

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:

Ref	Service Grouping	Revised Annual Budget £m	Previous CABINET Variance - QTR 1 £m	Current CABINET Forecast - QTR 2 £m	Current Period Forecast Variance £m	Current Period Forecast Variance %
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

Ref	Service Grouping	Revised Annual Budget £m	Previous CABINET Variance - QTR 1 £m	Current CABINET Forecast - QTR 2 £m	Current Period Forecast Variance £m	Current Period Forecast Variance %
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

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

Ref	Service Grouping	Revised Annual Budget £m	Previous CABINET Variance - QTR 1 £m	Current CABINET Forecast - QTR 2 £m	Current Period Forecast Variance £m	Current Period Forecast Variance %
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 recycle 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 £m	Previous CABINET Variance - QTR 1 £m	Current CABINET Forecast - QTR 2 £m	Current Period Forecast Variance £m	Current Period Forecast Variance %
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 £m	Previous CABINET Variance - QTR 1 £m	Current CABINET Forecast - QTR 2 £m	Current Period Forecast Variance £m	Current Period Forecast Variance %
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.

3.6.11 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 £m	Previous CABINET Variance - QTR 1 £m	Current CABINET Forecast - QTR 2 £m	Current Period Forecast Variance £m	Current Period Forecast Variance %
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 £0.187m 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 £m	Previous CABINET Variance - QTR 1 £m	Current CABINET Forecast - QTR 2 £m	Current Period Forecast Variance £m	Current Period Forecast Variance %
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 15/16 £m	Forecast Sep-15 £m	Surplus (-) /Deficit £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 underspend 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 to 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 £m	Current Period Forecast (ORACLE) £m	Current Period Forecast Variance (ORACLE) £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 £m	Current Period Forecast (ORACLE) £m	Current Period Forecast Variance (ORACLE) £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	0.175	0.175	0.000

BOARD			
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 £m	Current Period Forecast £m	Current Period Forecast Variance £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



