

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 - Full Year |                |               |                  | 2016/17 - Period 10 |               |            | Comparison to Period 10 |                      |                      |
|-------------------------------|--|---------------------|----------------|---------------|------------------|---------------------|---------------|------------|-------------------------|----------------------|----------------------|
|                               |  | Approved Budget     | Revised Budget | P12 Outturn   | Outturn Variance | Revised Budget      | Forecast      | Variance   | Movement in Budget      | Movement in Forecast | Movement in Variance |
| Service                       |  | £000s               |                |               |                  | £000s               |               |            | £000s                   |                      |                      |
| 133                           | Safer Bristol (Crime & Substance Misuse) | 3,582               | 3,393          | 3,340         | (53)             | 3,470               | 3,425         | (45)       | (77)                    | (84)                 | (7)                  |
| 231                           | Revenue, Benefits & Rent                 | 5,229               | 5,435          | 5,438         | 3                | 4,973               | 5,107         | 133        | 462                     | 331                  | (131)                |
| 232                           | Customer Service Operations              | 3,961               | 3,709          | 3,248         | (462)            | 3,517               | 3,356         | (161)      | 192                     | (109)                | (301)                |
| 333                           | Regulatory Services                      | 371                 | (230)          | 231           | 461              | 310                 | 632           | 321        | (540)                   | (401)                | 140                  |
| <b>Total Citizen Services</b> |  | <b>13,143</b>       | <b>12,307</b>  | <b>12,257</b> | <b>(50)</b>      | <b>12,270</b>       | <b>12,519</b> | <b>249</b> | <b>37</b>               | <b>(262)</b>         | <b>(299)</b>         |

| Summary by CIPFA group (Account Type) |                               | 2016/17 - Full Year |                  |                  |                  | 2016/17 - Period 10 |                  |                | Comparison to Period 10 |                      |                      |
|---------------------------------------|-------------------------------|---------------------|------------------|------------------|------------------|---------------------|------------------|----------------|-------------------------|----------------------|----------------------|
|                                       |                               | Approved Budget     | Revised Budget   | P12 Outturn      | Outturn Variance | Revised Budget      | Forecast         | Variance       | Movement in Budget      | Movement in Forecast | Movement in Variance |
| CIPFA description                     |                               | £000s               |                  |                  |                  | £000s               |                  |                | £000s                   |                      |                      |
| 1                                     | Employees                     | 16,526              | 16,291           | 16,001           | (290)            | 16,291              | 16,240           | (51)           | (0)                     | (240)                | (240)                |
| 2                                     | Premises-Related Expenditure  | 7                   | 9                | 153              | 143              | 9                   | 12               | 2              | 0                       | 141                  | 141                  |
| 3                                     | Transport-Related Expenditure | 92                  | 78               | 74               | (4)              | 78                  | 83               | 5              | 0                       | (9)                  | (9)                  |
| 4                                     | Supplies & Services           | 3,888               | 3,410            | 3,197            | (213)            | 3,410               | 3,168            | (242)          | (0)                     | 29                   | 29                   |
| 5                                     | Third Party Payments          | 12,923              | 12,804           | 12,263           | (541)            | 12,804              | 13,333           | 529            | 0                       | (1,070)              | (1,070)              |
| 6                                     | Transfer Payments             | 189,008             | 189,008          | 179,065          | (9,943)          | 189,008             | 187,557          | (1,452)        | 0                       | (8,491)              | (8,491)              |
| 7                                     | Support Services              | 567                 | 459              | 1,203            | 744              | 439                 | 553              | 114            | 20                      | 651                  | 631                  |
| <b>Expenditure</b>                    |                               | <b>223,012</b>      | <b>222,059</b>   | <b>211,956</b>   | <b>(10,104)</b>  | <b>222,039</b>      | <b>220,944</b>   | <b>(1,095)</b> | <b>20</b>               | <b>(8,988)</b>       | <b>(9,008)</b>       |
| 9                                     | Income                        | (209,407)           | (209,837)        | (199,699)        | 10,138           | (209,362)           | (208,533)        | 829            | (475)                   | 8,834                | 9,309                |
| <b>Income</b>                         |                               | <b>(209,407)</b>    | <b>(209,837)</b> | <b>(199,699)</b> | <b>10,138</b>    | <b>(209,362)</b>    | <b>(208,533)</b> | <b>829</b>     | <b>(475)</b>            | <b>8,834</b>         | <b>9,309</b>         |
| R                                     | Transfer to \ from Reserves   | (462)               | 85               | 0                | (85)             | (407)               | 108              | 515            | 492                     | (108)                | (600)                |
| <b>Transfer to \ from reserves</b>    |                               | <b>(462)</b>        | <b>85</b>        | <b>0</b>         | <b>(85)</b>      | <b>(407)</b>        | <b>108</b>       | <b>515</b>     | <b>492</b>              | <b>(108)</b>         | <b>(600)</b>         |
| <b>NET Expenditure</b>                |                               | <b>13,143</b>       | <b>12,307</b>    | <b>12,257</b>    | <b>(50)</b>      | <b>12,270</b>       | <b>12,519</b>    | <b>249</b>     | <b>37</b>               | <b>(262)</b>         | <b>(299)</b>         |

Notes

**Citizen Services: on budget**

The overall variances for Citizen Services are:

**Revenue, Benefits and Rent: on budget**

This is on budget but there are some several large items netting each other off within this (1) Additional subsidy costs of £1.1m mainly due to (a) the increase in use of temporary accommodation (TA) from £3.6m in 15/16 to £5m in 16/17. We lose 40% of every £1 we spend on TA Housing Benefit (HB); (b) There was a £0.5m audit qualification cost relating to the conclusion of the 2015/16. Initially this was going to be paid from a reserve but it was covered from underspends instead. (2) Additional income above budget of (£0.6m) relating to HB over recovery due to higher weekly rates of recovery being introduced in Jan 2017 and also due to a large element recovered directly from landlords - £0.4m than in 15/16- see comment below. (3) A saving on budget of (£0.2m) on Local Crisis Prevention Fund due to reduced spending when the spending freeze was introduced. (4) the Welfare Benefits Admin team were (£0.4m) underbudget due to staff savings of (£0.1m), and additional grant income of £0.4m. However, this cost centre did include the use of a one off reserve of £0.5m.

