

# REPORT FOR: CABINET

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<b>Date of Meeting:</b>	13 February 2014
<b>Subject:</b>	Revenue and Capital Monitoring for Quarter 3 as at 31 December 2013
<b>Key Decision:</b>	Yes
<b>Responsible Officer:</b>	Simon George, Director of Finance and Assurance
<b>Portfolio Holder:</b>	Councillor Tony Ferrari, Portfolio Holder for Finance
<b>Exempt:</b>	No
<b>Decision subject to Call-in:</b>	No, as the decision is reserved to Council
<b>Enclosures:</b>	Appendix 1 - Revenue Directorates Summary Appendix 2 - MTFS Tracker Appendix 3 - Debt Management

## Section 1 – Summary and Recommendations

This report sets out the Council's revenue and capital monitoring position as at 31 December 2013:

### Recommendations:

1. To note the revenue and capital forecast outturn position at the end of Quarter 3 (December 2013);
2. To note the Capital virements detailed in paragraphs 55;
3. To recommend to Council the approval of an increase in the Empty Property Grants budget of £0.100m as detailed in paragraph 58 in respect of additional grant funding received in the current year.

### Reason (for recommendation)

To ensure that Cabinet is updated on the forecast revenue and capital financial position for 2013-14, that budget virements are agreed in line with Financial Regulations and available external funding is fully utilised to achieve Council priorities.

## Section 2 – Report

### Introduction

1. The 2013-14 Quarter 3 revenue financial monitoring indicates a forecast overspend of £1.903m. This represents an adverse variance of 1.1% against the approved revenue budget of £181.063m as summarised in table 1 below. The forecast overspend has increased by £0.02m since Quarter 2.

**Table 1: Revenue Monitoring – Quarter 3 2013-14**

Directorate	Quarter 3 Revenue Variance £m	Quarter 2 Revenue Variance £m	Change £m
Resources	(0.08)	(0.18)	0.10
Environment & Enterprise	0.78	0.80	(0.02)
Community, Health & Wellbeing	1.00	1.18	(0.18)
Children & Families	0.93	0.81	0.12
Directorates Subtotal	2.63	<b>2.61</b>	0.02
Corporate/below the Line	(0.73)	(0.73)	0.00
<b>General Fund Total</b>	<b>1.90</b>	<b>1.88</b>	<b>0.02</b>

2. The main areas of the £1.90m overspend are summarised below :-
  - Resources directorate – Customer services & legal savings are behind schedule but are offset by savings on the Harrow Help scheme and pension augmentation costs
  - Environment and Enterprise directorate – Delay in implementing Towards Excellence £1.6m, and dry recyclables income £0.4m which is partially offset by additional parking income (£0.9m) and savings on the Fraikin contract (£.026m)
  - Community, Health & Wellbeing – Key pressures: delay in implementing leisure & libraries outsource £0.45m, allocation of late saving in Adults Services £0.15m, and unachieved transformation procurement savings £0.23m.
  - Children and Families – Key pressures: Children’s Placements £0.2m, Social Worker staffing £0.1m, Teacher’s Centre income shortfall £0.3m, and Children with Disabilities £0.2m.
3. Due to the challenging financial environment and the risks around service demands & delivery, directorates are facing a challenging time to manage and contain existing and emerging issues. Management teams are continuing to take actions to mitigate these pressures which are monitored and reported in a timely way.

### SERVICE DIRECTORATES

4. The Quarter 3 forecast shows a potential net budget overspend of £2.63m on directorate budgets, and £1.90m overall after accounting for corporate items.

### **RESOURCES–UNDER SPEND OF £0.08m**

5. At Quarter 3, a forecast under spend of £0.08m is anticipated, a reduction of £0.10m from the Quarter 2 forecast.

6. The key reason for the forecast pressure is an adverse movement of £0.13m for Customer Services due to an increase in the costs of administration of an additional 20,000 Penalty Charge Notices and under achieved summons income due to less summonses being issued and the recovery strategy to delay the issuing of summons against benefit recipients.

