**Money Matters**

**The County Council's Financial Position**

**As at 30th Sept, 2015**

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Money Matters – Update on the County Council's Financial Position for 2015/16

**1. Introduction**

This report provides an update for Cabinet on the County Council's 2015/16 revenue financial position.

**2. Summary of the Financial Position**

This report provides a view on the Council's current financial performance and the anticipated position at the year end. The forecast is based on information to the end of September 2015 and reflects the new organisational structure with detailed budget monitoring being undertaken at Head of Service level (Appendix 1 shows the forecast, budget and the variance between forecast and budget for each Head of Service spending area) and summarised in the main body of the report up to their appropriate management line e.g. the Director for Development and Corporate Services. The rationale resulting in all forecast variances +/- £0.1m are explained within the report along with any mitigating actions being put in place.

The 2014/15 outturn report which was considered by Cabinet on the 9th July 2015 contained some significant ongoing financial pressures where base budget provisions were inadequate to meet the cost of service provision.

The key areas of ongoing pressure highlighted were:

* Learning disability services £3.000m
* Physical disability services £2.300m
* Personal social care staffing £2.000m
* Mental health services £2.400m
* Adult social care transport £1.100m
* Children in need, child protection & looked after children £9.600m
* BTLS £6.900m

Since the 2014/15 outturn the nature of these pressures have been reviewed further as part of the budget monitoring process and the current forecast includes the following base budget pressures from 2014/15 totalling £24.838m:

* Learning disability services £5.733m
* Physical Support services £2.550m
* Personal social care staffing £2.069m
* Mental health services £2.175m
* Public & Integrated Transport £0.600m
* Children's services £4.461m
* BTLS £6.500m
* Libraries, Museums, Culture & Registrars £0.750m

Further additional pressures detailed within the forecast totalling £12.424m which have reduced by £3.904m from the position reported at the end of quarter one and includes the following;

* Adults services £6.747m
* Children's services £0.549m
* Public Health & Wellbeing £4.279m (potential grant reduction)
* Commissioning services £0.820m
* Lancashire Pension Fund £0.029m

The above figures reflect improvements in a number of areas detailed later in the report.

Offsetting the forecast pressures are estimated gains of £17.596m, which have increased by £9.681m from the position reported at the end of quarter one and includes the following;

* Community Services £2.103m
* Development and Corporate services £3.028m
* Public Health & Wellbeing £1.399m
* Chief Executive £11.066m

The above figures reflect improvements in a number of areas detailed later in the report.

This results in a forecast outturn of an overspend of £19.666m in 2015/16 against the budget of £726.675m which will be an in-year call on reserves. This represents an overall improvement of £13.585m from the position reported to Cabinet in August which reflected the forecast position at the end of quarter one.

The forecast includes the application of earmarked reserves of £17.495m utilised to support base budget pressures which have been built into the Medium Term Financial Strategy (MTFS) going forward from 2016/17. A further £21.706m of reserves has been highlighted throughout the report which support one-off in year project work and invest to save schemes which have a net nil effect to the overall revenue forecast and have not been included in the MTFS.

**2.1 Recommendations**

Note the current financial revenue forecast as at 30th September 2015.

**3. Section A**

Key Issues emerging are as follows:

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| --- | --- | --- | --- | --- | --- | --- |
| **Ref** | **Service Grouping** | **Revised Annual Budget** | **Previous CABINET Variance - QTR 1** | **Current CABINET Forecast - QTR 2** | **Current Period Forecast Variance** | **Current Period Forecast Variance** |
|  |  | **£m** | **£m** | **£m** | **£m** | **%** |
| 3.1 | ADULTS SERVICES | 292.155 | 19.708 | 311.429 | 19.274 | 7% |
| 3.2 | CHILDRENS SERVICES | 103.618 | 4.639 | 108.628 | 5.010 | 5% |
| 3.3 | COMMUNITY SERVICES | 168.535 | 0.424 | 167.782 | -0.753 | 0% |
| 3.4 | PUBLIC HEALTH & WELLBEING | 29.559 | 0.409 | 32.439 | 2.880 | 10% |
| 3.5 | LANCASHIRE PENSION FUND | -1.842 | 0.000 | -1.813 | 0.029 | 2% |
| 3.6 | COMMISSIONING | 37.747 | 1.665 | 38.567 | 0.820 | 2% |
| 3.7 | DEVELOPMENT AND CORPORATE SERVICES | 35.339 | 9.491 | 38.811 | 3.472 | 10% |
| 3.8 | CHIEF EXECUTIVE | 61.564 | -3.085 | 50.498 | -11.066 | -18% |
|  | **LCC (ALL) NARRATIVE TOTAL** | **726.675** | **33.251** | **746.341** | **19.666** | **3%** |

**3.1 Operations and Delivery – Adult Services**

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| --- | --- | --- | --- | --- | --- | --- |
| **Ref** | **Service Grouping** | **Revised Annual Budget** | **Previous CABINET Variance - QTR 1** | **Current CABINET Forecast - QTR 2** | **Current Period Forecast Variance** | **Current Period Forecast Variance** |
|  |  | **£m** | **£m** | **£m** | **£m** | **%** |
| 3.1.1 | **ADULT SERVICES** | 0.524 | -0.016 | 0.510 | -0.014 | -3% |
| 3.1.2 | **DISABILITY (adults)** | -4.092 | -0.360 | -4.487 | -0.395 | -10% |
| 3.1.3 | **OLDER PEOPLE** | -0.143 | 0.160 | -0.227 | -0.084 | -59% |
| 3.1.4 | **SAFEGUARDING (adults)** | 27.220 | 3.739 | 30.396 | 3.176 | 12% |
| 3.1.5 | **SOCIAL CARE SERVICES (adults)** | 268.646 | 16.185 | 285.237 | 16.591 | 6% |
|  | **ADULTS SERVICES TOTAL** | **292.155** | **19.708** | **311.429** | **19.274** | **7%** |

The total net Adult Services revised budget in 2015/16 is £292.155m. As at the end of September 2015, the service is forecast to overspend by £19.274m which is an improvement of £0.434m from the position reported to Cabinet at the end of quarter 1. This will largely remain as an ongoing pressure if not addressed. The 2014/15 base budget pressure within this total overspend is £12.527m.

Overspending on commissioned social care services accounts for £16.746m of this total. With a further £0.871m relating to social care assessment, care management and support staff and £2.742m relating to direct payments to service users that allow individuals to arrange their own care. This is marginally offset by underspending of £0.479m on care services delivered in-house and a total underspending of £0.606m across a number of other service areas.

**3.1.2 Disability Service**

* This service is forecast to underspend by £0.395m, which is an improved position of £0.035m from the position reported to Cabinet at the end of quarter 1.
* Within this total day services are forecast to underspend by £0.986m. This service is currently being reviewed and redesigned and as such the underspend is being held to off-set overspending in other areas as service plans are being developed.
* Domiciliary care services are forecast to overspend by £0.604m due to increased staffing costs
* There are additional underspends totalling £0.013m which relate to other small variances across the service.

**3.1.3 Older People – in-house care services**

* Older People Care services are forecast to underspend by a total £0.084m, which is an improved position of £0.244m from the position reported to Cabinet at the end of quarter 1
* Included within this total, the core service delivery budget delivering care through the operation of 17 care homes and 14 day centres is forecast to overspend by £0.135m largely due to a reduction in income from Clinical Commissioning Groups (CCGs).
* This is offset by underspending of £0.154m through active control of management /support costs and underspend of £0.065m on day time support services*.*

**3.1.4 Safeguarding**

This service is forecast to overspend by £3.176m overall, which is an improvement of £0.563m from the position reported to Cabinet at the end of quarter 1. The significant areas of variance detailed below.

**Mental Health - Residential**

* Mental Health residential care is forecast to overspend by £2.462m of which the base budget pressure from 2014/15 is £2.175m.
* The forecast overspend has reduced by £0.279m from the forecast position reported to Cabinet at the end of quarter 1. The current year's forecast overspend is due to the full year effect of the previous year's growth.
* Since April 2014 there has been a 20% increase in the number of service users and a 4% increase in the average weekly cost of care packages over the same time period.
* There are currently 295 clients supported via this service.
* The forecast assumes that the service user numbers will continue at the level as at the end of 2014/15 i.e. no further growth is assumed in service user numbers, with the expectation that any further demand will be managed by package of care reviews allowing service users to be stepped down into less costly and more appropriate care settings.
* The average weekly cost is also assumed to continue at the current rate i.e. no further increase has been forecast, assuming that average weekly cost will be subject to review and close management.
* These reviews form part of the three programmes 'Moving on from Intensive Support', 'Residential and Nursing Home Framework' and 'Pathway Navigation' that are being delivered through the new Recommissioning Mental Health Services Programme Board.
* It is difficult to predict the outcome of this work, and as such the progress and impact will be closely monitored.

**Mental Health - Home Care**

* Mental Health Home Care services are forecast to overspend by £1.241m.
* The forecast overspend has increased by £0.151m from the forecast position reported to Cabinet at the end of quarter 1.
* In 2014/15 service user numbers increased by 58%.
* In the year to date service user numbers have increased by 15%.
* Average care package costs increased by 16% in 2014/15 and continue to rise with an increase in the year to date of around 9%.
* The forecast assumes no further growth in service user numbers or average care package costs and forecasts forward at the average level achieved in the current year to date.
* No further growth is assumed in 2015/16 due to the work ongoing under the programme 'Domiciliary Care Framework' delivered through the new Recommissioning Mental Health Services Programme Board involving the exploration of other models of support (outcome based, shared support, 1:1) and the development of a domiciliary care provider specification including rehab principles. It is difficult to predict the outcome of this work, and as such the progress and impact will be closely monitored.
* The rapid rise in service user numbers has raised significant concerns regarding the quality of the underlying activity data which is driven by the inputs into LAS (Liquid Logic Adults System) from social workers and other operational staff, particularly where packages of care are not always appropriately ceased on the system and therefore can still appear as open cases.
* Entries into LAS for this service are largely input by Lancashire Care Foundation Trust (LCFT) managed staff, and work is underway with colleagues in LCFT to expedite a resolution.

**Mental Health - Staff**

* Mental Health Staff operate under a joint arrangement with LCFT carrying out Mental Health social work on behalf of the Council.
* The gross employee expenditure for this service is £8.278m which is jointly funded by LCC, CCGs and LCFT.
* The service is forecast to underspend by £0.375m due to longstanding vacancies held.
* There are additional underspends totalling £0.154m which relate to other small variances across the service

**3.1.5 Social Care Services (Adults)**

Changes in statutory reporting requirements has meant the previous client groups of 'Older People' and 'Physical Disability' have now been combined to form the new client group 'Physical Support'.

The total budget for this service area is £268.646m and is forecast to overspend by £16.591m, which is an increased overspend of £0.406m from the position reported to Cabinet at the end of quarter 1.

If unaddressed will largely remain as a pressure in 2015/16 onwards, of which the base budget pressure from 14/15 is £10.352m. The significant areas of variance are detailed below. Additionally, there are also a number of other variances amounting to £1.084m in total across other service areas including equipment and adaptations.

**Social Care – Staff**

* The service is due to overspend by £1.481m largely due to a base budget pressure from 14/15 of £2.069m.
* This service area contains the expenditure budget for social work staff delivering assessment and care management services across all client groups excluding Mental Health.
* The service is currently experiencing significant demand pressure in cases which is preventing any reduction in staff numbers to deliver cost savings.

**Operational Administration**

* Forecast to underspend by £0.180m through delays in filling staffing vacancies.

**Physical Support – Direct Payments**

* Direct payments are a means of providing a payment to a service user to allow them to arrange their own care alternative to the Council commissioning services on their behalf.
* This area of service is forecast to overspend by £2.589m pressure from 2014/15 and in the main, to on-going demand.
* In 2014/15 the number of people receiving a direct payment for this client group increased by 9% and in the year to date service user numbers have already increased by around 17%.
* In 2014/15 service user numbers increased in the first quarter by just 4%.
* There are currently 1,988 clients supported via this service.
* The current forecast includes a projected growth in the number of service users in 2015/16 of 17%, an increase of 5% from June monitoring.

**Physical Support – Home Care**

* This service is forecast to overspend by £1.325m largely due to base budget pressure from 2014/15.
* In 2014/15 the number of people receiving home care for this client group increased by 4% and in the year to date service user numbers have increased by around 2%.
* There are currently 6,111 clients supported via this service.
* The current forecast includes a projected growth in the number of service users in 2015/16 of 1.5%.
* There is a reluctance to extrapolate the first quarter's increase as the rapid rise in service user numbers has raised significant concerns regarding the quality of the underlying activity data which is driven by the inputs into LAS (Liquid Logic Adults System) from social workers and other operational staff, particularly where packages of care are not always appropriately ceased on the system and therefore can still appear as open cases.

**Learning Disabilities**

* Learning Disability services include the provision of care services including residential and nursing care, but predominantly supported living and direct payments. Services are commissioned via a pooled fund arrangement with the six Lancashire CCGs.  The LCC share of the service is forecast to overspend by £10.883m.
* The forecast overspend contains on-going demand pressure from 2014/15 of £5.733m.
* The budget was increased by a net £7.791m to allow for volume and price increases and other adjustments.
* Increases in service user activity are forecast to increase spending in 2015/16 by £1.333m.
* The budget has been reduced by £13.505m to reflect service offers and other savings agreed as part of the February 2014 budget. £1.897m of these savings are forecast to be achieved.

**Purchasing General**

* This service is forecast to underspend by £0.592m through controlling costs by reducing non-essential spending.

**Care Act funding Future Risk**

The Council was notified that it was to receive specific grant funding and funding via the Better Care Fund for the implementation of the social care reforms that came into force from April 2015 and the preparation necessary for the funding reforms to be implemented in future years resulting from the Care Act. Of the £10.500m due to be received, the current forecast for Adult Services includes the application of £1.600m. Although the remaining funding of £8.900m is fully committed, there are some elements such as the increase in spending on Carers which may take more than one year to achieve and therefore the funding will be applied when the additional expenditure is incurred. We are reviewing the ongoing impact of this.