This changed from the P10 forecast due to the following reasons: (1) recovery of overpaid HB has increased from a projected £1.5m to £2.5m projection, an increase of (£1m). This was due to (a) a technical accounting adjustment made at year end to correctly show overpaid HB collected directly for landlords which amounted to £0.6m. Previously this had not been included in the projections but should, in fact, be shown as income in to Recovery of HB overpaid income cost centre and as an expenditure item in the HB subsidy cost centre- however, these are technical accounting adjustments which net themselves off. The other reasons for additional income recovery were higher projections in P11 (of an additional £0.2m) and also increasing the weekly amounts to be collected from £3 to £10 introduced in Jan 2017. (2) Welfare Benefits Administration came in (£0.2m) below forecast due to additional income, and reduced expenditure on staffing. (3) There were additional subsidy costs of £1.1m above projection. This was mainly due to the technical accounting adjustment mentioned above and including the £0.5m subsidy adjustment which was previously forecast to be paid for from reserves.

**Customer Services Operation (£0.4m under budget).**

This was due to staff savings and additional income from translation and providing internal services for other teams within the council. This increased by £0.3m from P10 due to the vacancy freeze and being unable to fill posts as anticipated and late additional income.

**Regulatory Services £0.49m over budget**

£0.49m overspend relates to Licensing where the budgeted surplus income has not been achieved as it has been used to put in a reserve to improve the service in future years or offset against expenditure occurred in the service to show full cost accounting. This overspend increased from P10 by £0.2m due to a change in how internal services used by Licensing were going to be charged to this area. They are now charged directly to make the overall costs clear.

**Period 12 Draft Revenue Outturn - Detailed budget summary by division\service**

04/05/2017

**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 - Full Year |                |               |                  | 2016/17 - Period 10 |               |              | Comparison to Period 10 |                      |                      |
|--------------------|-------|---------------------|----------------|---------------|------------------|---------------------|---------------|--------------|-------------------------|----------------------|----------------------|
|                    |       | Approved Budget     | Revised Budget | P12 Outturn   | Outturn Variance | Revised Budget      | Forecast      | Variance     | Movement in Budget      | Movement in Forecast | Movement in Variance |
| Service            |       | £000s               |                |               |                  | £000s               |               |              | £000s                   |                      |                      |
| 311                | Waste | 27,548              | 31,345         | 31,045        | (300)            | 27,345              | 26,388        | (957)        | 4,000                   | 4,657                | 657                  |
| <b>Total Waste</b> |       | <b>27,548</b>       | <b>31,345</b>  | <b>31,045</b> | <b>(300)</b>     | <b>27,345</b>       | <b>26,388</b> | <b>(957)</b> | <b>4,000</b>            | <b>4,657</b>         | <b>657</b>           |

| Summary by CIPFA group (Account Type) |                               | 2016/17 - Full Year |                 |                 |                  | 2016/17 - Period 10 |                |                 | Comparison to Period 10 |                      |                      |
|---------------------------------------|-------------------------------|---------------------|-----------------|-----------------|------------------|---------------------|----------------|-----------------|-------------------------|----------------------|----------------------|
|                                       |                               | Approved Budget     | Revised Budget  | P12 Outturn     | Outturn Variance | Revised Budget      | Forecast       | Variance        | Movement in Budget      | Movement in Forecast | Movement in Variance |
| CIPFA description                     |                               | £000s               |                 |                 |                  | £000s               |                |                 | £000s                   |                      |                      |
| 1                                     | Employees                     | 1,259               | 1,226           | 1,059           | (167)            | 1,226               | 1,040          | (187)           | 0                       | 20                   | 20                   |
| 2                                     | Premises-Related Expenditure  | 191                 | 225             | 2,582           | 2,357            | 225                 | 345            | 120             | 0                       | 2,237                | 2,237                |
| 3                                     | Transport-Related Expenditure | 189                 | 184             | 473             | 289              | 184                 | 390            | 206             | 0                       | 83                   | 83                   |
| 4                                     | Supplies & Services           | 457                 | 399             | 21              | (378)            | 399                 | 62             | (337)           | 0                       | (41)                 | (41)                 |
| 5                                     | Third Party Payments          | 29,753              | 43,920          | 43,446          | (474)            | 43,920              | 32,806         | (11,113)        | 0                       | 10,640               | 10,640               |
| 7                                     | Support Services              | 917                 | 937             | 324             | (613)            | 937                 | 713            | (224)           | 0                       | (389)                | (389)                |
| <b>Expenditure</b>                    |                               | <b>32,766</b>       | <b>46,890</b>   | <b>47,905</b>   | <b>1,015</b>     | <b>46,890</b>       | <b>35,355</b>  | <b>(11,535)</b> | <b>0</b>                | <b>12,550</b>        | <b>12,550</b>        |
| 9                                     | Income                        | (5,217)             | (15,545)        | (16,860)        | (1,315)          | (19,545)            | (7,945)        | 11,600          | 4,000                   | (8,916)              | (12,916)             |
| <b>Income</b>                         |                               | <b>(5,217)</b>      | <b>(15,545)</b> | <b>(16,860)</b> | <b>(1,315)</b>   | <b>(19,545)</b>     | <b>(7,945)</b> | <b>11,600</b>   | <b>4,000</b>            | <b>(8,916)</b>       | <b>(12,916)</b>      |
| R                                     | Transfer to \ from Reserves   | 0                   | 0               | 0               | 0                | 0                   | (1,023)        | (1,023)         | 0                       | 1,023                | 1,023                |
| <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>0</b>                | <b>1,023</b>         | <b>1,023</b>         |
| <b>NET Expenditure</b>                |                               | <b>27,548</b>       | <b>31,345</b>   | <b>31,045</b>   | <b>(300)</b>     | <b>27,345</b>       | <b>26,388</b>  | <b>(957)</b>    | <b>4,000</b>            | <b>4,657</b>         | <b>657</b>           |