#### **ENVIRONMENT AND ENTERPRISE – OVERSPEND £0.78M**

7. At Quarter 3, Environment & Enterprise are reporting a projected overspend of £0.78m, over the total net controllable budget of £24.1m. This is a reduction of £0.02m from the Quarter 2 forecast.
8. A shortfall in income in relation to the dry recyclable contracts has been offset by the renegotiation of the Fraikin transport contract and increased income in other areas.
9. Unachieved Medium Term Financial Strategy (MTFS) savings [red rated] of £2.49m have been offset by additional forecast parking revenue £1.30m, funding from risk reserve £0.22m and overachieved income including commercial property rents £0.13m, penalty charges £0.11m, recoverable expenses £0.09m and licences £0.09m.
10. The budgets are being robustly monitored by the service and other opportunities are being explored in order to reduce the forecast overspend further by the end of the financial year.

#### **COMMUNITY, HEALTH AND WELLBEING – OVERSPEND £1.0m**

11. Community, Health and Wellbeing are forecasting an over spend of £1.0m at Quarter 3, compared to £1.18m at Quarter 2.

#### **Adult Services – overspend of £0.159m**

12. Adults Services are reporting a projected overspend of £0.159m against a net budget of £62.58m. This is a slight increase on Quarter 2 which was £0.154m overspent.
13. MTFS savings for Day Care and Residential Strategic Reviews are reporting pressures of £0.7m although the savings target will be achieved in full over the two year period up to 2014-15.
14. A significant part of this in year pressure has been alleviated by the early achievement of the 14-15 Supporting People savings, together with a review of income on the Placement budget.
15. Adult Services has achieved a virtually balanced budget in relation to controllable spend, therefore leaving the overspend reflecting the late savings allocation. The majority of Adults budgets are demand led and Harrow Council has a statutory duty to meet vulnerable adults' needs. It is therefore challenging to strike a balance between safeguarding adults against harm and abuse and balancing the budgets at the same time.
16. A number of cases have come over to the authority from the Clinical Commissioning Group including via the Independent Panel process leading to increased cost which has not yet been built into the forecast. A decision will be required around how best to use the Business Risk Reserve in this respect. This together with any increased care costs due to the winter period (over and above that already assumed) could worsen the outturn position now being reported.

#### **Community and Culture – overspend of £0.784m**

17. Community and Culture is reporting a projected overspend of £0.784m against a total net budget of £8.029m, this is a £0.004m increase from Quarter 2.

18. A significant part of the forecast overspend is due to the delayed decision making for outsourcing Library and Leisure Services. The estimated impact of this is £0.545m. A request for an allocation from the Council's general contingency will be made later in the year when the figure can be finalised following confirmation of the start date of the new contract.

19. Other material additional pressures relate to; unachievable MTFs income targets at Harrow Arts Centre of £0.11m, unachievable MTFs savings against employee budgets across the Directorate of £0.11m, and £0.05m relating to late corporate savings.

### Housing General Fund – Underspend of £0.174m

20. The Housing General fund is reporting a projected under spend of £0.17m against a total net controllable budget of £3.898m. This compares to an over spend of £0.009m at Quarter 2.

21. B&B net expenditure is expected to be lower than budgeted despite the number of families in B&B reaching 115 as at 31 Dec 2013.

22. A review of the age profile of debtors, mainly B&B and Private Sector Leasing placements, indicates a pressure of £0.052m as a contribution towards bad debts. This is reflected in the forecast outturns.

23. Due to welfare reform, landlords are now very nervous about housing benefit dependant households, and there is increasing competition between councils who are offering large incentive payments. The Council is now making increased incentive payments which exceptionally can be up to 3 months rent or 10% top up rent, which is in line with neighbouring boroughs payments, and is dependant on the location, type of property and urgency of placement.

24. A review of cases which may qualify for assistance from the Council's Discretionary Housing Payments (DHP) allocation indicated some £0.200m may be drawn down. This is reflected in the forecasts and has resulted in a favourable variation as this income was not included in the budgets.

### Housing Revenue Account

25. Expenditure on external decorations, originally expected to be funded from revenue resources, will now be delivered as part of the wider enveloping capital scheme resulting in additional revenue capacity.

26. Other significant variations include lower than expected expenditure on Grants to Move initiatives, higher than expected spend on the affordable housing initiative, an increased charge for depreciation, resulting from a revised policy agreed with external auditors offset by additional rental income.