**3.2 Operations and Delivery – Children's Services**

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| --- | --- | --- | --- | --- | --- | --- |
| **Ref** | **Service Grouping** | **Revised Annual Budget** | **Previous CABINET Variance - QTR 1** | **Current CABINET Forecast - QTR 2** | **Current Period Forecast Variance** | **Current Period Forecast Variance** |
|  |  | **£m** | **£m** | **£m** | **£m** | **%** |
| 3.2.1 | CHILDREN'S SERVICES | -0.285 | -0.434 | -0.744 | -0.459 | -161% |
| 3.2.2 | ADOPTION & FOSTERING, RESIDENTIAL AND YOT | 24.306 | -0.192 | 25.024 | 0.718 | 3% |
| 3.2.3 | SAFEGUARDING, INSPEC. & AUDIT | 5.383 | 0.000 | 5.565 | 0.182 | 3% |
| 3.2.4 | CHILDREN SOCIAL CARE | 54.198 | 6.936 | 59.406 | 5.208 | 10% |
| 3.2.5 | SCHOOL IMPROVEMENT | 7.250 | 0.000 | 7.250 | 0.000 | 0% |
| 3.2.6 | SEN & DISABILITY | 16.123 | -1.671 | 15.442 | -0.681 | -4% |
| 3.2.7 | TRADED SERVICES (START WELL) | -3.357 | 0.000 | -3.315 | 0.042 | 1% |
|  | **CHILDRENS SERVICES TOTAL** | **103.618** | **4.639** | **108.628** | **5.010** | **5%** |

The total net revised budget for Children's Services in 2015/16 is £103.618m. As at the end of September 2015, the service is forecast to overspend by £5.010m which is an increase in the forecast overspend reported to Cabinet at the end of quarter 1 of £0.371m.

**3.2.1 Children's Services**

* Underspends of £0.459m are forecast on central Children's Services budgets, which is an improved position of £0.025m from the forecast position reported to Cabinet at the end of quarter 1. The majority of this relates to management costs and Children's Social care savings.
* Underspends have been identified on central Children's Services budgets including £0.100m relating to management costs.
* £0.322m relating to Children's Social Care savings that have been delivered earlier than planned in 2015/16 rather than 2016/17.
* Underspends of £0.037m relates to various other items of expenditure including CRB checks and bad debt related costs

**3.2.2 Adoption, Fostering, Residential and YOT**

* Adoption, Fostering, Residential and YOT are expected to overspend by £0.718m, which is an increase of £0.910m from the forecast position reported to Cabinet at the end of quarter 1.
* This is due primarily to a forecast overspend of £0.080m on in-house fostering allowances and £0.588m on the Overnight Short Breaks (ONSB) Service.
* The remaining overspends of £0.050m are forecast across a number of staffing and other budgets.

This position includes the application of £1.173m from reserves of which £0.976m will be met from Adoption Reform Grant carried forward held on the Former CYP Directorate Grant Funded Reserve and £0.197m will be met from the YOT – General Youth Offending Reserve to fund specific projects agreed by the Youth Justice Management Board.

**3.2.3 Safeguarding, Inspection and Audit**

* Safeguarding, Inspection and Audit is forecast to overspend by £0.182m, which is an increase of £0.182m from the forecast position reported to Cabinet at the end of quarter 1.
* Overspends of £0.092m relate to staff costs within the Minute Taking Service.
* Overspends of £0.090m relate to the MASH/CART/EDT Service, in particular the Emergency Duty Team.

This forecast includes the planned application of non-recurrent reserve funding of £0.209m from the Strategic Investment Reserve in 2015/16 to support Early Response Service and £0.090m from the Adoption Reform Grant carried forward held on the Former CYP DFM General Reserve.

**3.2.4 Children's Social Care**

* Children's Social Care is forecast to overspend by £5.208m, which is an improvement of £1.728m from the forecast position reported to Cabinet at the end of quarter 1.
* An overspend of £4.219m relates to agency placements which includes fostering and residential placements with external providers. The forecast reflects historical demand pressures and previous overspends, however, the forecast for agency foster care placements does take account of a fall in numbers of children placed. This will be kept under review to determine whether this trend continues and the resulting financial impact.
* An overspend of £1.530m is forecast on family support which covers assistance to families, residence orders, special guardianship orders and other payments.
* Underspend of £0.446m across a number of staffing teams.
* Underspend of £0.095m on other expenditure predominantly relating to the cost of CRB checks.

This includes the planned application of non-recurrent reserve funding of £0.773m from reserves, of which £0.460m will be met from Working Together with Families Grant carried forward and held on the Former CYP Directorate Grant Reserve and £0.197m from Adoption Reform Grant carried forward and held on the Former CYP DFM General Reserve, both of which will fund staff costs. A further £0.116m will be met from Assessed Supported Year in Employment Grant carried forward and held on the Former CYP Directorate Grant Funded Reserve.

**3.2.5 School Improvement**

This forecast includes the planned application of non-recurrent reserve funding of £0.022m from the Former CYP DFM General Reserve for an ongoing project.

**3.2.6 Special Education Needs and Disability (SEND)**

* SEND is forecast to underspend by £0.681m, which has reduced by £0.990m from the forecast position reported to Cabinet at the end of quarter 1.
* Underspends of £0.621m are forecast on SEND agency placements which includes family support and residential and foster care placements with external providers. Again, following a review of placement budgets across Adoption, Fostering, Residential and YOT, Children's Social Care and Special Education Needs and Disability, a number of placement budgets have been realigned to reflect current and anticipated levels of spend.
* As agreed by the Director of Children's Services and Heads of Service for the relevant service areas.
* Other forecast underspends of £0.060m relate to staff vacancies.

This includes the planned application of non-recurrent reserve funding of £0.595m of reserves, of which £0.553m from the Former CYP Directorate Grant Funded Reserve will be used to fund the cost of implementing SEND reforms. A further £0.042m from the Former CYP DFM Reserve will be used fund work around Joint Loan Stores in respect of Children with Disabilities

Further underspends are likely to emerge during the coming months including possible underspends resulting from staff vacancies and continuing difficulties in recruiting specialist staff such as Education Psychologists. Further work is required with service managers to determine the potential level of underspend over and above that reported but initial estimates suggest that this could be in the region of £0.342m.

**3.2.7 Traded Services (Start Well)**

This forecast includes the planned application of non-recurrent reserve funding of £0.020m from the Former CYP DFM General Reserve to cover the cost of ICT system developments.

**3.3 Operations and Delivery – Community Services**

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| --- | --- | --- | --- | --- | --- | --- |
| **Ref** | **Service Grouping** | **Revised Annual Budget** | **Previous CABINET Variance - QTR 1** | **Current CABINET Forecast - QTR 2** | **Current Period Forecast Variance** | **Current Period Forecast Variance** |
|  |  | **£m** | **£m** | **£m** | **£m** | **%** |
| 3.3.2 | COMMUNITY SERVICES | 0.117 | 0.000 | 0.117 | 0.000 | 0% |
| 3.3.3 | CUSTOMER ACCESS | 3.881 | -0.080 | 3.301 | -0.580 | -16% |
| 3.3.4 | PUBLIC & INTEGRATED TRANSPORT | 55.256 | 0.000 | 54.645 | -0.611 | -1% |
| 3.3.5 | LIBRARIES, MUSEUMS, CULTURE & REGISTRARS | 15.053 | 0.392 | 15.028 | -0.025 | 0% |
| 3.3.6 | HIGHWAYS | 22.859 | -0.807 | 22.459 | -0.400 | -2% |
| 3.3.7 | WASTE MGT | 70.221 | 0.919 | 71.084 | 0.863 | 1% |
| 3.3.8 | CONTINGENCIES | 0.519 | 0.000 | 0.519 | 0.000 | 0% |
| 3.3.9 | NON SERVICE ISSUES CORPORATE BUDGETS | 0.629 | 0.000 | 0.629 | 0.000 | 0% |
|  | **COMMUNITY SERVICES TOTAL** | **168.535** | **0.424** | **167.782** | **-0.753** | **0%** |

The total net revised budget for Community Services in 2015/16 is £168.535m. As at the end of September 2015, the service is forecast to underspend by £0.753m which is an improvement of £1.177m from the forecast position reported to Cabinet at the end of quarter 1.

**3.3.2 Customer Access**

* Customer Access is forecast to underspend by £0.580m, which is an improvement of £0.500m from the forecast position reported to Cabinet at the end of quarter 1. This is due to the management of staff vacancies and maternity leave.

**3.3.4 Public & Integrated Transport**

* Public & Integrated Transport is forecast to underspend by £0.611m, which is an improvement of £0.611m from the forecast position reported to Cabinet at the end of quarter 1.
* Community transport is showing a predicted underspend of £0.600m. This is mainly due to the £0.500m investment agreed as part of the 2014/15 budget to further fund such schemes which to date has no firm plans to be spent.
* Travelcare is showing a predicted base budget pressure from 2014/15 of £0.600m in relation to adult social care transport. This has reduced since 2014/15 reflecting the realignment of budgets to better reflect current spending levels with Public Bus contracts and concessionary travel in particular having offsetting underspends which have resolved some of the 2014/15 outturn issues due to demand and price pressures being managed within these areas.
* Additional staffing underspends of £0.611m have been highlighted since the June forecast, £0.511m of which relates to Local Sustainable Transport Fund grant funding being received.

The current forecast includes a contribution to reserves for the replacement of NoWcards due every 5 years (2017) of £0.020m as well as a non-recurrent contribution from reserves of £0.024m in relation to the CIVINET network.

**Items not included within the current forecast**

Concessionary Travel is continuing to show a decreasing trend in Nowcard usage amongst those who are already eligible. On average, there has been a 2% decrease in passenger numbers year on year, however there has been a 5% drop in this year's activity to date and continues to be closely monitored to understand the reasoning behind this and likelihood of continuation. Any resultant shift will be factored into future monitoring reports.

**3.3.5 Libraries, Museums, Culture & Registrars**

* The service are forecasting an underspend of £0.025m, which is an improvement of £0.417m from the forecast position reported to Cabinet at the end of quarter 1.
* Reductions have been made in Libraries, Museums and Culture services running costs and staffing levels giving a revised forecast base budget pressure from 14/15 of £0.333m.
* The registration service has reduced their running costs and is attracting new business income resulting in a forecast underspend of £0.358m, which is likely to reoccur in future years.

The forecast includes £0.510m planned application of non-recurrent reserve funding which is mainly investment in additional book stock

**3.3.6 Highways**

Following discussions with Directors and Head of Service there has been some realignment of budgets since quarter 1 to ensure that service and financial responsibility is correctly mapped. The most significant change since the previous report has been a movement of £7.300m from Highways to Asset Management relating to street lighting energy spend.

* The service forecast an underspend of £0.400m, which is a reduction of £0.407m from the forecast position reported to Cabinet at the end of quarter 1. The reduction is due to street lighting savings now covered under Asset Management.
* The service predicts an over recovery on the plant and transport due to improved utilisation rates and labour productivity currently a saving of £0.400m has been included in the forecast.

The current forecast includes £1.158m planned application of non-recurrent reserve funding to fund equipment renewals £0.196m, proposed investment in traffic management schemes utilising previous parking income surpluses £0.570m, investment in public realm activities supported by roundabout sponsorship surplus income £0.157m and the application of member priority contingencies monies £0.235m for schemes approved in 2013/14 which are now being carried out

**3.3.7 Waste Management**

The service are forecasting an overspend of £0.863m, which is an improvement of £0.056m from the position reported to Cabinet at the end of quarter 1.

Waste had previously highlighted the following risks totalling £10.490m in terms of revenue costs in 2015/16, these risks have slightly reduced this month to £10.190m due to improvements in the recyclate market:

* The cost of disposing of excess green waste, previously picked up by GRLOL (Global Renewables Lancashire Operations Limited) directly, which has increased by £0.600m.
* Recyclate income which has dropped considerably against the level originally budgeted resulting in an over spend of £1.800m. However alternative markets are being investigated and there is potential for this position to improve over the year.
* Increased insurance costs of £1.800m have materialised in year. However investment in a fire prevention system is underway which should ultimately reduce these costs in future years.
* Although no final decision has been made around continuation of the PFI Grant, if it isn't forthcoming, would result in a pressure of £5.990m. Within the 2015/16 forecast position the earmarked reserve has been applied.

Steps have been taken where possible to reduce this burden which include

* GRLOL being tasked with reducing their operating costs, this is currently estimated at £0.600m however plans may result in further savings.
* The decision to mothball part of the waste treatment plant has been taken which will save the Authority a predicted £0.500m in year and this could potentially increase.
* Cost reductions have been seen in the Household Waste Recycling Centres with an additional £0.300m saving forecasted for the year relating to the agreed reduction in opening hours, weekend and bank holiday resulting in reduced overtime payments along with income now being received from the change in policy to charge individuals for inert waste.
* The costs of landfill have also reduced by £1.500m due to improved diversion rates and cheaper options for offtakes.
* Transport costs have also reduced by £0.060m due to offtakes and the cost of transport being borne by those customers.
* Lifecycle savings of £0.200m relating to 14/15 which have recently been confirmed as part of GRLOL final accounts sign off.
* There are additional underspends totalling £0.177m which relate to other small variances across the service, including reductions in staff costs, clinical waste, odour measurements and waste minimisation projects.

**3.4 Operations and Delivery – Public Health and Wellbeing Services**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **REF** | **Service Grouping** | **Revised Annual Budget** | **Previous CABINET Variance - QTR 1** | **Current CABINET Forecast - QTR 2** | **Current Period Forecast Variance** | **Current Period Forecast Variance** |
|  |  | **£m** | **£m** | **£m** | **£m** | **%** |
| 3.4.1 | DEPUTY DIR PUBLIC HEALTH & CONSULTANTS | -59.293 | -0.199 | -54.855 | 4.438 | 7% |
| 3.4.2 | PUBLIC HEALTH & WELLBEING | 0.137 | 0.011 | 0.000 | -0.137 | -100% |
| 3.4.3 | EMERGENCY PLANNING & RESILIENCE | 1.267 | 0.068 | 1.009 | -0.258 | -20% |
| 3.4.4 | HEALTH EQUITY, WELFARE & PARTNERSHIPS | 5.709 | 0.000 | 5.598 | -0.111 | -2% |
| 3.4.5 | PATIENT SAFETY & QUALITY IMPROVEMENT | 3.537 | -0.433 | 2.776 | -0.761 | -22% |
| 3.4.6 | TRADING STANDARDS & SCIENTIFIC SERVICES | 3.174 | 0.110 | 3.300 | 0.126 | 4% |
| 3.4.7 | WELLBEING, PREVENTION & EARLY HELP | 75.028 | 0.852 | 74.611 | -0.417 | -1% |
|  | **PUBLIC HEALTH & WELLBEING TOTAL** | **29.559** | **0.409** | **32.439** | **2.880** | **10%** |

The total net revised budget for Public Health & Wellbeing Services in 2015/16 is £29.599m. As at the end of September 2015, the service is forecast to overspend by £2.880m which is an increase of £2.471m from the forecast position reported to Cabinet at the end of quarter 1.

