

## Cabinet Report for noting / information 2017

<b>Heading: Period 10 (end of January 2017) Finance Report for noting</b>	
<b>Ward: City Wide</b>	<b>Cabinet lead: Cllr. Craig Cheney</b>
<b>Author: Denise Murray</b>	<b>Job title: Service Director; Finance and s.151 Officer</b>

### **Purpose of briefing, summary of issue / proposal:**

To provide a progress report on the Council's overall financial performance against revenue and capital budgets for the 2016/17 financial year that were approved by Council on the 16th February 2016. The report focuses on significant variances to meeting the budget in 2016/17 in order to take timely actions to deliver a balanced position at year end.

The Council is in a serious financial position forecasting a General Fund revenue outturn deficit of £11.6m before use of general reserves. This represents a net increase to the deficit of £0.6m since P9, being increases of £3.1m less decreases of £2.5m, from the Period 9 forecast. Efforts have been ongoing to address the deficit to ensure that we end the financial year in a balanced position, and minimise the impact on the 2017/18 budget.

The adverse movement in the deficit arises primarily as a consequence of increased projected outturn in the People Directorate of £1m which is detailed in section 13 of the report.

As outlined in previous reports, the Strategic and Service Directors have put in place a number of activities aimed at bringing the position closer to balance and details of the actual and potential impact of these actions are included in this report. It should be noted that as savings have been identified through the Corporate Savings Programme, and then validated, they have been secured by reducing relevant budgets across directorates. Therefore, net revenue service budgets have been reducing throughout the financial year.

In addition to the mitigating actions highlighted in previous reports, the Council continued its freeze on non-essential spend and the impact of this will be detailed in the provisional outturn report, which is scheduled to be considered by Cabinet in May.

There is currently a forecast underspend within the HRA of £3.4m, which has increased by £0.2m since period 9. Details of this are set out in Appendix A.

The ring-fenced Public Health service is currently forecasting an overspend of £1.1m, which is a reduction from £1.5m at period 9.

Capital spending in year is forecast to be £208.2m compared to the current budget of £214.6m, resulting in a forecast underspend of £6.4m. Movements in the capital programme have been identified, being primarily slippage from 2016/17 into 2017/18.

### **Recommendation(s) / steer sought:**

That the Mayor:

1. Notes the contents of the Report and in particular the continuing seriousness of the General Fund financial position of £11.6m forecast outturn deficit, as at the end of January 2017. This represents a net increase to the deficit of £0.7m, from Period 9 forecast and is mainly the result of an increase in forecast expenditure within the People Directorate;
2. Notes the mitigating actions undertaken to bring the General Fund position closer to balance, as outlined at paragraph 11 of Appendix A;
3. Notes the total net movement in the Capital Programme from £224.3m to £214.6m, as outlined in paragraph 23 of Appendix A.

**Finance Issues:** This is a Finance Update Report and all financial implications are set out within the main body and Appendices to the report. .

**Finance Officer:** Denise Murray Service Director: Finance and S.151 Officer

**Legal Issues:** No significant legal issues are raised by the report. The recommendations are in accordance with the Council's constitution and financial regulations

**Legal Officer:** Nancy Rollason, Service manager, Legal Services and Deputy Monitoring Officer

**Other Issues - Human Resources:**

In line with the financial position and the mitigating actions set out in this paper (paragraph 13) a Section 188 notice was issued in August 2016. The S188 notice provided formal notification to Trade Unions that the scale of the potential workforce reduction was estimated to be up to 1000 Full Time Equivalent employees by 31 March 2017.

As previously reported, an initial voluntary severance opportunity was implemented through to the end of September 2016. Following responses to applications that have approved severance for 303 employees to date, further actions to close the budget gap are now being implemented. This includes the actions taken to further extend the Council's spending freeze on non-essential spending, including the recruitment of agency and permanent staff. While further review of service designs are likely to result in redundancies, we are seeking to avoid compulsory redundancies wherever possible.

Ongoing consultation with Trade Unions is being undertaken throughout the period of organisational change and restructure and we will seek to reach agreement with the recognised Trade Unions on how to mitigate the need to make any further compulsory redundancies.

If, after meaningful consultation and after mitigating actions have taken place, compulsory redundancies are unavoidable, employees will be given notice of dismissal in accordance with the Council's agreed policies.

<b>DLT sign-off</b>	<b>SLT sign-off</b>	<b>Cabinet Member sign-off</b>
Anna Klonowski [date]	Anna Klonowski [date]	Cllr Cheney [date]

Appendix A – Further essential background / detail on the proposal	<b>YES</b>
Appendix B – Details of consultation carried out - internal and external	<b>YES</b>
Appendix C – Summary of any engagement with scrutiny	<b>NO</b>
Appendix D – Risk assessment	<b>YES</b>
Appendix E – Equalities screening / impact assessment of proposal	<b>NO</b>
Appendix F – Eco-impact screening/ impact assessment of proposal	<b>NO</b>
Appendix G – Exempt Information	<b>NO</b>

## APPENDIX A

### Background

1. The Report provides information and analysis on the Council's financial performance and use of resources to the end of Period 10 of 2016/17. Council set its budget for 2016/17 on 16<sup>th</sup> February 2016 and this report focuses on forecast variances to meeting the budget for 2016/17, in order to take timely actions to deliver a balanced position at year end.
2. The Council continues to be in a serious deficit financial position, forecasting a General Fund revenue outturn deficit of £11.6m before the use of general reserves. This represents an increase in the projected overspend of £0.6m in the reported forecast position since Period 9 (£11m deficit). The provisional outturn for 2016/17 is currently being drafted for Cabinet's consideration, and the impact of mitigating actions taken throughout the year will be assessed in that report.
3. It should be noted that as savings have been identified through the Corporate Savings Programme, and validated, these savings have been secured by reducing relevant budgets across directorates. Therefore, net revenue service budgets have been reducing through the financial year.
4. In addition to the mitigating actions highlighted in previous reports, the Council continued its freeze on non-essential spends. Non-essential spend can be considered as all spend associated with activities that are not wholly and exclusively funded from; specific ring fenced grant, other external funding (cash neutral to the Councils General Fund) or funded from trading / operating income. The main exceptions are where failing to act would expose the council to a statutory, regulatory or legal risk or presents an imminent danger to the public and staff.
5. The actions were required not only to mitigate the forecast outturn deficit in this financial year but also to support delivery of a balanced budget for the 17/18 financial year.

### A - Revenue Expenditure

6. The Council's overall annual revenue spend is managed across a number of areas:
  - a. The General Fund with a net budget of £345.8m, providing revenue funding for the majority of the Council's services;
  - b. The Dedicated Schools Grant (DSG) (£175m in 2016/17), which is ring-fenced for schools funding, overseen by the Schools' Forum, and managed within the People Directorate;
  - c. Public Health, a ring-fenced grant of £36.2m in 2016/17, must be spent to support the delivery of the Public Health Outcomes Framework and is managed within Neighbourhoods;
  - d. The Housing Revenue Account (HRA) of £151.0m gross spend in 2016/17, is

ring-fenced, and reported separately from the general fund, and is managed within Neighbourhoods.

7. Further details of the current spend position against budget is provided in the remainder of this section.

## General Fund

8. Table 1 below provides a summary of how each directorate is performing against the general fund revenue budget for the 2016/17 financial year. Actions are in progress and further actions are being identified to manage and mitigate the identified budget pressures and risks. The Strategic and Service Directors are actively identifying proposals to minimise the gap, with all budget holders ensuring the forecasting is as accurate as possible.

**Table 1: General Fund Forecast Net Expenditure**

<b>General Fund Revenue Budgets - Period 10</b>			<b>Forecast Outturn Variance (Under)/Over Spend £m</b>	<b>Forecast Outturn Variance at Period 9 £m</b>
<b>Directorate</b>	<b>Net Budget £m</b>	<b>Forecast Outturn £m</b>		
People	206.3	221.3	15.0	14.0
Place	14.1	18.4	4.4	2.8
Neighbourhoods	68.1	65.6	-2.5	-2.1
Resources	24.9	28.2	3.3	2.8
City Director	6.9	6.5	-0.4	-0.3
Corporate Savings Programme (Net Budget)	-6.5	2.0	8.5	10.5
<b>SUB TOTAL – SPENDING ON SERVICES</b>	<b>313.7</b>	<b>342.1</b>	<b>28.4</b>	<b>27.7</b>
Other Budgets *	32.1	17.8	-14.3	-14.3
Released from Reserves	0.0	-2.4	-2.4	-2.4
<b>TOTAL</b>	<b>345.8</b>	<b>357.5</b>	<b>11.6</b>	<b>11.0</b>

\*Other Budgets includes capital financing & borrowing costs, un-apportioned central overheads and contingencies.

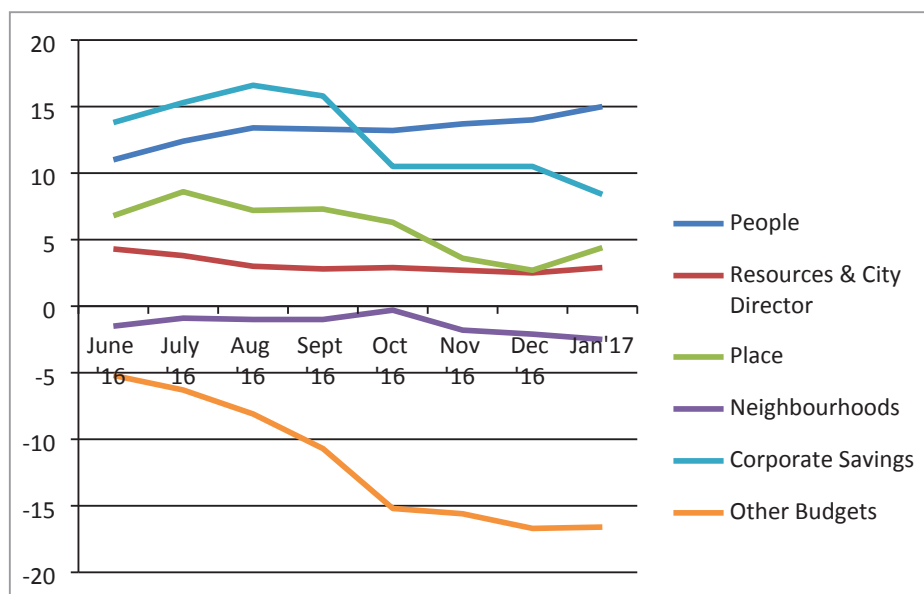
9. The above forecasts are based on actual expenditure to the end of January 2017 and Budget Managers' estimates of future spending for the rest of the financial year, as approved by each DLT. The net overall forecast outturn of £11.6m represents 2.7% of the General Fund net revenue budget.

10. Detailed analysis is provided at Annex 1A, with directorate details provided at Annex

1B to 1G. Budgets are profiled equally across the year, but spending profiles may be different.

11. The following chart provides a trend analysis of the forecast outturn, by directorate, reported since quarter 1, end of June 2016.

**Chart 1: Trend Analysis of Forecast Outturn**



### 13.1 People Directorate - £15m Forecast Overspend

2016/17 Budget	Gross Expenditure £m	Gross Income £m	Net Revenue Budget £m
People Directorate	462.9	(256.6)	206.3

The People directorate pressures and overspend are largely within the early intervention and social care services and result from

- 1) New legislative requirements on local authorities which were unfunded in 2016/17 e.g. Children and Families Act
- 2) Demographic pressures including increase in numbers of older people and children unfunded in 2016/17
- 3) New unexpected pressures on the budget, e.g. accommodating Unaccompanied Asylum seekers
- 4) Delayed delivery of full savings due to market changes, in particular in Adult Social Care

The budget for 2017/18 approved in February addresses some of the social care pressures and new statutory demands on the authority. The directorate is working to mitigate impact of the above where possible and developing good demand management strategies but this has not had a sufficient impact on the outturn forecast for this year. The recent national Budget announcement of funding through Better Care to support Adult Social Care will also make an impact and enables us to work more

closely with NHS Commissioners and providers on future planning

There has been an increase in the projected overspend by £1m, since the period 9 (end of December 2016) report was presented to Cabinet. This represents an increase in the adverse budget variance of £1.77m from the reported position in Period 7. The summary below highlights the shifts per division

Movement in Variance (From period 7 to 10)	£ 000
Strategic Commissioning & Commercial Relations	(184)
Care & Support Adults	3,256
Care & Support – Children & Families	(75)
Education & Skills	223
Dedicated Schools Grant	(1)
Management - People	11
Early Intervention & Targeted Support	(1,456)
<b>Total</b>	<b>1,774</b>

#### **Care & Support Adults - £8.6m Forecast Overspend**

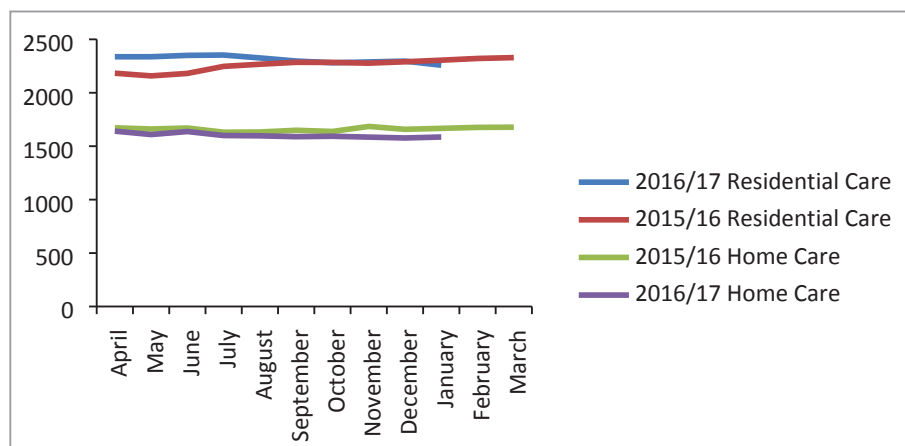
There are significant pressures in demand for services as set out above and specifically due to the increasing numbers of frail older people, people living longer with dementia and people living longer with lifelong conditions, which require significant input from health and social care services. Care packages for these people are provided based on eligibility identified in a statutory assessment of need and income.

Very significant work being undertaken to commission services differently is vital in supporting the delivery of a balanced budget. A better, more productive relationship with the local care market is envisaged. Recommissioning of Home Care, Residential and Nursing Care and Community Support Services are key to ensuring we have services which deliver value for money, increased quality and better outcomes for service users and carers.

There is also on-going work to manage demand through implementation of the three tier model of support to help people live more independently where appropriate, delaying or avoiding the need for high cost care. It is worth noting that the gross spending Care & Support Adult for Bristol in 2015/16 was £188.7m and the forecast gross spending in 2016/17 is projected to be £172.7million a reduction of £16m. Over the same period, the number of older and disabled adults receiving funded social care has reduced from 6,413 to 4,017 against a back drop of rising demand, increasing contacts to Care Direct and increased complexity associated with dementia and frailty.

In the current year the following tables set out the pattern of demand.

**Chart 2: Trend in Monthly Residential and Home Care Activity**



The forecast gross expenditure as at period 10 is £172.7 million. This equates to forecast net budget overspend of £8.63m, a net increase of £3.26m from the position reported in period 7. The key factors in relation to this increase are shown below and know factors amount to £2.986m and underlying new pressure of £0.280m

It is worth noting that the gross spending Adult Social Care for Bristol in 2015/16 was £188.7m and the forecast gross spending in 2016/17 is projected to be £172.7million and reduction of £24.7m. Over the same period, the number of older and disabled adults receiving funded social care has reduced from 6,413 to 4,017 against a back drop of rising demand, increasing contacts to Care Direct and increased complexity associated with dementia and frailty.

### **Key factors contributing to shift in Overspend**

- Adjustment for target savings still yet to be achieved (£1.46m\*)
- £1m base budget transferred to Early Intervention and Targeted Support service which are provider services including community links
- Under recovery of property income of £450k added into forecast – this is where expected assets for people who fund their own care have failed to realise the anticipated value
- Delay in loading spend data for historic placements
- Increase in Bed and Breakfast payments of £0.075m

### **Mitigations**

Following the restructure in Care & Support Adults, where teams are now linked to GP clusters, work has been completed to reorganise the budgets and create new Budget Managers at Team Manager Level. This will ensure more accurate forecasting and embed the link between activity and financial performance. When a placement is approved, then the Team Manager can ensure that the database is updated and the financial information will feed into monthly reporting.

Some of this overspend is offset by increased contribution from NHS towards users with long term mental health conditions (£1.0m) and an increase in level of contributions from service users in line with increases in demand.



## **Non delivery of savings**

### **Homecare \* £1.4million budget pressure**

A series of 'Support and Challenge' meetings with main and secondary providers have been set up. These will monitor and performance manage the contract, set new and clear targets. This will oversee the uptake of new referrals at our lower rate, transfer of existing packages from higher to lower hourly rate as well as accelerating the maximising independence approach which is designed to reduce package sizes. Consideration is being given to holding any packages of care where two carers are required to deliver the personal care – for example where manual handling / turning is needed. There are potential high levels of risk holding this until assessed by a qualified handler and these are currently being quantified.

We have recruited two new providers as secondary providers. These homecare companies will provide services at our lower rates for care.

A significant cost pressure reported by providers is the cost of agency staff.

- I. BCC investment in 'Proud to Care' to support provider staff recruitment in Bristol,
- II. Use of BCC social media/ web presence to support our main and secondary providers to recruit staff.
- III. Council agreed recently to rate increase to ensure care providers are paying national living wage. This should encourage increased staff capacity in provider organisations, needed to take on the needed transfers of packages

We anticipate a positive impact of the proposed inflationary uplift on provider capacity and ability to recruit and pay care staff more and the incentive of this uplift being awarded only through good performance till end May 2017

### **Residential care \* £7.6million Pressure**

There is a positive trajectory in that there is a steady decline in the number of people being admitted into residential and nursing care. A significant portion of the directorate's budget overspend relates to price variance on placements. (See table below)

Table 1: Residential and Nursing Placements

Type	Budget Activity	Forecast Activity	Variance Activity	Revised Budget £000	Forecast £000	Volume Variance £000	Price Variance £000	Total Variance £000	Budget Average Cost £	Forecast Average Cost £	Variance Average Cost £
Residential	1,013.0	989.0	(24)	43,501	47,312	(1,027,713)	4,850	3,823	824	917	93
Nursing	777.5	779.8	1.9	24,887	28,561	(70,467)	3,721	3,651	614	702	88
Total	1,790.5	1,769	(22)	68,387,940	75,872,312	(1,098,180)	8,571,815	7,473,634	1,438	1,620	182

The Residential and Nursing placement table above highlights the price pressures in placement marketplace. The average adverse price variance per placement is £182 per week.

- i. The current forecast activity of 1,769 service users in placements is 22



- placements below the budgeted estimates for the financial year
- ii. The reduction in number of service users in placements has accrued an expenditure saving of (£1,098,180.)
- iii. The cost pressure per placement has resulted in the an extra expenditure of £8,571,815
- iv. The combined effect of the reduction in placement numbers and increase in cost equates to £7,473,634 budget variance

As we continue to roll out and embed the three tier approach, we anticipate this positive trajectory continuing with new referrals being offered tier one and or two services to prevent the need for high levels of care. In March, we started using the Dynamic Purchasing System to market placements into care homes. This means that providers, to be able to win a contract, will have to be price sensitive as it will be possible to compare the price for care between providers.

The council has used data and intelligence to commission more block contracts for the types of beds we need. as part of this exercise we have decommissioned less efficient block contracted beds and commissioned, in a different way, beds that we need – for example dementia care in residential services.

#### **Other actions to be rapidly implemented**

- Continuing Health Care reviews – a Social Worker in North and one in South will be responsible for attending these meetings. .
- Case Discussion Forum – Terms of Reference and timings to be agreed by 30th March. .
- No double handed care packages to start without being assessed by a Council OT, including hospitals. Double handed packages should go Reablement or assessed by a Council Occupation Therapy. An initial desk top OT review would be appropriate. Team Managers to be informed
- No requests to go Off Framework for Care Home placements apart from via Brokerage with a list of framework providers considered and cost. The Head of Service must be copied in to all requests.

#### **Care & Support Children and Families - £3.5m Forecast Overspend**

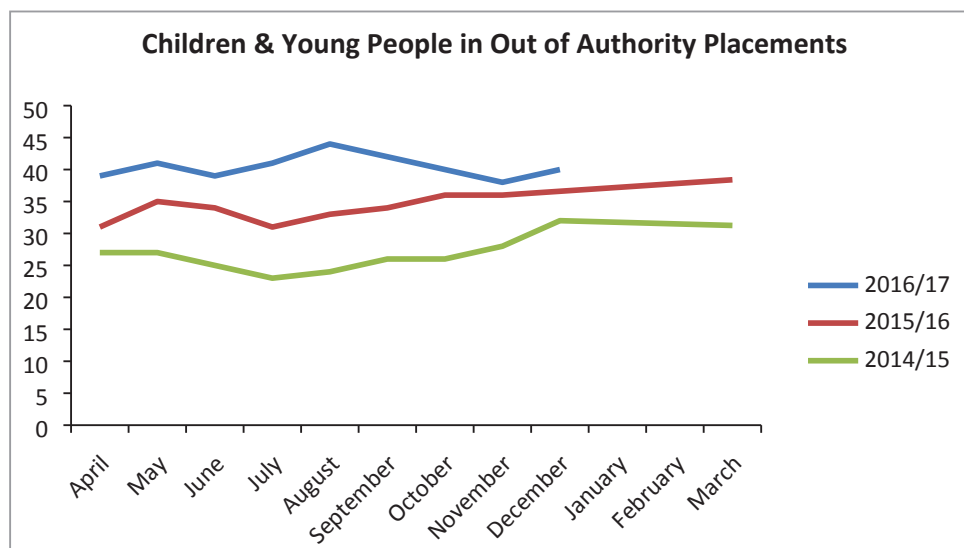
In the context of both a rising child population and increasing complexity of need in a number of cases, budget pressures are being faced in Children in Care.