**Table 2 - HRA**

	Revised Budget	Forecast Outturn	Quarter 3 Variance	Variance	Quarter 2 Variance
	£000	£000	£000		£000
Balance b/f	-3,469	-3,469	294	-8.5%	294
(Surplus) / Deficit	-515	-456	98	-19.0%	-177
Balance c/f	-3,984	-3,925	-3,533	88.7%	117

## **Public Health - £0m variance**

27. It is likely that there will be larger than anticipated balances at the end of the financial year. Expenditure to date is lower than anticipated, largely due to delays in providers submitting invoices for payment as a result of contract finalisation but also staff vacancies, delays in commencing some of the investment projects, together with prudent assumptions made around contingencies and liabilities to avoid over committing the grant.
28. These balances will be carried forward within specific Public Health reserves and will enable the funding of expenditure committed in 2013-14 and provide capacity for additional one-off projects to be delivered (subject to the relevant approvals).
29. NHS England have recently announced the extension of the ring-fenced grant for a further year to 31st March 2016. A risk of approx. £0.115m remains around the payment of the legacy invoices – it is assumed that these will be funded nationally or by the CCG, although further guidance is awaited.

### **Transformation –overspend £0.229m**

30. There is a forecast £0.229m overspend at Quarter 3, unchanged from Quarter 2, principally reflecting the additional procurement savings across the division notionally held in this area. A number of projects are underway which it is hoped will enable this saving to be achieved but this will be monitored and reduced when the programme has been quantified with more certainty.

## **CHILDREN & FAMILIES - OVERSPEND £0.81M**

31. As at period 9 the Children's and Families Directorate is forecasting to be overspent by £0.930m on Council funded areas. This compares to £0.815m at Quarter 2. The main areas of pressure are Children's Placements £0.148m, Social Worker Staffing £0.175m, Teachers Centre shortfall of income £0.250m, Special Needs Transport £0.072m and Children with Disabilities placements and staffing £0.132m. A management review of the £0.373m unachievable procurement savings has taken place and £0.214m can be offset in year by one off uncommitted budgets leaving a residual in year pressure of £0.159m.
32. There are currently risks around £0.467m of unpaid 2012-13 PCT debt and the ongoing 2013-14 budgeted contributions of £0.415m from the Clinical Commissioning Group (CCG) for the health element of residential schools placements and children with disabilities all of which are not included in the reported variances. Senior management are in continued discussions with the Clinical Commissioning group around the 2012-13 PCT debt and the 2013-14 continuing contributions. The reported variances assume that the outstanding debt will be collected and the 2013-14 budgeted contributions from the Clinical Commissioning Group will be agreed. The risk around the Clinical Commissioning Group agreeing the 2013-14 budgeted contributions was flagged up in the 2013-14 budget setting Cabinet report as a risk and is mitigated by contingency that the Council holds in relation to cost pressures associated to services jointly delivered with health partners.

## **CORPORATE BUDGETS**

### **Interest and Finance Charges**

33. It is currently forecast that there will be a £0.730m under spend largely attributable to savings on the minimum revenue provision. This is a result of the slippage that occurred on the 2012-13 capital programme.

## Central Contingency

34. The 2013-14 central contingency is £3.17m and is set aside to fund unforeseen pressures arising in-year. To date directorates have identified potential draw downs of £0.960m from the contingency.

## Levies.

35. These are forecast to be on budget.

## MTFS IMPLEMENTATION TRACKER

36. The 2013-14 budget includes approved directorate MTFS net savings of £21.8m.

37. Appendix 2 attached lists the position on implementation against the savings and growth included in 2013-14. Red rated savings (those unlikely to be delivered in-year) in 2013-14 total £4.763m. The following table summarises the position across directorates.

**Table 3 - Savings Tracker Summary**

	Resources	Environment & Enterprise	Community, Health & Wellbeing	Children & Families	Total
	£000	£000	£000	£000	£000
Red	-181	-2,569	-1,711	-302	-4,763
Amber	-782	-1,919	-1,245	-478	-4,424
Green	-3,541	-3,002	-3,751	2,381	-12,675
Total	-4,504	-7,490	-6,707	3,161	-21,862

38. A number of the savings rated red have an ongoing impact in 2014-15. The MTFS refresh process has addressed a number of these.

## INFLATION AND CORPORATE ITEMS

39. The April 2013 pay award of 1% has been implemented and an inflation allocation of £0.925m has been made to service directorates.