Following discussions with Directors and Head of Service there has been some realignment of budgets since quarter 1 to ensure that service and financial responsibility is correctly mapped. The most significant change since the previous report has been a movement of £59.801m from the Chief Executive, Large Specific Grants heading to Public Health relating to the Public Health grant.

**3.4.1 Director of Public Health & Consultants**

* The Public Health Grant budget of £59.801m has now been transferred under this heading. An overspend has been highlighted of £4.438m and in the main this is due to the confirmed loss of grant amounting to £4.261m. As yet reserves have not been applied to contain this risk in year.

**3.4.3 Emergency Planning & Resilience**

* The service are forecasting an underspend of £0.258m, which is an improvement of £0.326m from the forecast position reported to Cabinet at the end of quarter 1.
* This relates to forecast underspends of £0.207m for additional Health and Safety audit work commissioned and paid for by the Schools Forum with an additional £0.051m underspend relating to staffing vacancies.

**3.4.4 Health Equity, Welfare & Partnerships**

* Underspend of £0.111m relating to staffing vacancies, which is an improvement of £0.111m from the forecast position reported to Cabinet at the end of quarter 1.

The cost of commissioning domestic abuse services is currently funded by contributions from a range of agencies. A revenue funding gap of £0.410m is currently anticipated, which is proposed to be covered via the Domestic Abuse reserve. Management is currently working with partners to develop a sustainable solution to the commissioning of these services. Reserves are time limited and can currently support the service at its current level for part of 2016/17.

**3.4.5 Patient Safety & Quality Improvement**

* This service is forecast to underspend by £0.761m, which is an improvement of £0.328m from the forecast position reported to Cabinet at the end of quarter 1. This underspend is due to vacant posts within the current staffing structure and controlling costs by reducing non-essential spending.

**3.4.6 Trading Standards & Scientific Services**

* Safer trader staffing is forecasting to overspend by £0.126m, which is an increase of £0.016m from the forecast position reported to Cabinet at the end of quarter 1.

This includes the planned application of non-recurrent reserve funding of £0.223m, £0.122m from the equipment renewals reserves for one-off replacements and £0.101m from the improved partnership reserve for one-off project spend, working with communities to address tobacco and alcohol issues.

**3.4.7 Wellbeing, Prevention & Early Help**

* The service are forecasting an underspend of £0.417m, which is an improvement of £1.269m from the forecast position reported to Cabinet at the end of quarter 1.
* The £0.417m represents continued efforts to reduce spend wherever possible looking as well as reduced staffing and running costs.

£1.966m has been planned application of non-recurrent reserve funding within the forecast as one off spend, with the remaining balance being applied from the public health reserve, covering small approved project and grant spend £0.456m as well as affordable warmth grants to districts £0.500m, domestic abuse £0.280m, STEADY on falls prevention £0.320m and early support £0.410m

**3.5 Within the Lancashire Pension Fund**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Ref** | **Service Grouping** | **Revised Annual Budget** | **Previous CABINET Variance - QTR 1** | **Current CABINET Forecast - QTR 2** | **Current Period Forecast Variance** | **Current Period Forecast Variance** |
|  |  | **£m** | **£m** | **£m** | **£m** | **%** |
| 3.5.1 | LANCASHIRE PENSION FUND | -0.028 | 0.000 | -0.028 | 0.000 | 0% |
| 3.5.2 | CHIEF INVESTMENT OFFICER | -0.046 | 0.000 | -0.046 | 0.000 | 0% |
| 3.5.3 | DEPUTY CHIEF INVESTMENT OFFICER | -0.033 | 0.000 | -0.033 | 0.000 | 0% |
| 3.5.4 | INVESTMENT PORTFOLIO MANAGER | -0.092 | 0.000 | -0.092 | 0.000 | 0% |
| 3.5.5 | YOUR PENSION SERVICE | -1.588 | 0.000 | -1.559 | 0.029 | 2% |
| 3.5.6 | POLICY & COMPLIANCE | -0.055 | 0.000 | -0.055 | 0.000 | 0% |
|  | **LANCASHIRE PENSION FUND TOTAL** | **-1.842** | **0.000** | **-1.813** | **0.029** | **2%** |

The forecast for Your Pension Service includes the use of £0.089m from the Downsizing Reserve to meet costs arising from the anticipated increase in demand for VR estimates and payments as a result of the County Council's Transformation Programme.

**3.6 Within the Commissioning Services**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Ref** | **Service Grouping** | **Revised Annual Budget** | **Previous CABINET Variance - QTR 1** | **Current CABINET Forecast - QTR 2** | **Current Period Forecast Variance** | **Current Period Forecast Variance** |
|  |  | **£m** | **£m** | **£m** | **£m** | **%** |
| 3.6.1 | COMMISSIONING | 0.166 | -0.007 | 0.159 | -0.007 | 5% |
| 3.6.2 | CORPORATE COMMISSIONING | 0.136 | 0.000 | 0.135 | -0.001 | 0% |
| 3.6.3 | ASSET MGT | 10.143 | 0.000 | 9.288 | -0.855 | -8% |
| 3.6.4 | PROCUREMENT | 1.856 | 0.000 | 1.886 | 0.030 | 2% |
| 3.6.5 | AREA PUBLIC SERVICE INTEGRATION | 0.529 | -0.013 | 0.555 | 0.026 | 5% |
| 3.6.6 | POLICY, INFO. & COMMISSION START WELL | 0.542 | 0.000 | 0.655 | 0.113 | 21% |
| 3.6.7 | POLICY, INFO. & COMMISSION LIVE WELL | 0.879 | 0.000 | 0.852 | -0.027 | -3% |
| 3.6.8 | POLICY, INFO. & COMMISSION AGE WELL | 0.662 | 0.000 | 0.659 | -0.003 | 0% |
| 3.6.9 | BUSINESS INTELLIGENCE | 0.995 | 0.000 | 1.181 | 0.186 | 19% |
| 3.6.10 | GOVERNANCE, FINANCE & PUBLIC SERVICES | 0.140 | 0.000 | 0.140 | 0.000 | 0% |
| 3.6.11 | FINANCIAL RESOURCES | 0.101 | 0.000 | 0.101 | 0.000 | 0% |
| 3.6.12 | OFFICE OF THE POLICE AND CRIME COMMISSIONER TRES | -0.016 | 0.000 | -0.016 | 0.000 | 0% |
| 3.6.13 | FINANCIAL MGT (OPERATIONAL) | 2.237 | 0.000 | 1.977 | -0.260 | -12% |
| 3.6.14 | FINANCIAL MGT (DEVELOPMENT AND SCHOOLS) | 0.346 | 0.000 | 0.177 | -0.169 | -49% |
| 3.6.15 | CORPORATE FINANCE | 0.824 | 0.000 | 0.553 | -0.271 | -33% |
| 3.6.16 | EXCHEQUER SERVICES | 4.168 | 0.000 | 4.268 | 0.100 | 2% |
| 3.6.17 | LEGAL, DEMOCRATIC & GOVERNANCE | 0.101 | 0.000 | 0.101 | 0.000 | 0% |
| 3.6.18 | LEGAL AND DEMOCRATIC SERVICES | 13.241 | 1.685 | 15.199 | 1.958 | 15% |
| 3.6.19 | INTERNAL AUDIT | 0.697 | 0.000 | 0.697 | 0.000 | 0% |
|  | **COMMISSIONING TOTAL** | **37.747** | **1.665** | **38.567** | **0.820** | **2%** |

The total net revised budget for Commissioning Services in 2015/16 is £37.747m. As at the end of September 2015, the service is forecast to overspend by £0.820m which is an improved position of £0.845m from the forecast position reported to Cabinet at the end of quarter 1.

**3.6.3 Asset Management**

Following discussions with Directors and Head of Service there has been some realignment of budgets since quarter 1 to ensure that service and financial responsibility is correctly mapped. The most significant change since the previous report has been a movement of £7.300m from Highways to Asset Management relating to street lighting energy spend.

* Asset Management is forecasted to underspend by £0.855m in 2015/16 which is an improved position of £0.855m from the forecast position reported to Cabinet at the end of quarter 1.
* £0.807m relates to street lighting energy costs. Following a review of bills received from EDF late in 2014/15 it has become apparent that EDF overcharged the Authority in 2014/15 by £0.775m and therefore the service will show a one-off reduced spend in 2015/16 as a result of overcharges being refunded.

The forecast includes planned application of non-recurrent reserve funding of £0.109 from the energy survey work reserve to cover the costs of meeting statutory requirement to Display Energy Certificates and Advisory Reports required by the government in all buildings accessed by Public and a net contribution to the CYP PFI reserves of £0.870m.

**3.6.6 Policy, Information and Commissioning Start Well**

* Policy, Information and Commissioning Start Well is forecasting to overspend by £0.113m in 2015/16, which is an increase of £0.113m from the forecast position reported to Cabinet at the end of quarter 1.
* Which £0.030m relates to staff costs and £0.080m relates to a possible shortfall in income of Lancashire Schools Forum.

**3.6.9 Business Intelligence**

* Business Intelligence is forecasting to underspend by £0.186m on staff costs in 2015/16, which is an increase of £0.186m from the forecast position reported to Cabinet at the end of quarter 1.
  + 1. **Financial Resources**

The forecast includes use of non-recurrent reserve funding reserves of £0.070m from the downsizing reserve to fund the additional in year costs of the Interim Director of Financial Resources

**3.6.13 Financial Management (Operational)**

* An underspend of £0.260m is forecast which is an improvement of £0.260m from the forecast position reported to Cabinet at the end of quarter 1. This is due to staff vacancies.

**3.6.14 Financial Management (Development and Schools)**

* An underspend of £0.169m is forecast which is an improvement of £0.169m from the forecast position reported to Cabinet at the end of quarter 1. This is due to staff vacancies.

The forecast includes the planned application of non-recurrent reserve funding of £0.060m from the Former CYP DFM General Reserve in 2015/16 to fund ICT system developments.

**3.6.15 Corporate Finance**

* An underspend of £0.271m is forecast which is an improvement of £0.271m from the forecast position reported to Cabinet at the end of quarter 1. This is due to staff vacancies.

The forecast includes the planned application of non-recurrent reserve funding of £0.275m from the Former Finance and Information DFM Reserve in 2015/16 to fund ICT system developments.

**3.6.16 Exchequer Services**

* An overspend of £0.100m is forecast which is an increase of £0.100m from the forecast position reported to Cabinet at the end of quarter 1.
* £0.200m relates to under-recovery of income for services provided by Accounts Payable offset by underspends of £0.100m due to staff vacancies. The forecast includes the application of £0.060m from the Former Finance and Information DFM Reserve in 2015/16 to fund ICT system developments.

**3.6.17 Legal and Democratic Services**

* It expected that Legal and Democratic Services will overspend by £1.958m in 2015/16, which is an increase of £0.273m from the forecast position reported to Cabinet at the end of quarter 1.
* £0.431m relates to Coroner Services and includes forecast overspends on staff, various fees for services provided (toxicology, pathology, mortuary fees, etc.) and SLA's with other Local Authorities, as a result of continuing demand led pressures.
* £1.587m relates to overspends on staff, agency costs and legal fees within Legal Services resulting from continuing increases in numbers of child protection cases.
* The remaining forecast underspend of £0.060m relates to staff vacancies

The forecast also contains a planned contribution to the County Council Elections reserve of £0.400m.

**3.7 Within the Development and Corporate Services**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Ref** | **Service Grouping** | **Revised Annual Budget** | **Previous CABINET Variance - QTR 1** | **Current CABINET Forecast - QTR 2** | **Current Period Forecast Variance** | **Current Period Forecast Variance** |
|  |  | **£m** | **£m** | **£m** | **£m** | **%** |
| 3.7.1 | BUSINESS GROWTH | 0.081 | 0.000 | 0.081 | 0.000 | 0% |
| 3.7.2 | CORE BUSINESS SYSTEMS/TRANSFORMATION | 14.287 | 6.500 | 15.454 | 1.167 | 8% |
| 3.7.3 | CORPORATE SERVICES | 0.099 | 0.000 | 0.099 | 0.000 | 0% |
| 3.7.4 | DESIGN and CONSTRUCTION | 3.654 | 0.000 | 3.669 | 0.015 | 0% |
| 3.7.5 | DEVELOPMENT AND CORPORATE SERVICES | 0.172 | 0.000 | 0.172 | 0.000 | 0% |
| 3.7.6 | ECONOMIC DEVELOPMENT | 1.317 | 0.000 | 1.317 | 0.000 | 0% |
| 3.7.7 | ESTATES | 1.787 | 0.000 | 1.787 | 0.000 | 0% |
| 3.7.8 | FACILITIES MGT | 4.179 | 0.700 | 5.611 | 1.432 | 34% |
| 3.7.9 | HEALTH & CARE SYSTEMS DEVELOPMENT | 0.730 | 0.133 | 0.730 | 0.000 | 0% |
| 3.7.10 | HUMAN RESOURCES | 1.175 | 0.000 | 0.988 | -0.187 | -16% |
| 3.7.11 | LEP COORDINATION | 0.081 | 0.000 | 0.046 | -0.035 | -43% |
| 3.7.12 | LANCASHIRE ADULT LEARNING | -2.485 | 1.958 | -0.558 | 1.927 | 78% |
| 3.7.13 | PLANNING AND ENVIRONMENT | 2.747 | 0.000 | 2.810 | 0.063 | 2% |
| 3.7.14 | PROGRAMME OFFICE | 2.586 | 0.000 | 1.955 | -0.631 | -24% |
| 3.7.15 | PROGRAMMES & PROJECT MGT | 0.117 | 0.000 | 0.117 | 0.000 | 0% |
| 3.7.16 | SKILLS, LEARNING & DEVELOPMENT | 4.731 | 0.200 | 4.452 | -0.279 | -6% |
| 3.7.17 | STRATEGIC ECONOMIC DEVELOPMENT | 0.081 | 0.000 | 0.081 | 0.000 | 0% |
|  | **DEVELOPMENT AND CORPORATE SERVICES TOTAL** | **35.339** | **9.491** | **38.811** | **3.472** | **10%** |

**3.7.2 Core Business Systems/Transformation – In particular BTLS**

The previous report noted that several budget adjustments totalling £5.1m, reflected in the former OCL contract, had not been made in the 2014/15 accounts and 2015/16 budget. This has directly impacted on the financial reporting of this service area as the budget adjustments should have re-aligned the budget to reflect the cost of the agreed BTLS contract. Reserves have been applied to reflect the missing budget adjustment position in-year and the ongoing impact factored in to the MTFS.