**Notes**

**Waste:(£0.3m) underspent**

As the accounts of the Council and its contractor (the Bristol Waste Company) are being finalised there remains potential for £1m release of surplus from Bristol Waste Company to the Council through a reduction in the cost of the service for 2016/17. If included confirmed, this would result in Waste being underspent by (£1.3m).

**Period 12 Draft Revenue Outturn - Detailed budget summary by division\service**

04/05/2017

**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.

| Summary by Service                  |                                 | 2016/17 - Full Year |                 |                 |                  | 2016/17 - Period 10 |                 |                | Comparison to Period 10 |                      |                      |
|-------------------------------------|---------------------------------|---------------------|-----------------|-----------------|------------------|---------------------|-----------------|----------------|-------------------------|----------------------|----------------------|
|                                     |                                 | Approved Budget     | Revised Budget  | P12 Outturn     | Outturn Variance | Revised Budget      | Forecast        | Variance       | Movement in Budget      | Movement in Forecast | Movement in Variance |
|                                     |                                 | £000s               |                 |                 |                  | £000s               |                 |                | £000s                   |                      |                      |
| 321                                 | Strategy, Planning & Governance | (103,803)           | (106,623)       | (109,668)       | (3,045)          | (106,623)           | (107,972)       | (1,349)        | 0                       | (1,696)              | (1,696)              |
| 322                                 | Responsive Repairs              | 30,113              | 30,040          | 29,728          | (312)            | 30,040              | 30,508          | 468            | 0                       | (780)                | (780)                |
| 323                                 | Planned Programmes              | 16,965              | 16,703          | 13,759          | (2,944)          | 16,703              | 14,567          | (2,136)        | 0                       | (809)                | (809)                |
| 324                                 | Estate Management               | 11,031              | 14,187          | 13,241          | (946)            | 14,187              | 13,774          | (412)          | 0                       | (534)                | (534)                |
| <b>Total Housing Services - HRA</b> |                                 | <b>(45,693)</b>     | <b>(45,693)</b> | <b>(52,941)</b> | <b>(7,248)</b>   | <b>(45,693)</b>     | <b>(49,122)</b> | <b>(3,429)</b> | <b>0</b>                | <b>(3,818)</b>       | <b>(3,818)</b>       |

| Summary by CIPFA group (Account Type) |                                    | 2016/17 - Full Year |                  |                  |                  | 2016/17 - Period 10 |                  |                | Comparison to Period 10 |                      |                      |
|---------------------------------------|------------------------------------|---------------------|------------------|------------------|------------------|---------------------|------------------|----------------|-------------------------|----------------------|----------------------|
|                                       |                                    | Approved Budget     | Revised Budget   | P12 Outturn      | Outturn Variance | Revised Budget      | Forecast         | Variance       | Movement in Budget      | Movement in Forecast | Movement in Variance |
|                                       |                                    | £000s               |                  |                  |                  | £000s               |                  |                | £000s                   |                      |                      |
| 1                                     | Employees                          | 24,911              | 28,426           | 27,514           | (912)            | 28,426              | 27,470           | (957)          | 0                       | 44                   | 44                   |
| 2                                     | Premises-Related Expenditure       | 39,699              | 39,712           | 35,065           | (4,647)          | 39,712              | 36,459           | (3,253)        | 0                       | (1,394)              | (1,394)              |
| 3                                     | Transport-Related Expenditure      | 129                 | 140              | 123              | (17)             | 140                 | 130              | (10)           | 0                       | (6)                  | (6)                  |
| 4                                     | Supplies & Services                | 9,395               | 8,676            | 6,785            | (1,891)          | 8,676               | 8,830            | 154            | 0                       | (2,045)              | (2,045)              |
| 5                                     | Third Party Payments               | 11,549              | 8,331            | 5,203            | (3,129)          | 8,331               | 8,192            | (140)          | 0                       | (2,989)              | (2,989)              |
| 6                                     | Transfer Payments                  | 0                   | 0                | 2,380            | 2,380            | 0                   | 0                | 0              | 0                       | 2,380                | 2,380                |
| 7                                     | Support Services                   | 20,616              | 20,958           | 23,270           | 2,312            | 20,958              | 22,152           | 1,194          | 0                       | 1,118                | 1,118                |
| 8                                     | Depreciation and Impairment Losses | 33                  | 33               | 0                | (33)             | 33                  | 33               | 0              | 0                       | (33)                 | (33)                 |
| X                                     | Capital Financing Costs            | 74                  | 74               | 3                | (71)             | 74                  | 74               | 0              | 0                       | (71)                 | (71)                 |
| <b>Expenditure</b>                    |                                    | <b>106,405</b>      | <b>106,351</b>   | <b>100,343</b>   | <b>(6,008)</b>   | <b>106,351</b>      | <b>103,339</b>   | <b>(3,012)</b> | <b>0</b>                | <b>(2,996)</b>       | <b>(2,996)</b>       |
| 9                                     | Income                             | (152,280)           | (152,226)        | (153,284)        | (1,058)          | (152,226)           | (152,643)        | (418)          | 0                       | (641)                | (641)                |
| <b>Income</b>                         |                                    | <b>(152,280)</b>    | <b>(152,226)</b> | <b>(153,284)</b> | <b>(1,058)</b>   | <b>(152,226)</b>    | <b>(152,643)</b> | <b>(418)</b>   | <b>0</b>                | <b>(641)</b>         | <b>(641)</b>         |
| R                                     | Transfer to \ from Reserves        | 182                 | 182              | 0                | (182)            | 182                 | 182              | 0              | 0                       | (182)                | (182)                |
| <b>Transfer to \ from reserves</b>    |                                    | <b>182</b>          | <b>182</b>       | <b>0</b>         | <b>(182)</b>     | <b>182</b>          | <b>182</b>       | <b>0</b>       | <b>0</b>                | <b>(182)</b>         | <b>(182)</b>         |
| <b>NET Expenditure</b>                |                                    | <b>(45,693)</b>     | <b>(45,693)</b>  | <b>(52,941)</b>  | <b>(7,248)</b>   | <b>(45,693)</b>     | <b>(49,122)</b>  | <b>(3,429)</b> | <b>0</b>                | <b>(3,818)</b>       | <b>(3,818)</b>       |