Whilst the numbers of Children in Care have remained around 700 over the last five years, against a rising child population. The average unit cost has increased due to an increase in the number of out of authority placements from an average of 26 during 2014/15 to currently 38, resulting in a budget pressure of £2.3m

Key factors contributing to budget overspend;

<b>Expenditures Types</b>	<b>Key Variances</b>
Placements	£2.3million
In House Fostering	£1.9million
Asylum Seekers	£0.4million
Staffing Budgets	£0.7million
External Fostering and Other underspends	(£1.8m)
<b>Total</b>	<b>£3.5million</b>

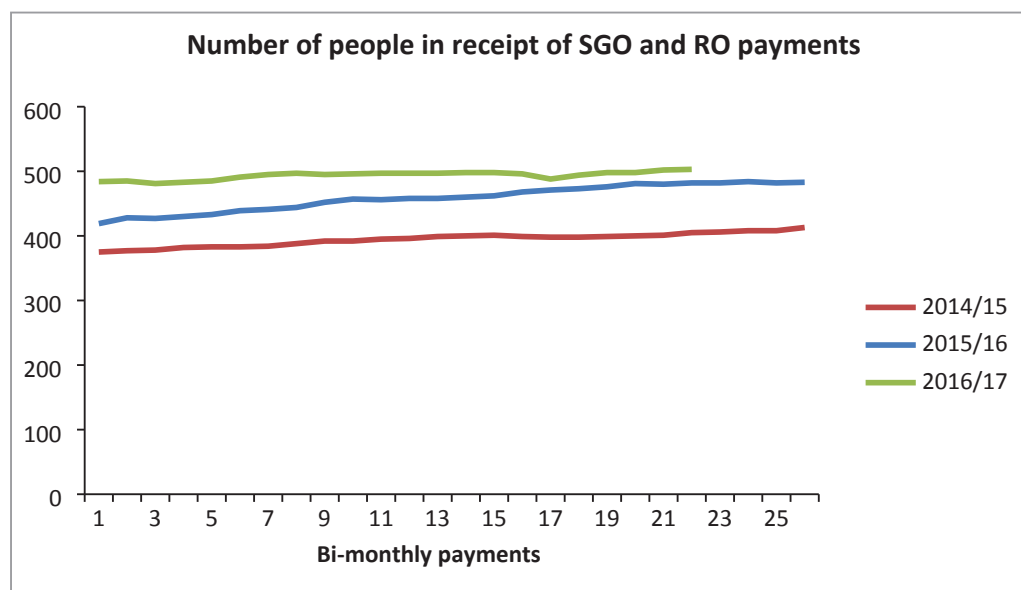
**Chart 3: Children and Young People in Out of Authority Residential Placements**



There also continues to be a significant pressure as a result of increases in special guardianship orders (SGOs) and residence orders (ROs). There has been a steady increase in SGO/RO over the last 4 years. Since 15/16 there have been an additional 79 placements at an average annual total cost of £706k.

The number in receipt of SGO's and RO's has increased from 375 in 2014/15 to just fewer than 500 in 2016, resulting in a budget pressure of £1.9m. There continues to be pressure on emergency accommodation costs and use of agency staff due to a 20% increase in caseloads. However these are balanced in part by some positive savings in the number of children in independent fostering placements and income received for adoption services

**Chart 4: Increase in Numbers of SGO and RO Payments**



## **Unaccompanied Asylum Seeking Children**

Bristol has agreed to support an additional 10 Unaccompanied Asylum Seeking Children (UASC) as part of the National Transfer Protocol for UASC. A grant is paid to local authorities by the Home Office in relation to the age of the child for the period in which they are in care, this grant is not sufficient to cover the full costs of support required. This is forecast to cost Bristol City Council an additional £0.4m per annum.

## **Early Intervention & Targeted Support - £2.7m Forecast Overspend**

The main areas of financial pressure within Early Intervention are in providing care for young people with Disabilities in the Preparing for Adulthood service. Preparing for Adulthood is a significant part of the Special Education Needs and Disabilities (SEND) Reforms contained in the Children and Families Act 2014. It requires us to support young people up to the age of 25 where previously they would have transferred to adult services at 18.

Preparing for Adulthood outcomes include independent Living; Community Inclusion; Health; Employment. Reinforces duty to plan and deliver improved transition into adulthood for disabled young people (also included in Care Act)

Bristol has a dedicated "Preparing for Adulthood" (PfA) team within our Birth to 25 Service, part of the Early Intervention and Targeted Support Division. The service brings together education, health and care professionals.

Emphasis of the PfA team is on positive transition, longer term planning and case work to develop independence, long term implications in terms of life chances (and expenditure)

Around 60 new young people move into the Preparing for Adulthood remit each year. The team has only been in existence for 3 years, so most young people are now 18-21. The team will not reach full capacity for another 4 years at which point those who are 25 and meet criteria, will move into adult services.

Budget stretched considerably as young people stay with us for longer, contributing to £3million overspends.

Good evidence of positive work being done by the team to promote independence and move young people out of costly residential provision or large support packages.

Small numbers, compared to older people but investment in each young person represents an investment to improve life time independence and done well, will produce savings over average 30 to 40 years.

Since 13/14 there has been an increase in spend of £4,296,009 (200%) and an increase in young people of 202 (a 300% increase). The increase in numbers is offset to some extent by the increased independence (and lower cost) of young people who have been supported for a year or more. This is in large part due to the efficiency of intensive Preparing for Adulthood input.

The main areas of financial pressure within Early Intervention are in providing care for young people with Disabilities in the Preparing for Adulthood service. This is currently showing a £2.7m overspend. There is currently insufficient budget provision to meet new responsibilities under legislation of the Children and Families Act requiring Local Authorities to support young people up to 25 prior to adulthood. Where a family is homeless but not deemed eligible under the Housing Act, we have a responsibility to

provide emergency accommodation for children of families under the Children and Families Act. Due to the increase in homelessness across Bristol there is a financial pressure of £0.6m in 2016/17 from supporting 37 families.

The budget overspends are in part offset by (£1.0m) underspends in Early Intervention – Adults. This is due to managing of vacancies and reduction in non-essential spend across provider services such as Bristol Community Links and Community Meals services and non-recurrent income relating to a service user in Concord Lodge funded by Continuing Healthcare

### 13.2 Place Directorate - £4.4m Forecast Overspend

2016/17 Budget	Gross Revised Expenditure £m	Gross Revised Income £m	Net Revenue Budget £m
Place Directorate	118.8	104.7	14.1

The directorate is reporting a £4.4m overspend against budget and this represents a movement in forecast of £1.5m since Period 9. However net expenditure is forecast to be £1.6m lower than last month.

Two significant budget adjustments had been made as a result of a previously reported RPZ capital refinancing decision. £0.7m relates to 16/17 capital financing costs for RPZ, and £1.1m for the savings achieved in relation to this refinancing decision.

Significant forecast variances in P10 consist of an £9.5m overspend within Property offset by surplus of £3.1m in Transport, £0.6m in Planning and £1.2m in Energy.

#### Economy – No significant variance

##### Energy – (£1.2m) forecast underspend

£1.3m is due to the decision to reallocate the use of grant income from Capital to Revenue which resulted in a one-off gain to the Revenue account this year. This means that the equivalent capital projects funding will be switched to prudential borrowing at an estimated annual revenue cost of £81k per annum.

##### Planning - (£0.6m) forecast underspend

In the Planning division there is a forecast underspend of (£0.6m) which is as a result of increased income within Engineering design team as well as increased income from Development Management fees and the impact of spend restrictions.

##### Property - £9.5m forecast overspend

This forecast overspend largely relates to a £7.9m shortfall in the delivery of the MTFs savings target (relating to 2015/16 and 2016/17), which broadly assumed savings in the following areas:

- Increased return on investment property holdings;

- Reduced running costs from the disposal of admin buildings;
- Reductions in facilities management costs.

As previously reported there is a £0.6m overspend on Facilities Management relating to under-recovery on internal trading income targets for corporate waste management activities. There is also a historic overspend in Business Rates of £0.6m for Junction 3 and M Shed.

These pressures are partly off-set by some savings achieved as a result of the spending freeze since November, particularly in relation to buildings / property maintenance. This management instruction has resulted in a £82.5k forecast saving on the centralised R&M budgets under the property division for 16/17 and potential savings of £152k for the aggregate non-centralised budgets under other strategic directorates.

#### **Transport – (£3.1m) forecast underspend**

The forecast underspend in Transport of (£3.1m) has decreased since period 9 following the budget adjustments relating to the savings achieved by refinancing of loans for Residents Parking £1.8m. In addition, there has been £0.2m of additional income in Parking Services bringing the net position in Parking Services to (£2.1m). Savings in Concessionary fares are currently forecast to be under budget (£0.2m) based on the latest passenger data.

The remaining underspend is a result of (£0.2m) savings from Supported bus services, (£0.2m) savings in controllable spend in Highways services, mainly as a result of the spending freeze on road maintenance budget since November; (£0.3m) in Strategic City Transport and (£0.2m) improved net position in Signals and Lighting, reduced by additional costs in Park and Ride services of £0.2m.

#### **13.3 Neighbourhoods – (£2.5m) forecast underspend**

<b>2016/17 Budget</b>	<b>Gross Expenditure £m</b>	<b>Gross Income £m</b>	<b>Net Revenue Budget £m</b>
Neighbourhoods	323.8	(255.7)	68.1

The Neighbourhoods directorate is reporting a forecast underspend of (£2.5m) as at the end of Period 10 compared to an underspend of (£2.1m) forecast at the end of Period 9 which represents a movement of (£0.4m). The main constituents of this movement are as follows:

- There have been savings of (£0.1m) in Citizen Services
- There have been savings of (£0.1m) in Waste
- There have been savings of (£0.2m) in Neighbourhoods and Communities

The largest elements of the (£2.2m) forecast underspend are a (£1.2m) underspend in Neighbourhoods and Communities and a (£1.0m) underspend in Waste

**Citizen Services: £0.2m forecast overspend**

<b>2016/17</b>	<b>Net Budget £m</b>	<b>Forecast £m</b>	<b>Variance £m</b>
Citizen Services	12.3	12.5	0.2

Although the movement since period 9 in the forecast for the Citizen Services division is (£0.1m) there are a number of emerging issues which are of individual value greater than £0.5m and therefore are worthy of comment.

**Income from Overpayment of Housing Benefit:**

An amount of £0.5m has been included in the period 10 forecast in relation to the Council's target for collection of overpaid Housing Benefit for which there is a budget of £2m. In December 2016 it was decided to increase the weekly maximum amount we would try and collect from these debtors to ensure we hit the target. However, this has not yet had the impact it was hoped for. Given the current monthly amounts we are recovering it would seem prudent to anticipate recovery of £1.5m in, which will result in the loss of budgeted income of £0.5m, and this is being further investigated.

**Bad Debt Expense:**

Within Citizen Services there is a budget for bad debt relating to Housing Benefits of £450k and in previous financial years this budget has not been spent, resulting in a large underspend to the General Fund. Work to finalise the forecast against this budget for 2016/17 is ongoing and may again result in a significant underspend.

**DWP Audit:**

The audit of the 2015/6 Housing Benefits Subsidy Claim has now been concluded and the Council will have to repay £518k of subsidy back to the DWP. There will be request made to draw this amount down from reserve BX088 that has been set aside for Audit adjustments.

**Waste: (£1.0m) forecast underspend**

<b>2016/17</b>	<b>Net Budget £m</b>	<b>Forecast £m</b>	<b>Variance £m</b>
Waste	27.4	26.4	(1.0)

Waste Disposal is forecasting a surplus of (£1.0m), due to one-off accrued expenditure from the previous year which is no longer required.

The forecast surplus in Waste has increased by (£0.1m) since period 9 due to additional income from sale of scrap metal; this is the last income due to the council before the service moves under the control of Bristol Waste Company

**Neighbourhoods & Communities: (£1.2m) underspend**

<b>2016/17</b>	<b>Net Budget</b>	<b>Forecast</b>	<b>Variance</b>
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	£m	£m	£m
NH & Communities	14.1	12.9	(1.2)

#### **Neighbourhood management.**

This Service is forecasting an underspend of (£523k), mostly due to the effect of the current spending freeze on Neighbourhood Partnerships (£298k) but also because of underspends in the Neighbourhoods Admin and Business Support team (£70k) due to higher than expected funding from Public Health; Stapleton road project (£74k) and Community Development operations (£46k).

#### **Parks and Green Spaces.**

This Service is forecasting an underspend of (£457k), partly (£237k) due to increased income at Cemeteries and Crematoria and partly due to reductions in planned expenditure as a result of the current spending freeze.

#### **Libraries.**

This Service is forecasting an underspend of (£184k), mostly due to the delayed installation of 'extended access', which is a one-off saving for this year. The predicted underspend has not increased due to the spending freeze as the only discretionary spend is on books and the book fund has already been allocated this year.

#### **Public Health – General Fund (Sports): (£0.3m) underspend**

2016/17	Net Budget £m	Forecast £m	Variance £m
Public Health GF	1.7	1.4	(0.3)

This forecast remains unchanged since period 9

#### **Housing Options: (£0.3m) forecast underspend**

2016/17	Net Budget £m	Forecast £m	Variance £m
Housing Options	12.7	12.4	(0.3)

This forecast remains unchanged since period 9

### **13.4 Resources - £3.3m Forecast Overspend**

2016/17 Budget	Gross Expenditure £m	Gross Income £m	Net Revenue Budget £m
Resources	39.3	(14.4)	24.9

The Resources Directorate is reporting an increase to the forecast overspend of £0.5m and this mainly relates to the movement of budgets with forecast savings linked to them being moved to the Corporate Savings Programme as noted in paragraph 13.6. Full details are shown in Appendix A. The main variance within Resources is within the



ICT Service, which has been offset by savings in other areas. The overspend against budget for ICT relates to additional hardware and maintenance costs (£2.8m) and software development service increases (£1.3m) as a result of growth in additional demand for license costs. This is in part as a result of investment in new technology and digital developments.

### 13.5 City Director – (£0.4m) Forecast Underspend

2016/17 Budget	Gross Expenditure £m	Gross Income £m	Net Revenue Budget £m
City Director	10.6	(3.7)	6.9

The forecast underspend for P10 has increased from P9 by £0.1m to £0.4m. This is as a result of the spending freeze which has provided further forecast savings within the Innovation fund and Mayors office.

### 13.6 Corporate Savings Programme - £8.5m Forecast Overspend

There has been a reduction of £2.m against the forecast pressure in the change programme expenditure since period 9 which relates to £0.3m due to the freeze on expenditure and £1.7m relating to removing the final budgets for identified savings from service budgets for 16/17. This will increase forecasts in service budgets where these budgets were linked to a forecast saving.

At the beginning of the financial year, the Council had a savings target against the Change Programme of £34.7m, which comprised £15.2m undelivered savings from 2015/16 and £19.5m relating to 2016/17. For the purposes of this report, we have shown a net figure. The following table provides estimates of the forecast savings delivery as at end Period 10 (January 2016).

**Table 3: Summary of Net Corporate Savings Programme Budget Position**

	£m
2016/17 Change Programme Savings	19.5
2015/16 Undelivered change programme savings	15.2
<b>TOTAL</b>	<b>34.7</b>
Less:	
Savings Identified/Secured to address the gap	(15.8)
Release of Contingency	(6.3)
<b>TOTAL TO BE IDENTIFIED</b>	<b>12.6</b>
Overspend against change programme expenditure	1.2
Less: Use of forecast capital receipts to fund transformation activity	(5.3)
<b>TOTAL CHANGE PROGRAMME</b>	<b>8.5</b>

The Council has initiated a Council Wide programme of activities and work streams to specifically focus on delivering the savings needed in the current financial year. This has included:

- A review of all spend against corporate budget lines resulting in reduced budgets across areas such as staff expenses, conference and training budgets, printing etc.;
- A review of all vacancies to delete any vacant posts that are no longer required, resulting in budget reductions;
- All services and directorates developing and preparing savings proposals for delivery through the remainder of this financial year;
- A contingency was included in the original programme to mitigate against risks of non-delivery of savings or savings double counts. This has been released;
- A review is underway of all the Council's service directorate earmarked reserves;

Within this budget line, there is investment required to facilitate the delivery of some of the savings. There is a current forecast overspend of £1.2m against these items, which includes the delivery of IT solutions.

### **13.7 Other / Corporate Budgets – (£14.3m) Forecast Underspend**

The forecast underspend in Period 9 has increased to £14.3m. The main budget in this area is the capital financing budget of £19.3m. It is currently forecast that this budget will be underspent by £10.6m as a result of re-profiling of the capital programme and a further adjustment to the forecast further to the amendment to the Minimum Revenue Provision Policy (agreed at Full Council on 13<sup>th</sup> December 2016). This area also includes certain contingency budgets and other expenditure budgets of a corporate nature, including expenditure on levies.

The Council receives S31 grant each year to cover various business rate reliefs. The budget for this financial year was assumed to be £1.0m. The latest forecast indicates this is likely to be £3.0m in this financial year, which is £2.0m above the budgeted amount. This is reflected in the forecast for Other / Corporate Budgets.

Included within the forecast is income from the Port Dividend of £2m. We have now been informed that the actual income will be c£2.6m and this is now reflected in the forecast for Other/Corporate Budgets.

The general contingency included in other budgets stands at £2.8m. This is held as a contingency to cover miscellaneous cost pressures across all service areas. As previously reported, to date £1.1m has been set aside to cover the forecast cost of workforce court ruling, support to the Children's Service as part of the Ofsted Improvement Plan and to support the Corporate ERP Project.

Therefore, the remaining contingency is reduced to £1.7m and it is assumed that this will be required by the end of the financial year.

## **Ring-fenced Accounts**

### **Dedicated Schools' Grant (DSG) - £4.5m Forecast Overspend**

12. In 2016/17, the Council will receive £175m Dedicated Schools' Grant, which is ring-fenced and passported through to fund schools, with an element retained centrally by

the Council to provide a range of support to Schools. Schools that have transferred to academy status receive their funding directly from the Department for Education – this amount to a further £137.9m.

There continues to be pressures against the high needs block, which is forecast to be c£5.2m in the financial year, which includes brought forward pressures from 2015/16 of £1.9m. In response to national concerns regarding High Needs funding, the Government has recently announced a one off grant to Local Authorities to help find solutions to the funding challenge.

**13. The service is undertaking significant level of work in conjunction with the Schools Forum in order to manage this budget:**

- a) In April the top up rates were reviewed and reduced across mainstream schools which has been followed by a further reduction in September, generating a total annual saving of £2.1m;
- b) an inclusion panel has been created with the aim of reducing pupil exclusions – as a result there have only been two secondary exclusions in term 1 compared to seventeen in the same period in the previous academic year;
- c) Special school and Pupil referral unit budgets have also been reviewed, top up and site specific rates have been cut by 5% which will generate an annual saving of £600k, further work is planned to continue review of special schools and also resource bases.

**14. Any deficit on the DSG at the year-end would need to be carried forward - thereby creating a further pressure for the DSG in future years.**

**15. Public Health – ring fenced grant: £1.1m overspend**

<b>2016/17</b>	<b>Net Budget £m</b>	<b>Forecast £m</b>	<b>Variance £m</b>
Public Health	0.0	1.1	1.1

The ring-fenced Public Health service is currently forecasting an overspend of £1.1m, which is a reduction from £1.5m at period 9. This is mainly due to a government in year cut to the grant of 7.6% in year during 2015/16 and further 2% cut to the grant this year. As a reduction in the grant was anticipated, Public Health are planning to manage this overspend to prevent impact on service delivery through the Public Health reserves built up for this purpose. The reserve currently has a balance of £4.8m and is as a result of underspends in previous years. Therefore, there is no impact on the general fund of this overspend in this financial year, however the service is currently undertaking a thorough financial review to ensure that delivery is brought within the new budget envelope, reflecting key priorities.

**16. Housing Revenue Account (HRA) – (£3.4m) underspend**

The following is a summary of the HRA budget position as at the end of Period 10.

**Table 5: Housing Revenue Account Budget Forecast**

<b>HOUSING REVENUE ACCOUNT - Period 10</b>	<b>Gross Exp £m</b>	<b>Gross Income £m</b>	<b>Revised Net Budget £m</b>	<b>Forecast Outturn £m</b>
Strategy. Planning & Governance	24.7	-131.3	-106.6	-108.0
Responsive Repairs	47.4	-17.4	30.0	30.5
Planned Programmes	18.0	-1.3	16.7	14.6
Estate Management	16.3	-2.2	14.2	13.8
HRA Financing & Funding	44.7	-0.5	45.7	45.7
<b>HOUSING REVENUE ACCOUNT TOTAL</b>	<b>151.0</b>	<b>-152.8</b>	<b>0.0</b>	<b>-3.4</b>

There is currently a forecast underspend within the HRA of £3.4m, which has increased by £0.2m since period 9. This is the result of the following:

- Savings released in Strategy, Planning and Governance and Estate Management through employee reductions and review of training and stationery budgets;
- Identification of a further £0.4m income from energy efficiency schemes
- The Investment Review Plan (in response to imposed rent reductions planned for the HRA) has changed the paint programme in planned programmes resulting in a £1.9m saving against budget, although it should be noted that contractor issues have led to some delays which account for some of the underspend. A housing procurement specialist is being recruited who, when in post, should significantly reduce the risk of procurement delays and enhance contract management generally.

There is a pressure of £0.5m in Responsive Repairs due to greater than budgeted cost of relets repairs, however, contractor spends are being reviewed so this pressure is expected to reduce.

Any under or overspend at the year-end will increase or decrease the HRA Reserve and therefore this does not impact on the General Fund. However, the HRA Business Plan has been recalibrated to take account of the impact of the 1% rent reduction and other proposed government changes and to reflect what is likely to be a very financially challenging future.

## **B - Managing Savings**

- 17.To ensure that there is transparency and clarity in relation to the source of savings (from which department and service area from which the saving is to be delivered) and avoid any possible double counting etc;, we are monitoring savings using a single savings tracker. This will be reported under each directorate and will be risk assessed for full delivery within the planned timescales.

## **C - Reserves**

- 18.The general reserve is set annually as part the budget process in the context of the

risks to which the Council is exposed. The balance on the General Reserve is £20m and at present the Service Director: Finance is taking all appropriate actions to avoid any utilisation in 2016/17. This will be kept under constant review.

19. At the start of the financial year the Council had general fund earmarked reserves of £106m. Some of these reserves will be spent during this financial year and others will be earmarked for specific purposes with spend to be incurred in future years.
20. Where reserves are identified as no longer required for the purpose that they were earmarked, they will be released to the Operational Reserve and made available to mitigate the financial pressures in this financial year. A total of £2.4m has so far been identified that could be released from reserves and this has been included in the forecast reported in Table 2 and the full movement on reserves will form part of the Outturn report.