**3.7.4 Design and Construction**

£6.885m of reserves balances have been applied. £6.061m in relation to the Pooled Resources Operational Plan (PROp) which is a non-profit making building and maintenance scheme for all Primary, Nursery, Special Schools and ACERS, administrated by LCC, any underspends will be transferred back to reserves as part of the scheme agreements. £0.727m one-off funding in relation the LCC planned repairs & maintenance programme and £0.097m one-off funding to continue the development of the high specification design and construction software and systems.

**3.7.6 Economic Development**

This forecast includes a contribution from the Strategic Investment Reserve of £3.142m in 2015/16 to fund the costs of a number of work streams to develop employment opportunities across Lancashire

**3.7.8 Facilities Management**

* Facilities Management forecast a £1.432 overspend which is an increase of £0.732 from the forecast position reported to Cabinet at the end of quarter 1.
* There is a pressure of £1.363m resulting from delays in delivery of 2015/16 service offer savings linked to the property rationalisation review.
* Cleaning costs are anticipated to be £0.069m over budget.

The forecast also includes the planned application of non-recurrent reserve funding of £0.378m from reserves for the redesign of committee floor audio visual installation and conferencing system.

**3.7.9 Health and Care Systems**

This position includes the planned application of non-recurrent reserve funding of £0.827m of reserves.

**3.7.10 Human Resources**

* Human Resources is forecast to underspend by £0.187m in 2015/16 which is an improvement of £0187m from the forecast position reported to Cabinet at the end of quarter 1. This is due to a combination of staff vacancies and achieving more income than budgeted.

The forecast includes the planned application of non-recurrent reserve funding of £0.392m of reserves from the former CYP DFM General Reserve agreed by Lancashire Schools Forum to provide transitional support for services which are currently not traded as they move to a traded basis.

**3.7.12 Lancashire Adult Learning**

* Lancashire Adult Learning is forecast to overspend by £1.927m, which is an improvement of £0.031m from the forecast position reported to Cabinet at the end of quarter 1.
* This is due to the non-achievement of budgeted income targets and agreed savings, particularly in light of a recent OFSTED report and resulting reduction in Adult Skills funding.

**3.7.13 Planning and Environment**

Planned application of non-recurrent reserve funding of £0.045m have been applied within the forecast £0.021 from the waste PFI compensation reserve, reimbursing local residents in relation to the waste plant odour issues and £0.024m from the equipment renewals reserve for the introduction of car parking ticket machines at the countryside sites.

**3.7.14 Programme Office**

* There is a forecasted underspend of £0.631m which is an improved position of £0.631m from the forecast position reported to Cabinet at the end of quarter 1 and relates to staff vacancies.

**3. 7.16 Skills, Learning and Development**

* Skills, Learning and Development forecast an underspend of £0.279m which is an improvement of £0.479m from the forecast position reported to Cabinet at the end of quarter 1.
* Underspends of £0.474m forecast across Learning and Development budgets predominately relate to staff vacancies.
* This is offset by forecast overspends of £0.200m due to reductions in grant funding.

This forecast includes the planned application of non-recurrent reserve funding of £2.381m from reserves of which £1.672m will be met from the Strategic Investment Reserve, this will cover the costs of promoting sustainable employment for young people, including Lancashire's looked after children, through apprenticeships with Lancashire businesses and professional apprenticeships with the County Council, and the Ex Service Personnel Mentoring In Schools Programme. A further £0.661m will be met from the former CYP DFM General Reserve to cover the costs of ESF Skills Support and ESF NEET projects and £0.048m will be met from the Downsizing Reserve to support staff through the County Councils Transformation Programme.

**3.8 Within Chief Executive Services**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Ref** | **Service Grouping** | **Revised Annual Budget** | **Previous CABINET Variance - QTR 1** | **Current CABINET Forecast - QTR 2** | **Current Period Forecast Variance** | **Current Period Forecast Variance** |
|  |  | **£m** | **£m** | **£m** | **£m** | **%** |
| 3.8.1 | CHIEF EXECUTIVE | 0.274 | 0.012 | 0.294 | 0.020 | 7% |
| 3.8.2 | SERVICE COMMUNICATIONS | 1.583 | 0.000 | 1.358 | -0.225 | -14% |
| 3.8.3 | BUSINESS SUPPORT | 0.000 | 0.000 | 0.000 | 0.000 | 0% |
| 3.8.4 | CONTINGENCIES | 0.625 | -0.805 | 0.000 | -0.625 | -100% |
| 3.8.5 | NON SERVICE ISSUES CORPORATE BUDGETS | 74.948 | -6.184 | 64.959 | -9.989 | -13% |
| 3.8.6 | LARGE SPECIFIC GRANTS TO SUPPORT THE AUTHORITY | -15.866 | 3.892 | -16.113 | -0.247 | 2% |
|  | **CHIEF EXECUTIVE TOTAL** | **61.564** | **-3.085** | **50.498** | **-11.066** | **-18%** |

The total net revised budget for Chief Executive Services in 2015/16 is £61.564m. As at the end of September 2015 the service is forecast to underspend by £11.066m which is an improvement of £7.981m from the forecast position reported to Cabinet at the end of quarter 1.

Following discussions with Directors and Head of Service there has been some realignment of budgets since quarter 1 to ensure the budgets they are responsible for sit under the correct headings.

**3.8.1 Chief Executive**

The forecast includes the planned application of non-recurrent reserve funding of £7.2m from the downsizing reserve to cover the cost of staff displaced during phase 1 of the County Councils Transformation Programme.

**3.8.2 Service Communications**

* Service Communications is forecast to underspend by £0.225m in 2015/16 which is an improved position of £0.225m from the forecast position reported to Cabinet at the end of quarter 1. This is due to staff vacancies of which £0.185m relates to a continuation of underspends in 2014/15.

**3.8.4 Contingencies**

* Forecast underspend of £0.625m which is an increase of £0.180m from the forecast position reported to Cabinet at the end of quarter 1. The underspends are expected on various contingencies budgets.

**3.8.5 Non Service Issues Corporate Budgets**

* Non Service Issues Corporate Budgets are forecast to underspend by £9.989m which is an improvement of £3.805m from the forecast position reported to Cabinet at the end of quarter 1.

This forecast includes the planned application of non-recurrent reserve of £5.464m from the risk management reserve.

**Treasury Management**

|  |  |  |  |
| --- | --- | --- | --- |
|  | **Budget** | **Forecast** | **Surplus (-)** |
|  | **15/16** | **Sep-15** | **/Deficit** |
|  | **£m** | **£m** | **£m** |
|  |  |  |  |
| MRP | 37.085 | 30.439 | -6.646 |
|  |  |  |  |
| Interest Paid | 22.308 | 23.702 | 1.394 |
|  |  |  |  |
| Interest Received | -12.710 | -18.458 | -5.748 |
|  |  |  |  |
| Grants | -0.280 | -0.280 | 0.000 |
|  |  |  |  |
| **Total** | **46.403** | **35.403** | **-11.000** |

* Minimum Revenue Provision (MRP) - Projected Surplus £6.646m. The MRP is a charge to cover the amount of capital expenditure that has not yet been financed. The budget is based on assumptions on the financing of the Capital Programme. The MRP is lower than anticipated due to a lower than anticipated level of borrowing used to finance the 2014/15 Programme and following the cessation of the Waste PFI contract in 2014/15 a review of waste provision within the charge was undertaken.
* Interest Paid - Projected Deficit £1.394m. Interest paid is overspent due to the agreed contribution towards the Todmorden Curve Rail Project (£0.8m) which was not budgeted for. This has been partially offset against reduced interest payable with interest rates being lower than expected over the period.
* Interest Receivable - Projected Surplus £5.748m. The surplus on interest received arose primarily because the county council's low risk investment portfolios increased in value as a result of market movements during the first months in the year. This enabled some core GILT bonds to be sold resulting in a net gain of £2.960m.

**3.8.6 Large Specific Grants to Support the Authority**

* An underspends of £0.247m is forecast which is an improvement of £4.139m from the forecast position reported to Cabinet at the end of quarter 1. Primarily this reflects the impact of the Public Health Grant being transferred the Director of Public Health, to align budget and service responsibility, along with the resultant overspend due to the in-year loss of grant.
* The budgets for Extended Rights to Free School Travel and Public Health Grant has been moved to Public and Integrated Transport and Public Health and Wellbeing respectively.

**Appendix 1 – The 2015/16 Revenue Budget Detail**

Appendix 1.1 – Adult Services

|  |  |  |  |
| --- | --- | --- | --- |
| **Level E - Cost Centre Description** | **Revised Annual Budget** | **Current Period Forecast (ORACLE)** | **Current Period Forecast Variance (ORACLE)** |
|  | **£m** | **£m** | **£m** |
|  |  |  |  |
| **ADULT SERVICES** |  |  |  |
| DIR - ADULT SERVICES | 0.524 | 0.510 | -0.014 |
|  |  |  |  |
| **ADULT SERVICES TOTAL** | **0.524** | **0.510** | **-0.014** |
|  |  |  |  |
| **DISABILITY (adults)** | 0.000 | 0.000 | 0.000 |
| ADULT DISABILITY SERVICE | -1.729 | -1.753 | -0.024 |
| ADULT DISABILITY DAY SERVICE | -1.103 | -2.089 | -0.986 |
| ADULT DISABILITY DOM SERVICE | -1.483 | -0.879 | 0.604 |
| ADULT DISABILITY SHORT BREAKS SERVICE | -0.449 | -0.478 | -0.029 |
| SHARED LIVES | 0.672 | 0.712 | 0.040 |
|  |  |  |  |
| **DISABILITY (adults) TOTAL** | **-4.092** | **-4.487** | **-0.395** |
|  |  |  |  |
| **OLDER PEOPLE** |  |  |  |
| RESIDENTIAL/REHABILITATION | -0.924 | -0.789 | 0.135 |
| DAY CARE | -0.291 | -0.356 | -0.065 |
| SUPPORT SERVICES | 1.072 | 0.918 | -0.154 |
|  |  |  |  |
| **OLDER PEOPLE TOTAL** | **-0.143** | **-0.227** | **-0.084** |
|  |  |  |  |
| **SAFEGUARDING (adults)** |  |  |  |
| SAFEGUARDING STAFF | 2.770 | 2.770 | 0.000 |
| MENTAL HEALTH STAFF | 5.396 | 5.021 | -0.375 |
| MENTAL HEALTH-DAY CARE | 0.690 | 0.666 | -0.024 |
| MENTAL HEALTH -DIRECT PAYMENTS | 2.280 | 2.433 | 0.153 |
| MENTAL HEALTH-SUPPORTED ACCOMMODATION | 0.000 | 0.000 | 0.000 |
| MENTAL HEALTH-HOME CARE | 3.440 | 4.681 | 1.241 |
| MENTAL HEALTH-RESIDENTIAL | 8.248 | 10.710 | 2.462 |
| MENTAL HEALTH-NURSING | 2.262 | 2.116 | -0.146 |
| MENTAL HEALTH-OTHER SOCIAL CARE | 0.122 | 0.050 | -0.072 |
| MENTAL HEALTH BLOCK CONTRACT | 2.012 | 1.949 | -0.063 |
|  |  |  |  |
| **SAFEGUARDING (adults) TOTAL** | **27.220** | **30.395** | **3.175** |
|  |  |  |  |
| **SOCIAL CARE SERVICES (adults)** |  |  |  |
| SOCIAL CARE STAFF | 13.722 | 15.203 | 1.481 |
| OPERATIONAL ADMINISTRATION | 2.091 | 1.911 | -0.180 |
| CARE NAVIGATION | 0.401 | 0.346 | -0.055 |
| PHYSICAL SUPPORT-NURSING | 17.930 | 18.050 | 0.120 |
| PHYSICAL SUPPORT-RESIDENTIAL | 54.080 | 54.070 | -0.010 |
| PHYSICAL SUPPORT-SUPPORTED ACCOMODATION | 2.450 | 2.343 | -0.107 |
| PHYSICAL SUPPORT-DIRECT PAYMENTS | 23.690 | 26.279 | 2.589 |
| PHYSICAL SUPPORT-HOME CARE | 39.466 | 40.791 | 1.325 |
| PHYSICAL SUPPORT-DAY CARE | 3.305 | 3.216 | -0.089 |
| PHYSICAL SUPPORT-OTHER SOCIAL CARE | 1.738 | 1.882 | 0.144 |
| LEARNING DISABILITIES | 109.200 | 120.084 | 10.884 |
| EQUIPMENT & ADAPTATIONS | 3.526 | 4.608 | 1.082 |
| CARERS SERVICES | 1.994 | 1.994 | 0.000 |
| REABLEMENT | 2.236 | 2.236 | 0.000 |
| SUPPORTING PEOPLE | 11.737 | 11.737 | 0.000 |
| PURCHASING GENERAL | 1.774 | 1.182 | -0.592 |
| BETTER CARE FUND | -20.694 | -20.694 | 0.000 |
|  |  |  |  |
| **SOCIAL CARE SERVICES (adults) TOTAL** | **268.646** | **285.238** | **16.591** |
|  |  |  |  |
| **ADULTS SERVICES TOTAL** | **292.155** | **311.429** | **19.274** |