**Notes**

**Housing Revenue Account (HRA): (£7.3m) underspent**

*NB - Current figures have been manually adjusted to removed RTB and non RTB income as this was put through as period 13 adjustment.*

The underspend within the HRA of (£7.3m) is the result of the following:

- Savings released in Strategy, Planning and Governance (SP&G) and Estate Management through employee reductions and review of training and stationery budgets;
- Identification of additional 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 (£2.1m) 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.
- Responsive Repairs have been conducting contractor spend reviews as a result of known spending pressures and have managed the overspend on Response repairs and Relate repairs at £187k. Responsive repairs have come in underspent overall due to lower than expected recharges for mobile phones and computing plus costs being recharged to capital as part of the new Housing Management capital programme (£326k). Increased work carried out by the Joinery shop has also generated net income of (£155k) which is also contributing to the underspend.

The increased underspend of (£3.9m) since period 10 is mainly attributable to recharges coming in lower than budgeted within SP&G, Response Repairs, Planned Programmes and Estate Management (£1.7m). Delays in works, mainly due to contractor and procurement issues resulting in underspends in Planned Programmes (£0.9m), Estate Management, local works underspend (£.5m), also the Response Services as above (£0.7m).

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 12 Draft Revenue Outturn - Detailed budget summary by division\service**

04/05/2017

**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.

| Summary by Service                            |                          | 2016/17 - Full Year |                |               |                  | 2016/17 - Period 10 |               |              | Comparison to Period 10 |                      |                      |
|---|--------------------------|---------------------|----------------|---------------|------------------|---------------------|---------------|--------------|-------------------------|----------------------|----------------------|
|   |                          | Approved Budget     | Revised Budget | P12 Outturn   | Outturn Variance | Revised Budget      | Forecast      | Variance     | Movement in Budget      | Movement in Forecast | Movement in Variance |
|   |                          | £000s               |                |               |                  | £000s               |               |              | £000s                   |                      |                      |
| 331   | Neighbourhood Management | 3,618               | 3,536          | 3,157         | (379)            | 3,556               | 3,319         | (237)        | (20)                    | (163)                | (142)                |
| 332   | Library Services         | 4,656               | 4,541          | 4,257         | (284)            | 4,541               | 4,357         | (184)        | 0                       | (101)                | (101)                |
| 334   | Stronger Communities     | 0                   | 96             | 121           | 24               | 96                  | 96            | 0            | 0                       | 24                   | 24                   |
| 335   | Parks and Green Spaces   | 3,887               | 3,834          | 2,689         | (1,145)          | 3,743               | 3,289         | (455)        | 91                      | (599)                | (690)                |
| 336   | Bristol Investment Fund  | 2,158               | 2,158          | 2,082         | (76)             | 2,158               | 2,167         | 9            | 0                       | (85)                 | (85)                 |
| <b>Total Neighbourhoods &amp; Communities</b> |                          | <b>14,319</b>       | <b>14,165</b>  | <b>12,305</b> | <b>(1,860)</b>   | <b>14,094</b>       | <b>13,228</b> | <b>(866)</b> | <b>71</b>               | <b>(923)</b>         | <b>(994)</b>         |

