
| Care Commissioning, Housing & Safeguarding     | 4,325,450                              | 3,968,750                             | 10,942,480  | 11,120,600  | 178,120                                     | -6,973,730                                     | -7,182,320                                       | -208,590                               | -30,470              |
| Childrens Services                             | 15,045,770                             | 15,260,420                            | 15,921,190  | 16,239,620  | 318,430                                     | -660,770                                       | -951,470   | -290,700                               | 27,730               |
| Education                                      | 9,086,000                              | 9,361,650                             | 12,622,850  | 12,648,710  | 25,860                                      | -3,261,200                                     | -3,052,260                                       | 208,940                                | 234,800              |
| Prevention and Developing Community Resilience | 719,910                                | 869,240                               | 1,315,280   | 1,334,930   | 19,650                                      | -446,040                                       | -465,690   | -19,650                                | 0                    |
| <b>Communities</b>                             | <b>63,586,430</b>                      | <b>66,259,250</b>                     | <b>186,415,310</b>                                  | <b>189,698,270</b>                                    | <b>3,282,960</b>                            | <b>-120,156,060</b>                            | <b>-122,413,960</b>                              | <b>-2,257,900</b>                      | <b>1,025,060</b>     |
| Corporate Director - Environment               | 170,930                                | 170,930                               | 170,930   | 170,930   | 0   | 0  | 0  | 0                                      | 0                    |
| Highways & Transport                           | 5,534,540                              | 5,955,110                             | 11,219,010  | 11,650,270  | 431,260                                     | -5,263,900                                     | -5,864,090                                       | -600,190                               | -168,930             |
| Planning & Countryside                         | 3,675,880                              | 3,926,970                             | 5,444,360   | 5,512,360   | 68,000                                      | -1,517,390                                     | -1,817,390                                       | -300,000                               | -232,000             |
| Culture & Environmental Protection             | 21,256,250                             | 21,229,980                            | 27,697,540  | 27,531,490  | -166,050                                    | -6,467,560                                     | -6,130,530                                       | 337,030                                | 170,980              |
| <b>Environment</b>                             | <b>30,637,600</b>                      | <b>31,282,990</b>                     | <b>44,531,840</b>                                   | <b>44,865,050</b>                                     | <b>333,210</b>                              | <b>-13,248,850</b>                             | <b>-13,812,010</b>                               | <b>-563,160</b>                        | <b>-229,950</b>      |
| Chief Executive                                | 520,920                                | 520,920                               | 520,920   | 502,900   | -18,020                                     | 0  | 0  | 0                                      | -18,020              |
| Customer Services                              | 1,892,770                              | 2,052,110                             | 40,969,830  | 41,028,280  | 58,450                                      | -38,917,720                                    | -39,066,670                                      | -148,950                               | -90,500              |
| Finance  | 2,116,340                              | 2,062,040                             | 3,580,830   | 3,571,100   | -9,730                                      | -1,518,790                                     | -1,497,850                                       | 20,940                                 | 11,210               |
| Human Resources                                | 976,980                                | 980,680                               | 1,319,390   | 1,322,230   | 2,840                                       | -338,710                                       | -347,820   | -9,110                                 | -6,270               |
| ICT & Corporate Support                        | 2,547,010                              | 2,603,560                             | 3,496,730   | 3,462,330   | -34,400                                     | -893,170                                       | -882,930   | 10,240                                 | -24,160              |
| Legal Services                                 | 946,570                                | 951,920                               | 1,122,450   | 1,314,450   | 192,000                                     | -170,530                                       | -113,530   | 57,000                                 | 249,000              |
| Public Health & Wellbeing                      | -80,000                                | 191,870                               | 6,381,270   | 6,381,270   | 0   | -6,189,400                                     | -6,189,400                                       | 0                                      | 0                    |
| Strategic Support                              | 2,959,420                              | 2,934,420                             | 3,281,100   | 3,224,600   | -56,500                                     | -346,680                                       | -391,180   | -44,500                                | -101,000             |
| Corporate Programme Management                 | 130,930                                | 134,930                               | 134,930   | 134,930   | 0   | 0  | 0  | 0                                      | 0                    |
| <b>Resources</b>                               | <b>12,010,940</b>                      | <b>12,432,450</b>                     | <b>60,807,450</b>                                   | <b>60,942,090</b>                                     | <b>134,640</b>                              | <b>-48,375,000</b>                             | <b>-48,489,380</b>                               | <b>-114,380</b>                        | <b>20,260</b>        |
| Movement Through Reserves                      | -117,000                               | -3,020,340                            | -3,020,340  | -3,120,340  | -100,000                                    | 0  | 0  | 0                                      | -100,000             |
| Capital Financing & Management                 | 9,274,460                              | 9,301,080                             | 9,704,930   | 9,726,230   | 21,300                                      | -403,850                                       | -375,150   | 28,700                                 | 50,000               |
| Risk Management                                | 1,424,050                              | 561,050                               | 561,050   | 561,050   | 0   | 0  | 0  | 0                                      | 0                    |
| <b>Capital Financing and Risk Management</b>   | <b>10,581,510</b>                      | <b>6,841,790</b>                      | <b>7,245,640</b>                                    | <b>7,166,940</b>                                      | <b>-78,700</b>                              | <b>-403,850</b>                                | <b>-375,150</b>                                  | <b>28,700</b>                          | <b>-50,000</b>       |
| <b>Total</b>                                   | <b>116,816,480</b>                     | <b>116,816,480</b>                    | <b>299,000,240</b>                                  | <b>302,672,350</b>                                    | <b>3,672,110</b>                            | <b>-182,183,760</b>                            | <b>-185,090,500</b>                              | <b>-2,906,740</b>                      | <b>765,370</b>       |