## Carry Forwards and Earmarked Reserves

40. The cabinet approved 2012-13 carry-forwards of £3.268m which have been included within individual directorate budgets.

41. Earmarked reserve balances including the Local Authority Area (LAA) Grant £0.339m and the Housing Benefit PFI grant £0.041m have been included within the directorate's budgets.

42. The balance on the Transformation and Priority Initiatives Fund (TPIF) brought forward from 2012-13 was £1.117m. The following draw downs totalling £0.684m have been approved against the fund and are reflected in the approved budget for directorates:

- £0.100m Welfare Reform
- £0.100m Reversal of wilderness parks saving
- £0.080m Rapid response cleansing and volunteer support service
- £0.050m Neighbourhood champions scheme
- £0.060m Rapid response parks maintenance service

- £0.090m Community engagement recycling support team
- £0.075m Beat sweeper support to secondary shopping areas
- £0.070m Opening and locking gates in parks and cemeteries
- £0.035m Dog waste collection
- £0.0245m Back garden building analysis and thermal survey

This leaves a balance of £0.433m on the fund at Quarter 3.

## RESERVES AND PROVISIONS

43. The Council must hold adequate provisions and reserves balances against known and anticipated events and in respect of its statutory duties as appropriate. General non earmarked balances stand at £8.646m. All the provisions are reviewed on a quarterly basis. As at Quarter 3 the Council has adequate provisions in respect of Insurance, Litigation and Employment cases.

## DEBT MANAGEMENT

44. The latest position on Council Tax, Business Rates and Housing Benefits bad debts provision is included within Appendix 3.

## Write Offs

45. A number of write off's totalling £25,337 have taken place under delegated authority by the Director of Finance and Assurance during the quarter, where either there is no reasonable prospect of recovery or they are uneconomic to pursue.

## Capital Programme

Table 4 – Capital Programme Forecast at Quarter 3

Directorate	Original Programme	CFWD's	Adjustments	TOTAL BUDGET	Actuals	Commitments	Forecast	Forecast Variance	CFWD's
Community, Health & Wellbeing	3,545	2,543	1,961	8,048	1,363	502	5,267	-2,782	2,781
Children & Families	6,404	11,997	14,314	32,715	5,970	1,135	17,645	-15,071	15,071
Environment & Enterprise Resources	13,798	7,007	-354	20,450	5,916	5,681	18,609	-1,842	1,133
	5,390	8,059	3,578	17,027	3,630	4,920	15,445	-1,583	1,583
<b>TOTAL GENERAL FUND</b>	<b>29,137</b>	<b>29,605</b>	<b>19,500</b>	<b>78,241</b>	<b>16,879</b>	<b>12,238</b>	<b>56,964</b>	<b>-21,277</b>	<b>20,568</b>
TOTAL HRA	7,634	757	0	8,390	2,578	2,758	7,464	-926	0
<b>TOTAL GENERAL FUND &amp; HRA</b>	<b>36,770</b>	<b>30,362</b>	<b>19,500</b>	<b>86,631</b>	<b>19,457</b>	<b>14,996</b>	<b>64,429</b>	<b>-22,203</b>	<b>20,568</b>
TOTAL BELOW THE LINE ITEMS	12,411	0	-5,818	6,593	0	0	0	-6,593	0
<b>TOTAL CAPITAL PROGRAMME</b>	<b>49,181</b>	<b>30,362</b>	<b>13,682</b>	<b>93,225</b>	<b>19,457</b>	<b>14,996</b>	<b>64,429</b>	<b>-28,796</b>	<b>20,568</b>
<b>NOTE:</b>									
<u>General Fund Funding:</u>									
Grant	-8,747	-14,076	-14,459	-37,282			-21,610	15,672	-15,633
Section 106		-427	-12	-439			-190	249	-155
RCCO		-63	-47	-110			-47	63	-65
Capital Receipt		0	-3,578	-3,578			-3,578	0	0
Borrowing	-20,390	-15,039	-1,404	-36,833			-31,540	5,293	-4,715
<b>TOTAL GENERAL FUND</b>	<b>-29,137</b>	<b>-29,605</b>	<b>-19,500</b>	<b>-78,242</b>	<b>0</b>	<b>0</b>	<b>-56,964</b>	<b>21,278</b>	<b>-20,568</b>
<u>HRA Funding:</u>									
Grant		-42		-42			0	42	0
DRF	-7,633	-715		-8,348			-7,464	884	0
<b>TOTAL HRA</b>	<b>-7,633</b>	<b>-757</b>	<b>0</b>	<b>-8,390</b>	<b>0</b>	<b>0</b>	<b>-7,464</b>	<b>926</b>	<b>0</b>