Appendix 1.2 – Children's Services

|  |  |  |  |
| --- | --- | --- | --- |
| **Level E - Cost Centre Description** | **Revised Annual Budget** | **Current Period Forecast (ORACLE)** | **Current Period Forecast Variance (ORACLE)** |
|  | **£m** | **£m** | **£m** |
|  |  |  |  |
| **CHILDREN'S SERVICES** |  |  |  |
| CHILDREN'S SERVICES - MANAGEMENT | 0.137 | 0.134 | -0.003 |
| DEPUTY DIRECTOR CHILDREN'S SERVICES | 0.433 | 0.115 | -0.318 |
| CHILDREN'S SERVICES - OTHER | 0.557 | 0.419 | -0.138 |
| DIRECTORATE OVERHEAD ALLOCATIONS | -2.849 | -2.849 | 0.000 |
| PREMATURE RETIREMENT COSTS | 1.437 | 1.437 | 0.000 |
|  |  |  |  |
|  |  |  |  |
| **CHILDREN'S SERVICES TOTAL** | **-0.285** | **-0.744** | **-0.459** |
|  |  |  |  |
| **ADOPTION & FOSTERING, RESIDENTIAL AND YOT** |  |  |  |
| ADOPTION, FOSTERING, RESIDENTIAL AND YOT - MANAGEMENT | 0.580 | 0.580 | 0.000 |
| ADOPTION SERVICES STAFF | 0.658 | 0.757 | 0.099 |
| ADOPTION SERVICES OTHER | 1.527 | 1.537 | 0.010 |
| ALTERNATIVE & COMPLEMENTARY EDUCATION - AFRY | 0.133 | 0.133 | 0.000 |
| COUNTY RESIDENTIAL MANAGERS | 0.200 | 0.392 | 0.192 |
| FOSTERING SERVICES | 2.145 | 1.963 | -0.182 |
| MAINSTREAM RESIDENTIAL | 5.107 | 5.107 | 0.000 |
| OVERNIGHT BREAKS SERVICE | 2.151 | 2.738 | 0.587 |
| PROVIDER IN HOUSE FOSTERING ALLOWANCES | 9.628 | 9.708 | 0.080 |
| SCAYT + | 0.610 | 0.610 | 0.000 |
| YOUTH OFFENDING TEAM | 1.567 | 1.499 | -0.068 |
|  |  |  |  |
| **ADOPTION & FOSTERING, RESIDENTIAL AND YOT TOTAL** | **24.306** | **25.024** | **0.718** |
|  |  |  |  |
| **SAFEGUARDING, INSPEC. AND AUDIT** |  |  |  |
| SAFEGUARDING, INSPECTION AND AUDIT - MANAGEMENT | 0.525 | 0.525 | 0.000 |
| SAFEGUARDING, INSPECTION AND AUDIT | 3.040 | 3.132 | 0.092 |
| MASH/CART/EDT | 1.363 | 1.453 | 0.090 |
| YOUNG CARERS GRANT | 0.280 | 0.280 | 0.000 |
| LANCASHIRE SAFEGUARDING CHILDREN BOARD | 0.175 | 0.175 | 0.000 |
|  |  |  |  |
| **SAFEGUARDING, INSPEC. & AUDIT TOTAL** | **5.383** | **5.565** | **0.182** |
|  |  |  |  |
| **CHILDREN SOCIAL CARE** |  |  |  |
| CHILDREN SOCIAL CARE - HEAD OF SERVICE | 1.046 | 1.046 | 0.000 |
| LOCALITY & CAPSS TEAMS | 16.386 | 16.156 | -0.230 |
| CSC MANAGEMENT SUPPORT WORKERS TEAM | 0.054 | 0.045 | -0.009 |
| SOCIAL CARE BUSINESS SUPPORT | 1.755 | 1.548 | -0.207 |
| AGENCY - FOSTERING CHILDREN LOOKED AFTER | 14.122 | 15.600 | 1.478 |
| AGENCY - RESIDENTIAL CHILDREN LOOKED AFTER | 8.499 | 13.959 | 5.460 |
| AGENCY REMAND - COUNTYWIDE | 0.565 | 0.315 | -0.250 |
| DIRECTORATE CONTINGENCY (CS) | 2.469 | 0.000 | -2.469 |
| s17 FAMILY SUPPORT - ASST TO FAMILIES | 1.404 | 1.863 | 0.459 |
| s17 FAMILY SUPPORT - REGULAR PAYMENTS | 0.000 | 0.651 | 0.651 |
| s17 FAMILY SUPPORT - RESIDENCE ORDERS | 2.464 | 2.374 | -0.090 |
| s17 FAMILY SUPPORT - SPECIAL GUARDIANSHIP ORDERS | 4.024 | 4.534 | 0.510 |
| LEAVING CARE ALLOWANCES | 0.799 | 0.799 | 0.000 |
| STAYING PUT | 0.000 | 0.000 | 0.000 |
| IN HOUSE FOSTERING - CHILDREN LOOKED AFTER | 0.114 | 0.114 | 0.000 |
| IN HOUSE RESIDENTIAL - CHILDREN LOOKED AFTER | 0.071 | 0.071 | 0.000 |
| CSC OTHER | 0.426 | 0.331 | -0.095 |
| SAFEGUARDING EARLY INTERVENTION | 0.000 | 0.000 | 0.000 |
|  |  |  |  |
| **CHILDREN SOCIAL CARE TOTAL** | **54.198** | **59.406** | **5.208** |
|  |  |  |  |
| **SCHOOL IMPROVEMENT** |  |  |  |
| SCHOOL IMPROVEMENT - MANAGEMENT | 0.392 | 0.392 | 0.000 |
| ALTERNATIVE & COMPLEMENTARY EDUCATION - SCH IMP SERV | 0.355 | 0.355 | 0.000 |
| EARLY YEARS TEACHING | 0.605 | 0.605 | 0.000 |
| LEARNING IMPROVEMENT SUPPORT TEAM | 0.867 | 0.867 | 0.000 |
| PE & SPORT | 0.043 | 0.043 | 0.000 |
| PUPIL ACCESS - PUPIL SUPPORT | 1.273 | 1.273 | 0.000 |
| SCHOOLS CAUSING CONCERN - SCH IMP SERV | 0.450 | 0.450 | 0.000 |
| SUPPORT FOR VULN PUPILS - SCH IMP SERV | 1.805 | 1.805 | 0.000 |
| SCHOOL IMPROVEMENT - CENTRAL | -0.397 | -0.397 | 0.000 |
| SCHOOL IMPROVEMENT - PRIMARY SOUTH | 0.126 | 0.126 | 0.000 |
| EDUCATION HEALTH - SCH IMP SERVICE | 0.000 | 0.000 | 0.000 |
| SCHOOL IMPROVEMENT - PRIMARY EAST | 0.603 | 0.603 | 0.000 |
| SCHOOL IMPROVEMENT - PRIMARY NORTH | 0.772 | 0.772 | 0.000 |
| SCHOOL IMPROVEMENT - SECONDARY | 0.356 | 0.356 | 0.000 |
|  |  |  |  |
| **SCHOOL IMPROVEMENT TOTAL** | **7.250** | **7.250** | **0.000** |
|  |  |  |  |
| **SEN & DISABILITY** |  |  |  |
| SEN & DISABILITY - MANAGEMENT | 0.653 | 0.653 | 0.000 |
| SEND - AGENCY FAMILY SUPPORT | 1.703 | 1.400 | -0.303 |
| SEND - AGENCY FOSTERING | 0.814 | 0.800 | -0.014 |
| SEND - AGENCY RESIDENTIAL | 2.284 | 1.980 | -0.304 |
| SEND - DIRECT PAYMENTS | 1.786 | 1.784 | -0.002 |
| SEND - AIDS & ADAPTATIONS | 0.235 | 0.235 | 0.000 |
| SEND - COMMUNITY EQUIPMENT | 0.513 | 0.513 | 0.000 |
| SEND - IN HOUSE FOSTERING | 0.430 | 0.430 | 0.000 |
| SEND - LANCASHIRE BREAK TIME | 1.042 | 1.042 | 0.000 |
| SEND - CHILD & FAMILY SUPPORT TEAM | 1.217 | 1.217 | 0.000 |
| SEND - IA OCCUPATIONAL THERAPY | 0.658 | 0.658 | 0.000 |
| SEND - IA SPEECH & LANGUAGE THERAPY | 1.010 | 1.010 | 0.000 |
| SEND - INTEGRATED ASSESSMENT TEAM | 1.155 | 1.095 | -0.060 |
| SEND - BUSINESS SUPPORT | 0.684 | 0.684 | 0.000 |
| SEND - CARERS SERVICES | 0.247 | 0.249 | 0.002 |
| SEND - SEN IMPLEMENTATION GRANT | 0.000 | 0.000 | 0.000 |
| SEND - SEND REFORM GRANT | -0.005 | -0.005 | 0.000 |
| SEND - LEARNER SUPPORT TEAM | 0.000 | 0.000 | 0.000 |
| SEND - PROVISION & PERFORMANCE TEAM | 1.720 | 1.720 | 0.000 |
| SEND TRADED TEAM | -0.023 | -0.023 | 0.000 |
|  |  |  |  |
| **SEN & DISABILITY TOTAL** | **16.123** | **15.442** | **-0.681** |
|  |  |  |  |
| **TRADED SERVICES (START WELL)** |  |  |  |
| TRADED SERVICES (START WELL) - MANAGEMENT | 0.130 | 0.134 | 0.004 |
| SCHOOL CATERING | -1.299 | -1.257 | 0.042 |
| EDUCATIONAL VISITS | 0.067 | 0.104 | 0.037 |
| GOVERNOR SERVICES | -0.195 | -0.171 | 0.024 |
| GRADUATE TEACHER | -0.011 | -0.011 | 0.000 |
| LANCASHIRE MUSIC SERVICE | -0.166 | -0.509 | -0.343 |
| LEARNING EXCELLENCE (PDS) | -0.548 | -0.413 | 0.135 |
| LTA | -0.103 | -0.103 | 0.000 |
| OUTDOOR EDUCATION | -0.100 | -0.624 | -0.524 |
| RECRUITMENT, RETENTION, NQT'S | -0.060 | 0.003 | 0.063 |
| SCHOOLS ICT CURRICULUM | -0.018 | -0.018 | 0.000 |
| BUSINESS SUPPORT AND ADMINISTRATION (TRADED SERVICES) | -1.054 | -0.450 | 0.604 |
|  |  |  |  |
| **TRADED SERVICES (START WELL) TOTAL** | **-3.357** | **-3.315** | **0.042** |
|  |  |  |  |
| **CHILDRENS SERVICES TOTAL** | **103.618** | **108.628** | **5.010** |