## **D - Capital Programme**

21. The capital programme changes during the year as the phasing of schemes is reviewed and the notifications of additional schemes and resourcing are received (to the extent that these projects are fully funded). The Capital Board (an officer working group) oversees the coordination of the Capital Programme, ensuring that projects are delivered within their allocation of funding and planned timescales. As at the end of Period 10, there is a forecast underspend for the year of £6.4m. Monitoring indicates that capital spending in 2016/17 will be £208.2m compared to the latest approved budget of £214.6m. It should be noted that this is primarily slippage and will increase costs in 2017/18.

The following table sets out the forecast of spend by Directorate. Additional detail is provided at Annex 2.

**Table 6: Capital Programme Forecast Expenditure & Financing**

	Period 9 2016/17 Budget	Capital Budget Adjustments	Period 10 2016/17 Combined Budget	2016/17 Forecast Outturn	2016/17 Forecast Outturn Variance	2016/17 Actual Spend to Date
	£m	£m	£m	£m	£m	£m
People	40.7	0.0	40.7	37.1	(3.6)	22.5
Place	87.7	(4.1)	83.6	81.8	(1.8)	49.2
Neighbourhoods	10.9	(1.2)	9.7	9.1	(0.6)	6.5
Resources	11.7	0.5	12.2	12.2	0.0	9.1
City Director	7.0	(6.2)	0.8	0.6	(0.2)	0.6
Housing Revenue Account	56.0	0.0	56.0	52.7	(3.3)	38.0
Corporate	10.3	1.3	11.6	14.7	3.1	14.5
<b>Totals</b>	<b>224.3</b>	<b>(9.7)</b>	<b>214.6</b>	<b>208.2</b>	<b>(6.4)</b>	<b>140.4</b>
<b>Finance By:</b>						
Prudential Borrowing			82.0	81.9	(0.1)	
Capital Grants			62.7	59.7	(3.0)	
Capital Receipts			0.4	0.4	0.0	
Revenue Contributions			13.5	13.5	0.0	
Housing Revenue Account (Self-Financing)			56.0	52.7	(3.3)	
<b>TOTAL CAPITAL FINANCING</b>			<b>214.6</b>	<b>208.2</b>	<b>(6.4)</b>	

22. The actual capital spend to the end of Period 10 is £140.4m (65% of Combined Budget). Whilst historic trends indicate that capital spending increases towards the end of the financial year, the level of forecast spend to date (31<sup>st</sup> January 2017) is low compared to the current budget for the financial year. Projected spend to the year end, based on a pro-rata basis, would be £168.5m or 79% of the current budget (75% as at Period 9).

23. During Period 10, there has been a number of technical adjustments resulting in the budget for Period 10 decreasing from £224.3m to £214.6m, a total reduction of £9.7m. These were primarily reprofiling from 2016/7 to 2017/18. Notwithstanding this, as at the end of January, there is a further forecast net underspend against this year's Capital Programme of £6.4m. The following is a summary of the significant variances.

#### 24. Neighbourhoods – (£0.6m) Forecast slippage

##### **Bristol Operations Centre – (£0.5m) forecast slippage**

While spend over the life of the budget is forecast to budget, £0.5m of budget is will be re-phased from 2016/17 into 2017/18, to match current forecast expenditure to reflect updated programming of contract award dates and subsequent activity.

#### 25. Housing Revenue Account – (£3.3m) Forecast underspend/ slippage

£2.8m of the forecast underspend is due to issues affecting 3 new-build sites, including contractor liquidation, construction issues and procurement delays.

There is a forecast under spend of £970k under Heating installations, where access to properties is an ongoing issue and a further £100k reduction in spend on replacement TRV's (radiator valves) is caused by the same issue.

For the External High-rise Block Cladding schemes, an additional amount of £280k has been forecast to be spent, covering agreed additional works to be completed.

There is a £130k forecast saving in the Replacement Lift Programme due to procurement delays with issue of contracts.

## **26. People Directorate Services – (£3.6m) Forecast slippage**

Last month it was reported that there were pressures related to the Education Capital Programme and also the transformation programme in Care Management. The managers have been closely monitoring the actual and forecast expenditure against the revised budget, with further work ongoing to review budget profiles and project spend across the life of the projects. At present the Directorate is forecasting slippage into 2017/18 of £3.6m. This primarily relates to capital expenditure paid for by schools.

## **27. Place Directorate Services – (£1.8m) Forecast Underspend**

The Directorate is reporting a (£1.8m) underspend against budget for 2016/17 financial year which consists of forecast underspend of £4.9m in Energy, £1.5m in Economy / Major project and £0.2m in Planning whilst Transport and Property are forecasting overspend of £4.3m and £0.5m respectively. This represents an overall movement of £3.4m since Period 9.

### **Economy – (£1.5m) forecast slippage**

There are underspends against 2016/17 budget profile for the following projects:

Kingsweir & Torpoint Flats (£0.3m), Housing Delivery Enabling Schemes (£0.3m), ASEA (Avonmouth and Severnside Enterprise Area) Infrastructure (£0.2m) and Colston Hall (£0.3m).

Housing Delivery Enabling Scheme commuted sums are for the 'provision of affordable homes' secured from developers through s106 agreements. This expenditure will now take place in Q1 in 2017/18.

With regard to Kingsweir & Torpoint Flats, contractors are on site and the Public Open Space works are now substantially completed. Due to anticipated snagging and weather issues, works are expected to be completed in 2017/18.

### **Energy – (£4.9m) forecast underspend**

£2.9m of this underspend relates to the treatment of the Warm-Up Bristol trading accounts that sit across both capital and revenue and will balance to zero at the end of the year. Please note, this underspend is currently expected to be return back to central government in 16/17, therefore it is anticipated that the overall underspend variance in P11 will reduce by this amount.

£1.2m of this relates to ELENA grant funding, where the project is now complete and we are now awaiting final payments.

£1.3m relates to a number of different heat network projects carried forward to 2017/18 and will be fully spent in that year, mainly on Temple Gate works that are now



commencing in April following delays to Highways commencing their related Metrobus works. This has been partially offset by £0.2m Wood Fuel Station unbudgeted costs from previous years.

The above has been partly offset by a forecast overspend of £0.3m re: Carbon Trust where income from the revolving fund needs to be recognised.

#### **Planning – (£0.2m) forecast underspend**

There is a £0.2m forecast underspend on Planning projects partially due to resources being prioritised on Corporate projects with external funding eg CAF/MetroBus.

#### **Property –£0.5m forecast overspend**

Chatsworth Homes (North Bristol Pool Project) variance from budget profile of £0.5m is due to additional costs of achieving the standards required by LABC, Fire Certification and H&S (est £0.3m). The cause of the remaining variance is being investigated and appears to relate to prior years costs.

In addition the forecast spend for Ashton Court Estate Lower Lodge refurbishment exceeds the budget profile by £1.m. This work is fully grant-funded and the budget will be amended to reflect the works undertaken.

#### **Transport – £4.3m forecast overspend**

An increased spend against budget profile is now forecast for AVTM (£5.2m) and North Fringe (£0.7m) as the spend profile of major contractors is now better known, following a period of uncertainty and risk of delay during 16-17. The budget profiling request has now been submitted for P11. Some major risks to progressing works (and therefore spend) have been mitigated. Spend rates have been updated, and forecasts adjusted to reflect this.

Spend is £0.8m ahead against budget profile for the current financial year on the Bus Shelter Replacement project as the MetroBus Programme didn't slow down the delivery of the Shelter Replacement Project as was originally envisaged.

The Cycle Ambition Fund has an in year re-profiled forecast overspend of £0.7m; Local Enterprise Zone – (£2.7m) behind budget profile across RIF TQEZ projects including Temple Circus due to delays with the procurement of contracts leading to delays to work starting on site.

### **Capital Receipts**

28. The level of 2016/17 Capital Receipts target to support 2016/17 general fund revenue transformational schemes is £5.3m. The disposal programme has now achieved general fund gross cash receipts of £11.1m year-to-date.
29. Please note the capital receipts targets used to support general fund revenue transformation schemes under the MTFP are set to be: £5.3m in 16/17, £11.3m in 17/18 and £6.3m for 18/19 onwards.

## Capital Financing

30. The capital financing assumptions are detailed in Table 6 above. As part of the overall review of the capital programme already referred to, the capital financing assumptions and the future revenue implications will be kept under review. However, with a programme of this size, it is unlikely that there will be future underspends on the capital financing budget, and therefore the contribution being made towards the 2016/17 forecast outturn variance should be assumed to be a one-off position.
31. The current capital financing assumptions exclude anticipated capital receipts of £5.3m. As set out in the Full Council report of the 13<sup>th</sup> December 2016 new flexibilities allow these receipts to fund revenue transformational activities. This will mean that these receipts will no longer be available in 2016/17 to finance this proportion of the Capital Programme.
32. Included in the General Revenue Fund is a capital financing budget of £19.3m, which is currently forecasting an underspend of £10.6m, an increase of £6.5m from the previously reported underspend of £4.1m. The additional savings are in relation to:
- a. Full Council approved a change to Minimum Revenue Policy (MRP), the minimum amount that the local authority should set aside to repay future debt at its meeting on the 13<sup>th</sup> December. As set out in the report, this change resulted in a reduction of £4.3m to assist with mitigating the current revenue budgetary pressures;
  - b. Higher dividend income than expected (£1.1m) from the Bristol Port Company;
  - c. The delay of taking borrowing while the authority has liquid investments and interest rates remain at low levels has reduced the authorities net borrowing costs and along with a review of the Corporate contribution for PFI schemes has resulted in a reduction of costs (£1.1m).

## E – Managing Income

33. Collection rates for both business rates and council tax are broadly on target for 2016/17. A report on the Collection Fund position was presented to Full Council on 17 January 2017. This estimated the surplus on the council tax element of the Collection Fund to be £4.6m (Bristol City Council share £3.9m) and on the business rates element an estimated surplus of £13.2m (Bristol City Council share £6.5m). These figures include an estimated year end position for 2016/17 along with adjustments relating to previous financial year. The in-year Collection Fund position for 2016/17 indicates an estimated surplus on Council Tax of £3.7m (Bristol City Council share £3.1m) and a deficit on business rates of £5.3m (Bristol City Council share £2.6m). The deficit on business rates is due to the volatility around the appeals provision. This is monitored on a monthly basis, but the final position will not be known until year-end. As the surplus position on the Collection Fund for 2016/17 has now been agreed and built into the base budget for 2017/18, any adjustment to this figure will not impact on the budget until 2018/19.

34. The Council has received applications from a number of health care trusts for mandatory charitable rates relief. In line with advice from the Local Government Association, all claims have been rejected and, to date, no counter applications have been made. The trusts are continuing to pay their business rates. The Council is also aware of an application from a telecommunications company to have their telecommunication network transferred from the local rating list to the central list, with a potential for a backdated refund. There is also a major appeal from a local power station, where officers deem risk of reassessment by the VOA to be high. Officers are in contact with the Valuation Office but currently very little information is available to the Council as Billing Authority.
35. The council currently has a total of 35,528 outstanding debts. Of the £29.1m outstanding debt included in Table 8, the top 20 debtors, ranging from £0.1m to £2.05m amounts to £7.8m of the debt, or 27% of the total outstanding debt. A detailed analysis is set out in Annex 3 of this appendix.
36. At the end of each financial year, the Council is required to calculate a bad debt provision based on its level of outstanding debt. The amount of provision required is dependent on the age of the debt, with all debt over 2 years, being 100% provided for. The current bad debt provision (as at 31<sup>st</sup> March 2016) is £11.8m. Based on the current level of debt in table 8, if no further action is taken, the required bad debt provision is estimated to be £15.3m. Single, large debts can have a disproportionate impact on the provision required. However, action will continue to be taken between now and the end of the financial year to ensure that the value of outstanding debt is reduced.

**Table 7 – Outstanding Sundry Debt Analysis by Directorate**

Directorate	Outstanding Value £000's	Average Value £
People	16,439	1,310
Resources	638	1,176
Neighbourhoods	3,344	364
Place	4,912	1,497
City Director	284	20,313
Corporate & Other	3,582	1,638
<b>TOTALS</b>	<b>29,199</b>	<b>822</b>

## **F - Treasury Management**

37. No borrowing has been undertaken to date during 2016/17. Net debt (borrowing less investment) has increased by £12m between the 31st October to 31st January 2017 from £284m to £296m due to expected changes in grant income.
38. The average level of funds available for investment purposes during the first nine months of the year was £0.160m. The return for period was 0.58% compared to the recognised benchmark of 0.23% (7 day Libid average for period).
39. The 2016–2019 Treasury Strategy identified a medium term borrowing requirement of £0.150m to support the existing and future Capital Programme. The Council's agreed policy is to defer borrowing while it has significant levels of cash balances (£118m at December 2016, £70m estimated for March 2017). The authority is planning on borrowing £20m during the year at a preferential rate from the PWLB that expires on the 31st March for the Bristol Temple Meads East Regeneration (Arena) scheme with the net financing costs contained within the existing capital financing budget. No further borrowing is anticipated in the current financial year unless rates are expected to rise significantly from their current position to enable the authority to reduce its exposure to interest rate risk.
40. The Council has complied with all treasury management legislative and regulatory requirements during the period and all transactions were in accordance with the approved Treasury Management Strategy.

## **G – Bristol City Council Owned Companies**

41. The amount of loans / investments as at the 31<sup>st</sup> January 2017 is set out below:
- Bristol Holding Company - £15.3m
  - Bristol is Open - £0.350m

# Period 10 Budget Monitoring - Summary

	2016/17 - Year to date			2016/17 - Full Year				Period 9 Forecast	
	Revised Budget	Net Expenditure	Variance	Approved Budget	Revised Budget	Forecast Outturn	Outturn Variance	Movement in Forecast	Forecast Outturn
	£000s			£000s				£000s	
<b>People</b>									
Strategic Commissioning & Commercial Relations	16,931	21,483	4,552	20,611	20,257	19,054	(1,204)	(43)	19,097
Care & Support - Adults	92,777	103,781	11,004	102,297	111,327	119,960	8,633	1,572	118,388
Care & Support – Children & Families	36,212	39,963	3,751	43,338	43,441	46,875	3,434	(80)	46,955
Education & Skills	5,344	163	(5,181)	7,509	6,408	7,168	759	33	7,135
Dedicated Schools Grant	79	1,113	1,034	0	95	95	0	0	95
Management - People	(28)	1,515	1,543	(26)	(33)	672	705	(8)	679
Early Intervention & Targeted Support	20,671	21,168	497	23,436	24,803	27,472	2,669	(293)	27,765
Capital - People	0	3	3	0	0	0	0	0	0
<b>Total People</b>	<b>171,986</b>	<b>189,189</b>	<b>17,203</b>	<b>197,165</b>	<b>206,298</b>	<b>221,295</b>	<b>14,997</b>	<b>1,181</b>	<b>220,114</b>
<b>Resources</b>									
ICT	7,129	12,872	5,743	8,384	8,514	12,214	3,701	(325)	12,539
Legal and Democratic Services	5,309	8,019	2,710	7,362	6,356	6,702	346	117	6,585
Finance	3,482	5,152	1,671	6,341	4,152	4,100	(53)	(38)	4,137
HR & Workplace	4,942	6,014	1,073	6,728	5,876	5,230	(646)	41	5,189
<b>Total Resources</b>	<b>20,860</b>	<b>32,057</b>	<b>11,197</b>	<b>28,815</b>	<b>24,898</b>	<b>28,246</b>	<b>3,348</b>	<b>(204)</b>	<b>28,450</b>
<b>Neighbourhoods</b>									
Citizen Services	10,231	13,815	3,584	13,143	12,270	12,482	212	(398)	12,880
Waste	22,798	30,801	8,003	27,548	27,345	26,388	(957)	(143)	26,531
Neighbourhoods & Communities	11,799	12,843	1,044	14,319	14,094	12,930	(1,164)	(541)	13,472
Women's Commission	4	3	(1)	5	5	5	0	0	5
Public Health - General Fund	1,418	1,799	381	2,474	1,688	1,420	(268)	(253)	1,673
Housing Options	10,638	12,678	2,040	13,730	12,699	12,412	(287)	(57)	12,469
<b>Total Neighbourhoods</b>	<b>56,888</b>	<b>71,940</b>	<b>15,051</b>	<b>71,219</b>	<b>68,102</b>	<b>65,638</b>	<b>(2,465)</b>	<b>(1,392)</b>	<b>67,029</b>
<b>Place</b>									
Property	(6,298)	3,471	9,769	(7,493)	(7,601)	1,905	9,506	237	1,668
Planning	323	(828)	(1,151)	324	382	(257)	(638)	(186)	(70)
Transport	8,482	(2,602)	(11,084)	16,107	11,733	8,671	(3,062)	(1,260)	9,931
Economy	4,552	6,853	2,301	6,163	5,455	5,404	(51)	(31)	5,435
Economy - ABS Team	1,518	1,860	343	2,020	1,788	1,661	(127)	1	1,661
Energy	1,917	(42)	(1,959)	3,124	2,297	1,058	(1,239)	(295)	1,353
<b>Total Place</b>	<b>10,494</b>	<b>8,712</b>	<b>(1,782)</b>	<b>20,244</b>	<b>14,054</b>	<b>18,443</b>	<b>4,389</b>	<b>(1,534)</b>	<b>19,978</b>
<b>City Director</b>									
Policy, Strategy & Communications	2,790	3,054	265	2,802	3,223	2,815	(408)	(6)	2,821
Bristol Futures	2,319	842	(1,478)	1,664	1,506	1,391	(115)	(14)	1,405
Executive Office Division a	1,788	1,712	(76)	2,025	2,145	2,262	116	(99)	2,361
<b>Total City Director</b>	<b>6,897</b>	<b>5,608</b>	<b>(1,289)</b>	<b>6,490</b>	<b>6,875</b>	<b>6,468</b>	<b>(407)</b>	<b>(119)</b>	<b>6,587</b>
<b>CORPORATE SAVINGS PROGRAMME TOTAL</b>	<b>(5,865)</b>	<b>6,387</b>	<b>12,252</b>	<b>(16,304)</b>	<b>(6,478)</b>	<b>1,969</b>	<b>8,447</b>	<b>201</b>	<b>1,768</b>
<b>SERVICE NET EXPENDITURE</b>	<b>261,260</b>	<b>313,893</b>	<b>52,632</b>	<b>307,630</b>	<b>313,749</b>	<b>342,059</b>	<b>28,310</b>	<b>(1,867)</b>	<b>343,926</b>
Corporate Expenditure	21,812	12,288	(9,524)	37,807	32,067	17,824	(14,243)	2,513	15,311
RELEASED FROM RESERVES	0	0	0	0	0	(2,400)	(2,400)	0	(2,400)
<b>TOTAL REVENUE NET EXPENDITURE</b>	<b>283,073</b>	<b>326,181</b>	<b>43,108</b>	<b>345,437</b>	<b>345,816</b>	<b>357,483</b>	<b>11,667</b>	<b>646</b>	<b>356,837</b>

## HOUSING REVENUE ACCOUNT SUMMARY

HOUSING REVENUE ACCOUNT SUMMARY	2016/17 - Year to date			2016/17 - Full Year				Period 9 Forecast	
	Revised Budget	Net Expenditure	Variance	Approved Budget	Revised Budget	Forecast Outturn	Outturn Variance	Movement in Forecast	Forecast Outturn
	£000s			£000s				£000s	
Housing Revenue Account									
Strategy, Planning & Governance	(88,944)	(116,981)	(28,037)	(103,803)	(106,623)	(107,972)	(1,349)	0	(107,972)
Responsive Repairs	25,046	22,833	(2,212)	30,113	30,040	30,508	468	(80)	30,588
Planned Programmes	13,933	10,027	(3,906)	16,965	16,703	14,567	(2,136)	(135)	14,702
Estate Management	11,831	8,448	(3,383)	11,031	14,187	13,774	(412)	(33)	13,808
HRA - Funding & Expenditure	11,616	0	(11,616)	13,939	13,939	13,939	0	0	13,939
HRA - Year-end transactions	26,461	0	(26,461)	31,754	31,754	31,754	0	0	31,754
Total Housing Revenue Account	(57)	(75,672)	(75,615)	(0)	(0)	(3,430)	(3,429)	(248)	(3,182)

## RING FENCED PUBLIC HEALTH

	2016/17 - Year to date			2016/17 - Full Year				Period 9 Forecast	
	Revised Budget	Net Expenditure	Variance	Approved Budget	Revised Budget	Forecast Outturn	Outturn Variance	Movement in Forecast	Forecast Outturn
	£000s			£000s				£000s	
Public Health	(3,291)	4,461	7,753	29	29	29	0	0	29
<b>Total Public Health</b>	<b>(3,291)</b>	<b>4,461</b>	<b>7,753</b>	<b>29</b>	<b>29</b>	<b>29</b>	<b>0</b>	<b>0</b>	<b>29</b>

# Period 10 Budget Monitoring - Detailed budget summary by division\service

## Division: Strategic Commissioning & Commercial Relations

### Services provided by Strategic Commissioning & Commercial Relations

Practice lead for commissioning and procurement for the Council. Commissioning, contract management and QA for commissioned adults services and some children social care services. Shareholder and client support for companies the council owns.