46. The 2013-14 capital programme agreed by Council in February 2013, adjusted for slippage from 2012-13 outturn and other budget movements totals £93.2m at Quarter 3. The revised budget as at Quarter 3 includes £30.4m slippage from 2012-13 and additional grant funded expenditure of £14.8m. The forecast under spend at Quarter 3 is £28.8m, of which it is anticipated carry forwards of £20.6m will be requested. The main reasons for variances are as follows:

#### **COMMUNITY, HEALTH AND WELLBEING - £2.78M UNDERSPENT**

47. The largest element of this is slippage at Headstone Manor while the Heritage Lottery funding is confirmed (£0.895m). In addition MOSAIC implementation has been delayed due to delays in the release of software by the supplier (£0.501m) and delays are being experienced on Capital Strategic reviews (£0.687m). Slippage is also occurring on a number of other smaller projects within the directorate.

48. There will be a request for the under spends to be carried forward to 2014-15.

#### **CHILDREN AND FAMILIES - £15.07M UNDERSPENT**

49. The programme includes additional grant funding for the School expansion programme received in year, which was reported to Cabinet in October 2013. The programme is now being reprofiled and a carry forward will be requested for all of the under spend to be carried forward to 2014-15.

#### **ENVIRONMENT AND ENTERPRISE - £1.84M UNDERSPENT**

50. Harrow Card is no longer progressing (£0.460m) and High Priority Plan Maintenance on Corporate Property has a saving of (£0.072m) as a result of escalating costs at the Harrow Arts Centre leading to the work being stopped.

51. There are a number of projects with slippage - Pinner Park Farm (£0.590m), Carbon Reduction Programme (£0.105m), Town Centre Regeneration (£0.250m) and a number of smaller sums on other projects. There will be a request for carry forward to 2014-15 on these projects.

#### **RESOURCES - £1.58M UNDERSPENT**

52. Spend is slipping to 2014-15 on a number of IT and Business Transformation Programme projects. Some projects, e.g. Mobile and Flexible working had delayed starts, pending approval. SAP improvements have been delayed due to a change freezes while SAP is upgraded. The Waste hardware refresh has been deferred as the equipment does not need to be replaced yet.

53. There will be a request for the under spends to be carried forward to 2014-15.

#### **HOUSING REVENUE ACCOUNT - £0.926M UNDERSPENT**

54. The variance reflects a large number of minor unders and overs within the housing programme.

#### **BELOW THE LINE ITEMS - £6.59M UNDERSPENT**

55. The under spend of (£6.59m) represents budget not being required in respect of land acquisitions (£4.5m), potential BTP projects not being developed (£1.6m) and funding for the school expansion programme not being required from Harrow resources (£0.5m) as grant funding has been obtained from the DfE.

## **Capital Virement**

56. Realignments totalling £0.842m have been approved during Quarter 3 through delegated authority by the Director of Finance and Assurance to ensure delivery of capital works within the HRA. These comprise enveloping works at Francis Road (£0.357m), replacement of gas central heating systems brought forward from 2014-15 programme (£0.229m), garage demolition (£0.100m) and other works (£0.156m). They are funded from reductions to Enveloping (£0.357m), Heating (£0.030m), kitchens/bathrooms (£0.167m), Door entry (£0.032m), Structural works (£0.100m), Repairs capitalisation (£0.128m), Sheltered warden (£0.028m).

## **Addition to Capital Programme**

57. The Council is expecting to receive grant funding of approximately £0576m over 2013-14 and 2014-15 for the renovation of properties in the Private Rented Sector (£0.100m from the Mayor of London Fund, £0.089m from West London Housing Alliance, and the balance £0.387m from the Homes & Communities Agency).

58. Under the grant conditions, £0.487m of this must be spent by 31 March 2015. These grants will be used for the renovation of private properties, in partnership with private landlords, in exchange for nomination rights in favour of the Council thereby alleviating demand for temporary accommodation and pressure on the General Fund. These initiatives will therefore assist in the achievement of the £0.300m MTFs saving relating to empty homes initiatives.