Appendix 1.3 – Operations and Delivery Community Services

|  |  |  |  |
| --- | --- | --- | --- |
| **Service Grouping** | **Revised Annual Budget** | **Current Period Forecast** | **Current Period Forecast Variance** |
|  | **£m** | **£m** | **£m** |
| **COMMUNITY SERVICES** |  |  |  |
| DIRECTORATE WIDE OVERHEADS (O&D) | 0.006 | 0.006 | 0.000 |
| DNU - OPERATIONS AND DELIVERY (O&P) | 0.111 | 0.111 | 0.000 |
|  |  |  |  |
| **COMMUNITY SERVICES TOTAL** | **0.117** | **0.117** | **0.000** |
|  |  |  |  |
| **CUSTOMER ACCESS** |  |  |  |
| CUSTOMER ACCESS - HEAD OF SERVICE | 0.191 | 0.191 | 0.000 |
| CUSTOMER ACCESS | 3.535 | 2.955 | -0.580 |
| DNU - OPERATIONS AND DELIVERY (O&D) | 0.155 | 0.155 | 0.000 |
|  |  |  |  |
| **CUSTOMER ACCESS TOTAL** | **3.881** | **3.301** | **-0.580** |
|  |  |  |  |
| **PUBLIC & INTEGRATED TRANSPORT** |  |  |  |
| ACS ELDERLY | 0.000 | 0.000 | 0.000 |
| ACS PDSI | 0.000 | 0.000 | 0.000 |
| ACS LD | 0.000 | 0.000 | 0.000 |
| ACS RESPITES | 0.000 | 0.000 | 0.000 |
| ACS SOCIAL CARE | 0.000 | 0.000 | 0.000 |
| ASSISTANT DIRECTOR - SUSTAINABLE TRANSPORT | 0.000 | 0.002 | 0.002 |
| BUS & SUPPORTED TRANSPORT | -0.159 | -0.159 | 0.000 |
| BUS STATIONS | 0.904 | 0.899 | -0.005 |
| BUSINESS SUPPORT TEAMS (O&D) | 0.193 | 0.193 | 0.000 |
| COMMUNITY CARS | 0.000 | 0.000 | 0.000 |
| COMMUNITY TRANSPORT | 1.500 | 0.900 | -0.600 |
| CONCESSIONARY TRAVEL | 20.236 | 20.236 | 0.000 |
| CONTRIBUTION TO/FROM RESERVES (O&D) | 2.850 | 2.850 | 0.000 |
| CWD RESPITE TRANSPORT | 0.006 | 0.006 | 0.000 |
| CYP ACERS | 0.000 | 0.000 | 0.000 |
| CYP COLLEGE | 0.000 | 0.000 | 0.000 |
| CYP DISCRETIONARY | 0.000 | 0.000 | 0.000 |
| CYP SEN HOME TO SCHOOL | 0.000 | 0.000 | 0.000 |
| CYP SEN RESPITE | 0.000 | 0.000 | 0.000 |
| DNU - OPERATIONS AND DELIVERY (P&IT) | 0.250 | 0.247 | -0.003 |
| DIAL A RIDE | 0.311 | 0.311 | 0.000 |
| FLEET | -4.705 | -4.705 | 0.000 |
| GRITTERS | 0.000 | 0.000 | 0.000 |
| HEAD OF SUSTAINABLE TRANSPORT & SAFETY | 0.000 | 0.001 | 0.001 |
| HOME TO SCHOOL TRANSPORT | -0.223 | 0.018 | 0.241 |
| HQ SUPPORT TEAMS (O&D) | 0.000 | 0.000 | 0.000 |
| INFORMATION | 0.552 | 0.552 | 0.000 |
| INTERCHANGES & TRAVEL | -0.129 | -0.124 | 0.005 |
| ITU STAFF | -0.183 | -0.183 | 0.000 |
| LEARNING DISABILITY | 0.000 | 0.000 | 0.000 |
| MAINSTREAM H-S CONTRACTS | 0.000 | 0.000 | 0.000 |
| OTHER CT WORK | -0.311 | -0.311 | 0.000 |
| PHYSICAL SUPPORT | 0.000 | 0.000 | 0.000 |
| PUBLIC BUS | 12.646 | 12.614 | -0.032 |
| PUBLIC TRANSPORT | 0.000 | 0.000 | 0.000 |
| PUBLIC TRANSPORT CO-ORDINATION | 0.036 | 0.036 | 0.000 |
| PUBLIC TRANSPORT DEVELOPMENT | 0.454 | 0.454 | 0.000 |
| PUBLIC TRANSPORT INITIATIVES | 0.576 | 0.576 | 0.000 |
| RADIO COMMUNICATION | 0.000 | 0.000 | 0.000 |
| SEN | 0.000 | 0.000 | 0.000 |
| SEN TRANSPORT | 0.984 | 0.984 | 0.000 |
| SUSTAINABLE TRAVEL | 0.568 | -0.043 | -0.611 |
| T&E MANAGEMENT | 0.000 | 0.000 | 0.000 |
| TRANSPORT | -2.539 | -2.507 | 0.032 |
| TRANSPORT 16+ | 0.009 | 0.009 | 0.000 |
| TRANSPORT OF CLA | 0.012 | 0.012 | 0.000 |
| TRANSPORT PRIMARY | 0.000 | -0.241 | -0.241 |
| TRANSPORT SECONDARY | -0.710 | -0.710 | 0.000 |
| TRANSPORT SPECIAL | 0.053 | 0.053 | 0.000 |
| TRANSPORT TO ACERS | 0.033 | 0.033 | 0.000 |
| TRAVELCARE | 22.042 | 22.642 | 0.600 |
| YOUNG PEOPLE TRANSPORT | 0.000 | 0.000 | 0.000 |
|  |  |  |  |
| **PUBLIC & INTEGRATED TRANSPORT TOTAL** | **55.256** | **54.645** | **-0.611** |
|  |  |  |  |
| **LIBRARIES, MUSEUMS, CULTURE & REGISTRARS** |  |  |  |
| ACCESS DEVELOPMENT | 0.000 | 0.000 | 0.000 |
| ARCHIVES | 0.000 | 0.000 | 0.000 |
| ARTS | 0.000 | 0.000 | 0.000 |
| COUNTY HERITAGE | 1.937 | 2.113 | 0.176 |
| COUNTY LIBRARIES | 10.925 | 11.412 | 0.487 |
| CULTURAL SERVICES DEVELOPMENT | 1.082 | 0.924 | -0.158 |
| CULTURAL SERVICES JOINT | 0.190 | 0.140 | -0.050 |
| CULTURAL SERVICES SUPPORT | 0.489 | 0.358 | -0.131 |
| DNU - OPERATIONS AND DELIVERY (LMC&R) | 0.242 | 0.251 | 0.009 |
| LEARNING DEVELOPMENT | 0.000 | 0.000 | 0.000 |
| COUNTY LIBRARY SERVICE | 0.000 | 0.000 | 0.000 |
| ASSISTANT DEVELOPMENT | 0.000 | 0.000 | 0.000 |
| REGISTRATION SERVICE | 0.188 | -0.170 | -0.358 |
|  |  |  |  |
| **LIBRARIES, MUSEUMS, CULTURE & REGISTRARS TOTAL** | **15.053** | **15.028** | **-0.025** |
|  |  |  |  |
| **HIGHWAYS** |  |  |  |
| COUNTY HIGHWAYS TEAM | 0.927 | 0.927 | 0.000 |
| COUNTY WIDE SERVICES TEAM | 0.868 | 0.868 | 0.000 |
| DRAINAGE (PUBLIC REALM) | 3.856 | 3.856 | 0.000 |
| DRAINAGE (STRATEGIC) | -0.085 | -0.085 | 0.000 |
| HIGHWAY DEPOTS | 0.989 | 0.989 | 0.000 |
| HIGHWAY DEVELOPMENT CONTROL | 0.097 | 0.097 | 0.000 |
| HIGHWAY REGULATION & INSPECTION | -0.251 | -0.251 | 0.000 |
| HIGHWAYS CENTRAL CHARGES | 3.828 | 3.828 | 0.000 |
| HIGHWAYS DEPOTS - SOUTH | 0.000 | 0.000 | 0.000 |
| HIGHWAYS MANAGEMENT TEAM | 1.477 | 1.477 | 0.000 |
| HIGHWAYS TEAM (PUBLIC REALM) | 10.005 | 10.005 | 0.000 |
| LANCASHIRE PARKING SERVICES | -0.681 | -0.681 | 0.000 |
| OPERATIONS - ENV SERVICES | -0.435 | -0.435 | 0.000 |
| OPERATIONS - HIGHWAYS | -5.305 | -5.305 | 0.000 |
| OPERATIONS - MANAGEMENT | -7.576 | -7.576 | 0.000 |
| OPERATIONS - P&T ACCOUNT | 5.420 | 5.020 | -0.400 |
| OPERATIONS L & E | 0.259 | 0.259 | 0.000 |
| OPERATIONS QUANTITY SURVEYORS | 0.198 | 0.198 | 0.000 |
| PRIORITIES - CONTINGENCIES | 0.000 | 0.000 | 0.000 |
| SEVERE WEATHER | 4.008 | 4.008 | 0.000 |
| STREET LIGHTING ENERGY | 0.000 | 0.000 | 0.000 |
| STREET LIGHTING TEAM | 4.346 | 4.346 | 0.000 |
| TRAFFIC POLICY, SAFETY & SIGNALS | 0.914 | 0.914 | 0.000 |
|  |  |  |  |
| **HIGHWAYS TOTAL** | **22.859** | **22.459** | **-0.400** |
|  |  |  |  |
| **WASTE MGT** |  |  |  |
| WASTE MGT | 0.000 | 0.000 | 0.000 |
| HoS -WASTE MGT | 0.191 | 0.191 | 0.000 |
| COMMERCIAL AND INDUSTRIAL TRADE WASTE | -1.792 | -1.813 | -0.021 |
| GREEN WASTE | 0.403 | 0.348 | -0.055 |
| Head of Waste Management | 0.000 | 0.000 | 0.000 |
| HOUSEHOLD WASTE RECYCLING CENTRES | 6.565 | 6.236 | -0.329 |
| LANDFILL - DISPOSAL | 27.401 | 26.047 | -1.354 |
| MISCELLANEOUS | 0.237 | 0.210 | -0.027 |
| OGM SITES | 0.311 | 0.217 | -0.094 |
| RECYCLING & COST SHARING | 10.439 | 10.367 | -0.072 |
| WASTE AWARENESS INITIATIVES | 0.053 | -0.021 | -0.074 |
| WASTE MANAGEMENT TEAM | 0.574 | 0.529 | -0.046 |
| WASTE PFI | 29.318 | 32.276 | 2.958 |
| WASTE PFI MISC | -5.727 | -5.701 | 0.026 |
| WASTE TRANSFER STATIONS | 2.248 | 2.198 | -0.051 |
|  |  |  |  |
| **WASTE MGT TOTAL** | **70.221** | **71.083** | **0.862** |
|  |  |  |  |
| **CONTINGENCIES** |  |  |  |
| DIRECTORATE WIDE OVERHEADS (CONT) | 0.000 | 0.519 | 0.519 |
| ENVIRONMENT CONTINGENCIES | 0.519 | 0.000 | -0.519 |
|  |  |  |  |
| **CONTINGENCIES TOTAL** | **0.519** | **0.519** | **0.000** |
|  |  |  |  |
| **NON SERVICE ISSUES CORPORATE BUDGETS** | 0.000 | 0.000 | 0.000 |
| LEVIES | 0.629 | 0.629 | 0.000 |
| NON SERVICE ISSUES CORPORATE BUDGETS TOTAL | 0.000 | 0.000 | 0.000 |
|  |  |  |  |
| **NON SERVICE ISSUES CORPORATE BUDGETS TOTAL** | **0.629** | **0.629** | **0.000** |
|  |  |  |  |
| **COMMUNITY SERVICES TOTAL** | **168.535** | **167.781** | **-0.754** |

Appendix 1.4 – Public Health and Wellbeing

|  |  |  |  |
| --- | --- | --- | --- |
| **Service Grouping** | **Revised Annual Budget** | **Current Period Forecast** | **Current Period Forecast Variance** |
|  | **£m** | **£m** | **£m** |
|  |  |  |  |
| **DEPUTY DIR PUBLIC HEALTH & CONSULTANTS** |  |  |  |
| DNU - OPERATIONS AND DELIVERY (DDPH) | 0.508 | 0.530 | 0.022 |
| PUBLIC HEALTH | -59.801 | -55.385 | 4.416 |
|  |  |  |  |
| **DEPUTY DIR PUBLIC HEALTH & CONSULTANTS TOTAL** | **-59.293** | **-54.855** | **4.438** |
|  |  |  |  |
| **PUBLIC HEALTH & WELLBEING** |  |  |  |
| DNU - OPERATIONS AND DELIVERY (PH&W) | 0.137 | 0.000 | -0.137 |
|  |  |  |  |
| **PUBLIC HEALTH & WELLBEING TOTAL** | **0.137** | **0.000** | **-0.137** |
|  |  |  |  |
| **EMERGENCY PLANNING & RESILIENCE** |  |  |  |
| EMERGENCY PLANNING & RESILIENCE | 0.000 | 0.000 | 0.000 |
| HoS -EMERGENCY PLANNING & RESILIENCE | 0.639 | 0.653 | 0.014 |
| EMERGENCY PLANNING | 0.173 | 0.104 | -0.069 |
| HEALTH & SAFETY | 0.409 | 0.202 | -0.207 |
| HEALTH PROTECTION | 0.046 | 0.051 | 0.005 |
| H&S non DFM | 0.000 | 0.000 | 0.000 |
| non DFM |  |  |  |
| **EMERGENCY PLANNING & RESILIENCE TOTAL** | **1.267** | **1.010** | **-0.258** |
|  |  |  |  |
| **HEALTH EQUITY, WELFARE & PARTNERSHIPS** |  |  |  |
| BUSINESS SUPPORT TEAMS (PH&W) | 0.000 | 0.028 | 0.028 |
| CRIME & DISORDER | 0.486 | 0.551 | 0.065 |
| DNU - OPERATIONS AND DELIVERY (HEW&P) | 0.637 | 0.752 | 0.115 |
| EARLY INTERVENTION / SUPPORT (HEW&P) | 0.000 | -0.007 | -0.007 |
| HEALTH POLICY | 0.000 | 0.075 | 0.075 |
| HEALTH SYSTEMS DEVELOPMENT | 0.000 | 0.040 | 0.040 |
| HQ SUPPORT TEAMS (PH&W) | 0.000 | 0.036 | 0.036 |
| JOINT HEALTH UNIT | 0.000 | -0.141 | -0.141 |
| LANCASHIRE PARTNERSHIP FOR ROAD SAFETY | 0.061 | 0.061 | 0.000 |
| LOCAL CHILDREN'S TRUST PARTNERSHIPS | 0.336 | 0.204 | -0.132 |
| PUBLIC HEALTH (PH&W) | 0.000 | 0.000 | 0.000 |
| PUBLIC HEALTH COLLABORATIVE | 0.211 | 0.033 | -0.178 |
| PUBLIC HEALTH MANAGEMENT | 0.000 | 0.151 | 0.151 |
| ROAD SAFETY | 0.000 | 0.000 | 0.000 |
| ROAD SAFETY - OTHER | 0.710 | 0.526 | -0.184 |
| ROAD SAFETY EDUCATION | 0.305 | 0.305 | 0.000 |
| ROAD SAFETY TRAINING | -0.399 | -0.215 | 0.184 |
| SCHOOL CROSSING PATROL SERVICE | -0.000 | -0.000 | 0.000 |
| SCP - OPERATIONS | 0.000 | 0.000 | 0.000 |
| SCP - OVERHEADS | 1.497 | 1.497 | 0.000 |
| WELFARE RIGHTS | 0.984 | 0.836 | -0.148 |
| WIDER DETERMINANTS OF HEALTH | 0.881 | 0.866 | -0.015 |
|  |  |  |  |
| **HEALTH EQUITY, WELFARE & PARTNERSHIPS TOTAL** | **5.709** | **5.598** | **-0.111** |
|  |  |  |  |
| **PATIENT SAFETY & QUALITY IMPROVEMENT** |  |  |  |
| HoS -PATIENT SAFETY & QUALITY IMPROVEMENT | 1.266 | 0.494 | -0.772 |
| BUSINESS MANAGEMENT AND GOVERNANCE | 0.193 | 0.126 | -0.067 |
| HEALTH IMPROVEMENT GENERAL | 0.499 | 0.000 | -0.499 |
| HEALTH PROTECTION AND POLICY GENERAL | 0.224 | 0.000 | -0.224 |
| HEALTH PROTECTION (PS&QI) | 0.131 | 0.075 | -0.056 |
| HEALTHWATCH | 0.438 | 0.332 | -0.106 |
| TRAINING (PH&W) | 0.600 | 0.500 | -0.100 |
| POPULATION HEALTHCARE GENERAL | 0.133 | 0.000 | -0.133 |
| WORKFORCE DEVELOPMENT | 0.053 | 0.001 | -0.052 |
| AREA TEAMS | 0.000 | 1.248 | 1.248 |
| **PATIENT SAFETY & QUALITY IMPROVEMENT TOTAL** | **3.537** | **2.776** | **-0.761** |
|  |  |  |  |
| **TRADING STANDARDS & SCIENTIFIC SERVICES** |  |  |  |
| CLOSED LANDFILL SITES | 0.770 | 0.702 | -0.068 |
| COUNTY LAB & GENERAL | 0.234 | 0.248 | 0.014 |
| DNU - OPERATIONS AND DELIVERY (TS) | 0.523 | 0.523 | 0.000 |
| ENVIRONMENT | -0.170 | -0.078 | 0.092 |
| FOOD & AGRICULTURE | 0.206 | 0.168 | -0.038 |
| FOOD (TS) | 0.000 | 0.004 | 0.004 |
| METROLOGY | 0.000 | 0.000 | 0.000 |
| NORTH WEST TRAINING FACILITY | 0.000 | 0.000 | 0.000 |
| SPECIALIST SERVICES & PROJECTS | 0.000 | 0.000 | 0.000 |
| TRADING STANDARDS AREA EAST BASED | 0.000 | 0.000 | 0.000 |
| TRADING STANDARDS TEAM | 1.611 | 1.733 | 0.122 |
|  |  |  |  |
| **TRADING STANDARDS & SCIENTIFIC SERVICES TOTAL** | **3.174** | **3.300** | **0.126** |
|  |  |  |  |
| **WELLBEING, PREVENTION & EARLY HELP** |  |  |  |
| CHILDREN, YOUNG PEOPLE AND FAMILIES | .007 | 7.024 | 0.017 |
| HEALTH CHECKS AND WELLNESS COMMISSIONING | 5.158 | 5.031 | -0.127 |
| SEXUAL HEALTH COMMISSIONING | 10.787 | 10.133 | -0.654 |
| SUBSTANCE MISUSE | 18.890 | 18.982 | 0.092 |
| TOBACCO CONTROL AND STOP SMOKING SERVICES | 3.270 | 3.098 | -0.172 |
| PUBLIC MENTAL HEALTH | 1.251 | 1.544 | 0.293 |
| PUBLIC HEALTH GENERAL | 4.453 | 1.653 | -2.800 |
| EARLY INTERVENTION / SUPPORT (PH&W) | -0.079 | -0.079 | -0.000 |
| EI LEAD PROFESSIONAL & SMALL GRANTS | 0.390 | 0.390 | 0.000 |
| CENTRAL CC | 0.081 | 0.081 | 0.000 |
| DIRECT MANAGED CC | 9.435 | 9.435 | -0.000 |
| SCHOOL BASED CC | 5.220 | 5.220 | 0.000 |
| NON ACCOUNTABLE CC | 1.740 | 1.740 | 0.000 |
| INTEGRATED SERVICES TEAM (PH&W) | 0.246 | 0.246 | 0.000 |
| 14-19 TEAM YPS | -0.239 | -0.239 | 0.000 |
| CURRICULUM STRATEGY YPS | 0.886 | 0.886 | 0.000 |
| QUALITY PROFESSIONAL DEVELOPMENT YPS | 0.457 | 0.457 | 0.000 |
| CENTRAL YOUNG PEOPLE'S SERVICE | 0.109 | 0.109 | 0.000 |
| BURNLEY YOUNG PEOPLE'S SERVICE | 0.847 | 0.847 | 0.000 |
| CHORLEY YOUNG PEOPLE'S SERVICE | 0.627 | 0.627 | 0.000 |
| FYLDE YOUNG PEOPLE'S SERVICE | 0.429 | 0.429 | 0.000 |
| HYNDBURN YOUNG PEOPLE'S SERVICE | 0.829 | 0.829 | 0.000 |
| LANCASTER YOUNG PEOPLE'S SERVICE | 0.820 | 0.820 | 0.000 |
| PENDLE YOUNG PEOPLE'S SERVICE | 0.734 | 0.734 | 0.000 |
| PRESTON YOUNG PEOPLE'S SERVICE | 0.964 | 0.964 | 0.000 |
| RIBBLE VALLEY YOUNG PEOPLE'S SERVICE | 0.360 | 0.360 | 0.000 |
| ROSSENDALE YOUNG PEOPLE'S SERVICE | 0.603 | 0.603 | 0.000 |
| SOUTH RIBBLE YOUNG PEOPLE'S SERVICE | 0.583 | 0.583 | 0.000 |
| WEST LANCS YOUNG PEOPLE'S SERVICE | 0.671 | 0.671 | 0.000 |
| WYRE YOUNG PEOPLE'S SERVICE | 0.643 | 0.643 | 0.000 |
| WORKING TOGETHER WITH FAMILIES | -2.144 | -2.144 | 0.000 |
| INTEGRATED WELLBEING | 0.000 | 2.934 | 2.934 |
| **WELLBEING, PREVENTION & EARLY HELP TOTAL** | **75.028** | **74.611** | **-0.417** |
|  |  |  |  |
|  |  |  |  |
| **PUBLIC HEALTH & WELLBEING TOTAL** | **29.559** | **32.439** | **2.880** |