Summary by Service		2016/17 - Year to date			2016/17 - Full Year				Period 9 Forecast	
Service		Revised Budget	Net Expenditure 201610	Variance	Approved Budget	Revised Budget	Forecast Outturn	Outturn Variance	Movement in Forecast	Forecast Outturn
		£000s			£000s				£000s	
111	Joint Commissioning (Adults)	759	590	(169)	506	909	839	(70)	11	828
112	Joint Commissioning (Children)	3,309	718	(2,590)	3,968	3,970	3,734	(236)	(42)	3,777
115	Contracts & Quality	12,101	19,012	6,911	15,196	14,470	13,631	(839)	(29)	13,660
117	Service Director- Sp&C	762	470	(292)	942	908	596	(312)	18	578
119	Companies	0	39	39	0	0	0	0	0	0
191	Project Management & Support	0	653	653	0	0	254	254	0	254
<b>Total Strategic Commissioning &amp; Commercial Relations</b>		<b>16,931</b>	<b>21,483</b>	<b>4,552</b>	<b>20,611</b>	<b>20,257</b>	<b>19,054</b>	<b>(1,204)</b>	<b>(43)</b>	<b>19,097</b>

Summary by CIPFA group (Account Type)		2016/17 - Year to date			2016/17 - Full Year				Period 9 Forecast	
CIPFA description		Revised Budget	Net Expenditure	Variance	Approved Budget	Revised Budget	Forecast Outturn	Outturn Variance	Movement in Forecast	Forecast Outturn
		£000s			£000s				£000s	
1	Employees	7,551	8,421	870	8,955	9,006	9,019	13	20	8,999
2	Premises-Related Expenditure	0	36	36	1	0	5	5	1	4
3	Transport-Related Expenditure	17	481	464	30	21	51	30	(2)	53
4	Supplies & Services	735	2,244	1,509	704	882	2,441	1,559	1	2,440
5	Third Party Payments	12,155	32,262	20,107	13,566	14,579	13,483	(1,096)	(45)	13,528
6	Transfer Payments	0	(42)	(42)	0	0	0	0	0	0
7	Support Services	185	628	442	318	223	316	93	61	255
<b>Expenditure</b>		<b>20,644</b>	<b>44,031</b>	<b>23,386</b>	<b>23,575</b>	<b>24,711</b>	<b>25,316</b>	<b>605</b>	<b>36</b>	<b>25,280</b>
9	Income	(3,713)	(22,548)	(18,834)	(2,963)	(4,454)	(6,262)	(1,809)	(79)	(6,183)
<b>Income</b>		<b>(3,713)</b>	<b>(22,548)</b>	<b>(18,834)</b>	<b>(2,963)</b>	<b>(4,454)</b>	<b>(6,262)</b>	<b>(1,809)</b>	<b>(79)</b>	<b>(6,183)</b>
<b>NET Expenditure</b>		<b>16,931</b>	<b>21,483</b>	<b>4,552</b>	<b>20,611</b>	<b>20,257</b>	<b>19,054</b>	<b>(1,204)</b>	<b>(43)</b>	<b>19,097</b>

### Notes

The Strategic Commissioning forecast outturn has been reduced by £708k which represents the payment to Ernst and Young for fees and some salary costs of the project management team. This pressure is to be transferred to Business Change at the end of the financial year, though in the long term is to be covered by savings generated. There is a one off saving for 2016/17 against the Supporting People budget for payments to external providers of (£487k) and also (£0.3m) saving against contracts for Drugs and Alcohol support services. The variance of £1.6m on Supplies and Services is due to expenditure on the Children's Community Health services project which is offset by (£1.6m) income from Health. Overall, Strategic Commissioning is forecast to underspend by (£1.2m) due to one off savings that represent the early achievement of 2017/18 savings.

# Period 10 Budget Monitoring - Detailed budget summary by division\service

## Division: Care & Support - Adults

### Services provided by Care & Support - Adults

The service's key function is the provision of support services for adults aged 18 plus including care, support and safeguarding for those people in our communities who have the highest level of need and for their carers.

Summary by Service		2016/17 - Year to date			2016/17 - Full Year				Period 9 Forecast	
Service		Revised Budget	Net Expenditure 201610	Variance	Approved Budget	Revised Budget	Forecast Outturn	Outturn Variance	Movement in Forecast	Forecast Outturn
		£000s			£000s				£000s	
141	Complex Case/Transitions/AMHP	28,382	34,073	5,691	30,938	34,059	36,495	2,436	485	36,010
142	Front Door Services / Hospitals	26,443	26,952	509	27,190	31,726	35,286	3,560	43	35,243
143	Strategic Safeguarding	1,232	888	(344)	1,469	1,479	1,195	(284)	(16)	1,212
144	Area Community Teams/Care Brokerage/Si	26,586	32,702	6,116	30,314	31,903	36,388	4,486	1,046	35,342
145	Reablement, Intermediate Care & Regulated Services	9,256	8,792	(463)	11,321	11,107	9,847	(1,260)	9	9,838
146	Technical Specialist Mental Health/PSW	878	373	(505)	1,064	1,054	748	(305)	6	742
<b>Total Care &amp; Support - Adults</b>		<b>92,777</b>	<b>103,781</b>	<b>11,004</b>	<b>102,297</b>	<b>111,327</b>	<b>119,960</b>	<b>8,633</b>	<b>1,572</b>	<b>118,388</b>

Summary by CIPFA group (Account Type)		2016/17 - Year to date			2016/17 - Full Year				Period 9 Forecast	
CIPFA description		Revised Budget	Net Expenditure	Variance	Approved Budget	Revised Budget	Forecast Outturn	Outturn Variance	Movement in Forecast	Forecast Outturn
		£000s			£000s				£000s	
1	Employees	19,955	18,455	(1,501)	22,542	23,941	22,197	(1,744)	352	21,845
2	Premises-Related Expenditure	328	102	(226)	395	393	207	(186)	5	203
3	Transport-Related Expenditure	233	221	(12)	280	280	262	(18)	(0)	262
4	Supplies & Services	2,460	2,258	(202)	3,098	2,953	3,233	280	176	3,057
5	Third Party Payments	90,167	102,246	12,079	99,359	108,200	120,389	12,188	1,297	119,092
6	Transfer Payments	11,403	15,447	4,044	10,460	13,683	17,248	3,565	164	17,084
7	Support Services	287	231	(56)	344	344	382	37	23	359
<b>Expenditure</b>		<b>124,834</b>	<b>138,960</b>	<b>14,127</b>	<b>136,478</b>	<b>149,795</b>	<b>163,917</b>	<b>14,122</b>	<b>2,016</b>	<b>161,901</b>
9	Income	(32,057)	(35,179)	(3,122)	(34,182)	(38,468)	(43,958)	(5,489)	(444)	(43,514)
<b>Income</b>		<b>(32,057)</b>	<b>(35,179)</b>	<b>(3,122)</b>	<b>(34,182)</b>	<b>(38,468)</b>	<b>(43,958)</b>	<b>(5,489)</b>	<b>(444)</b>	<b>(43,514)</b>
<b>NET Expenditure</b>		<b>92,777</b>	<b>103,781</b>	<b>11,004</b>	<b>102,297</b>	<b>111,327</b>	<b>119,960</b>	<b>8,633</b>	<b>1,572</b>	<b>118,388</b>

### Notes

There are significant pressures due to unachieved savings targets and pressures in demand due to an ageing population and increasing numbers of frail older people, people living longer with dementia and people living longer with lifelong conditions, which require significant input from health and social care services. There is a significant overspend on care packages which is shown by a £12.2m overspend on third party payments and a further £3.6m on transfer payments. This is due to overspend on residential and nursing care £5.3m, home care £1.4m, Community Support services £3.2m and Direct payments £1.4m. There is a significant underspend on employees across the division of (£1.7m) and greater income of (£5.5m) forecast due to increased income from Service User contributions (£2.1m), Direct Payment clawbacks (£1.2m) and Health for Continuing Health care contributions and Better Care Fund income. Further work is currently underway examining the contribution from Health, and there is a risk that further surpluses may need to be repaid to the CCG. This forecast does not take into account any potential write offs for bad debts not yet realised.



# Period 10 Budget Monitoring - Detailed budget summary by division\service

## Division: Care & Support – Children & Families

### Services provided by Care & Support – Children & Families

This service provides and commissions targeted and specialist services to children, young adults, and families in Bristol. These services aim to meet the needs of children where universal services alone will not ensure their well-being.

Summary by Service		2016/17 - Year to date			2016/17 - Full Year				Period 9 Forecast	
Service		Revised Budget	Net Expenditure 201610	Variance	Approved Budget	Revised Budget	Forecast Outturn	Outturn Variance	Movement in Forecast	Forecast Outturn
		£000s			£000s				£000s	
153	Quality Assurance, BSCB	1,199	1,079	(121)	1,434	1,439	1,421	(18)	(20)	1,441
154	Area Social Work (North)	1,584	1,769	185	1,893	1,901	2,135	234	9	2,126
155	Area Social Work (East/Central)	2,430	2,353	(77)	2,888	2,916	3,566	651	13	3,553
156	Area Social Work (South)	1,623	1,690	66	2,026	1,948	2,070	122	40	2,030
157	Placements Service	5,775	5,829	55	6,917	6,922	6,316	(606)	(4)	6,320
158	Looked After Children & Aftercare	21,313	25,230	3,916	25,429	25,576	28,582	3,006	(101)	28,682
159	Children & Family Support - Management	976	926	(51)	1,171	1,171	1,167	(4)	(3)	1,170
15A	Safeguarding and Area Services	1,312	1,089	(222)	1,581	1,568	1,618	50	(14)	1,632
<b>Total Care &amp; Support – Children &amp; Families</b>		<b>36,212</b>	<b>39,963</b>	<b>3,751</b>	<b>43,338</b>	<b>43,441</b>	<b>46,875</b>	<b>3,434</b>	<b>(80)</b>	<b>46,955</b>

Summary by CIPFA group (Account Type)		2016/17 - Year to date			2016/17 - Full Year				Period 9 Forecast	
CIPFA description		Revised Budget	Net Expenditure	Variance	Approved Budget	Revised Budget	Forecast Outturn	Outturn Variance	Movement in Forecast	Forecast Outturn
		£000s			£000s				£000s	
1	Employees	14,266	14,931	665	16,796	17,106	17,794	688	23	17,771
2	Premises-Related Expenditure	177	194	17	297	212	212	0	(62)	274
3	Transport-Related Expenditure	448	371	(78)	515	538	441	(97)	(20)	461
4	Supplies & Services	1,577	2,010	434	1,909	1,892	2,346	454	(46)	2,392
5	Third Party Payments	21,607	25,172	3,565	26,116	25,929	30,762	4,833	(121)	30,882
6	Transfer Payments	203	269	66	243	243	301	58	(0)	301
7	Support Services	154	195	41	159	185	232	47	661	(429)
<b>Expenditure</b>		<b>38,432</b>	<b>43,142</b>	<b>4,710</b>	<b>46,035</b>	<b>46,105</b>	<b>52,089</b>	<b>5,984</b>	<b>435</b>	<b>51,654</b>
9	Income	(2,220)	(3,179)	(959)	(2,697)	(2,664)	(5,214)	(2,550)	(515)	(4,699)
<b>Income</b>		<b>(2,220)</b>	<b>(3,179)</b>	<b>(959)</b>	<b>(2,697)</b>	<b>(2,664)</b>	<b>(5,214)</b>	<b>(2,550)</b>	<b>(515)</b>	<b>(4,699)</b>
<b>NET Expenditure</b>		<b>36,212</b>	<b>39,963</b>	<b>3,751</b>	<b>43,338</b>	<b>43,441</b>	<b>46,875</b>	<b>3,434</b>	<b>(80)</b>	<b>46,955</b>

### Notes

Budget pressures are being faced from Children in Care in the context of both a rising child population and increasing complexity of need in a number of cases. Whilst the numbers of Children in Care have remained around 700 over the last five years, the average unit cost has increased due to an increased number of out of authority placements from an average of 26 in 2014/15 to 38 currently resulting in a budget pressure of £2.3m. There also continues to be significant pressure as a result of increases in special guardianship orders (SGOs) and residency orders (ROs). The number in receipt of SGOs and ROs has increased from 375 in 2014/15 to almost 500 resulting in a budget pressure of £1.9m. However this is balanced in part by some positive savings in the number of children in independent fostering placements and income received for adoption services. There continues to be pressure on emergency accommodation costs and use of agency staff due to a 20% increase in caseloads resulting in an inability to achieve the turnover provision of £558k.

**Period 10 Budget Monitoring - Detailed budget summary by division\service**  
**Division: Education & Skills**

Services provided by Education & Skills

This service has statutory duties for Early Years including providing a Children's Centre offer, Specialist Education & Access, School Partnerships and provide Trading with Schools and Employment, Learning & Skills

Summary by Service		2016/17 - Year to date		2016/17 - Full Year			Period 9 Forecast	
Service		Revised Budget	Net Expenditure 201610	Variance	Approved Budget	Revised Budget	Forecast Outturn	Movement in Forecast
		£000s			£000s			£000s
161	Early Years Learning	4,515	4,642	127	6,488	5,418	5,587	27
162	Primary Learning	664	664	(1)	798	797	797	0
163	Secondary Learning	114	89	(25)	136	137	87	(0)
164	Additional Learning Needs	561	561	(0)	673	674	697	14
165	Employment & Skills	800	(406)	(1,206)	988	956	811	(9)
166	Trading with Schools	(1,311)	(5,387)	(4,076)	(1,573)	(1,573)	(811)	(0)
<b>Total Education &amp; Skills</b>		<b>5,344</b>	<b>163</b>	<b>(5,181)</b>	<b>7,509</b>	<b>6,408</b>	<b>7,168</b>	<b>33</b>
								<b>7,135</b>

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Summary by CIPFA group (Account Type)		2016/17 - Year to date		2016/17 - Full Year			Period 9 Forecast	
CIPFA Description		Revised Budget	Net Expenditure	Variance	Approved Budget	Revised Budget	Forecast Outturn	Movement in Forecast
		£000s			£000s			£000s
1	Employees	6,331	6,677	346	7,798	7,545	7,051	(103)
2	Premises-Related Expenditure	182	214	33	231	218	321	3
3	Transport-Related Expenditure	43	44	1	54	52	51	(4)
4	Supplies & Services	1,868	2,030	162	2,292	2,242	2,428	(116)
5	Third Party Payments	5,935	1,072	(4,863)	13,372	7,123	7,545	56
6	Transfer Payments	8	10	2	10	10	10	0
7	Support Services	6,433	7,276	844	1,480	7,719	8,314	41
<b>Expenditure</b>		<b>20,800</b>	<b>17,324</b>	<b>(3,476)</b>	<b>25,237</b>	<b>24,908</b>	<b>25,720</b>	<b>(123)</b>
								<b>25,843</b>
9	Income	(15,456)	(17,162)	(1,706)	(17,728)	(18,500)	(18,552)	156
<b>Income</b>		<b>(15,456)</b>	<b>(17,162)</b>	<b>(1,706)</b>	<b>(17,728)</b>	<b>(18,500)</b>	<b>(18,552)</b>	<b>156</b>
								<b>(18,708)</b>
<b>NET Expenditure</b>		<b>5,344</b>	<b>163</b>	<b>(5,181)</b>	<b>7,509</b>	<b>6,408</b>	<b>7,168</b>	<b>33</b>
								<b>7,135</b>

**Notes**

There is a forecast overspend of £759k due to Trading With Schools (TWS) not achieving the income target set - the target income budget for TWS for 2017/18 has been reduced.

**Period 10 Budget Monitoring - Detailed budget summary by division\service**  
**Division: Dedicated Schools Grant**

Services provided by Dedicated Schools Grant

Statutory duties to ensure sufficient, high quality primary, secondary & post 16 provision; current statutory duties for maintained schools causing concern; oversee admissions processes; statutory duties for Raising Participation Age (NEET)

Summary by Service		2016/17 - Year to date			2016/17 - Full Year				Period 9 Forecast	
Service		Revised Budget	Net Expenditure 201610	Variance	Approved Budget	Revised Budget	Forecast Outturn	Outturn Variance	Movement in Forecast	Forecast Outturn
			£000s							
171	Dedicated Schools Grant	971	1,008	37	1,165	1,165	1,165	0	0	1,165
172	Primary Learning - DSG	717	640	(77)	860	860	860	0	0	860
173	Management - DSG	1,773	1,637	(136)	1,783	2,128	(2,343)	(4,471)	201	(2,544)
174	Finance - DSG	(63,186)	(61,618)	1,567	(77,103)	(75,823)	(76,996)	(1,173)	0	(76,996)
175	Early Years Learning - DSG	25,423	26,037	614	30,338	30,507	30,920	413	(89)	31,009
176	Additional Learning Needs - DSG	34,163	33,225	(939)	42,695	40,996	46,227	5,231	(112)	46,339
177	Secondary Learning - DSG	19	17	(2)	23	23	23	0	0	23
178	Additional Learning Needs (non-HNB) – DSG	199	169	(30)	239	239	239	0	0	239
Total Dedicated Schools Grant		79	1,113	1,034	0	95	95	0	0	95

Summary by CIPFA group (Account Type)		2016/17 - Year to date			2016/17 - Full Year				Period 9 Forecast	
CIPFA Description		Revised Budget	Net Expenditure	Variance	Approved Budget	Revised Budget	Forecast Outturn	Outturn Variance	Movement in Forecast	Forecast Outturn
		£000s								
1	Employees	1,960	2,027	67	2,352	2,352	2,392	40	6	2,386
2	Premises-Related Expenditure	202	233	31	243	243	374	131	111	263
3	Transport-Related Expenditure	24	23	(1)	29	29	30	1	0	30
4	Supplies & Services	6,816	6,823	7	8,167	8,179	7,630	(549)	(215)	7,845
5	Third Party Payments	130,392	22,553	(107,840)	165,742	156,471	159,631	3,160	(129)	159,760
7	Support Services	6,730	247,169	240,439	170	8,076	10,081	2,005	144	9,937
Expenditure		146,124	278,828	132,704	176,703	175,349	180,138	4,788	(83)	180,221
9	Income	(146,046)	(277,715)	(131,670)	(176,703)	(175,255)	(180,043)	(4,788)	83	(180,127)
Income		(146,046)	(277,715)	(131,670)	(176,703)	(175,255)	(180,043)	(4,788)	83	(180,127)
NET Expenditure		79	1,113	1,034	0	95	95	0	(0)	95

Notes

There continues to be significant pressures on the High Needs block, which is forecast to be £5.2m overspent, which includes brought forward pressures regarding High Needs funding, the Government has recently announced a one off grant to Local Authorities to help find solutions to the funding challenge. There is (£1.1m) underspend forecast on the growth fund within the schools block - which could be used to offset against the High Needs block. Overall the Dedicated Schools grant is forecast to be overspent by £4.5m which will be carried forward to the next financial year and will have to be managed within the overall DSG and therefore does not impact on the general fund, hence this has been deducted from this forecast. The service is undertaking a significant level of work in conjunction with the Schools Forum, Headteachers and neighbouring authorities in order to manage

**Period 10 Budget Monitoring - Detailed budget summary by division\service**  
**Division: Management - People**

Services provided by Management - People

Summary by Service		2016/17 - Year to date			2016/17 - Full Year				Period 9 Forecast	
Service		Revised Budget	Net Expenditure 201610	Variance	Approved Budget	Revised Budget	Forecast Outturn	Outturn Variance	Movement in Forecast	Forecast Outturn
		£000s								
181	Management - People	(28)	1,515	1,543	(26)	(33)	672	705	(8)	679
Total Management - People		(28)	1,515	1,543	(26)	(33)	672	705	(8)	679

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Summary by CIPFA group (Account Type)		2016/17 - Year to date			2016/17 - Full Year			Period 9 Forecast	
CIPFA description	Revised Budget	Net Expenditure	Variance	Approved Budget	Revised Budget	Forecast Outturn	Outturn Variance	Movement in Forecast	Forecast Outturn
	£000s							£000s	
Employees	2,272	2,213	(60)	2,726	2,727	2,565	(162)	2	2,563
Premises-Related Expenditure	0	2	2	0	0	2	2	0	2
Transport-Related Expenditure	3	0	(3)	4	4	0	(3)	0	0
Supplies & Services	135	378	243	170	162	73	(89)	(56)	129
Third Party Payments	1,624	1,600	(24)	1,949	1,949	1,948	(1)	(5)	1,953
Support Services	(819)	78	896	(983)	(983)	(750)	232	53	(804)
Expenditure	3,216	4,271	1,055	3,866	3,859	3,838	(22)	(6)	3,844
Income	(3,244)	(2,756)	487	(3,893)	(3,893)	(3,166)	727	(2)	(3,164)
Income	(3,244)	(2,756)	487	(3,893)	(3,893)	(3,166)	727	(2)	(3,164)
NET Expenditure	(28)	1,515	1,543	(26)	(33)	672	705	(8)	679

**Notes**

The overspend of £705k is due to the reduction in the Education Services grant the budget has been amended for 2017/18 to reflect the reduced grant funding.

# Period 10 Budget Monitoring - Detailed budget summary by division\service

## Division: Early Intervention & Targeted Support

### Services provided by Early Intervention & Targeted Support

Services span all ages and include three area based Early Help teams supporting children and families, taking a 'Think Family' approach (inc Troubled Families). This division has strategic leadership of targeted youth support.

Summary by Service		2016/17 - Year to date			2016/17 - Full Year				Period 9 Forecast	
Service		Revised Budget	Net Expenditure 201610	Variance	Approved Budget	Revised Budget	Forecast Outturn	Outturn Variance	Movement in Forecast	Forecast Outturn
		£000s			£000s				£000s	
113	Targeted Support	6,319	4,465	(1,854)	7,585	7,583	8,159	576	(93)	8,252
152	0-25 Integrated Service	9,098	11,285	2,188	9,476	10,915	13,957	3,043	(109)	14,066
1A1	Service Director - EI & TS	0	121	121	0	0	80	80	(7)	87
1A2	Early Intervention – Adults	5,254	5,296	42	6,375	6,305	5,275	(1,030)	(85)	5,360
<b>Total Early Intervention &amp; Targeted Support</b>		<b>20,671</b>	<b>21,168</b>	<b>497</b>	<b>23,436</b>	<b>24,803</b>	<b>27,472</b>	<b>2,669</b>	<b>(293)</b>	<b>27,765</b>

Summary by CIPFA group (Account Type)		2016/17 - Year to date			2016/17 - Full Year				Period 9 Forecast	
CIPFA description		Revised Budget	Net Expenditure	Variance	Approved Budget	Revised Budget	Forecast Outturn	Outturn Variance	Movement in Forecast	Forecast Outturn
		£000s			£000s				£000s	
1	Employees	11,546	11,504	(42)	13,895	13,852	13,706	(147)	(4)	13,710
2	Premises-Related Expenditure	171	30	(141)	206	205	235	30	(36)	270
3	Transport-Related Expenditure	874	630	(244)	1,051	1,048	992	(57)	(6)	997
4	Supplies & Services	974	795	(179)	1,231	1,169	908	(261)	(152)	1,060
5	Third Party Payments	12,090	11,953	(137)	11,848	14,508	16,906	2,398	78	16,828
6	Transfer Payments	1,723	1,956	233	1,879	2,067	2,239	172	7	2,232
7	Support Services	4,428	2,280	(2,149)	5,306	5,314	4,643	(671)	(78)	4,721
<b>Expenditure</b>		<b>31,805</b>	<b>29,147</b>	<b>(2,658)</b>	<b>35,416</b>	<b>38,164</b>	<b>39,629</b>	<b>1,465</b>	<b>(190)</b>	<b>39,819</b>
9	Income	(11,134)	(7,979)	3,155	(11,980)	(13,361)	(12,157)	1,204	(104)	(12,054)
<b>Income</b>		<b>(11,134)</b>	<b>(7,979)</b>	<b>3,155</b>	<b>(11,980)</b>	<b>(13,361)</b>	<b>(12,157)</b>	<b>1,204</b>	<b>(104)</b>	<b>(12,054)</b>
<b>NET Expenditure</b>		<b>20,671</b>	<b>21,168</b>	<b>497</b>	<b>23,436</b>	<b>24,803</b>	<b>27,472</b>	<b>2,669</b>	<b>(293)</b>	<b>27,765</b>

### Notes

The main areas of financial pressure within Early Intervention are in providing care for young people with Disabilities in the Preparing for Adulthood service. This is currently showing an overspend of £2.9m. There is currently insufficient budget provision to meet the new responsibilities under legislation of the Children and Families Act requiring Local Authorities to support young people up to 25 prior to adulthood. Where a family is homeless but not deemed eligible under the Housing Act, we have a responsibility to provide emergency accommodation for children and families under the Children and Families Act. Due to the increase in homelessness across Bristol this is a financial pressure of £0.6m in 2016/17. The (£1m) forecast underspend on Early Intervention for Adults is on Bristol Community Links, Community meals and Concorde Lodge.