59. To ensure adequate financial resources are available for this initiative, Cabinet is requested to recommend an increase in budget of £0.100m for 2013-14. The grant to be spent in 2014-15 has been incorporated into the recommendations of the capital programme reported elsewhere on this agenda.

## **Legal Implications**

60. There are none directly related to this report.

## **Financial Implications**

61. Financial matters are integral to the report.

## **Performance Issues**

62. Good financial performance is essential to achieving a balanced budget. The financial performance is integrated with the strategic performance of the Council through quarterly Improvement Boards for each Directorate where the financial position is considered at the same time as performance against key projects, service KPIs (including customer data and complaints) and workforce. Monitoring of finance and performance is reported regularly to the Corporate Strategic Board and Cabinet and is also considered by the Council's Performance and Finance Scrutiny Sub-Committee.

63. The overall projected percentage variance from the general fund revenue budget is 1.1% overspent, £1.903m. Further detail at service level is shown in appendix 1.

64. MTFs Implementation: Appendix 2 details progress on the investment and savings items approved as part of the 2013-14 budget. The overall position on savings is that 58% of the savings are RAG rated as green, 21% RAG rated amber and 21% RAG rated red.

65. There is a performance target of 90% of the approved capital programme for 2013-14 being spent in year. The current projection is for spend excluding below the line items to be 74% of budget.

66. Council Tax Collection: The collection rate is slightly below the target profile at 83.6%% against a profile of 85%. This reflects non or under payments by the 12,000 working age recipients of council tax support, who previously did not pay Council Tax. The position is being monitored and recovery action taken as appropriate.

67. Business Rates Collection: The collection rate is 1.7% below profile at 85.0%. Payments have been delayed in relation to the properties included within the leisure and libraries contract. This is pending finalisation of the charitable status of the new taxpayer and mandatory relief granted.

### Environmental Impact

68. There are none directly related to this report.

### Risk Management Implications

69. The risks to the Council and how they are being managed are set out in the report:

Risks included on Directorate risk registers? Yes

### Equalities Implications

70. There are no direct equalities impacts arising from the decisions within this report.

### Corporate Priorities

71. This report deals with Revenue and Capital monitoring which is key to delivering the Council's corporate priorities.

## Section 3 - Statutory Officer Clearance

Name: Dawn Calvert	<input checked="" type="checkbox"/>	on behalf of the Chief Financial Officer
Date: 20 January 2014		
Name: Linda Walker	<input checked="" type="checkbox"/>	on behalf of the Monitoring Officer
Date: 29 January 2014		

## Section 4 – Performance Officer Clearance

Name: Alex Dewsnap	<input checked="" type="checkbox"/>	Divisional Director Strategic Commissioning
Date: 30 January 2014		

## Section 5 – Environmental Impact Officer Clearance

Name: Andrew Baker

on behalf of the  
Corporate Director  
(Environment & Enterprise)

Date: 29 January 2014

## Section 6 - Contact Details and Background Papers

**Contact: Dawn Calvert**, Head of Strategic Finance & Business

[dawn.calvert@harrow.gov.uk](mailto:dawn.calvert@harrow.gov.uk)

**Tel:** 020 8424 1393

### Background Papers:

Revenue and Capital Monitoring for Quarter 2 as  
at 30 September 2013

<http://modern.gov:8080/documents/g61434/Public%20reports%20pack%20Thursday%2012-Dec-2013%2018.30%20Cabinet.pdf?T=10> Dec 2013 Cabinet

Final Revenue Budget and Medium Term  
Financial Strategy 2013-14 to 2016-17

<http://modern.gov:8080/documents/g61411/Public%20reports%20pack%20Thursday%2028-Feb-2013%2019.30%20Council.pdf?T=10> Council 28 Feb 2013