Appendix 1.5 – Lancashire Pension Fund

|  |  |  |  |
| --- | --- | --- | --- |
| **Level E - Cost Centre Description** | **Revised Annual Budget** | **Current Period Forecast (ORACLE)** | **Current Period Forecast Variance (ORACLE)** |
|  | **£m** | **£m** | **£m** |
|  |  |  |  |
| **LANCASHIRE PENSION FUND** |  |  |  |
| LANCASHIRE PENSION FUND | -0.028 | -0.028 | 0.000 |
|  |  |  |  |
| **LANCASHIRE PENSION FUND TOTAL** | **-0.028** | **-0.028** | **0.000** |
|  |  |  |  |
| **CHIEF INVESTMENT OFFICER** |  |  |  |
| CHIEF INVESTMENT OFFICER | -0.046 | -0.046 | 0.000 |
|  |  |  |  |
| **CHIEF INVESTMENT OFFICER TOTAL** | **-0.046** | **-0.046** | **0.000** |
|  |  |  |  |
| **DEPUTY CHIEF INVESTMENT OFFICER** |  |  |  |
| DEPUTY CHIEF INVESTMENT OFFICER - MANAGEMENT | -0.033 | -0.033 | 0.000 |
|  |  |  |  |
| **DEPUTY CHIEF INVESTMENT OFFICER TOTAL** | **-0.033** | **-0.033** | **0.000** |
|  |  |  |  |
| **INVESTMENT PORTFOLIO MANAGER** |  |  |  |
| INVESTMENT PORTFOLIO - MANAGEMENT | -0.073 | -0.073 | 0.000 |
| INVESTMENT PORTFOLIO | -0.019 | -0.019 | 0.000 |
|  |  |  |  |
| **INVESTMENT PORTFOLIO MANAGER TOTAL** | **-0.092** | **-0.092** | **0.000** |
|  |  |  |  |
| **YOUR PENSION SERVICE** |  |  |  |
| YOUR PENSION SERVICE - MANAGEMENT | 0.138 | 0.138 | 0.000 |
| YOUR PENSION SERVICE | -1.726 | -1.697 | 0.029 |
|  |  |  |  |
| **YOUR PENSION SERVICE TOTAL** | **-1.588** | **-1.559** | **0.029** |
|  |  |  |  |
| **POLICY & COMPLIANCE** |  |  |  |
| POLICY AND COMPLIANCE - MANAGEMENT | -0.056 | -0.056 | 0.000 |
| POLICY AND COMPLIANCE | 0.001 | 0.001 | 0.000 |
|  |  |  |  |
| **POLICY & COMPLIANCE TOTAL** | **-0.055** | **-0.055** | **0.000** |
|  |  |  |  |
| **LANCASHIRE PENSION FUND TOTAL** | **-1.842** | **-1.813** | **0.029** |

Appendix 1.6 – Commissioning

|  |  |  |  |
| --- | --- | --- | --- |
| **Level E - Cost Centre Description** | **Revised Annual Budget** | **Current Period Forecast (ORACLE)** | **Current Period Forecast Variance (ORACLE)** |
|  | **£m** | **£m** | **£m** |
|  |  |  |  |
| **COMMISSIONING** |  |  |  |
| COMMISSIONING - MANAGEMENT | 0.166 | 0.159 | -0.007 |
|  |  |  |  |
| **COMMISSIONING TOTAL** | **0.166** | **0.159** | **-0.007** |
|  |  |  |  |
| **CORPORATE COMMISSIONING** |  |  |  |
| CORPORATE COMMISSIONING - MANAGEMENT | 0.136 | 0.135 | -0.001 |
|  |  |  |  |
| **CORPORATE COMMISSIONING TOTAL** | **0.136** | **0.135** | **-0.001** |
|  |  |  |  |
| **ASSET MGT** |  |  |  |
| ASSET MANAGEMENT - MANAGEMENT | 0.611 | 0.611 | 0.000 |
| ASSET MANAGEMENT | 2.177 | 2.177 | 0.000 |
| PFI SCHEME - BUILDING SCHOOLS FOR THE FUTURE | 0.048 | 0.000 | -0.048 |
| STREET LIGHTING ENERGY | 7.307 | 6.500 | -0.807 |
|  |  |  |  |
| **ASSET MGT TOTAL** | **10.143** | **9.288** | **-0.855** |
|  |  |  |  |
| **PROCUREMENT** |  |  |  |
| PROCUREMENT - MANAGEMENT | 0.310 | 0.310 | 0.000 |
| PROCUREMENT | 1.546 | 1.576 | 0.030 |
|  |  |  |  |
| **PROCUREMENT TOTAL** | **1.856** | **1.886** | **0.030** |
|  |  |  |  |
| **AREA PUBLIC SERVICE INTEGRATION** |  |  |  |
| AREA PUBLIC SERVICE INTEGRATION - MANAGEMENT | 0.250 | 0.311 | 0.061 |
| VOLUNTEER SERVICE | 0.279 | 0.243 | -0.036 |
|  |  |  |  |
| **AREA PUBLIC SERVICE INTEGRATION TOTAL** | **0.529** | **0.555** | **0.026** |
|  |  |  |  |
| **BUSINESS INTELLIGENCE** |  |  |  |
| BUSINESS INTELLIGENCE | 1.022 | 1.181 | 0.159 |
|  |  |  |  |
| **POLICY, INFO. & COMMISSION START WELL TOTAL** | **1.022** | **1.181** | **0.159** |
|  |  |  |  |
| **POLICY, INFO. & COMMISSION START WELL** |  |  |  |
| POLICY, INFO. & COMMISSION START WELL - MANAGEMENT | 0.340 | 0.371 | 0.031 |
| POLICY, INFO. & COMMISSION START WELL | 0.205 | 0.283 | 0.078 |
|  |  |  |  |
| **POLICY, INFO. & COMMISSION START WELL TOTAL** | **0.545** | **0.655** | **0.110** |
|  |  |  |  |
| **POLICY, INFO. & COMMISSION LIVE WELL** |  |  |  |
| POLICY, INFO. & COMMISSION LIVE WELL - MANAGEMENT | 0.722 | 0.722 | 0.000 |
| POLICY, INFO. & COMMISSION LIVE WELL | 0.130 | 0.130 | 0.000 |
|  |  |  |  |
| **POLICY, INFO. & COMMISSION LIVE WELL TOTAL** | **0.852** | **0.852** | **0.000** |
|  |  |  |  |
| **POLICY, INFO. & COMMISSION AGE WELL** |  |  |  |
| POLICY, INFO. & COMMISSION AGE WELL - MANAGEMENT | 0.360 | 0.360 | 0.000 |
| POLICY, INFO. & COMMISSION AGE WELL | 0.299 | 0.299 | 0.000 |
|  |  |  |  |
| **POLICY, INFO. & COMMISSION AGE WELL TOTAL** | **0.659** | **0.659** | **0.000** |
|  |  |  |  |
| **GOVERNANCE, FINANCE AND PUBLIC SERVICES** |  |  |  |
| GOVERNANCE, FINANCE AND PUBLIC SERVICES - MANAGEMENT | 0.140 | 0.140 | 0.000 |
|  |  |  |  |
| **GOVERNANCE, FINANCE & PUBLIC SERVICES TOTAL** | **0.140** | **0.140** | **0.000** |
|  |  |  |  |
| **FINANCIAL RESOURCES** |  |  |  |
| FINANCIAL RESOURCES - MANAGEMENT | 0.101 | 0.101 | 0.000 |
|  |  |  |  |
| **FINANCIAL RESOURCES TOTAL** | **0.101** | **0.101** | **0.000** |
|  |  |  |  |
| **OFFICE OF THE POLICE AND CRIME COMMISSIONER TRES** |  |  |  |
| OFFICE OF THE POLICE & CRIME COMMISSIONER TREASURER - MANAGEMENT | -0.016 | -0.016 | 0.000 |
|  |  |  |  |
| **OFFICE OF THE POLICE AND CRIME COMMISSIONER TRES TOTAL** | **-0.016** | **-0.016** | **0.000** |
|  |  |  |  |
| **FINANCIAL MGT (OPERATIONAL)** |  |  |  |
| FINANCIAL MANAGEMENT (OPERATIONAL) - MANAGEMENT | 0.249 | 0.249 | 0.000 |
| FINANCIAL MANAGEMENT (OPERATIONAL) | 1.988 | 1.728 | -0.260 |
|  |  |  |  |
| **FINANCIAL MGT (OPERATIONAL) TOTAL** | **2.237** | **1.977** | **-0.260** |
|  |  |  |  |
| **FINANCIAL MGT (DEVELOPMENT AND SCHOOLS)** |  |  |  |
| FINANCIAL MANAGEMENT (DEVELOPMENT & SCHOOLS) - MANAGEMENT | 0.244 | 0.244 | 0.000 |
| SCHOOLS FINANCIAL SERVICES | -0.324 | -0.324 | 0.000 |
| CAPITAL AND GRANTS | 0.404 | 0.335 | -0.069 |
| SCHOOLS FORUM | 0.022 | -0.078 | -0.100 |
|  |  |  |  |
| **FINANCIAL MGT (DEVELOPMENT AND SCHOOLS) TOTAL** | **0.346** | **0.177** | **-0.169** |
|  |  |  |  |
| **CORPORATE FINANCE** |  |  |  |
| CORPORATE FINANCE - MANAGEMENT | 0.244 | 0.244 | 0.000 |
| CORPORATE FINANCE | 0.582 | 0.311 | -0.271 |
| CORPORATE FINANCE - OTHER | -0.002 | -0.002 | 0.000 |
| SEVERANCE COSTS | 0.000 | 0.000 | 0.000 |
|  |  |  |  |
| **CORPORATE FINANCE TOTAL** | **0.824** | **0.553** | **-0.271** |
|  |  |  |  |
| **EXCHEQUER SERVICES** |  |  |  |
| EXCHEQUER SERVICES - MANAGEMENT | 0.137 | 0.137 | 0.000 |
| EXCHEQUER SERVICES | 4.031 | 4.131 | 0.100 |
|  |  |  |  |
| **EXCHEQUER SERVICES TOTAL** | **4.168** | **4.268** | **0.100** |
|  |  |  |  |
| **LEGAL, DEMOCRATIC & GOVERNANCE** |  |  |  |
| LEGAL, DEMOCRATIC AND GOVERNANCE SERVICES - MANAGEMENT | 0.101 | 0.101 | 0.000 |
|  |  |  |  |
| **LEGAL, DEMOCRATIC & GOVERNANCE TOTAL** | **0.101** | **0.101** | **0.000** |
|  |  |  |  |
| **LEGAL AND DEMOCRATIC SERVICES** |  |  |  |
| COMPLAINTS | 0.492 | 0.492 | 0.000 |
| CORONERS SERVICE | 2.352 | 2.783 | 0.431 |
| COUNTY COUNCIL ELECTION | 0.400 | 0.400 | 0.000 |
| COUNTY COUNCIL MEMBERS | 1.774 | 1.774 | 0.000 |
| DEMOCRATIC SERVICES | 0.207 | 0.207 | 0.000 |
| DEMOCRATIC SERVICES - GRANTS | 0.933 | 0.933 | 0.000 |
| INFORMATION GOVERNANCE | 0.349 | 0.349 | 0.000 |
| LEGAL SERVICES | 6.010 | 7.597 | 1.587 |
| LEGAL AND DEMOCRATIC SERVICES - MANAGEMENT | 0.724 | 0.664 | -0.060 |
|  |  |  |  |
| **LEGAL AND DEMOCRATIC SERVICES TOTAL** | **13.241** | **15.199** | **1.958** |
|  |  |  |  |
| **INTERNAL AUDIT** |  |  |  |
| INTERNAL AUDIT - MANAGEMENT | 0.193 | 0.193 | 0.000 |
| INTERNAL AUDIT | 0.504 | 0.504 | 0.000 |
|  |  |  |  |
| **INTERNAL AUDIT TOTAL** | **0.697** | **0.697** | **0.000** |
|  |  |  |  |
| **COMMISSIONING TOTAL** | **37.747** | **38.567** | **0.820** |