**Period 10 Budget Monitoring - Detailed budget summary by division\service**  
**Division: Property**

Services provided by Property

The strategic and operational management of the council's land, buildings and office accommodation (excluding social housing). The estate comprises property held for either service delivery, investment or development purposes.

Service	2016/17 - Year to date			2016/17 - Full Year			Period 9 Forecast	
	Revised Budget	Net Expenditure 201610	Variance	Approved Budget	Revised Budget	Forecast Outturn	Movement in Forecast	Forecast Outturn
	£000s			£000s			£000s	
411 Facilities Management	2,440	5,691	3,251	2,913	2,891	5,291	333	4,958
412 Asset Strategy	1,852	1,327	(524)	2,332	2,216	1,869	(96)	1,965
413 Property Management	(10,589)	(3,547)	7,042	(12,739)	(12,707)	(5,255)	0	(5,255)
<b>Total Property</b>	<b>(6,298)</b>	<b>3,471</b>	<b>9,769</b>	<b>(7,493)</b>	<b>(7,601)</b>	<b>1,905</b>	<b>237</b>	<b>1,668</b>

CIPFA description	2016/17 - Year to date			2016/17 - Full Year			Period 9 Forecast	
	Revised Budget	Net Expenditure	Variance	Approved Budget	Revised Budget	Forecast Outturn	Movement in Forecast	Forecast Outturn
	£000s			£000s			£000s	
10 Employees	8,843	9,227	384	10,757	10,568	10,680	5	10,675
1 Premises-Related Expenditure	7,846	10,513	2,667	9,266	9,415	12,066	52	12,014
3 Transport-Related Expenditure	3,574	1,741	(1,832)	4,288	4,288	1,984	(2)	1,986
4 Supplies & Services	3,987	3,003	(984)	4,793	4,785	3,938	66	3,871
5 Third Party Payments	395	408	12	474	474	470	13	457
6 Transfer Payments	57	68	11	68	68	68	0	68
7 Support Services	(2,258)	530	2,788	(2,649)	(2,709)	191	(68)	259
8 Depreciation and Impairment Losses	1,621	0	(1,621)	1,945	1,945	879	0	879
X Capital Financing Costs	4	0	(4)	5	5	5	0	5
<b>Expenditure</b>	<b>24,069</b>	<b>25,491</b>	<b>1,422</b>	<b>28,947</b>	<b>28,839</b>	<b>30,281</b>	<b>65</b>	<b>30,216</b>

9 Income	(30,367)	(22,020)	8,347	(36,440)	(36,440)	(28,375)	(123)	(28,252)
<b>Income</b>	<b>(30,367)</b>	<b>(22,020)</b>	<b>8,347</b>	<b>(36,440)</b>	<b>(36,440)</b>	<b>(28,375)</b>	<b>(123)</b>	<b>(28,252)</b>
N Income & Expenditure outside of Net Cost of Service	0	(0)	(0)	0	0	0	0	0
<b>Transfer to \ from reserves</b>	<b>0</b>	<b>(0)</b>	<b>(0)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET Expenditure</b>	<b>(6,298)</b>	<b>3,471</b>	<b>9,769</b>	<b>(7,493)</b>	<b>(7,601)</b>	<b>1,905</b>	<b>(58)</b>	<b>1,963</b>

Notes

This relates to the full year forecast under-delivery against MTF5 plans (£7.9m), income shortfalls in Building Practice /Construction (£562k), CREATE (£59k), Conference Services (£116k), Print Services (£42k), Security (£95k), Cleaning (£67k), Markets (£95k), ParkView costs (£41k) & FM (£600k). There is an overspend in Business Rates due to properties where no budget was transferred from services re: Junction 3 (£42k) and M Shed (£111k) and in Fleet (£137k). Underspends are now forecast in Mail (£39k), Cash in Transit (£53k) and B Bond (£43k) following the review of spends since last month. In addition there is also a forecast underspend in Capital Asset Disposals (£100k).

**Period 10 Budget Monitoring - Detailed budget summary by division\service**  
**Division: Planning**

Services provided by Planning

Planning is divided into Strategic City Planning, Development Management which includes Building Control and Planning Enforcement and City Design which includes Engineering Design.

Summary by Service		2016/17 - Year to date			2016/17 - Full Year				Period 9 Forecast	
Service		Revised Budget	Net Expenditure 201610	Variance	Approved Budget	Revised Budget	Forecast Outturn	Outturn Variance	Movement in Forecast	Forecast Outturn
		£000s			£000s				£000s	
421	Strategic City Planning	672	437	(235)	691	807	796	(11)	0	796
422	City Design	44	(96)	(139)	11	50	(379)	(429)	(138)	(242)
425	Development Management	(393)	(1,170)	(777)	(378)	(475)	(674)	(199)	(49)	(625)
<b>Total Planning</b>		<b>323</b>	<b>(828)</b>	<b>(1,151)</b>	<b>324</b>	<b>382</b>	<b>(257)</b>	<b>(638)</b>	<b>(186)</b>	<b>(70)</b>

Summary by CIPFA group (Account Type)		2016/17 - Year to date			2016/17 - Full Year				Period 9 Forecast	
CIPFA Description		Revised Budget	Net Expenditure	Variance	Approved Budget	Revised Budget	Forecast Outturn	Outturn Variance	Movement in Forecast	Forecast Outturn
		£000s			£000s				£000s	
1	Employees	4,622	4,377	(245)	5,483	5,540	5,212	(328)	(18)	5,230
2	Premises-Related Expenditure	0	2	1	4	1	2	1	0	2
3	Transport-Related Expenditure	8	14	6	10	10	17	7	0	17
4	Supplies & Services	209	427	217	284	251	684	433	(20)	704
5	Third Party Payments	20	0	(20)	25	25	13	(12)	(3)	15
7	Support Services	61	43	(18)	24	74	83	9	6	77
<b>Expenditure</b>		<b>4,921</b>	<b>4,863</b>	<b>(58)</b>	<b>5,828</b>	<b>5,900</b>	<b>6,010</b>	<b>110</b>	<b>(35)</b>	<b>6,044</b>
9	Income	(4,691)	(5,691)	(1,000)	(5,504)	(5,629)	(6,266)	(637)	(151)	(6,115)
<b>Income</b>		<b>(4,691)</b>	<b>(5,691)</b>	<b>(1,000)</b>	<b>(5,504)</b>	<b>(5,629)</b>	<b>(6,266)</b>	<b>(637)</b>	<b>(151)</b>	<b>(6,115)</b>
N	Income & Expenditure outside of Net Cost of Service	93	0	(92)	0	111	0	(111)	0	0
<b>Transfer to \ from reserves</b>		<b>93</b>	<b>0</b>	<b>(92)</b>	<b>0</b>	<b>111</b>	<b>0</b>	<b>(111)</b>	<b>0</b>	<b>0</b>
<b>NET Expenditure</b>		<b>323</b>	<b>(828)</b>	<b>(1,151)</b>	<b>324</b>	<b>382</b>	<b>(257)</b>	<b>(638)</b>	<b>(186)</b>	<b>(70)</b>

**Notes**

Development Management Income levels are expected to exceed budget target by £150k together with additional fee income & salary/misc savings in other Planning teams principally Building Control (£53k) & City Design (£420k)



**Period 10 Budget Monitoring - Detailed budget summary by division\service**  
**Division: Transport**

Services provided by Transport

The Service is split into four distinct areas of operation – Strategic City Transport, Traffic, Highways and Sustainable Transport.

Summary by Service		2016/17 - Year to date			2016/17 - Full Year				Period 9 Forecast	
Service		Revised Budget	Net Expenditure 201610	Variance	Approved Budget	Revised Budget	Forecast Outturn	Outturn Variance	Movement in Forecast	Forecast Outturn
						£000s			£000s	
431	Highways	3,498	2,972	(526)	4,701	4,179	3,996	(184)	(11)	4,007
432	Traffic	(5,313)	(8,137)	(2,824)	(3,370)	(6,533)	(8,933)	(2,401)	(1,117)	(7,817)
433	Strategic City Transport	1,272	1,473	201	2,148	1,523	1,229	(293)	3	1,226
434	Sustainable Transport	9,024	1,090	(7,934)	12,628	12,564	12,380	(184)	(135)	12,514
<b>Total Transport</b>		<b>8,482</b>	<b>(2,602)</b>	<b>(11,084)</b>	<b>16,107</b>	<b>11,733</b>	<b>8,671</b>	<b>(3,062)</b>	<b>(1,260)</b>	<b>9,931</b>

Summary by CIPFA group (Account Type)		2016/17 - Year to date			2016/17 - Full Year				Period 9 Forecast	
CIPFA Description		Revised Budget	Net Expenditure	Variance	Approved Budget	Revised Budget	Forecast Outturn	Outturn Variance	Movement in Forecast	Forecast Outturn
						£000s			£000s	
1	Employees	9,492	9,263	(228)	11,716	11,357	10,861	(496)	(7)	10,868
2	Premises-Related Expenditure	1,365	593	(772)	1,769	1,639	1,184	(454)	(160)	1,344
3	Transport-Related Expenditure	4,296	2,697	(1,598)	5,155	5,155	4,330	(825)	(1)	4,331
4	Supplies & Services	1,815	2,753	938	2,528	2,294	4,308	2,014	(168)	4,476
5	Third Party Payments	22,573	21,730	(843)	20,098	27,495	29,580	2,085	(369)	29,949
6	Transfer Payments	7,097	4,152	(2,945)	2,976	8,181	7,528	(653)	0	7,528
7	Support Services	1,674	795	(879)	3,697	2,024	2,212	188	(534)	2,746
8	Depreciation and Impairment Losses	500	(80)	(580)	600	600	(16)	(616)	0	(16)
<b>Expenditure</b>		<b>48,813</b>	<b>41,903</b>	<b>(6,909)</b>	<b>48,540</b>	<b>58,745</b>	<b>59,989</b>	<b>1,243</b>	<b>(1,238)</b>	<b>61,227</b>
9	Income	(40,227)	(44,505)	(4,278)	(32,309)	(46,888)	(50,733)	(3,845)	(221)	(50,512)
<b>Income</b>		<b>(40,227)</b>	<b>(44,505)</b>	<b>(4,278)</b>	<b>(32,309)</b>	<b>(46,888)</b>	<b>(50,733)</b>	<b>(3,845)</b>	<b>(221)</b>	<b>(50,512)</b>
N	Income & Expenditure outside of Net Cost of Service	(104)	(0)	104	(124)	(124)	(585)	(460)	199	(784)
<b>Transfer to \ from reserves</b>		<b>(104)</b>	<b>(0)</b>	<b>104</b>	<b>(124)</b>	<b>(124)</b>	<b>(585)</b>	<b>(460)</b>	<b>199</b>	<b>(784)</b>
<b>NET Expenditure</b>		<b>8,482</b>	<b>(2,602)</b>	<b>(11,084)</b>	<b>16,107</b>	<b>11,733</b>	<b>8,671</b>	<b>(3,062)</b>	<b>(1,260)</b>	<b>9,931</b>

**Notes**

The forecast underspend in Transport of (£3.1m ) has decreased since period 9 following the budget adjustments relating to the savings achieved and actioned by refinancing of loans for Residents Parking. Highways savings identified as a result of agreed expenditure reductions (£181k). £2.1m Parking savings / additional income (pre capital financial adjustments). Signals & Lighting savings (£211k), City Transport (£296k), Sustainable Transport team costs (£175k) Concessionary Fares (£135k) & Supported bus services (£180k) partly offset by additional costs in Long Ashton Park & Ride (£207k) and SkyRide (£50k).

**Period 10 Budget Monitoring - Detailed budget summary by division\service**  
**Division: Economy**

Services provided by Economy

The Economy team supports the delivery of capital programmes and projects including culture, specific interventions, the development of housing, the physical regeneration of Bristol Temple Quarter Enterprise Zone and building schools across the City.

Summary by Service		2016/17 - Year to date			2016/17 - Full Year				Period 9 Forecast	
Service		Revised Budget	Net Expenditure 2016/10	Variance	Approved Budget	Revised Budget	Forecast Outturn	Outturn Variance	Movement in Forecast	Forecast Outturn
					£000s				£000s	
441	Culture Services	2,842	3,173	331	3,360	3,403	3,464	61	(5)	3,469
442	Cultural Development	926	1,222	296	1,178	1,111	1,097	(14)	0	1,097
443	Economic Development	367	1,450	1,083	485	441	(42)	(482)	(45)	4
444	Major Projects	639	1,061	422	925	766	947	180	20	927
445	Management – Place	(221)	(53)	168	215	(266)	(62)	204	0	(62)
<b>Total Economy</b>		<b>4,552</b>	<b>6,853</b>	<b>2,301</b>	<b>6,163</b>	<b>5,455</b>	<b>5,404</b>	<b>(51)</b>	<b>(31)</b>	<b>5,435</b>

Summary by CIPFA group (Account Type)		2016/17 - Year to date			2016/17 - Full Year				Period 9 Forecast	
CIPFA description		Revised Budget	Net Expenditure	Variance	Approved Budget	Revised Budget	Forecast Outturn	Outturn Variance	Movement in Forecast	Forecast Outturn
					£000s				£000s	
1	Employees	5,534	6,132	598	6,638	6,633	6,730	97	(28)	6,758
2	Premises-Related Expenditure	786	796	9	1,062	944	1,254	310	27	1,227
3	Transport-Related Expenditure	36	29	(7)	44	43	34	(9)	(1)	35
4	Supplies & Services	1,490	3,088	1,599	1,883	1,788	2,760	972	(49)	2,808
5	Third Party Payments	1,936	2,197	261	2,389	2,323	2,790	466	181	2,609
6	Transfer Payments	306	88	(218)	357	367	130	(237)	0	130
7	Support Services	167	583	416	600	200	811	611	14	797
<b>Expenditure</b>		<b>10,255</b>	<b>12,913</b>	<b>2,658</b>	<b>12,975</b>	<b>12,298</b>	<b>14,508</b>	<b>2,210</b>	<b>144</b>	<b>14,365</b>

9	Income	(5,703)	(6,061)	(358)	(6,812)	(6,844)	(8,627)	(1,784)	(175)	(8,452)
<b>Income</b>		<b>(5,703)</b>	<b>(6,061)</b>	<b>(358)</b>	<b>(6,812)</b>	<b>(6,844)</b>	<b>(8,627)</b>	<b>(1,784)</b>	<b>(175)</b>	<b>(8,452)</b>
N	Income & Expenditure outside of Net Cost of Service	0	0	0	0	0	(477)	(477)	0	(477)
<b>Transfer to \ from reserves</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(477)</b>	<b>(477)</b>	<b>0</b>	<b>(477)</b>
<b>NET Expenditure</b>		<b>4,552</b>	<b>6,853</b>	<b>2,301</b>	<b>6,163</b>	<b>5,455</b>	<b>5,404</b>	<b>(51)</b>	<b>(31)</b>	<b>5,435</b>

**Notes**

Under Culture Services the pressure due to insufficient budget being allocated to meet the costs of opening Museums at advertised times has been reduced to £47k by identified savings. Savings are also now forecast in Bottlyard (£149k), Filwood Green Business Park (£192k) and Economic Development projects / team costs (£145k). There is also a Temple Quarter Enterprise Zone project deficit of £140k together with some smaller unbudgeted team costs in Major Projects (£40k). In addition there is a £202k pressure under the 'Place Directors' account.

**Period 10 Budget Monitoring - Detailed budget summary by division\service**  
**Division: Economy - ABS Team**

Services provided by Economy - ABS Team

Summary by Service		2016/17 - Year to date			2016/17 - Full Year				Period 9 Forecast	
		Revised Budget	Net Expenditure 201610	Variance	Approved Budget	Revised Budget	Forecast Outturn	Outturn Variance	Movement in Forecast	Forecast Outturn
Service		£000s			£000s				£000s	
451	Economy - Major Projects	1,518	1,860	343	2,020	1,788	1,661	(127)	1	1,661
Total Economy - ABS Team		1,518	1,860	343	2,020	1,788	1,661	(127)	1	1,661

Summary by CIPFA group (Account Type)		2016/17 - Year to date			2016/17 - Full Year				Period 9 Forecast				
CIPFA description	Pa	Revised Budget		Net Expenditure	Variance	Approved Budget	Revised Budget	Forecast Outturn	Outturn Variance	Movement in Forecast	Forecast Outturn		
		£000s										£000s	
600	Employees	1,900	2,037	136	2,478	2,248	2,045	(203)	3	2,042			
300	Transport-Related Expenditure	0	1	1	0	0	1	1	1	1			
400	Supplies & Services	5	1	(4)	8	6	4	(3)	(7)	11			
700	Support Services	0	68	68	0	0	77	77	4	73			
000	Expenditure	1,905	2,107	202	2,486	2,254	2,127	(127)	1	2,126			
9	Income	(388)	(247)	141	(465)	(465)	(465)	0	0	(465)			
	Income	(388)	(247)	141	(465)	(465)	(465)	0	0	(465)			
	NET Expenditure	1,518	1,860	343	2,020	1,788	1,661	(127)	1	1,661			

**Notes**

£127k salary savings identified

**Period 10 Budget Monitoring - Detailed budget summary by division\service**  
**Division: Energy**

Services provided by Energy

The Energy Service is made up of a number of different teams, including Housing (Warm Up Bristol), Investment programmes, Infrastructure, Community Energy, Environmental performance, energy supply and marine.

Summary by Service		2016/17 - Year to date			2016/17 - Full Year				Period 9 Forecast	
		Revised Budget	Net Expenditure 201610	Variance	Approved Budget	Revised Budget	Forecast Outturn	Outturn Variance	Movement in Forecast	Forecast Outturn
		£000s			£000s				£000s	
531	Energy Programme Manager (Corporate)	1,570	1,258	(312)	2,713	1,880	1,752	(129)	(981)	2,732
532	Energy Programme Manager (Community)	347	(1,300)	(1,647)	411	417	(693)	(1,110)	686	(1,379)
<b>Total Energy</b>		<b>1,917</b>	<b>(42)</b>	<b>(1,959)</b>	<b>3,124</b>	<b>2,297</b>	<b>1,058</b>	<b>(1,239)</b>	<b>(295)</b>	<b>1,353</b>

Summary by CIPFA group (Account Type)		2016/17 - Year to date			2016/17 - Full Year				Period 9 Forecast	
CIPFA description		Revised Budget	Net Expenditure	Variance	Approved Budget	Revised Budget	Forecast Outturn	Outturn Variance	Movement in Forecast	Forecast Outturn
		£000s			£000s				£000s	
1	Employees	1,347	1,224	(122)	1,658	1,612	1,464	(149)	(115)	1,578
2	Premises-Related Expenditure	7,400	5,336	(2,064)	8,880	8,880	8,297	(583)	(189)	8,486
3	Transport-Related Expenditure	17	2	(15)	20	20	142	122	0	142
4	Supplies & Services	341	1,057	717	416	409	426	18	1,038	(612)
5	Third Party Payments	17	1,236	1,219	20	20	1,201	1,181	(891)	2,092
6	Transfer Payments	0	2,784	2,784	0	0	3,276	3,276	2,584	692
7	Support Services	127	43	(84)	776	153	10	(143)	38	(28)
8	Depreciation and Impairment Losses	(453)	0	453	(543)	(543)	222	766	2,844	(2,622)
X	Capital Financing Costs	134	0	(134)	161	161	161	0	0	161
<b>Expenditure</b>		<b>8,929</b>	<b>11,682</b>	<b>2,753</b>	<b>11,388</b>	<b>10,711</b>	<b>15,200</b>	<b>4,488</b>	<b>5,310</b>	<b>9,890</b>

9	Income	(7,054)	(11,724)	(4,670)	(8,264)	(8,464)	(14,191)	(5,727)	(5,605)	(8,587)
<b>Income</b>		<b>(7,054)</b>	<b>(11,724)</b>	<b>(4,670)</b>	<b>(8,264)</b>	<b>(8,464)</b>	<b>(14,191)</b>	<b>(5,727)</b>	<b>(5,605)</b>	<b>(8,587)</b>
N	Income & Expenditure outside of Net Cost of Service	42	0	(42)	0	50	50	0	0	50
<b>Transfer to \ from reserves</b>		<b>42</b>	<b>0</b>	<b>(42)</b>	<b>0</b>	<b>50</b>	<b>50</b>	<b>0</b>	<b>0</b>	<b>50</b>
<b>NET Expenditure</b>		<b>1,917</b>	<b>(42)</b>	<b>(1,959)</b>	<b>3,124</b>	<b>2,297</b>	<b>1,058</b>	<b>(1,239)</b>	<b>(295)</b>	<b>1,353</b>

**Notes**

There is anticipated to be a shortfall in rechargeable income from the HRA and Trading for Schools in the Energy (utility) Purchase budget. This is due to the Energy price reduction in recent years being captured as a corporate saving without any corresponding reduction in income target for the energy service. Following DPS procurement this presents a net pressure of £46k this year based on a mild winter. There also income shortfalls in District Energy / Biomass (£94k) and Wind income (£97k) partly offset by prudential borrowing savings in Wind Energy (£140k). The ECO cost centre is now forecast to underspend by £1.136m as a result of revisions to the capital funding structure. Additionally the £255k payment from BEC for grid connection has been identified as a revenue saving resulting in an underspend in Solar of £189k.

Period 10 Budget Monitoring - Detailed budget summary by division\service

Division: Citizen Services

Services provided by Citizen Services

Citizen Service comprises our corporate contact centre, customer relation team and citizen service points. It also contains our revenues and benefits teams, regulatory services (e.g. licensing) and Safer Bristol.