**Call-In Waived by the  
Chairman of Overview and  
Scrutiny Committee**

**NOT APPLICABLE**

*[Call –in does not apply as the decision  
is reserved to Council]*

## Appendix 1: Revenue Directorates Summary

	Revised Budget	Actual to date	Forecast Outturn	Quarter 3 Variance	Variance	Quarter 2 variance
	£000	£000	£000	£000	%	£000
<b>Resources</b>						
<b>Controllable Budget</b>						
Director of Resources	976	633	930	(46)	(4.7%)	106
Customer Services	23,613	4,748	23,684	71	0.3%	(202)
Finance & Assurance	10,758	8,548	10,651	(107)	(1.0%)	(32)
HRD & Shared Services	3,826	2,704	3,741	(85)	(2.2%)	(33)
Legal & Governance	3,504	1,616	3,619	115	3.3%	50
Procurement	1,048	1,102	1,026	(22)	(2.1%)	13
Strategic Commissioning	2,983	1,870	2,980	(3)	(0.1%)	(84)
<b>Total Controllable Budget</b>	<b>46,708</b>	<b>21,221</b>	<b>46,631</b>	<b>(77)</b>	<b>(0.2%)</b>	<b>(181)</b>
Uncontrollable Budget	(14,725)	(15,576)	(14,725)	0	0.0%	0
<b>Total Directorate Budget</b>	<b>31,983</b>	<b>5,645</b>	<b>31,906</b>	<b>(77)</b>	<b>(0.2%)</b>	<b>(181)</b>
<b>Environment and Enterprise</b>						
<b>Controllable Budget</b>						
Directorate Management	979	(984)	979	0	0.0%	0
Community Safety	(4,084)	(4,311)	(4,855)	(771)	18.9%	(872)
Property & Infrastructure	8,565	4,682	8,418	(147)	(1.7%)	(6)
Public Realm Services	18,228	14,899	19,616	1,388	7.6%	1,407
Enterprise	451	(2,864)	764	313	69.4%	271
<b>Total Controllable Budget</b>	<b>24,139</b>	<b>11,422</b>	<b>24,922</b>	<b>783</b>	<b>3.2%</b>	<b>800</b>
Uncontrollable Budget	14,497	2,042	14,497	0	0.0%	0
<b>Total Directorate Budget</b>	<b>38,636</b>	<b>13,464</b>	<b>39,419</b>	<b>783</b>	<b>2.0%</b>	<b>800</b>
<b>Community, Health and Wellbeing</b>						
<b>Controllable Budget</b>						
Adult Services	56,236	42,913	56,395	159	0.3%	154
Community and Culture	4,385	3,595	5,168	783	17.9%	780
Housing General Fund	3,898	2,915	3,724	(174)	(4.5%)	9
Public Health	626	3,356	626	0	0.0%	0
Transformation	192	144	421	229	119.3%	229
<b>Total Controllable Budget</b>	<b>65,337</b>	<b>52,923</b>	<b>66,334</b>	<b>997</b>	<b>1.5%</b>	<b>1,172</b>
Uncontrollable Budget	13,655	5,779	13,655	0	0.0%	0
<b>Total Directorate Budget</b>	<b>78,992</b>	<b>58,702</b>	<b>79,989</b>	<b>997</b>	<b>1.3%</b>	<b>1,172</b>
<b>Children and Families</b>						
<b>Controllable Budget</b>						
Management & Business Support	3,526	2,733	3,685	159	4.5%	0
Early Intervention Services	5,205	3,407	5,175	(30)	(0.6%)	(28)
Targeted Services	16,715	12,630	17,038	323	1.9%	328
Commissioning & Schools	2,836	(707)	3,110	274	9.7%	276
Special Needs	7,925	4,771	8,129	204	2.6%	239
Schools	37	(1,174)	37	0	0.0%	0
<b>Total Controllable Budget</b>	<b>36,244</b>	<b>21,660</b>	<b>37,174</b>	<b>930</b>	<b>2.6%</b>	<b>815</b>
Uncontrollable Budget	10,554	3,697	10,554	0	0.0%	0
<b>Total Directorate Budget</b>	<b>46,798</b>	<b>25,357</b>	<b>47,728</b>	<b>930</b>	<b>2.0%</b>	<b>815</b>
<b>Total Directorate Budgets</b>	<b>196,409</b>	<b>103,168</b>	<b>199,042</b>	<b>2,633</b>	<b>1.3%</b>	<b>2,606</b>
Corporate Items	(15,346)	1,339	(16,076)	(730)	4.8%	(730)
<b>Total Budget Requirement</b>	<b>181,063</b>	<b>104,507</b>	<b>182,966</b>	<b>1,903</b>	<b>1.1%</b>	<b>1,876</b>

## **Appendix 1: Revenue Directorates Summary**

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