| Summary by CIPFA group (Account Type)                 |   | 2016/17 - Full Year |                 |                 |                  | 2016/17 - Period 10 |                 |              | Comparison to Period 10 |                      |                      |
|---|---|---------------------|-----------------|-----------------|------------------|---------------------|-----------------|--------------|-------------------------|----------------------|----------------------|
|   |   | Approved Budget     | Revised Budget  | P12 Outturn     | Outturn Variance | Revised Budget      | Forecast        | Variance     | Movement in Budget      | Movement in Forecast | Movement in Variance |
|   |   | £000s               |                 |                 |                  | £000s               |                 |              | £000s                   |                      |                      |
| 1   | Employees   | 14,474              | 14,265          | 14,569          | 304              | 14,265              | 14,631          | 367          | (0)                     | (62)                 | (62)                 |
| 2   | Premises-Related Expenditure                        | 1,643               | 1,884           | 1,462           | (421)            | 1,884               | 1,623           | (260)        | (0)                     | (161)                | (161)                |
| 3   | Transport-Related Expenditure                       | 357                 | 350             | 153             | (197)            | 350                 | 154             | (196)        | 0                       | (1)                  | (1)                  |
| 4   | Supplies & Services                                 | 3,022               | 3,130           | 2,695           | (435)            | 3,130               | 2,916           | (214)        | (0)                     | (221)                | (221)                |
| 5   | Third Party Payments                                | 4,926               | 5,437           | 4,572           | (865)            | 5,437               | 4,269           | (1,169)      | (0)                     | 303                  | 303                  |
| 7   | Support Services                                    | 979                 | 772             | 1,454           | 682              | 772                 | 1,918           | 1,147        | 0                       | (464)                | (464)                |
| <b>Expenditure</b>                                    |   | <b>25,401</b>       | <b>25,837</b>   | <b>24,905</b>   | <b>(932)</b>     | <b>25,837</b>       | <b>25,511</b>   | <b>(326)</b> | <b>(0)</b>              | <b>(606)</b>         | <b>(606)</b>         |
| 9   | Income  | (11,081)            | (11,670)        | (12,600)        | (930)            | (11,743)            | (12,573)        | (830)        | 73                      | (27)                 | (99)                 |
| <b>Income</b>   |   | <b>(11,081)</b>     | <b>(11,670)</b> | <b>(12,600)</b> | <b>(930)</b>     | <b>(11,743)</b>     | <b>(12,573)</b> | <b>(830)</b> | <b>73</b>               | <b>(27)</b>          | <b>(99)</b>          |
| <b>NET Expenditure</b>                                |   | <b>14,319</b>       | <b>14,165</b>   | <b>12,305</b>   | <b>(1,860)</b>   | <b>14,094</b>       | <b>13,228</b>   | <b>(866)</b> | <b>71</b>               | <b>(923)</b>         | <b>(994)</b>         |
| N   | Income & Expenditure outside of Net Cost of Service | 0                   | (20)            | 0               | 20               | 0                   | 0               | 0            | (20)                    | 0                    | 20                   |
| <b>Other items outside of the Net Cost of Service</b> |   | <b>0</b>            | <b>(20)</b>     | <b>0</b>        | <b>20</b>        | <b>0</b>            | <b>0</b>        | <b>0</b>     | <b>(20)</b>             | <b>0</b>             | <b>20</b>            |
| R   | Transfer to \ from Reserves                         | 0                   | 18              | (0)             | (18)             | 0                   | 291             | 291          | 18                      | (291)                | (309)                |
| <b>Transfer to \ from reserves</b>                    |   | <b>0</b>            | <b>18</b>       | <b>(0)</b>      | <b>(18)</b>      | <b>0</b>            | <b>291</b>      | <b>291</b>   | <b>18</b>               | <b>(291)</b>         | <b>(309)</b>         |

**Notes**

**Neighbourhoods & Communities: (£1.86m) underspent**

The underspend in Neighbourhoods and Communities is mainly made up of the following:

**Neighbourhood Management (£379k)**

This underspend is mostly due to the effect of the spending freeze on Neighbourhood Partnerships (£403k) and underspends on Public Toilets (£99k). This is offset by overspend on Streetscene enforcement (£175k). The £170k movement in variance from period 10 is mainly due to costs for Streetscene enforcement coming in £109k greater than forecasted, offset by Public Toilets costs coming in £63k less than anticipated at period 10.

**Libraries (£284k)**

Libraries underspent by (£284k) mostly due to the delayed installation of 'extended access', which is a one-off saving of (£187k) for this year. Other underspends relate to Repairs and Maintenance, R&M (£60k) and a £40k 16-17 cost relating to Bibliotheka which was prepaid in the previous year. The movement from period 10 is explained mainly by additional R&M savings and the Bibliotheka prepayment.

**Parks & Green Spaces (£1.1m)**

The (£1.1m) underspend is mostly made up of greater than budgeted for income from Cems and Creams (£422k) and underspends due to the hiring and spending freezes across Parks, especially within Grounds Maintenance/Landscapes and Catering areas (£556k). The increased underspend from period 10 is due to greater savings achieved by Grounds Maintenance (£328k) as a result of the spending freeze and Cems and Creams achieving (£217k) more income than forecasted at period 10.

**Period 12 Draft Revenue Outturn - Detailed budget summary by division\service**

04/05/2017

**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.

| Summary by Service         |               | 2016/17 - Full Year |                |             |                  | 2016/17 - Period 10 |           |          | Comparison to Period 10 |                      |                      |
|----------------------------|---------------|---------------------|----------------|-------------|------------------|---------------------|-----------|----------|-------------------------|----------------------|----------------------|
|                            |               | Approved Budget     | Revised Budget | P12 Outturn | Outturn Variance | Revised Budget      | Forecast  | Variance | Movement in Budget      | Movement in Forecast | Movement in Variance |
| Service                    |               | £000s               |                |             |                  | £000s               |           |          | £000s                   |                      |                      |
| 341                        | Public Health | 29                  | 729            | 729         | (0)              | 29                  | 29        | 0        | 700                     | 700                  | (0)                  |
| <b>Total Public Health</b> |               | <b>29</b>           | <b>729</b>     | <b>729</b>  | <b>(0)</b>       | <b>29</b>           | <b>29</b> | <b>0</b> | <b>700</b>              | <b>700</b>           | <b>(0)</b>           |