Summary by Service		2016/17 - Year to date			2016/17 - Full Year			Period 9 Forecast	
Service		Revised Budget	Net Expenditure 2016/10	Variance	Approved Budget	Revised Budget	Forecast Outturn	Movement in Forecast	Forecast Outturn
		£000s							
133	Safer Bristol (Crime & Substance Misuse)	2,891	1,567	(1,325)	3,582	3,470	3,425	(5)	3,430
231	Revenue, Benefits & Rent	4,145	7,791	3,646	5,229	4,973	5,070	19	5,050
232	Customer Service Operations	2,931	4,384	1,453	3,961	3,517	3,356	(328)	3,684
333	Regulatory Services	264	74	(190)	371	310	632	(84)	716
Total Citizen Services		10,231	13,815	3,584	13,143	12,270	12,482	(398)	12,880

Summary by CIPFA group (Account Type)			2016/17 - Year to date		2016/17 - Full Year				Period 9 Forecast	
CIPFA description	Revised Budget		Net Expenditure	Variance	Approved Budget	Revised Budget	Forecast Outturn	Movement in Forecast	Forecast Outturn	
	£000s									
1 Employees	13,582	13,654	72		16,526	16,291	16,240	(213)	16,453	
2 Premises-Related Expenditure	8	92	84		7	9	12	2	10	
3 Transport-Related Expenditure	65	60	(5)		92	78	83	2	81	
4 Supplies & Services	2,841	2,053	(788)		3,888	3,410	3,168	(439)	3,607	
5 Third-Party Payments	10,670	11,904	1,234		12,923	12,804	13,333	8	13,325	
6 Trader Payments	157,507	143,101	(14,405)		189,008	189,008	187,557	0	187,557	
7 Support Services	366	652	286		567	439	553	(88)	640	
Expenditure	185,039	171,517	(13,522)		223,012	222,039	220,944	(729)	221,673	
9 Income	(174,469)	(157,701)	16,767		(209,407)	(209,362)	(208,570)	(174)	(208,396)	
Income	(174,469)	(157,701)	16,767		(209,407)	(209,362)	(208,570)	(174)	(208,396)	
N Income & Expenditure outside of Net Cost of Service	(339)	0	339		(462)	(407)	108	504	(396)	
Transfer to / from reserves	(339)	0	339		(462)	(407)	108	504	(396)	
NET Expenditure	10,231	13,815	3,584		13,143	12,270	12,482	(398)	12,880	

Notes

Citizen Services(£0.2m) overspend

The overall overspend in Citizen Services reduced by (£0.1m) since Period 9 Monitoring for the following reasons: a projection has been done from the subsidy report which has reduced the projected overspend from £55.2k to £287k so most of this can now be covered by the £272k reserve; the Bad Debt Provision for Court Costs has been reviewed by Corporate Finance and reduced from £175k to £85k, saving £90k; the Local Crisis Prevention Fund is forecasting that it will underspend by a further £59k (so now totalling £185k) to help offset pressures elsewhere. This is offset by a projected under recovery of income relating to overpaid Housing Benefits of £0.5m as, despite increasing the amount that can be collected each week, this hasn't improved the overall recovery rates. The Bad Debt Expense has been set to budget of £450k but work by Corporate Finance is nearing conclusion on a projection for this which may come in under budget as in previous years. There have a number of other small forecast underspends particularly in Regulatory Services totalling (£80k) in the month which make up most of the remaining change

As at period 10, the main reasons for forecast variances in Citizen Services are:

Benefits Administration:

There is a forecast underspend of (£232k) against this budget which is mostly the result of forecast additional forecast of ad hoc grant and use of a one off reserve of £406k. Significant savings have been made in this area but there is still an ongoing structural pressure on this budget as there may not be enough reserve to cover future years grant reduction.

Revenues:

Within Revenues there is a budget of £1.6m relating to court summons income. Our collection rates of council tax and business rates in cash terms have significantly improved this year which has resulted in less court action for non-payment and hence a reduction in summons income from courts summons fines, which is projected at £78k under budget for the year. There are also higher than budgeted court costs that we are due to pay from prior years amounting to £40k. These pressures are offset by additional income as mentioned above of (£31k) and staff savings of (£120k) due to delays in filling vacancies. The Hardship fund is also projecting to underspend by (£61k) to help offset other overspends. This area also includes variances mentioned above including the Bad Debt provision for Court costs of £85k, savings in the Local Crisis Prevention Fund (£185k), and the £500k relating to the under recovery of income from Housing Benefits that have been overpaid.

Customer Services Operations: there are forecast underspends of (£68k) on salaries due to not filling vacancies and also additional income of (£50k) for work for other internal teams.

Regulatory Services: there are pressures due to errors in under recovery of income in Pest Control of £160k, offset by staff savings to bring it down to £83k over budget, and errors in other income targets for Trading standards: £107k and Health & Safety: £41k. These are offset by a one-off contribution from (£130k) HRA income to Pollution control and Animal welfare, which was agreed in order to fund a bespoke service for dealing with Housing nuisance complaints plus (£20k) of other income. Most of the remaining overspend relates to Licensing where a pressure of £277k has arisen through providing for income that will need to be used to support licencing, which is currently being reviewed.

**Period 10 Budget Monitoring - Detailed budget summary by division\service**  
**Division: Waste**

Services provided by Waste

This includes the management of our key contract with the Bristol Waste Company and the administration for associated services, e.g. bulky waste and garden waste collections.

Summary by Service		2016/17 - Year to date			2016/17 - Full Year				Period 9 Forecast	
		Revised Budget	Net Expenditure 2016/10	Variance	Approved Budget	Revised Budget	Forecast Outturn	Outturn Variance	Movement in Forecast	Forecast Outturn
		£000s			£000s				£000s	
311	Waste	22,798	30,801	8,003	27,548	27,345	26,388	(957)	(143)	26,531
<b>Total Waste</b>		<b>22,798</b>	<b>30,801</b>	<b>8,003</b>	<b>27,548</b>	<b>27,345</b>	<b>26,388</b>	<b>(957)</b>	<b>(143)</b>	<b>26,531</b>

Summary by CIPFA group (Account Type)		2016/17 - Year to date			2016/17 - Full Year				Period 9 Forecast	
CIPFA description		Revised Budget	Net Expenditure	Variance	Approved Budget	Revised Budget	Forecast Outturn	Outturn Variance	Movement in Forecast	Forecast Outturn
		£000s			£000s				£000s	
1	Employees	1,032	1,154	122	1,259	1,226	1,040	(187)	(28)	1,067
2	Premises-Related Expenditure	188	2,549	2,361	191	225	345	120	86	259
3	Transport-Related Expenditure	153	426	273	189	184	390	206	(37)	427
4	Supplies & Services	332	3	(329)	457	399	62	(337)	(37)	98
5	Third Party Payments	33,266	37,721	4,454	29,753	43,920	32,806	(11,113)	14	32,792
7	Support Services	780	229	(551)	917	937	713	(224)	(10)	723
<b>Expenditure</b>		<b>35,752</b>	<b>42,082</b>	<b>6,330</b>	<b>32,766</b>	<b>46,890</b>	<b>35,355</b>	<b>(11,535)</b>	<b>(11)</b>	<b>35,366</b>
9	Income	(12,954)	(11,282)	1,673	(5,217)	(19,545)	(7,945)	11,600	(291)	(7,654)
<b>Income</b>		<b>(12,954)</b>	<b>(11,282)</b>	<b>1,673</b>	<b>(5,217)</b>	<b>(19,545)</b>	<b>(7,945)</b>	<b>11,600</b>	<b>(291)</b>	<b>(7,654)</b>
N	Income & Expenditure outside of Net Cost of Service	0	0	0	0	0	(1,023)	(1,023)	159	(1,182)
<b>Transfer to \ from reserves</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(1,023)</b>	<b>(1,023)</b>	<b>159</b>	<b>(1,182)</b>
<b>NET Expenditure</b>		<b>22,798</b>	<b>30,801</b>	<b>8,003</b>	<b>27,548</b>	<b>27,345</b>	<b>26,388</b>	<b>(957)</b>	<b>(143)</b>	<b>26,531</b>

**Notes**

**Waste: £(1.0)M underspend**

Waste Disposal is forecasting a surplus of (£1.0m), due to one-off accrued expenditure from the previous year which is no longer required. The forecast surplus in Waste has increased by (£0.1m) since period 9 due to additional income from sale of scrap metal.

**Period 10 Budget Monitoring - Detailed budget summary by division\service**  
**Division: Housing Services - Housing Revenue Account (HRA)**

Services provided by Housing Services - Housing Revenue Account (HRA)

Responsibilities for Council housing, including the management of our responsive and planned maintenance, estate management and our business planning function, including asset management and new build programme.

Service	2016/17 - Year to date		2016/17 - Full Year				Period 9 Forecast	
	Revised Budget	Net Expenditure 2016.10	Approved Budget		Revised Budget	Forecast Outturn	Movement in Forecast	Forecast Outturn
	£000s		£000s		£000s		£000s	
321 Strategy, Planning & Governance	(88,944)	(116,981)	(103,803)	(106,623)	(107,972)		0	(107,972)
322 Responsive Repairs	25,046	22,833	30,113	30,040	30,508	468	(80)	30,588
323 Planned Programmes	13,933	10,027	16,965	16,703	14,567	(2,136)	(135)	14,702
324 Estate Management	11,831	8,448	11,031	14,187	13,774	(412)	(33)	13,808
<b>Total Housing Services - HRA</b>	<b>(38,135)</b>	<b>(75,672)</b>	<b>(45,693)</b>	<b>(45,693)</b>	<b>(49,122)</b>	<b>(3,429)</b>	<b>(248)</b>	<b>(48,875)</b>

CIPFA description	2016/17 - Year to date			2016/17 - Full Year				Period 9 Forecast	
	Revised Budget	Net Expenditure	Variance	Approved Budget	Revised Budget	Forecast Outturn	Outturn Variance	Movement in Forecast	Forecast Outturn
	£000s			£000s				£000s	
1 Employees	23,687	23,036	(651)	24,911	28,426	27,470	(957)	70	27,400
2 Premises-Related Expenditure	33,097	27,635	(5,462)	39,699	39,712	36,459	(3,253)	(354)	36,813
3 Transport-Related Expenditure	117	108	(9)	129	140	130	(10)	13	117
4 Supplies & Services	7,230	6,040	(1,190)	9,395	8,676	8,830	154	42	8,788
5 Third Party Payments	6,420	658	(5,762)	11,549	8,331	8,192	(140)	0	8,192
6 Other Payments	0	596	596	0	0	0	0	0	0
7 Other Services	16,847	4,469	(12,378)	20,616	20,958	22,152	1,194	(18)	22,170
8 Depreciation and Impairment Losses	27	0	(27)	33	33	33	0	0	33
X Capital Financing Costs	62	3	(59)	74	74	74	0	0	74
<b>Expenditure</b>	<b>87,487</b>	<b>62,543</b>	<b>(24,943)</b>	<b>106,405</b>	<b>106,351</b>	<b>103,339</b>	<b>(3,012)</b>	<b>(248)</b>	<b>103,587</b>
9 Income	(125,773)	(138,216)	(12,443)	(152,280)	(152,226)	(152,643)	(418)	0	(152,643)
<b>Income</b>	<b>(125,773)</b>	<b>(138,216)</b>	<b>(12,443)</b>	<b>(152,280)</b>	<b>(152,226)</b>	<b>(152,643)</b>	<b>(418)</b>	<b>0</b>	<b>(152,643)</b>
N Income & Expenditure outside of Net Cost of Service	151	0	(151)	182	182	182	0	0	182
<b>Transfer to \ from reserves</b>	<b>151</b>	<b>0</b>	<b>(151)</b>	<b>182</b>	<b>182</b>	<b>182</b>	<b>0</b>	<b>0</b>	<b>182</b>
<b>NET Expenditure</b>	<b>(38,135)</b>	<b>(75,672)</b>	<b>(37,538)</b>	<b>(45,693)</b>	<b>(45,693)</b>	<b>(49,122)</b>	<b>(3,429)</b>	<b>(248)</b>	<b>(48,875)</b>

Notes

Housing Revenue Account (HRA)

There is currently a forecast underspend within the HRA of (£3.4m), which has increased by (£0.2m) since period 9. This is the result of the following:

- Savings released in Strategy, Planning and Governance and Estate Management through employee reductions and review of training and stationary budgets;
- Identification of a further (£0.4m) income from energy efficiency schemes
- The Investment Review Plan (in response to imposed rent reductions planned for the HRA) has changed the paint programme in planned programmes resulting in a (£1.9m) saving against budget, although it should be noted that contractor issues have led to some delays which account for some of the underspend. A housing procurement specialist is being recruited who, when in post, should significantly reduce the risk of procurement delays and enhance contract management generally.

There is a pressure of £0.5m in Responsive Repairs due to greater than budgeted cost of relets repairs, however, contractor spends are being reviewed so this pressure is expected to reduce.

Any under or overspend at the year-end will increase or decrease the HRA Reserve and therefore this does not impact on the General Fund. However, the HRA Business Plan has been recalibrated to take account of the impact of the 1% rent reduction and other proposed government changes and to reflect what is likely to be a very financially challenging future.



**Period 10 Budget Monitoring - Detailed budget summary by division\service**  
**Division: Neighbourhoods & Communities**

**Services provided by Neighbourhoods & Communities**

Neighbourhood and Communities comprises: Neighbourhood Management, which includes Neighbourhood Partnerships and VCS Infrastructure, Library Services and Parks and Green Spaces, including a number of traded services e.g cemeteries and crematoria.

Service	2016/17 - Year to date			2016/17 - Full Year				Period 9 Forecast	
	Revised Budget	Net Expenditure 201610	Variance	Approved Budget	Revised Budget	Forecast Outturn	Outturn Variance	Movement in Forecast	Forecast Outturn
£000s									
331 Neighbourhood Management	4,776	4,401	(375)	5,776	5,714	5,188	(526)	(15)	5,203
332 Library Services	3,784	3,560	(224)	4,656	4,541	4,357	(184)	(183)	4,540
334 Stronger Communities	80	99	19	0	96	96	(0)	0	96
335 Parks and Green Spaces	3,158	4,783	1,624	3,887	3,743	3,289	(455)	(343)	3,632
<b>Total Neighbourhoods &amp; Communities</b>	<b>11,799</b>	<b>12,843</b>	<b>1,044</b>	<b>14,319</b>	<b>14,094</b>	<b>12,930</b>	<b>(1,164)</b>	<b>(541)</b>	<b>13,472</b>

CIPFA description	2016/17 - Year to date			2016/17 - Full Year				Period 9 Forecast	
	Revised Budget	Net Expenditure	Variance	Approved Budget	Revised Budget	Forecast Outturn	Outturn Variance	Movement in Forecast	Forecast Outturn
£000s									
1 Employees	11,941	12,815	874	14,474	14,265	14,631	367	(134)	14,765
2 Premises-Related Expenditure	1,570	1,261	(309)	1,643	1,884	1,623	(260)	24	1,600
3 Transport-Related Expenditure	292	148	(144)	357	350	154	(196)	2	152
4 Supplies & Services	2,608	2,314	(294)	3,022	3,130	2,916	(214)	(372)	3,288
5 Ward Party Payments	4,531	3,922	(609)	4,926	5,437	4,269	(1,169)	45	4,224
7 Support Services	643	1,226	583	979	772	1,918	1,147	(174)	2,092
<b>Expenditure</b>	<b>21,584</b>	<b>21,685</b>	<b>101</b>	<b>25,401</b>	<b>25,837</b>	<b>25,511</b>	<b>(326)</b>	<b>(609)</b>	<b>26,120</b>
9 Income	(9,786)	(8,842)	943	(11,081)	(11,743)	(12,573)	(830)	75	(12,648)
<b>Income</b>	<b>(9,786)</b>	<b>(8,842)</b>	<b>943</b>	<b>(11,081)</b>	<b>(11,743)</b>	<b>(12,573)</b>	<b>(830)</b>	<b>75</b>	<b>(12,648)</b>
N Income & Expenditure outside of Net Cost of Service	0	(0)	(0)	0	0	(7)	(7)	(7)	0
<b>Transfer to \ from reserves</b>	<b>0</b>	<b>(0)</b>	<b>(0)</b>	<b>0</b>	<b>0</b>	<b>(7)</b>	<b>(7)</b>	<b>(7)</b>	<b>0</b>
<b>NET Expenditure</b>	<b>11,799</b>	<b>12,843</b>	<b>1,044</b>	<b>14,319</b>	<b>14,094</b>	<b>12,930</b>	<b>(1,164)</b>	<b>(541)</b>	<b>13,472</b>

**Notes**

**Neighbourhoods & Communities: (£0.9m) underspend**

The forecast underspend in Neighbourhoods and Communities has increased by (£0.7m) since period 7.

**Neighbourhood management:**

This Service is forecasting an underspend of (£225k), mostly due to underspends in the NH ABS team (£70k) due to higher than expected funding from Public Health, Stapleton road project (£74k) and Community Development operations (£47k). The effect of the current spending freeze on Neighbourhood Partnerships (£298k) is balanced out by a planned transfer of these funds into Reserves of £298k.

**Parks and Green Spaces.**

This Service is forecasting an underspend of (£457k), partly (£237k) due to increased income at Cemeteries and Crematoria and partly due to reductions in planned expenditure as a result of the current spending freeze.

**Libraries.**

This Service is forecasting an underspend of (£184k), due to the delayed installation of 'extended access', which is a one-off saving for this year. The predicted underspend has not increased due to the spending freeze as the only discretionary spend is on books and the book fund has already been allocated this year.

**Period 10 Budget Monitoring - Detailed budget summary by division\service**  
**Division: Public Health**

Services provided by Public Health

Public Health comprises health protection and sexual health protection, mental health and social inclusion, services for adults and older people, children and young people and core support provided to the CCG.

Service		2016/17 - Year to date		2016/17 - Full Year			Period 9 Forecast	
		Revised Budget	Net Expenditure 201610	Variance	Approved Budget	Revised Budget	Forecast Outturn	Forecast Outturn
		£000s			£000s			£000s
341	Public Health	(3,291)	4,461	7,753	29	29	29	0
<b>Total Public Health</b>		<b>(3,291)</b>	<b>4,461</b>	<b>7,753</b>	<b>29</b>	<b>29</b>	<b>29</b>	<b>0</b>

CIPFA description	2016/17 - Year to date		2016/17 - Full Year			Period 9 Forecast	
	Revised Budget	Net Expenditure	Variance	Approved Budget	Revised Budget	Forecast Outturn	Forecast Outturn
	£000s			£000s			£000s
1 Employees	3,637	3,194	(442)	4,364	4,364	3,975	(162)
2 Premises-Related Expenditure	64	84	20	77	77	122	1
3 Transport-Related Expenditure	0	8	8	0	0	13	0
4 Supplies & Services	10,560	14,174	3,613	12,553	12,553	17,100	(271)
5 Third Party Payments	5,029	2,135	(2,894)	5,785	5,785	2,564	125
7 Support Services	11,931	11,229	(702)	12,246	12,246	12,468	55
<b>Expenditure</b>	<b>31,221</b>	<b>30,824</b>	<b>(397)</b>	<b>35,025</b>	<b>35,025</b>	<b>36,243</b>	<b>(253)</b>
9 Income	(34,512)	(26,362)	8,150	(34,995)	(34,995)	(35,108)	(182)
<b>Income</b>	<b>(34,512)</b>	<b>(26,362)</b>	<b>8,150</b>	<b>(34,995)</b>	<b>(34,995)</b>	<b>(35,108)</b>	<b>(182)</b>
N Income & Expenditure outside of Net Cost of Service	0	0	0	0	0	(1,106)	434
<b>Transfer to \ from reserves</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(1,106)</b>	<b>434</b>
<b>NET Expenditure</b>	<b>(3,291)</b>	<b>4,461</b>	<b>7,753</b>	<b>29</b>	<b>29</b>	<b>29</b>	<b>0</b>

**Notes**

**Public Health**

The ring-fenced Public Health service is currently forecasting an overspend of £1.10m. This is mainly due to a government in year cut of the grant of 7.6% in year during 2015/16 and further 2% cut to the grant this year. As a reduction in the grant was anticipated, Public Health are managing this overspend to prevent impact on service delivery through the Public Health reserves built up for this purpose. The reserve currently has a balance of £4.8m and is as a result of underspends in previous years. Therefore, there is no impact on the general fund of this overspend in this financial year, however the service is currently undertaking a thorough financial review to ensure that delivery is brought within the new budget envelope, reflecting key priorities.