## Appendix A (3)

### Summary Capital Forecast – Quarter Three 2016-17

#### *Summary of Budget Changes, Spend and Commitments by Service*

| Service Area                               | Original Budget 2016/17 | 15/16 Slippage   | Other Agreed Changes to 2016/17 Budget (2) | Revised Budget for 2016/17 (1) | Expenditure to date | Revised Budget not yet spent | Committed to date (order placed, not yet paid) | Revised Budget not yet committed |
|--|-------------------------|------------------|--|--------------------------------|---------------------|------------------------------|--|----------------------------------|
|  | £                       | £                | £  | £                              | £                   | £                            | %  | £                                |
| <b>COMMUNITIES DIRECTORATE</b>             |                         |                  |  |                                |                     |                              |  |                                  |
| Adult Social Care                          | 888,360                 | 359,650          | 87,000                                     | 1,335,010                      | 506,569             | 62.1%                        | 26,961   | 60.0%                            |
| Care Commissioning, Housing & Safeguarding | 2,593,500               | 1,238,110        | 625,450                                    | 4,457,060                      | 1,240,773           | 72.2%                        | 181,391  | 68.1%                            |
| Children's Services                        | 20,000                  | 35,960           | (21,500)                                   | 34,460                         | 22,250              | 35.4%                        | -  | 35.4%                            |
| Education Services                         | 14,823,010              | 273,970          | 278,500                                    | 15,375,480                     | 6,979,958           | 54.6%                        | 1,343,284                                      | 45.9%                            |
| <b>Total for Communities Directorate</b>   | <b>18,324,870</b>       | <b>1,907,690</b> | <b>969,450</b>                             | <b>21,202,010</b>              | <b>8,749,550</b>    | <b>58.7%</b>                 | <b>1,551,635</b>                               | <b>51.4%</b>                     |
| <b>ENVIRONMENT DIRECTORATE</b>             |                         |                  |  |                                |                     |                              |  |                                  |
| Culture & Environmental Protection (CEP)   | 456,450                 | 787,890          | 14,210                                     | 1,258,550                      | 367,076             | 70.8%                        | 272,547  | 49.2%                            |
| Highways & Transport                       | 16,735,670              | 1,661,070        | 1,811,490                                  | 20,208,230                     | 15,608,016          | 22.8%                        | 2,192,685                                      | 11.9%                            |
| Planning & Countryside                     | 362,630                 | 178,850          | 0  | 541,480                        | 248,016             | 54.2%                        | 84,196   | 38.6%                            |
| <b>Total for Environment Directorate</b>   | <b>17,554,750</b>       | <b>2,627,810</b> | <b>1,825,700</b>                           | <b>22,008,260</b>              | <b>16,223,108</b>   | <b>26.3%</b>                 | <b>2,549,427</b>                               | <b>14.7%</b>                     |
| <b>RESOURCES DIRECTORATE</b>               |                         |                  |  |                                |                     |                              |  |                                  |
| Chief Exec                                 | 45,000                  | 8,090            | 0  | 53,090                         | 1,888               | 96.4%                        | -  | 96.4%                            |
| Finance                                    | 25,000                  | 23,970           | (34,740)                                   | 14,230                         | 147,519             | -936.7%                      | 1,473  | -947.0%                          |
| ICT and Corporate Support                  | 2,296,090               | 294,300          | (232,080)                                  | 2,358,310                      | 1,094,846           | 53.6%                        | 1,059,917                                      | 8.6%                             |
| Legal Services                             | 0                       | 1,930            | 0  | 1,930                          | 2,174               | -12.6%                       | 0  | -12.6%                           |
| Strategic Support                          | 151,000                 | 155,160          | 3,830                                      | 309,990                        | 138,485             | 55.3%                        | 0  | 55.3%                            |
| Customer Services                          | 0                       | (33,730)         | 73,030                                     | 39,300                         | 15,040              | 61.7%                        | 0  | 61.7%                            |
| <b>Total for Resource Directorate</b>      | <b>2,517,090</b>        | <b>449,720</b>   | <b>-189,960</b>                            | <b>2,776,850</b>               | <b>1,399,952</b>    | <b>49.6%</b>                 | <b>1,061,390</b>                               | <b>11.4%</b>                     |
| <b>Totals</b>                              | <b>38,396,710</b>       | <b>4,985,220</b> | <b>2,605,190</b>                           | <b>45,987,120</b>              | <b>26,372,611</b>   | <b>42.7%</b>                 | <b>5,162,452</b>                               | <b>31.4%</b>                     |

*Revised budget includes additional grants and contributions received and/or allocated in 2016/17, less funds reprofiled into 2017/18*

## Appendix B

### Equality Impact Assessment

| Is this item relevant to equality?   | Please tick relevant boxes | Yes                      | No                                  |
|--|----------------------------|--------------------------|-------------------------------------|
| Does the policy affect service users, employees or the wider community and:  |                            |                          |                                     |
| • Is it likely to affect people with particular protected characteristics differently?   |                            | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| • Is it a major policy, significantly affecting how functions are delivered?   |                            | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| • Will the policy have a significant impact on how other organisations operate in terms of equality?   |                            | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| • Does the policy relate to functions that engagement has identified as being important to people with particular protected characteristics? |                            | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| • Does the policy relate to an area with known inequalities?   |                            | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| <b>Outcome</b> (Where one or more 'Yes' boxes are ticked, the item is relevant to equality)  |                            |                          |                                     |
| Relevant to equality - Complete an EIA available at <a href="http://intranet/EqIA">http://intranet/EqIA</a>                                  |                            |                          | <input type="checkbox"/>            |
| Not relevant to equality   |                            |                          | <input checked="" type="checkbox"/> |