| Summary by CIPFA group (Account Type) |                               | 2016/17 - Full Year |                 |                 |                  | 2016/17 - Period 10 |                 |                | Comparison to Period 10 |                      |                      |
|---------------------------------------|-------------------------------|---------------------|-----------------|-----------------|------------------|---------------------|-----------------|----------------|-------------------------|----------------------|----------------------|
|                                       |                               | Approved Budget     | Revised Budget  | P12 Outturn     | Outturn Variance | Revised Budget      | Forecast        | Variance       | Movement in Budget      | Movement in Forecast | Movement in Variance |
| CIPFA description                     |                               | £000s               |                 |                 |                  | £000s               |                 |                | £000s                   |                      |                      |
| 1                                     | Employees                     | 4,364               | 4,364           | 3,809           | (555)            | 4,364               | 3,975           | (389)          | 0                       | (166)                | (166)                |
| 2                                     | Premises-Related Expenditure  | 77                  | 77              | 98              | 21               | 77                  | 122             | 46             | 0                       | (24)                 | (24)                 |
| 3                                     | Transport-Related Expenditure | 0                   | 0               | 10              | 10               | 0                   | 13              | 13             | 0                       | (3)                  | (3)                  |
| 4                                     | Supplies & Services           | 12,553              | 12,553          | 17,522          | 4,969            | 12,553              | 17,100          | 4,548          | 0                       | 421                  | 421                  |
| 5                                     | Third Party Payments          | 5,785               | 5,785           | 2,559           | (3,226)          | 5,785               | 2,564           | (3,220)        | 0                       | (6)                  | (6)                  |
| 7                                     | Support Services              | 12,246              | 12,246          | 12,093          | (153)            | 12,246              | 12,468          | 221            | 0                       | (375)                | (375)                |
| <b>Expenditure</b>                    |                               | <b>35,025</b>       | <b>35,025</b>   | <b>36,091</b>   | <b>1,066</b>     | <b>35,025</b>       | <b>36,243</b>   | <b>1,218</b>   | <b>0</b>                | <b>(152)</b>         | <b>(152)</b>         |
| 9                                     | Income                        | (34,995)            | (34,995)        | (35,362)        | (366)            | (34,995)            | (35,108)        | (112)          | 0                       | (254)                | (254)                |
| <b>Income</b>                         |                               | <b>(34,995)</b>     | <b>(34,995)</b> | <b>(35,362)</b> | <b>(366)</b>     | <b>(34,995)</b>     | <b>(35,108)</b> | <b>(112)</b>   | <b>0</b>                | <b>(254)</b>         | <b>(254)</b>         |
| R                                     | Transfer to \ from Reserves   | 0                   | 700             | 0               | (700)            | 0                   | (1,106)         | (1,106)        | 700                     | 1,106                | 407                  |
| <b>Transfer to \ from reserves</b>    |                               | <b>0</b>            | <b>700</b>      | <b>0</b>        | <b>(700)</b>     | <b>0</b>            | <b>(1,106)</b>  | <b>(1,106)</b> | <b>700</b>              | <b>1,106</b>         | <b>407</b>           |
| <b>NET Expenditure</b>                |                               | <b>29</b>           | <b>729</b>      | <b>729</b>      | <b>(0)</b>       | <b>29</b>           | <b>29</b>       | <b>0</b>       | <b>700</b>              | <b>700</b>           | <b>(0)</b>           |

**Notes**

**Public Health: no overspend following drawdown from ring-fenced reserves**

The ring-fenced Public Health service overspent by £0.7m, a reduction from £1.1m reported at period 10. A Draw-down from the Public Health reserve of £0.7m means that there is no impact on the General Fund. The underlying overspend is mainly due to a government in year cut to the grant (£36.2m) of 7.6% in year during 2015/16 and further 2% cut to the grant this year. The reduction in overspend from period 10 primarily relates to a £329k reduction in the required contribution to Health & Wellbeing Strategy. Non pay costs around delivery of key Public Health outcomes have also come in lower than anticipated

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.

Division: Women's Commission

Services provided by Women's Commission

| Summary by Service              |                    | 2016/17 - Full Year |                |             |                  | 2016/17 - Period 10 |          |          | Comparison to Period 10 |                      |                      |
|---------------------------------|--------------------|---------------------|----------------|-------------|------------------|---------------------|----------|----------|-------------------------|----------------------|----------------------|
|                                 |                    | Approved Budget     | Revised Budget | P12 Outturn | Outturn Variance | Revised Budget      | Forecast | Variance | Movement in Budget      | Movement in Forecast | Movement in Variance |
|                                 |                    | £000s               |                |             |                  | £000s               |          |          | £000s                   |                      |                      |
| 352                             | Women's Commission | 5                   | 5              | 3           | (2)              | 5                   | 5        | 0        | 0                       | (2)                  | (2)                  |
| <b>Total Women's Commission</b> |                    | <b>5</b>            | <b>5</b>       | <b>3</b>    | <b>(2)</b>       | <b>5</b>            | <b>5</b> | <b>0</b> | <b>0</b>                | <b>(2)</b>           | <b>(2)</b>           |

| Summary by CIPFA group (Account Type) |                              | 2016/17 - Full Year |                |             |                  | 2016/17 - Period 10 |          |          | Comparison to Period 10 |                      |                      |
|---------------------------------------|------------------------------|---------------------|----------------|-------------|------------------|---------------------|----------|----------|-------------------------|----------------------|----------------------|
|                                       |                              | Approved Budget     | Revised Budget | P12 Outturn | Outturn Variance | Revised Budget      | Forecast | Variance | Movement in Budget      | Movement in Forecast | Movement in Variance |
|                                       |                              | £000s               |                |             |                  | £000s               |          |          | £000s                   |                      |                      |
| 2                                     | Premises-Related Expenditure | 0                   | 0              | 3           | 3                | 0                   | 0        | 0        | 0                       | 3                    | 3                    |
| 4                                     | Supplies & Services          | 5                   | 5              | 0           | (5)              | 5                   | 5        | 0        | 0                       | (5)                  | (5)                  |
| <b>Expenditure</b>                    |                              | <b>5</b>            | <b>5</b>       | <b>3</b>    | <b>(2)</b>       | <b>5</b>            | <b>5</b> | <b>0</b> | <b>0</b>                | <b>(2)</b>           | <b>(2)</b>           |
| <b>NET Expenditure</b>                |                              | <b>5</b>            | <b>5</b>       | <b>3</b>    | <b>(2)</b>       | <b>5</b>            | <b>5</b> | <b>0</b> | <b>0</b>                | <b>(2)</b>           | <b>(2)</b>           |