**Period 10 Budget Monitoring - Detailed budget summary by division\service**  
**Division: Women's Commission**

Services provided by Women's Commission

Summary by Service		2016/17 - Year to date			2016/17 - Full Year				Period 9 Forecast	
		Revised Budget	Net Expenditure 201610	Variance	Approved Budget	Revised Budget	Forecast Outturn	Outturn Variance	Movement in Forecast	Forecast Outturn
Service					£000s					
352	Women's Commission	4	3	(1)	5	5	5	0	0	5
Total Women's Commission		4	3	(1)	5	5	5	0	0	5

Summary by CIPFA group (Account Type)		2016/17 - Year to date			2016/17 - Full Year				Period 9 Forecast	
		Revised Budget	Net Expenditure	Variance	Approved Budget	Revised Budget	Forecast Outturn	Outturn Variance	Movement in Forecast	Forecast Outturn
CIPFA description		£000s						£000s		
			0	3	3	0	0	0	0	0
			4	0	(4)	5	5	5	0	5
			4	3	(1)	5	5	5	0	5
NET Expenditure		4	3	(1)	5	5	5	0	5	

Notes

**Period 10 Budget Monitoring - Detailed budget summary by division\service**  
**Division: Public Health - General Fund**

Services provided by Public Health - General Fund

Public Health activity enabled by the general fund includes the management of our sports strategy, city-wide leisure contracts and sports and physical activity development

Summary by Service		2016/17 - Year to date			2016/17 - Full Year				Period 9 Forecast	
		Revised Budget	Net Expenditure 201610	Variance	Approved Budget	Revised Budget	Forecast Outturn	Outturn Variance	Movement in Forecast	Forecast Outturn
		£000s			£000s				£000s	
342	Public Health - Non PHE Funded	1,418	1,799	381	2,474	1,688	1,420	(268)	(253)	1,673
<b>Total Public Health - General Fund</b>		<b>1,418</b>	<b>1,799</b>	<b>381</b>	<b>2,474</b>	<b>1,688</b>	<b>1,420</b>	<b>(268)</b>	<b>(253)</b>	<b>1,673</b>

Summary by CIPFA group (Account Type)		2016/17 - Year to date			2016/17 - Full Year				Period 9 Forecast	
CIPFA description		Revised Budget	Net Expenditure	Variance	Approved Budget	Revised Budget	Forecast Outturn	Outturn Variance	Movement in Forecast	Forecast Outturn
		£000s			£000s				£000s	
1	Employees	447	432	(16)	922	523	438	(85)	0	438
2	Premises-Related Expenditure	25	(151)	(176)	95	30	30	0	0	30
3	Transport-Related Expenditure	1	2	1	3	2	2	0	0	2
4	Supplies & Services	55	162	107	177	66	147	81	0	147
5	Third Party Payments	4,374	3,747	(627)	5,249	5,249	5,196	(52)	(0)	5,196
7	Support Services	24	38	14	280	29	(161)	(190)	(251)	90
X	Capital Financing Costs	133	0	(133)	160	160	220	60	0	220
<b>Expenditure</b>		<b>5,060</b>	<b>4,231</b>	<b>(829)</b>	<b>6,885</b>	<b>6,058</b>	<b>5,872</b>	<b>(186)</b>	<b>(251)</b>	<b>6,123</b>
9	Income	(3,641)	(2,431)	1,210	(4,411)	(4,370)	(3,271)	1,099	(2)	(3,270)
<b>Income</b>		<b>(3,641)</b>	<b>(2,431)</b>	<b>1,210</b>	<b>(4,411)</b>	<b>(4,370)</b>	<b>(3,271)</b>	<b>1,099</b>	<b>(2)</b>	<b>(3,270)</b>
N	Income & Expenditure outside of Net Cost of Service	0	0	0	0	0	(1,181)	(1,181)	0	(1,181)
<b>Transfer to \ from reserves</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(1,181)</b>	<b>(1,181)</b>	<b>0</b>	<b>(1,181)</b>
<b>NET Expenditure</b>		<b>1,418</b>	<b>1,799</b>	<b>381</b>	<b>2,474</b>	<b>1,688</b>	<b>1,420</b>	<b>(268)</b>	<b>(253)</b>	<b>1,673</b>

**Notes**

**Public Health - General Fund: (£0.3m) underspend**

The Service is (£268k) underspend of which (£190k) relates to charges for repayment of prudential borrowing relating firstly to Easton and Kingsdown leisure centres: (£100k) and secondly to Imperials Sports: (£90k); (£119k) underspend on feasibility work related to strategic need for new sports provision. These underspends are all offset by a £60k pressure relating to Hengrove leisure centre.

**Period 10 Budget Monitoring - Detailed budget summary by division\service**  
**Division: Housing Services - General Fund**

Services provided by Housing Services - General Fund

Housing Services includes our management of work within the private housing sector and accessible homes, e.g. housing adaptations

Summary by Service		2016/17 - Year to date		2016/17 - Full Year				Period 9 Forecast	
Service		Revised Budget	Net Expenditure 201610	Variance	Approved Budget	Revised Budget	Forecast Outturn	Outturn Variance	Movement in Forecast
					£000s		£000s		£000s
131	Housing Options	9,192	12,161	2,969	11,451	10,965	10,839	(125)	(58)
132	GF - Private Housing & Accessible Homes	1,233	554	(679)	1,749	1,479	1,385	(94)	(4)
135	Housing Solutions	213	(38)	(251)	530	256	188	(67)	6
<b>Total Housing Options</b>		<b>10,638</b>	<b>12,678</b>	<b>2,040</b>	<b>13,730</b>	<b>12,699</b>	<b>12,412</b>	<b>(287)</b>	<b>(57)</b>
									<b>12,469</b>

Summary by CIPFA group (Account Type)		2016/17 - Year to date		2016/17 - Full Year				Period 9 Forecast	
CIPFA description		Revised Budget	Net Expenditure	Variance	Approved Budget	Revised Budget	Forecast Outturn	Outturn Variance	Movement in Forecast
					£000s		£000s		£000s
1	Employees	6,107	6,715	608	7,699	7,262	7,421	159	(12)
2	Remises-Related Expenditure	141	229	88	169	169	395	226	106
3	Transport-Related Expenditure	38	30	(9)	69	46	48	2	1
4	Supplies & Services	535	400	(134)	720	642	570	(71)	(117)
5	Third Party Payments	12,298	12,301	3	14,581	14,758	16,345	1,587	(91)
6	Transfer Payments	0	0	0	0	0	0	0	0
7	Support Services	85	897	812	122	102	182	80	30
<b>Expenditure</b>		<b>19,204</b>	<b>20,572</b>	<b>1,369</b>	<b>23,361</b>	<b>22,978</b>	<b>24,963</b>	<b>1,984</b>	<b>(83)</b>
9	Income	(8,566)	(7,894)	671	(9,631)	(10,279)	(12,090)	(1,811)	27
<b>Income</b>		<b>(8,566)</b>	<b>(7,894)</b>	<b>671</b>	<b>(9,631)</b>	<b>(10,279)</b>	<b>(12,090)</b>	<b>(1,811)</b>	<b>27</b>
N	Income & Expenditure outside of Net Cost of Service	0	(0)	(0)	0	0	(460)	(460)	0
<b>Transfer to \ from reserves</b>		<b>0</b>	<b>(0)</b>	<b>(0)</b>	<b>0</b>	<b>0</b>	<b>(460)</b>	<b>(460)</b>	<b>0</b>
<b>NET Expenditure</b>		<b>10,638</b>	<b>12,678</b>	<b>2,040</b>	<b>13,730</b>	<b>12,699</b>	<b>12,412</b>	<b>(287)</b>	<b>(57)</b>
									<b>12,469</b>

**Notes**

**Housing Options: (£0.3m) underspend**

Rising demand for emergency accommodation is contributing to a £0.4m forecast overspend, although this is offset by new income from service and accommodation recharges and additional one-off savings on salaries and payments. The position has improved by £50k since period 9 partly due to a reduction in the forecast cost of emergency accommodation (£20k) as amounts set aside for repairs and maintenance of ex-HRA units remain unspent and partly (£14k) due to higher than expected Housing Association income within the Home Choice service.

Private Housing and Accessible Homes are forecasting a (£0.1m) underspend due to additional income and some salary savings, which has not changed since period 9.

Within Housing Solutions there has been savings of (£68k) found in the Housing programme, which is only slightly less than was reported at period 9.

# Period 10 Budget Monitoring - Detailed budget summary by division\service

Division: ICT

## Services provided by ICT

ICT provide high quality Information and Communications Technology (ICT) needed to enable the council to safely deliver efficient and effective business services.

Summary by Service		2016/17 - Year to date			2016/17 - Full Year				Period 9 Forecast	
Service		Revised Budget	Net Expenditure 201610	Variance	Approved Budget	Revised Budget	Forecast Outturn	Outturn Variance	Movement in Forecast	Forecast Outturn
		£000s			£000s				£000s	
212	ICT Delivery	5,962	9,222	3,260	8,292	7,125	10,106	2,981	(332)	10,438
213	Digital Transformation	1,968	3,127	1,159	1,033	2,350	3,326	976	17	3,308
21A	Business Change & ICT	(1,447)	108	1,556	(1,711)	(1,737)	(1,736)	1	0	(1,736)
21B	ICT Sourcing	646	414	(232)	769	775	519	(257)	(10)	529
<b>Total ICT</b>		<b>7,129</b>	<b>12,872</b>	<b>5,743</b>	<b>8,384</b>	<b>8,514</b>	<b>12,215</b>	<b>3,701</b>	<b>(325)</b>	<b>12,539</b>

Summary by CIPFA group (Account Type)		2016/17 - Year to date			2016/17 - Full Year				Period 9 Forecast	
CIPFA description		Revised Budget	Net Expenditure	Variance	Approved Budget	Revised Budget	Forecast Outturn	Outturn Variance	Movement in Forecast	Forecast Outturn
		£000s			£000s				£000s	
1	Employees	5,549	5,591	42	6,460	6,618	6,241	(378)	(183)	6,423
2	Premises-Related Expenditure	0	5	4	1	0	5	4	0	5
3	Transport-Related Expenditure	8	13	4	12	10	19	9	(0)	19
4	Supplies & Services	4,975	8,414	3,439	6,703	5,970	10,004	4,033	(77)	10,081
5	Third Party Payments	0	1	1	0	0	1	1	0	1
7	Support Services	19	77	58	309	23	68	46	(225)	293
<b>Expenditure</b>		<b>10,552</b>	<b>14,100</b>	<b>3,548</b>	<b>13,483</b>	<b>12,622</b>	<b>16,337</b>	<b>3,715</b>	<b>(485)</b>	<b>16,822</b>
9	Income	(3,424)	(1,228)	2,195	(5,100)	(4,108)	(4,122)	(14)	161	(4,283)
<b>Income</b>		<b>(3,424)</b>	<b>(1,228)</b>	<b>2,195</b>	<b>(5,100)</b>	<b>(4,108)</b>	<b>(4,122)</b>	<b>(14)</b>	<b>161</b>	<b>(4,283)</b>
<b>NET Expenditure</b>		<b>7,129</b>	<b>12,872</b>	<b>5,743</b>	<b>8,384</b>	<b>8,514</b>	<b>12,215</b>	<b>3,701</b>	<b>(325)</b>	<b>12,539</b>

## Notes

As previously reported, the overspend against budget for ICT relates to additional hardware and maintenance costs (£2.8m) and software development service increases (£1.1m) as a result of growth in additional demand for license costs and investment in new technology and digital developments. The overspend is partly offset by savings on employees and additional income. The £325k movement in forecast relates to a budget reduction (moved to the Corporate Savings Programme) of £350k offset by a forecast £25k increase in net expenditure within the service.

# Period 10 Budget Monitoring - Detailed budget summary by division\service

## Division: Legal and Democratic Services

### Services provided by Legal and Democratic Services

Legal Services includes the child protection team, community and litigation team, property team, planning transport and the regulatory team. The division also includes statutory registration services and democratic services.

Summary by Service		2016/17 - Year to date			2016/17 - Full Year				Period 9 Forecast	
Service		Revised Budget	Net Expenditure 201610	Variance	Approved Budget	Revised Budget	Forecast Outturn	Outturn Variance	Movement in Forecast	Forecast Outturn
		£000s			£000s				£000s	
221	Legal - Place	675	1,126	451	934	807	1,311	505	64	1,248
222	Statutory & Democratic Services	2,260	2,109	(151)	3,506	2,703	2,584	(119)	(41)	2,625
224	Legal - People	1,100	1,515	415	1,404	1,320	1,388	68	89	1,300
225	Legal Services - Other	437	334	(104)	524	523	391	(132)	6	385
291	Electoral Services	836	2,934	2,098	993	1,003	1,027	24	1	1,027
Total Legal and Democratic Services		5,309	8,019	2,710	7,362	6,356	6,702	346	117	6,585

Summary by CIPFA group (Account Type)		2016/17 - Year to date			2016/17 - Full Year				Period 9 Forecast	
CIPFA description	Revised Budget	Net Expenditure	Variance	Approved Budget	Revised Budget	Forecast Outturn	Outturn Variance	Movement in Forecast	Forecast Outturn	
	£000s			£000s				£000s		
1	Employees	5,429	7,050	1,621	6,921	6,501	7,402	901	685	6,717
2	Premises-Related Expenditure	46	322	275	55	55	62	6	(2)	64
3	Transport-Related Expenditure	161	(0)	(162)	195	194	57	(137)	(101)	158
4	Supplies & Services	3,324	3,182	(142)	4,284	3,989	4,017	28	109	3,908
5	Third Party Payments	1	3	2	151	1	3	2	0	3
7	Support Services	401	743	342	622	481	861	380	278	582
Expenditure		9,362	11,300	1,938	12,229	11,221	12,401	1,181	969	11,432
9	Income	(4,054)	(3,281)	773	(4,868)	(4,865)	(5,699)	(835)	(852)	(4,847)
Income		(4,054)	(3,281)	773	(4,868)	(4,865)	(5,699)	(835)	(852)	(4,847)
N	Income & Expenditure outside of Net Cost of Service	0	0	0	0	0	0	0	0	0
Transfer to \ from reserves		0	0	0	0	0	0	0	0	0
NET Expenditure		5,309	8,019	2,710	7,362	6,356	6,702	346	117	6,585

### Notes

Although the movement in forecast for Legal is shown as £117k, a budget reduction of £133k has also occurred to contribute to planned savings for the Corporate Savings Programme. These two figures explain the movement of the forecast from P9 of £96k overspend to the current £346k overspend. The forecasted net expenditure has increased by £117k, mainly due to a reduction in income forecast for Land charges whilst the budget movement to the Corporate Savings programme for court fees in child protection has brought this budget back to balance from a forecast underspend and this will continue to be closely monitored. Litigation cases are however showing an overspend due to a substantial increase in court fees to issue proceedings; increase in challenges to decisions to the High Court through claims and judicial review and costs awards against the council, which are paid through the legal services budget and monitored through reports to the Resources scrutiny commission.

As previously reported, there are cost pressures in year as a result of not significantly increasing the funding for Electoral Services when the election cycle changed to all outs and the additional election for the Bristol Mayor was added, £438k overspend electoral registration and £927k for elections. These pressures will be managed in this financial year through drawdown from reserves and in future through an offsetting arrangement, whereby budget is set aside in non election years. Members Services has a one off saving this year due to the Member Development budget not being fully spent.



## Period 10 Budget Monitoring - Detailed budget summary by division\service

### Division: Finance

#### Services provided by Finance

Finance comprises our financial planning function, financial management budget support services, internal and external reporting, finance operations and finance business partnering. Finance also includes the management of our internal audit services.

Summary by Service		2016/17 - Year to date			2016/17 - Full Year				Period 9 Forecast	
Service		Revised Budget	Net Expenditure 201610	Variance	Approved Budget	Revised Budget	Forecast Outturn	Outturn Variance	Movement in Forecast	Forecast Outturn
		£000s			£000s				£000s	
242	Corporate Finance	2,839	4,534	1,695	5,554	3,386	3,386	0	(34)	3,421
243	Chief Internal Auditor	642	618	(24)	788	766	713	(53)	(3)	717
<b>Total Finance</b>		<b>3,482</b>	<b>5,152</b>	<b>1,671</b>	<b>6,341</b>	<b>4,152</b>	<b>4,100</b>	<b>(53)</b>	<b>(38)</b>	<b>4,137</b>

Summary by CIPFA group (Account Type)		2016/17 - Year to date			2016/17 - Full Year				Period 9 Forecast	
CIPFA description		Revised Budget	Net Expenditure	Variance	Approved Budget	Revised Budget	Forecast Outturn	Outturn Variance	Movement in Forecast	Forecast Outturn
		£000s			£000s				£000s	
1	Employees	4,368	4,745	377	5,615	5,216	4,965	(250)	(42)	5,007
2	Premises-Related Expenditure	0	0	0	367	0	0	0	0	0
3	Transport-Related Expenditure	4	5	1	366	5	5	(0)	0	5
4	Supplies & Services	649	812	163	1,833	779	1,140	361	87	1,053
5	Third Party Payments	102	0	(101)	122	122	5	(117)	(15)	20
7	Support Services	97	73	(24)	155	116	116	(0)	0	116
X	Capital Financing Costs	0	16	16	0	0	18	18	5	13
<b>Expenditure</b>		<b>5,220</b>	<b>5,652</b>	<b>432</b>	<b>8,458</b>	<b>6,238</b>	<b>6,249</b>	<b>11</b>	<b>35</b>	<b>6,214</b>
9	Income	(1,738)	(499)	1,239	(2,117)	(2,086)	(2,149)	(63)	(73)	(2,077)
<b>Income</b>		<b>(1,738)</b>	<b>(499)</b>	<b>1,239</b>	<b>(2,117)</b>	<b>(2,086)</b>	<b>(2,149)</b>	<b>(63)</b>	<b>(73)</b>	<b>(2,077)</b>
<b>NET Expenditure</b>		<b>3,482</b>	<b>5,152</b>	<b>1,671</b>	<b>6,341</b>	<b>4,152</b>	<b>4,100</b>	<b>(53)</b>	<b>(38)</b>	<b>4,137</b>

#### Notes

Finance has further reviewed spend against the service budget to minimise the outturn forecast spend. Expenditure is being maintained within budget by holding a number of vacancies within the service and stopping non essential expenditure against non staffing budgets. As previously reported, the Finance Trasformation work must continue and will be funded from reserves earmarked for this purpose. It should be noted that the budget for Corporate Finance has been reduced by £35k to contribute the the Corporate Savings Programme and this will be covered through vacancy management.

# Period 10 Budget Monitoring - Detailed budget summary by division\service

## Division: HR & Workplace

### Services provided by HR & Workplace

HR provides both a strategic and advisory role for the attraction, delivery and continuous development of a strong, capable, agile and effective workforce.

Summary by Service		2016/17 - Year to date			2016/17 - Full Year				Period 9 Forecast	
Service		Revised Budget	Net Expenditure 201610	Variance	Approved Budget	Revised Budget	Forecast Outturn	Outturn Variance	Movement in Forecast	Forecast Outturn
		£000s			£000s				£000s	
251	People Operations	2,642	3,338	696	3,966	3,120	2,713	(407)	(20)	2,733
252	Change & Performance	1,715	1,472	(242)	2,066	2,054	1,829	(225)	22	1,807
283	Corporate Communications	585	1,204	619	696	702	688	(13)	39	650
Total HR & Workplace		4,942	6,014	1,073	6,728	5,876	5,230	(646)	41	5,189

Summary by CIPFA group (Account Type)		2016/17 - Year to date			2016/17 - Full Year				Period 9 Forecast	
CIPFA description		Revised Budget	Net Expenditure	Variance	Approved Budget	Revised Budget	Forecast Outturn	Outturn Variance	Movement in Forecast	Forecast Outturn
		£000s			£000s				£000s	
1	Employees	5,681	5,651	(30)	7,511	6,763	6,391	(372)	44	6,347
2	Premises-Related Expenditure	3	(0)	(3)	4	3	(0)	(3)	(0)	(0)
3	Transport-Related Expenditure	30	110	80	43	36	8	(28)	1	7
4	Supplies & Services	2,010	2,158	148	2,481	2,412	2,550	138	28	2,522
5	Third Party Payments	11	0	(11)	13	13	0	(13)	0	0
6	Transfer Payments	4	0	(4)	4	4	0	(4)	0	0
7	Support Services	28	32	4	62	34	41	7	8	33
Expenditure		7,766	7,951	184	10,118	9,265	8,990	(276)	80	8,910
9	Income	(2,825)	(1,937)	888	(3,390)	(3,390)	(3,760)	(370)	(39)	(3,721)
Income		(2,825)	(1,937)	888	(3,390)	(3,390)	(3,760)	(370)	(39)	(3,721)
NET Expenditure		4,942	6,014	1,073	6,728	5,876	5,230	(646)	41	5,189

### Notes

Human Resources is reporting a forecast underspend of £645k (£911k underspend at period 9). The underspend is mainly due to unfilled vacancies, recharges and the spending freeze and also includes a one-off saving of £174k from Learning and Development within Change and Performance. There has been minimal movement in forecast since period 9 (£41k) however the reason the underspend has reduced by £266k is due to previously identified savings which have now been taken from budgets and moved to the Corporate Savings Programme.

# Period 10 Budget Monitoring - Detailed budget summary by division\service

## Division: Policy, Strategy & Communications

### Services provided by Policy, Strategy & Communications

The services included are Policy & Strategic Planning, International, PR & Communications, Business Intelligence & Performance, Resilience and Social Action

Summary by Service		2016/17 - Year to date			2016/17 - Full Year				Period 9 Forecast	
Service		Revised Budget	Net Expenditure 201610	Variance	Approved Budget	Revised Budget	Forecast Outturn	Outturn Variance	Movement in Forecast	Forecast Outturn
		£000s			£000s				£000s	
282	Public Relations	353	341	(12)	431	428	412	(17)	1	411
284	Performance & Infrastructure	1,333	1,459	126	1,611	1,586	1,368	(217)	(10)	1,379
285	Strategic Planning & Development	718	951	233	540	997	906	(90)	4	902
286	Health and Wellbeing	177	62	(115)	219	213	129	(84)	0	129
287	Devolution PSC	208	242	33	0	(0)	0	0	0	0
<b>Total Policy, Strategy &amp; Communications</b>		<b>2,790</b>	<b>3,054</b>	<b>265</b>	<b>2,802</b>	<b>3,223</b>	<b>2,815</b>	<b>(408)</b>	<b>(6)</b>	<b>2,821</b>

Summary by CIPFA group (Account Type)		2016/17 - Year to date			2016/17 - Full Year				Period 9 Forecast	
CIPFA description		Revised Budget	Net Expenditure	Variance	Approved Budget	Revised Budget	Forecast Outturn	Outturn Variance	Movement in Forecast	Forecast Outturn
		£000s			£000s				£000s	
1	Employees	2,688	2,772	83	3,067	3,197	3,007	(191)	(14)	3,021
2	Premises-Related Expenditure	11	1	(10)	12	13	2	(11)	0	2
3	Transport-Related Expenditure	8	1	(6)	3	9	2	(8)	0	2
4	Supplies & Services	512	450	(62)	96	618	512	(107)	6	506
5	Third Party Payments	384	475	91	451	611	578	(33)	(0)	578
7	Support Services	116	105	(11)	32	140	140	0	2	138
<b>Expenditure</b>		<b>3,719</b>	<b>3,804</b>	<b>85</b>	<b>3,661</b>	<b>4,589</b>	<b>4,240</b>	<b>(349)</b>	<b>(6)</b>	<b>4,245</b>
9	Income	(930)	(750)	180	(859)	(1,116)	(1,326)	(211)	(0)	(1,326)
<b>Income</b>		<b>(930)</b>	<b>(750)</b>	<b>180</b>	<b>(859)</b>	<b>(1,116)</b>	<b>(1,326)</b>	<b>(211)</b>	<b>(0)</b>	<b>(1,326)</b>
N	Income & Expenditure outside of Net Cost of Service	0	0	0	0	(250)	(98)	152	0	(98)
<b>Transfer to \ from reserves</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(250)</b>	<b>(98)</b>	<b>152</b>	<b>0</b>	<b>(98)</b>
<b>NET Expenditure</b>		<b>2,790</b>	<b>3,054</b>	<b>265</b>	<b>2,802</b>	<b>3,223</b>	<b>2,815</b>	<b>(408)</b>	<b>(6)</b>	<b>2,821</b>

### Notes

The forecast underspend for Policy, strategy and Communications has increased by £2k since P9 in relation to the freeze of expenditure. The £4k further variance in relation to the movement in forecast relates to a reduction of the supplies and services budget as a result of the finalisation of the corporate savings exercise for 2016/17.