Appendix 1.7 – Development and Corporate Services

|  |  |  |  |
| --- | --- | --- | --- |
| **Level E - Cost Centre Description** | **Revised Annual Budget** | **Current Period Forecast (ORACLE)** | **Current Period Forecast Variance (ORACLE)** |
|  | **£m** | **£m** | **£m** |
|  |  |  |  |
| **BUSINESS GROWTH** |  |  |  |
| BUSINESS GROWTH - HEAD OF SERVICE | 0.081 | 0.081 | 0.000 |
|  |  |  |  |
| **BUSINESS GROWTH TOTAL** | **0.081** | **0.081** | **0.000** |
|  |  |  |  |
| **CORE BUSINESS SYSTEMS/TRANSFORMATION** |  |  |  |
| CORE BUSINESS SYSTEMS/TRANSFORMATION - HEAD OF SERVICE | 0.617 | 0.617 | 0.000 |
| BTLS | 10.133 | 11.502 | 1.369 |
| BUILDING SERVICES | 0.224 | 0.224 | 0.000 |
| BUSINESS IMPROVEMENT | 0.274 | 0.274 | 0.000 |
| BUSINESS SERVICES | 0.351 | 0.351 | 0.000 |
| BUSINESS SERVICES (D&C) | 0.000 | 0.000 | 0.000 |
| BUSINESS SERVICES CENTRAL | 0.007 | 0.110 | 0.103 |
| BUSINESS STRATEGY & COMMISSIONING (DC) | 0.461 | 0.398 | -0.063 |
| CHIEF EXECUTIVE | 0.000 | 0.000 | 0.000 |
| CLIENT MANAGEMENT | 0.058 | 0.058 | 0.000 |
| DARMS | 0.993 | 0.993 | 0.000 |
| EXECUTIVE SUPPORT & DOCUMENT MANAGEMENT | 0.967 | 0.828 | -0.139 |
| PROCUREMENT & ACCOUNTS PAYABLE | 0.156 | 0.156 | 0.000 |
| RECORDS MANAGEMENT | -0.014 | -0.117 | -0.103 |
| DIRECTORATE WIDE OVERHEADS (CBS/T) | 0.060 | 0.060 | 0.000 |
|  |  |  |  |
| **CORE BUSINESS SYSTEMS/TRANSFORMATION TOTAL** | **14.287** | **15.454** | **1.167** |
|  |  |  |  |
| **CORPORATE SERVICES** |  |  |  |
| DNU - DEVELOPMENT & CORPORATE DNU - SERVICES (CS) | 0.099 | 0.099 | 0.000 |
|  |  |  |  |
| **CORPORATE SERVICES TOTAL** | **0.099** | **0.099** | **0.000** |
|  |  |  |  |
| **DESIGN and CONSTRUCTION** |  |  |  |
| DESIGN AND CONSTRUCTION BUILDINGS | -2.625 | -2.140 | 0.485 |
| DESIGN AND CONSTRUCTION HIGHWAYS | -0.679 | -0.679 | 0.000 |
| DESIGN AND CONSTRUCTION PROP SCHEME | 0.000 | 0.000 | 0.000 |
| DESIGN AND CONSTRUCTION R&M CARE SERVICES | 0.570 | 0.570 | 0.000 |
| DESIGN AND CONSTRUCTION R&M COUNTY BUILDINGS | 4.500 | 4.215 | -0.285 |
| ENVIRONMENT APPRENTICES | -0.051 | -0.051 | 0.000 |
| DNU - DEVELOPMENT & CORPORATE DNU - SERVICES (D&C) | 1.939 | 1.754 | -0.185 |
|  |  |  |  |
| **DESIGN and CONSTRUCTION TOTAL** | **3.654** | **3.669** | **0.015** |
|  |  |  |  |
| **DEVELOPMENT AND CORPORATE SERVICES** |  |  |  |
| DIRECTORATE WIDE OVERHEADS (D&C) | 0.006 | 0.006 | 0.000 |
| DNU - DEVELOPMENT & CORPORATE DNU - SERVICES (D&CS) | 0.166 | 0.166 | 0.000 |
|  |  |  |  |
| **DEVELOPMENT AND CORPORATE SERVICES TOTAL** | **0.172** | **0.172** | **0.000** |
|  |  |  |  |
| **ECONOMIC DEVELOPMENT** |  |  |  |
| ECONOMIC DEVELOPMENT | 1.204 | 1.204 | 0.000 |
| LCDL | 0.000 | 0.000 | 0.000 |
| DNU - DEVELOPMENT & CORPORATE DNU - SERVICES (EM) | 0.113 | 0.113 | 0.000 |
|  |  |  |  |
| **ECONOMIC DEVELOPMENT TOTAL** | **1.317** | **1.317** | **0.000** |
|  |  |  |  |
| **ESTATES** |  |  |  |
| AGRICULTURAL ESTATES | 0.778 | 0.778 | 0.000 |
| ESTATES | 0.585 | 0.585 | 0.000 |
| ESTATES - HEAD OF SERVICE | 0.290 | 0.290 | 0.000 |
| SWIMMING POOLS | 0.004 | 0.004 | 0.000 |
| TRAVELLERS SITES | 0.130 | 0.130 | 0.000 |
|  |  |  |  |
| **ESTATES TOTAL** | **1.787** | **1.787** | **0.000** |
|  |  |  |  |
| **FACILITIES MGT** |  |  |  |
| BUILDING CLEANING | -0.301 | -0.232 | 0.069 |
| BUILDINGS / ACCOMODATION | 4.365 | 5.620 | 1.255 |
| BUILDINGS / ACCOMODATION - YOUTH | 0.240 | 0.240 | 0.000 |
| CLEANING | 0.000 | 0.000 | 0.000 |
| DIRECT CLEANING CONTRACTS | 0.000 | 0.000 | 0.000 |
| LCC - ACS SITES | 0.000 | 0.000 | 0.000 |
| LCC CLEANING CONTRACT | 0.000 | 0.000 | 0.000 |
| LCC -SLAS | 0.000 | 0.000 | 0.000 |
| STAFF & CIVIC CATERING | 0.000 | 0.000 | 0.000 |
| COUNTY BUILDINGS | 0.000 | 0.000 | 0.000 |
| COLLEGES / FURTHER EDUCATION | -0.308 | -0.200 | 0.108 |
| COUNTY BUILDINGS NON DFM | 0.000 | 0.000 | 0.000 |
| DNU - DEVELOPMENT & CORPORATE DNU - SERVICES (FM) | 0.183 | 0.183 | 0.000 |
| NOW MAPPED TO DESIGN & CONSTRUCTION | 0.000 | 0.000 | 0.000 |
|  |  |  |  |
| **FACILITIES MGT TOTAL** | **4.179** | **5.611** | **1.432** |
|  |  |  |  |
| **HEALTH & CARE SYSTEMS DEVELOPMENT** |  |  |  |
| HEALTH & CARE SYSTEMS DEVELOPMENT | 0.730 | 0.730 | 0.000 |
| 0 |  |  |  |
| **HEALTH & CARE SYSTEMS DEVELOPMENT TOTAL** | **0.730** | **0.730** | **0.000** |
|  |  |  |  |
| **HUMAN RESOURCES** |  |  |  |
| HUMAN RESOURCES | 0.745 | 0.558 | -0.187 |
| HUMAN RESOURCES - HEAD OF SERVICE | 0.430 | 0.430 | 0.000 |
|  |  |  |  |
| **HUMAN RESOURCES TOTAL** | **1.175** | **0.988** | **-0.187** |
|  |  |  |  |
| **LEP COORDINATION** |  |  |  |
| LEP COORDINATION - HEAD OF SERVICE | 0.081 | 0.046 | -0.035 |
|  |  |  |  |
| **LEP COORDINATION TOTAL** | **0.081** | **0.046** | **-0.035** |
|  |  |  |  |
| **LANCASHIRE ADULT LEARNING** |  |  |  |
| LANCASHIRE ADULT LEARNING | -2.485 | -0.558 | 1.927 |
|  |  |  |  |
| **LANCASHIRE ADULT LEARNING TOTAL** | **-2.485** | **-0.558** | **1.927** |
|  |  |  |  |
| **PLANNING AND ENVIRONMENT** |  |  |  |
| COUNTRYSIDE SERVICE | 0.481 | 0.484 | 0.003 |
| ENVIRONMENTAL & COMMUNITY PROJECTS | 0.599 | 0.599 | 0.000 |
| HoS -PLANNING AND ENVIRONMENT | 0.260 | 0.358 | 0.098 |
| LEVIES | 0.189 | 0.189 | 0.000 |
| PLANNING | 0.633 | 0.598 | -0.035 |
| PROW | 0.561 | 0.558 | -0.003 |
| RURAL | 0.024 | 0.024 | 0.000 |
|  |  |  |  |
| **PLANNING AND ENVIRONMENT TOTAL** | **2.747** | **2.810** | **0.063** |
|  |  |  |  |
| **PROGRAMME OFFICE** |  |  |  |
| PROGRAMME OFFICE - HEAD OF SERVICE | 1.380 | 1.380 | 0.000 |
| PROGRAMME OFFICE | 1.206 | 0.575 | -0.631 |
|  |  |  |  |
| **PROGRAMME OFFICE TOTAL** | **2.586** | **1.955** | **-0.631** |
|  |  |  |  |
| **PROGRAMMES & PROJECT MGT** |  |  |  |
| DIRECTORATE WIDE OVERHEADS (P&PM) | 0.006 | 0.006 | 0.000 |
| DNU - DEVELOPMENT & CORPORATE DNU - SERVICES (P&PM) | 0.111 | 0.111 | 0.000 |
|  |  |  |  |
| **PROGRAMMES & PROJECT MGT TOTAL** | **0.117** | **0.117** | **0.000** |
|  |  |  |  |
| **SKILLS, LEARNING AND DEVELOPMENT** |  |  |  |
| SKILLS, LEARNING AND DEVELOPMENT | 4.421 | 4.142 | -0.279 |
| SKILLS, LEARNING AND DEVELOPMENT - HEAD OF SERVICE | 0.310 | 0.310 | 0.000 |
|  |  |  |  |
| **SKILLS, LEARNING & DEVELOPMENT TOTAL** | **4.731** | **4.452** | **-0.279** |
|  |  |  |  |
| **STRATEGIC ECONOMIC DEVELOPMENT** |  |  |  |
| STRATEGIC ECONOMIC DEVELOPMENT - HEAD OF SERVICE | 0.081 | 0.081 | 0.000 |
|  |  |  |  |
| **STRATEGIC ECONOMIC DEVELOPMENT TOTAL** | **0.081** | **0.081** | **0.000** |
|  |  |  |  |
|  |  |  |  |
| **DEVELOPMENT AND CORPORATE SERVICES TOTAL** | **35.339** | **38.811** | **3.472** |

Appendix 1.8 – Chief Executive

|  |  |  |  |
| --- | --- | --- | --- |
| **Service Grouping** | **Revised Annual Budget** | **Current Period Forecast** | **Current Period Forecast Variance** |
|  | **£m** | **£m** | **£m** |
| **CHIEF EXECUTIVE** |  |  |  |
| CHIEF EXECUTIVE | 0.217 | 0.237 | 0.020 |
| SUPERNUMMARY MANAGEMENT  (PHASE 1) | 0.000 | 0.000 | 0.000 |
| CHIEF EXECUTIVE - OTHER | 0.057 | 0.057 | 0.000 |
| COUNTY COUNCIL NETWORK | 0.000 | 0.000 | 0.000 |
|  |  |  |  |
| **CHIEF EXECUTIVE TOTAL** | **0.274** | **0.294** | **0.020** |
|  |  |  |  |
| **SERVICE COMMUNICATIONS** |  |  |  |
| SERVICE COMMUNICATIONS - MANAGEMENT | 0.193 | 0.193 | 0.000 |
| SERVICE COMMUNICATIONS | 1.390 | 1.165 | -0.225 |
|  |  |  |  |
| **SERVICE COMMUNICATIONS TOTAL** | **1.583** | **1.358** | **-0.225** |
|  |  |  |  |
| **BUSINESS SUPPORT** |  |  |  |
| BUSINESS SUPPORT | 0.000 | 0.000 | 0.000 |
|  |  |  |  |
| **BUSINESS SUPPORT TOTAL** | **0.000** | **0.000** | **0.000** |
|  |  |  |  |
| **CONTINGENCIES** | 0.000 | 0.000 | 0.000 |
| RETURNING SERVICES CONTINGENCIES | 0.454 | 0.000 | -0.454 |
| SOCIAL CARE STAFF CONTINGENCIES | 0.000 | 0.000 | 0.000 |
| CARE AND URGENT NEEDS SUPPORT SCHEME CONTINGENCIES | 0.171 | 0.000 | -0.171 |
|  |  |  |  |
| **CONTINGENCIES TOTAL** | **0.625** | **0.000** | **-0.625** |
|  |  |  |  |
| **NON SERVICE ISSUES CORPORATE BUDGETS** |  |  |  |
| CYP CENTRALLY MANAGED PROJECTS | -0.062 | -0.062 | 0.000 |
| PENSIONS - INHERITED LIABILITY | 12.373 | 14.369 | 1.996 |
| PENSIONS - CENTRAL EMPLOYERS CONTRIBUTION | 18.467 | 15.982 | -2.485 |
| PFI SCHEME - BUILDING SCHOOLS FOR THE FUTURE | 0.000 | 0.000 | 0.000 |
| STRATEGIC | -2.803 | -2.803 | 0.000 |
| SUBSCRIPTIONS & FEES | 0.570 | 0.570 | 0.000 |
| TREASURY MANAGEMENT | 46.403 | 36.903 | -9.500 |
|  |  |  |  |
| **NON SERVICE ISSUES CORPORATE BUDGETS TOTAL** | **74.948** | **64.959** | **-9.989** |
|  |  |  |  |
| **LARGE SPECIFIC GRANTS TO SUPPORT THE AUTHORITY** |  |  |  |
| CYP DIRECTORATE GRANTS | -15.866 | -16.113 | -0.247 |
| PUBLIC HEALTH | 0.000 | 0.000 | 0.000 |
| CARE ACT | 0.000 | 0.000 | 0.000 |
|  |  |  |  |
| **LARGE SPECIFIC GRANTS TO SUPPORT THE AUTHORITY TOTAL** | **-15.866** | **-16.113** | **-0.247** |
|  |  |  |  |
| **CHIEF EXECUTIVE TOTAL** | **61.564** | **50.498** | **-11.066** |