|       |  |
|-------|--|
| Notes |  |
|-------|--|

**Period 12 Draft Revenue Outturn - Detailed budget summary by division\service**

04/05/2017

**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 - Full Year |                |              |                  | 2016/17 - Period 10 |              |             | Comparison to Period 10 |                      |                      |
|---|--------------------------------|---------------------|----------------|--------------|------------------|---------------------|--------------|-------------|-------------------------|----------------------|----------------------|
|   |                                | Approved Budget     | Revised Budget | P12 Outturn  | Outturn Variance | Revised Budget      | Forecast     | Variance    | Movement in Budget      | Movement in Forecast | Movement in Variance |
| Service                                   |                                | £000s               |                |              |                  | £000s               |              |             | £000s                   |                      |                      |
| 342                                       | Public Health - Non PHE Funded | 2,474               | 2,830          | 2,553        | (276)            | 1,688               | 1,671        | (17)        | 1,141                   | 882                  | (259)                |
| <b>Total Public Health - General Fund</b> |                                | <b>2,474</b>        | <b>2,830</b>   | <b>2,553</b> | <b>(276)</b>     | <b>1,688</b>        | <b>1,671</b> | <b>(17)</b> | <b>1,141</b>            | <b>882</b>           | <b>(259)</b>         |

| Summary by CIPFA group (Account Type) |                               | 2016/17 - Full Year |                |                |                  | 2016/17 - Period 10 |                |                | Comparison to Period 10 |                      |                      |
|---------------------------------------|-------------------------------|---------------------|----------------|----------------|------------------|---------------------|----------------|----------------|-------------------------|----------------------|----------------------|
|                                       |                               | Approved Budget     | Revised Budget | P12 Outturn    | Outturn Variance | Revised Budget      | Forecast       | Variance       | Movement in Budget      | Movement in Forecast | Movement in Variance |
| CIPFA description                     |                               | £000s               |                |                |                  | £000s               |                |                | £000s                   |                      |                      |
| 1                                     | Employees                     | 922                 | 523            | 407            | (116)            | 523                 | 438            | (85)           | 0                       | (31)                 | (31)                 |
| 2                                     | Premises-Related Expenditure  | 95                  | 30             | (150)          | (180)            | 30                  | 30             | 0              | 0                       | (180)                | (180)                |
| 3                                     | Transport-Related Expenditure | 3                   | 2              | 3              | 2                | 2                   | 2              | 0              | 0                       | 2                    | 2                    |
| 4                                     | Supplies & Services           | 177                 | 66             | 530            | 464              | 66                  | 147            | 81             | 0                       | 383                  | 383                  |
| 5                                     | Third Party Payments          | 5,249               | 5,249          | 4,921          | (328)            | 5,249               | 5,196          | (52)           | 0                       | (275)                | (275)                |
| 7                                     | Support Services              | 280                 | 29             | 38             | 9                | 29                  | 90             | 61             | (0)                     | (52)                 | (52)                 |
| X                                     | Capital Financing Costs       | 160                 | 160            | 0              | (160)            | 160                 | 220            | 60             | 0                       | (220)                | (220)                |
| <b>Expenditure</b>                    |                               | <b>6,885</b>        | <b>6,058</b>   | <b>5,749</b>   | <b>(309)</b>     | <b>6,058</b>        | <b>6,123</b>   | <b>65</b>      | <b>(0)</b>              | <b>(374)</b>         | <b>(374)</b>         |
| 9                                     | Income                        | (4,411)             | (4,370)        | (3,196)        | 1,174            | (4,370)             | (3,271)        | 1,099          | 0                       | 76                   | 76                   |
| <b>Income</b>                         |                               | <b>(4,411)</b>      | <b>(4,370)</b> | <b>(3,196)</b> | <b>1,174</b>     | <b>(4,370)</b>      | <b>(3,271)</b> | <b>1,099</b>   | <b>0</b>                | <b>76</b>            | <b>76</b>            |
| R                                     | Transfer to \ from Reserves   | 0                   | 1,141          | 0              | (1,141)          | 0                   | (1,181)        | (1,181)        | 1,141                   | 1,181                | 39                   |
| <b>Transfer to \ from reserves</b>    |                               | <b>0</b>            | <b>1,141</b>   | <b>0</b>       | <b>(1,141)</b>   | <b>0</b>            | <b>(1,181)</b> | <b>(1,181)</b> | <b>1,141</b>            | <b>1,181</b>         | <b>39</b>            |
| <b>NET Expenditure</b>                |                               | <b>2,474</b>        | <b>2,830</b>   | <b>2,553</b>   | <b>(276)</b>     | <b>1,688</b>        | <b>1,671</b>   | <b>(17)</b>    | <b>1,141</b>            | <b>882</b>           | <b>(259)</b>         |

**Notes**

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

The service is underspent by (£276k) of which (£190k) relates to early completion of Prudential Borrowing repayments for Easton & Kingsdown Leisure Centres (£100k) and Imperial Sports (£90k). There is a further (£120k) underspend on feasibility work related to strategic need for new sports provision. These underspends are offset by a £59k pressure relating to Hengrove Leisure Centre.