# Period 10 Budget Monitoring - Detailed budget summary by division\service

## Division: Bristol Futures

### Services provided by Bristol Futures

The services included are Sustainable City Team, Civil Protection Unit and City Innovations.

Summary by Service		2016/17 - Year to date			2016/17 - Full Year				Period 9 Forecast	
Service		Revised Budget	Net Expenditure 201610	Variance	Approved Budget	Revised Budget	Forecast Outturn	Outturn Variance	Movement in Forecast	Forecast Outturn
		£000s			£000s				£000s	
511	City Innovation	1,331	96	(1,236)	321	320	261	(59)	(2)	263
512	European & International Programme	298	275	(23)	245	348	349	1	(1)	349
513	Sustainable City & Climate Change	424	277	(147)	570	530	475	(55)	(4)	479
514	Head of Bristol Futures	266	194	(72)	528	309	306	(3)	(7)	313
<b>Total Bristol Futures</b>		<b>2,319</b>	<b>842</b>	<b>(1,478)</b>	<b>1,664</b>	<b>1,506</b>	<b>1,391</b>	<b>(115)</b>	<b>(14)</b>	<b>1,405</b>

Summary by CIPFA group (Account Type)		2016/17 - Year to date			2016/17 - Full Year				Period 9 Forecast	
CIPFA description		Revised Budget	Net Expenditure	Variance	Approved Budget	Revised Budget	Forecast Outturn	Outturn Variance	Movement in Forecast	Forecast Outturn
		£000s			£000s				£000s	
1	Employees	1,335	1,339	4	1,529	1,581	1,432	(149)	(9)	1,440
2	Premises-Related Expenditure	38	22	(16)	43	45	33	(12)	(0)	34
3	Transport-Related Expenditure	43	6	(37)	41	52	20	(31)	(9)	29
4	Supplies & Services	1,201	315	(886)	1,118	1,442	744	(698)	(79)	823
5	Third Party Payments	135	365	230	162	162	449	287	25	424
6	Transfer Payments	100	0	(100)	278	120	120	(0)	0	120
7	Support Services	401	164	(237)	325	484	362	(122)	6	356
<b>Expenditure</b>		<b>3,252</b>	<b>2,210</b>	<b>(1,042)</b>	<b>3,495</b>	<b>3,885</b>	<b>3,160</b>	<b>(725)</b>	<b>(67)</b>	<b>3,227</b>
9	Income	(933)	(1,369)	(436)	(1,831)	(1,048)	(1,332)	(284)	62	(1,393)
<b>Income</b>		<b>(933)</b>	<b>(1,369)</b>	<b>(436)</b>	<b>(1,831)</b>	<b>(1,048)</b>	<b>(1,332)</b>	<b>(284)</b>	<b>62</b>	<b>(1,393)</b>
N	Income & Expenditure outside of Net Cost of Service	0	0	0	0	(1,331)	(438)	893	(9)	(429)
<b>Transfer to \ from reserves</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(1,331)</b>	<b>(438)</b>	<b>893</b>	<b>(9)</b>	<b>(429)</b>
<b>NET Expenditure</b>		<b>2,319</b>	<b>842</b>	<b>(1,478)</b>	<b>1,664</b>	<b>1,506</b>	<b>1,391</b>	<b>(115)</b>	<b>(14)</b>	<b>1,405</b>

### Notes

Bristol Futures are reporting a £115k forecast underspend which is an improvement from P9 of £11k. This is related to small amounts of savings across the services as a result of the expenditure freeze. The additional £3k variance in relation to movement in forecast relates to a budget reduction in supplies and services as a result of the finalisation of the corporate savings exercise for 2016/17.

**Period 10 Budget Monitoring - Detailed budget summary by division\service**
**Division: Executive Office Division**

Services provided by Executive Office Division

Summary by Service		2016/17 - Year to date			2016/17 - Full Year				Period 9 Forecast	
Service		Revised Budget	Net Expenditure 201610	Variance	Approved Budget	Revised Budget	Forecast Outturn	Outturn Variance	Movement in Forecast	Forecast Outturn
		£000s			£000s				£000s	
541	Management - City Director	572	471	(101)	801	687	672	(14)	(71)	743
542	Senior Leadership Team	1,216	1,241	25	1,224	1,459	1,589	131	(10)	1,600
<b>Total Executive Office Division a</b>		<b>1,788</b>	<b>1,712</b>	<b>(76)</b>	<b>2,025</b>	<b>2,145</b>	<b>2,262</b>	<b>116</b>	<b>(81)</b>	<b>2,343</b>

Summary by CIPFA group (Account Type)		2016/17 - Year to date			2016/17 - Full Year				Period 9 Forecast	
CIPFA description		Revised Budget	Net Expenditure	Variance	Approved Budget	Revised Budget	Forecast Outturn	Outturn Variance	Movement in Forecast	Forecast Outturn
		£000s			£000s				£000s	
1	Employees	1,421	1,383	(38)	1,683	1,705	1,612	(94)	1	1,611
2	Premises-Related Expenditure	5	1	(3)	6	6	2	(4)	(2)	4
3	Transport-Related Expenditure	8	3	(5)	11	10	6	(4)	0	6
4	Supplies & Services	184	324	140	118	221	558	337	31	527
5	Third Party Payments	167	21	(146)	200	200	120	(80)	(72)	192
7	Support Services	3	25	22	7	4	27	24	1	26
<b>Expenditure</b>		<b>1,788</b>	<b>1,756</b>	<b>(31)</b>	<b>2,025</b>	<b>2,145</b>	<b>2,325</b>	<b>180</b>	<b>(42)</b>	<b>2,367</b>
9	Income	0	(44)	(44)	0	0	(63)	(63)	(39)	(24)
<b>Income</b>		<b>0</b>	<b>(44)</b>	<b>(44)</b>	<b>0</b>	<b>0</b>	<b>(63)</b>	<b>(63)</b>	<b>(39)</b>	<b>(24)</b>
<b>NET Expenditure</b>		<b>1,788</b>	<b>1,712</b>	<b>(76)</b>	<b>2,025</b>	<b>2,145</b>	<b>2,262</b>	<b>116</b>	<b>(81)</b>	<b>2,343</b>

**Notes**

We previously identified a forecast overspend of £197k which mainly related to a previously reported payment to the previous City Director of £196k plus £50k cost of redundancy payments partly off-set offset by a £50k forecast saving within the Innovations fund. In P10 the forecast has improved by £81k which mainly relates to a further forecast saving of £25k in the Innovations fund and a £56k reduction in forecast in the Mayor's office.

**Period 10 Budget Monitoring - Detailed budget summary by division\service**
**Division: Levies**

Services provided by Levies

Summary by Service		2016/17 - Year to date			2016/17 - Full Year				Period 9 Forecast	
Service		Revised Budget	Net Expenditure 201610	Variance	Approved Budget	Revised Budget	Forecast Outturn	Outturn Variance	Movement in Forecast	Forecast Outturn
		£000s			£000s				£000s	
X20	Levies	933	726	(206)	1,119	1,119	1,119	0	0	1,119
<b>Total Levies</b>		<b>933</b>	<b>726</b>	<b>(206)</b>	<b>1,119</b>	<b>1,119</b>	<b>1,119</b>	<b>0</b>	<b>0</b>	<b>1,119</b>

Summary by CIPFA group (Account Type)		2016/17 - Year to date			2016/17 - Full Year				Period 9 Forecast	
CIPFA description		Revised Budget	Net Expenditure	Variance	Approved Budget	Revised Budget	Forecast Outturn	Outturn Variance	Movement in Forecast	Forecast Outturn
		£000s			£000s				£000s	
5	Third Party Payments	933	723	(209)	1,119	1,119	1,119	0	0	1,119
6	Transfer Payments	0	(0)	(0)	0	0	0	0	0	0
<b>Expenditure</b>		<b>933</b>	<b>723</b>	<b>(210)</b>	<b>1,119</b>	<b>1,119</b>	<b>1,119</b>	<b>0</b>	<b>0</b>	<b>1,119</b>
9	Income	0	3	3	0	0	0	0	0	0
<b>Income</b>		<b>0</b>	<b>3</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET Expenditure</b>		<b>933</b>	<b>726</b>	<b>(206)</b>	<b>1,119</b>	<b>1,119</b>	<b>1,119</b>	<b>0</b>	<b>0</b>	<b>1,119</b>

Notes

# Period 10 Budget Monitoring - Detailed budget summary by division\service

## Division: Corporate Expenditure

### Services provided by Corporate Expenditure

Summary by Service		2016/17 - Year to date			2016/17 - Full Year						Period 9 Forecast	
Service		Revised Budget	Net Expenditure 201610	Variance	Approved Budget	Revised Budget	Forecast Outturn (Aggresso)	Accountants' Adjustments	Forecast Outturn	Outturn Variance	Movement in Forecast	Forecast Outturn
		£000s			£000s						£000s	
X30	Corporate Expenditure	20,880	11,562	(9,318)	36,688	19,820	9,337	513	9,850	(9,970)	2,513	7,337
<b>Total Corporate Expenditure</b>		<b>20,880</b>	<b>11,562</b>	<b>(9,318)</b>	<b>36,688</b>	<b>19,820</b>	<b>9,337</b>	<b>513</b>	<b>9,850</b>	<b>(9,970)</b>	<b>2,513</b>	<b>7,337</b>

Summary by CIPFA group (Account Type)		2016/17 - Year to date			2016/17 - Full Year						Period 9 Forecast	
CIPFA description		Revised Budget	Net Expenditure	Variance	Approved Budget	Revised Budget	Forecast Outturn (Aggresso)	Accountants' Adjustments	Forecast Outturn	Outturn Variance	Movement in Forecast	Forecast Outturn
		£000s			£000s						£000s	
1	Employees	2,480	5,334	2,854	2,710	2,976	3,179		3,179	203	0	3,179
2	Premises-Related Expenditure	306	0	(306)	0	367	367		367	0	0	367
3	Transport-Related Expenditure	300	0	(300)	0	360	360		360	0	0	360
4	Supplies & Services	3,495	199	(3,296)	9,243	4,194	4,194		4,194	0	0	4,194
X	Capital Financing Costs	17,112	14,453	(2,659)	171	13,867	12,668	513	13,181	(686)	2,513	10,668
<b>Expenditure</b>		<b>23,692</b>	<b>19,986</b>	<b>(3,706)</b>	<b>12,124</b>	<b>21,764</b>	<b>20,767</b>	<b>513</b>	<b>21,280</b>	<b>(483)</b>	<b>2,513</b>	<b>18,767</b>
9	Income	(9,777)	(7,898)	1,879	(1,635)	(10,301)	(11,463)		(11,463)	(1,162)	0	(11,463)
<b>Income</b>		<b>(9,777)</b>	<b>(7,898)</b>	<b>1,879</b>	<b>(1,635)</b>	<b>(10,301)</b>	<b>(11,463)</b>	<b>0</b>	<b>(11,463)</b>	<b>(1,162)</b>	<b>0</b>	<b>(11,463)</b>
N	Income & Expenditure outside of Net Cost of Service	6,965	(526)	(7,491)	26,199	8,357	33		33	(8,325)	0	33
<b>Other items outside of the Net Cost of Service</b>		<b>6,965</b>	<b>(526)</b>	<b>(7,491)</b>	<b>26,199</b>	<b>8,357</b>	<b>33</b>	<b>0</b>	<b>33</b>	<b>(8,325)</b>	<b>0</b>	<b>33</b>
<b>NET Expenditure</b>		<b>20,880</b>	<b>11,562</b>	<b>(9,318)</b>	<b>36,688</b>	<b>19,820</b>	<b>9,337</b>	<b>513</b>	<b>9,850</b>	<b>(9,970)</b>	<b>2,513</b>	<b>7,337</b>

### Notes

It is currently forecast that the Capital Financing budget will be underspend by £10.6m as a result of re-profiling of the capital programme and a further adjustment to the forecast further to the amendment to the Minimum Revenue Provision Policy (agreed at Full Council on 13th December 2016).

The Council receives S31 grant each year to cover various business rate reliefs. The budget for this financial year was assumed to be £1.0m. The latest forecast indicates this is likely to be £3.0m in this financial year, which is £2.0m above the budgeted amount. This is reflected in the forecast for Other / Corporate Budgets.

Included within the forecast is income from the Port Dividend of £2m. We have now been informed that the actual income will be c£2.6m and this is now reflected in the forecast for Other/Corporate Budgets.

The general contingency included in other budgets stands at £2.8m. This is held as a contingency to cover miscellaneous cost pressures across all service areas. As previously reported, to date £1.1m has been set aside to cover the forecast cost of workforce court ruling, support to the Children's Service as part of the Ofsted Improvement Plan and to support the Corporate ERP Project.

Therefore, the remaining contingency is reduced to £1.7m and it is assumed that this will be required by the end of the financial year.



**Period 10 Budget Monitoring - Detailed budget summary by division\service**
**Division: Corporate Expenditure**

Services provided by Corporate Expenditure

Summary by Service		2016/17 - Year to date			2016/17 - Full Year				Period 9 Forecast	
Service		Revised Budget	Net Expenditure 201610	Variance	Approved Budget	Revised Budget	Forecast Outturn	Outturn Variance	Movement in Forecast	Forecast Outturn
		£000s			£000s				£000s	
X40	Capital Financing	0	0	0	0	10,950	6,677	(4,273)	0	6,677
X41	Capital - Year-end transactions	0	0	0	0	178	178	0	0	178
<b>Total Capital Financing</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>11,128</b>	<b>6,855</b>	<b>(4,273)</b>	<b>0</b>	<b>6,855</b>

Summary by CIPFA group (Account Type)		2016/17 - Year to date			2016/17 - Full Year				Period 9 Forecast	
CIPFA description		Revised Budget	Net Expenditure	Variance	Approved Budget	Revised Budget	Forecast Outturn	Outturn Variance	Movement in Forecast	Forecast Outturn
		£000s			£000s				£000s	
N	Income & Expenditure outside of Net Cost of Service	0	0	0	0	11,128	6,855	(4,273)	0	6,855
<b>Other items outside of the Net Cost of Service</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>11,128</b>	<b>6,855</b>	<b>(4,273)</b>	<b>0</b>	<b>6,855</b>
<b>NET Expenditure</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>11,128</b>	<b>6,855</b>	<b>(4,273)</b>	<b>0</b>	<b>6,855</b>

Notes

**CONSULTATION SUMMARY – PERIOD 10 FINANCE REPORT**

**a. Internal consultation:**

Strategic Directors, Service Directors, Budget Managers and the finance team.

**b. External consultation:**

Not applicable

## ANALYSIS OF OUTSTANDING DEBT - PERIOD 9

## APPENDIX C

Directorate(T)	Not Due	1-29 Days	30-59 Days	60-89 Days	90-119 Days	120-365 Days	1-2 Years	2 - 4.5 Years	Over 4.5 Year	Outstanding Amount	Number	Average Value
People	0	2,230,479	1,748,011	2,788,136	691,701	4,784,127	2,805,470	1,023,478	367,275	16,438,678	12,544	1,310
Resources	0	396,874	47,272	16,633	3,498	54,167	56,640	52,446	10,769	638,299	543	1,176
Neighbourhoods	0	885,690	345,554	144,811	97,475	554,263	357,924	647,571	310,599	3,343,886	9,197	364
Place	0	1,521,562	556,875	596,423	95,655	892,652	450,645	492,121	305,831	4,911,764	3,281	1,497
City Director	0	149,811	0	0	0	103,572	16,000	15,000	0	284,383	14	20,313
Corporate Funding & Expenditure	0	2,942	45	16	0	27,038	12,675	13,710	0	56,427	44	1,282
Cost centres o/s of rev reporting	0	-36,909	-46,159	10,664	-78,023	-99,047	661,028	2,096,562	1,017,549	3,525,665	9,905	356
	0	5,150,353	2,651,599	3,556,683	810,306	6,316,772	4,360,382	4,340,889	2,012,023	29,199,102	35,528	822

**OVERALL RISK ASSESSMENT: PERIOD 10 FINANCE REPORT**

In the Budget Report presented to Full Council in February 2016, a number of significant risks were identified. The finance reports this year have identified that a significant number of these risks have come to fruition in the early part of the financial year, or remain relevant. The list below highlights the most significant of these risks:

- the scale of overall reductions to all directorate budgets (£35.4m identified and included in the approved budget) and the potential of non-delivery of these savings;
- the potential of overspends against budgeted net expenditure;
- care placements & budgets, both in terms of activity as a result of demographic pressures and also unit costs;
- potential delay in delivery of capital receipts;
- increase in pension liabilities;
- volatility in business rate income including the level of successful appeals, the result of the application for mandatory charitable relief made by a number of hospital trusts and the transfer of properties between rating lists. Once these changes are made the Council may have to refund several years back dated rates from a single years income.

As well as the risks highlighted above, the following additional risks have been identified:

- wholly owned company delivery of agreed business plans;
- sustainability of council owned and managed assets, including infrastructure previously identified, property, fleet and ICT.
- schools PFI contracts;
- living wage accreditation – this will require a full review of all external contracts and may result in additional contractual costs;
- inflationary pressure on contract and energy costs;
- increased capital costs of major projects, i.e. Metrobus, the delivery of the Arena and Bristol Temple Meads Easts (development area around the arena);
- current lack of policy clarity on proposed changes to business rate retention;
- effect of Brexit both on house building industry and general economic confidence;
- there will be other costs, such as the Mayoral Combined Authority, still to be fully quantified;

Any risk assessment requires constant review and will form part of the ongoing future monitoring.

## **DIRECTORATE RISK ASSESSMENT: RESOURCES**

### **ICT Risks identified:**

- Unexpected business demand, such as a result of an Ofsted, or other regulatory body, inspection.
- Any remedial actions that may be required to achieve compliance with connection standards, e.g. Public service Network (PSN).
- Remedial actions in event of serious cyber or other event, (e.g. ransomware), resulting in loss of data/access to key BCC systems and data.
- Information Commissioners fine in case of Data Breach or Loss (may not be an ICT related loss, i.e. may be loss of case papers) and remedial actions in event of Data Breach or Loss;
- Remedial actions in event of major supplier commercial failure.
- Remedial actions in the event of sudden or unanticipated change of law or statute.
- Potential additional costs incurred as result of local/regional elections.
- The potential for additional costs incurred as result of currency fluctuations or due to major external influences such as Brexit.
- Capacity to deliver the required pace of change, set upon a backdrop of reducing resources through VS.
- Restructure of the ICT function will require short term additional flexible resource to ensure that approved service projects that have savings requirements, can still be delivered.

The high level detail is given here. It is important to note that, at this point in time, if these items were to occur they would result in expenditure being drawn down from reserves or contingencies.

### **HR Risks identified:**

- Unfilled vacancies plus staff leaving through VS will deliver savings but may increase workplace pressures and the ability of the service to respond to organisational requirement during a period of significant workforce change. Stress risk assessments may be required to assess the impact on employees and this could lead to a requirement to prioritise key activities that are achievable, consider temporary resources, or work ceasing.
- Capacity to deliver the required pace of change, set upon a backdrop of reducing resources through VS. Restructure of the HR function will require short term additional flexible resource to ensure that approved service projects that have savings requirements can be delivered. However, this is expected to be able to be delivered within the proposed financial envelope.
- The income target through the Annual Leave Top Up scheme is dependent on staff take-up across the organisation and this may not be possible as staffing levels will be lower post-restructure. This may mean that the income target in 16/17 is not realised. Also, staff leaving on VS who are in the scheme will cause loss of income in the current year.

- The staff survey has highlighted a number of key areas for consideration that will require detailed attention to address them.

**Legal Services Risks Identified (including Electoral Services, Mortuary & Coroner, & Register Office):**

- demand led and cannot predict its spend – high cost/profile cases could happen at any time;
- there may be an increase in an area of work through e.g. court rulings or practice;
- income is more predictable over the short term as clients are known, but will fluctuate over the longer term with changes in external clients as work and projects come to an end and new work will need to be identified;
- there may be a parliamentary election in 2017 or other smaller elections and referenda, which are not currently included in the 4 year budget predictions and which would have budget implications;
- legislative changes, such as the introduction of medical examiners, could cause significant budget pressures;
- increases in the number of deaths due to widespread fatalities that could not be predicted;
- births and deaths registration are reactive services and cannot be completely estimated.
- **Electoral Services** - Currently the postage amount is estimated because printing is billed three months in arrears by Print and Mail Operations. The canvass printing for Oct and Nov for annual canvass printing is currently estimated.
- **Lord Mayor's Office** - Spending freeze - risk that no maintenance spend may reduce income generation potential. Democratic Services - Risk of impact of no longer supporting P&CP and also concerns that school appeals income is not covering reality of staffing costs - review required
- **Members Green** - Political Assistant is due to go on maternity cover in Feb 17, backfill process needs clarification in line with spending freeze
- **Member Development** - Limited Activity on member development, - risk of lack of training to members in chairing positions etc

**Finance Risks identified:**

- Unfilled vacancies plus staff leaving through Voluntary Severance will deliver savings but may increase workplace pressures and the ability of the service to respond to organisational requirement during a period of significant workforce change.
- Under resourcing finance can lead to a risk of not meeting the requirements of the role of S151 officer.
- Income targets for future years are dependent on successful bidding and provision of an effective, value for money service offer. There is a risk associated with the income from Avon Fire & Rescue for future years as the contract is due for renewal at the end of 2017/18.

**Change Services (incl. PMO) Risks identified:**

- Where projects were relying on internal resources to support the delivery of service related projects but due to lack of available resources may need to request external resource which could have a higher cost implication.
- Unfilled vacancies in the team due to the recruitment freeze, in addition to previous reduction through VS, leading to resource pressures. In particular in management roles increasing pressures and the ability of the service to respond quickly to requests/ needs
- Staff Retention – experienced change delivery staff (e.g. Project Managers, Business Analysts, IT Specialists) with marketable skills could opt to leave the organisation, intensifying resource pressures and resultant higher costs already referenced above.
- Unexpected business demand (winning unexpected bids and needing Change resource to deliver them, unexpected IT changes which require change input etc).
- Risk that CPG group will trigger previously unexpected/not-anticipated demand.
- The Change Business Partners are currently covering the Service Manager role and working with Finance colleagues to manage the budget position and year end forecast, to mitigate this risk.