**Period 12 Draft Revenue Outturn - Detailed budget summary by division\service**

04/05/2017

**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 - Full Year |                |               |                  | 2016/17 - Period 10 |               |              | Comparison to Period 10 |                      |                      |
|------------------------------|---|---------------------|----------------|---------------|------------------|---------------------|---------------|--------------|-------------------------|----------------------|----------------------|
|                              |   | Approved Budget     | Revised Budget | P12 Outturn   | Outturn Variance | Revised Budget      | Forecast      | Variance     | Movement in Budget      | Movement in Forecast | Movement in Variance |
| Service                      |   | £000s               |                |               |                  | £000s               |               |              | £000s                   |                      |                      |
| 131                          | Housing Options                         | 11,451              | 11,282         | 11,068        | (214)            | 10,965              | 10,839        | (125)        | 317                     | 229                  | (88)                 |
| 132                          | GF - Private Housing & Accessible Homes | 1,749               | 1,372          | 1,235         | (137)            | 1,479               | 1,385         | (94)         | (107)                   | (150)                | (43)                 |
| 135                          | Housing Solutions                       | 530                 | 256            | 193           | (62)             | 256                 | 188           | (67)         | 0                       | 5                    | 5                    |
| <b>Total Housing Options</b> |   | <b>13,730</b>       | <b>12,910</b>  | <b>12,497</b> | <b>(413)</b>     | <b>12,699</b>       | <b>12,412</b> | <b>(287)</b> | <b>211</b>              | <b>85</b>            | <b>(126)</b>         |

| Summary by CIPFA group (Account Type) |                               | 2016/17 - Full Year |                 |                 |                  | 2016/17 - Period 10 |                 |                | Comparison to Period 10 |                      |                      |
|---------------------------------------|-------------------------------|---------------------|-----------------|-----------------|------------------|---------------------|-----------------|----------------|-------------------------|----------------------|----------------------|
|                                       |                               | Approved Budget     | Revised Budget  | P12 Outturn     | Outturn Variance | Revised Budget      | Forecast        | Variance       | Movement in Budget      | Movement in Forecast | Movement in Variance |
| CIPFA description                     |                               | £000s               |                 |                 |                  | £000s               |                 |                | £000s                   |                      |                      |
| 1                                     | Employees                     | 7,699               | 7,262           | 7,367           | 105              | 7,262               | 7,421           | 159            | 0                       | (54)                 | (54)                 |
| 2                                     | Premises-Related Expenditure  | 169                 | 169             | 302             | 133              | 169                 | 395             | 226            | 0                       | (93)                 | (93)                 |
| 3                                     | Transport-Related Expenditure | 69                  | 46              | 36              | (10)             | 46                  | 48              | 2              | (0)                     | (13)                 | (13)                 |
| 4                                     | Supplies & Services           | 720                 | 642             | 611             | (30)             | 642                 | 570             | (71)           | (0)                     | 41                   | 41                   |
| 5                                     | Third Party Payments          | 14,581              | 14,758          | 15,476          | 718              | 14,758              | 16,345          | 1,587          | 0                       | (870)                | (870)                |
| 6                                     | Transfer Payments             | 0                   | 0               | 0               | 0                | 0                   | 0               | 0              | 0                       | (0)                  | (0)                  |
| 7                                     | Support Services              | 122                 | 102             | 1,033           | 931              | 102                 | 182             | 80             | 0                       | 851                  | 851                  |
| <b>Expenditure</b>                    |                               | <b>23,361</b>       | <b>22,978</b>   | <b>24,825</b>   | <b>1,847</b>     | <b>22,978</b>       | <b>24,963</b>   | <b>1,984</b>   | <b>0</b>                | <b>(137)</b>         | <b>(137)</b>         |
| 9                                     | Income                        | (9,631)             | (10,379)        | (12,328)        | (1,949)          | (10,279)            | (12,090)        | (1,811)        | (100)                   | (238)                | (138)                |
| <b>Income</b>                         |                               | <b>(9,631)</b>      | <b>(10,379)</b> | <b>(12,328)</b> | <b>(1,949)</b>   | <b>(10,279)</b>     | <b>(12,090)</b> | <b>(1,811)</b> | <b>(100)</b>            | <b>(238)</b>         | <b>(138)</b>         |
| R                                     | Transfer to \ from Reserves   | 0                   | 311             | (0)             | (311)            | 0                   | (460)           | (460)          | 311                     | 460                  | 149                  |
| <b>Transfer to \ from reserves</b>    |                               | <b>0</b>            | <b>311</b>      | <b>(0)</b>      | <b>(311)</b>     | <b>0</b>            | <b>(460)</b>    | <b>(460)</b>   | <b>311</b>              | <b>460</b>           | <b>149</b>           |
| <b>NET Expenditure</b>                |                               | <b>13,730</b>       | <b>12,910</b>   | <b>12,497</b>   | <b>(413)</b>     | <b>12,699</b>       | <b>12,412</b>   | <b>(287)</b>   | <b>211</b>              | <b>85</b>            | <b>(126)</b>         |

**Notes**

**Housing Services: (£0.4m) underspent**

Rising demand for emergency accommodation is resulting in a £0.4m overspend, but this is offset by new income from service and accommodation recharges of (£74k), (£109k) underspend on the Supporting People Housing budget, which include less expenditure on Severe Weather Emergency Payments (SWEP) and savings on the cost of refurbishing HRA empty properties due to procurement issues delaying start and additional income from these properties (£78k). There are also one off savings on salaries of (£233k) and (£100k) relating to the BCU contract. Private Housing and Accessible Homes are underspent by (£0.1m) due to additional income and some salary savings. The movement in overall variance from period 10 mainly relates to a Contingency of £42k for SWEP (related to providing shelter for rough sleepers in adverse weather) no longer required and a £40k underspend on refurbishing HRA empty properties not identified at period 10.