

STRATEGY & PARTNERSHIPS SCRUTINY COMMITTEE 30 SEPTEMBER 2010

FINANCIAL MONITORING OVERVIEW

Commentary by the Cabinet Member for Finance

1. The last Financial Monitoring Overview to Strategy and Partnerships Scrutiny Committee on 22 May 2010 set out the Council's financial position at the end of 2009/10. This report provides a commentary on the financial monitoring for the first four months of 2010/11 and is consistent with the position reported to Cabinet on 21 September 2010. The full Financial Monitoring Reports to Cabinet are available on the Council's website and the Directorate reports are available in the Members' Resource Centre.
2. Some of the carry forward requests included in the Provisional Outturn Report to Cabinet on 22 June 2010 depended on virements larger than £0.5m. These were approved by Council on 27 July 2010 in accordance with the Financial Regulations and are now included in the latest budget along with the impact of the in – year grant reductions also reported to Council on 27 July 2010 and supplementary estimates totalling £0.141m.
3. Part 1 sets out the forecast revenue position, Part 2 the Balance Sheet. Parts 3 and 4 provide an update on the Capital Monitoring position and Capital Programme Review. Finally, Part 5 summarises the in – year grant reductions as set out in the Financial Monitoring Report and Addenda to Cabinet on 20 July 2010, and Council on 27 July 2010.
4. As part of the Council's Business Strategy, a new Directorate structure will be fully implemented by March 2011. Work continues on the restructure and the intention is to report in the new structure, subject to any further changes, from early 2011.

Part 1 - Revenue

5. As at the end of July, the in – year Directorate forecast is an overspend of +£1.610m, or +0.42%, against a budget of £385.090m as shown in the table on the next page.

Original Budget 2010/11 £m		Latest Budget 2010/11 £m	Forecast Outturn 2010/11 £m	Variance Forecast ¹ July 2010 £m	Variance Forecast July 2010 %
99.050	Children, Young People & Families (CYP&F)	96.588	96.546	-0.042	-0.04
183.657	Social & Community Services (S&CS)	178.020	179.810	+1.790	+1.01
70.408	Environment & Economy	71.850	71.850	0.000	0.00
28.122	Community Safety & Shared Services	28.406	28.406	0.000	0.00
9.578	Corporate Core	10.226	10.088	-0.138	-1.35
390.815	In year Directorate total	385.090	386.700	+1.610	+0.42

Plus: Overspend on Dedicated Schools Grant (DSG)		+0.496	
Plus : Planned overspend on City Schools Reorganisation		+0.178	
Total Variation		+2.284	+0.59

6. The in-year forecast excludes an overspend of +£0.496m on services funded from Dedicated Schools Grant (DSG) and +£0.178m relating to the City Schools Reorganisation which was carried forward from 2009/10 as planned.
7. The position reported for July is broadly unchanged from that for May as reported to Cabinet on 20 July 2010². However, the latest forecast takes account of the effect of the in – year grant reductions approved by Council on 27 July 2010.

Directorate	Forecast Variance as at 31 May (reported to Cabinet on 22 June 2010) £m	Forecast Variance as at 31 July 2010 (reported to Cabinet on 20 July 2010) £m
CYP&F	-0.089	-0.042
S&CS	+1.609	+1.790
Environment & Economy	0.000	0.000
Community Safety & Shared Services	0.000	0.000
Corporate Core	0.000	-0.138
Directorate in-year forecast overspend	+1.520	+1.610
Change		+0.090

¹ Throughout the report a minus sign represents an underspend compared to the latest budget and a positive sign indicates an overspend.

² There is no Cabinet meeting in August.

8. The forecast outturn on the Older People, Physical Disabilities and Equipment Pooled Budgets is an overspend of +£4.172m, whilst the Learning Disabilities Pool is forecast to overspend by £1.026m.

Children Young People & Families: -£0.042m in – year Directorate underspend

Children and Families

9. A review of all Children's Social Care, Family Support & Assessment and Safeguarding budgets has been undertaken. Current forecasts show an underspend of -£0.400m based on a flat-line projection i.e. not accounting for new clients entering the service.
10. Work is ongoing to establish what level of spend is affordable in light of current placements and for new cases that may arise during the year. Options which can provide the necessary services for existing and new clients at reduced cost are also being investigated. While this is a volatile demand led budget, the service is working hard to achieve a breakeven position by year end and this is reflected in the current forecast. Work is ongoing to increase in-house provision in order to avoid, where possible, the use of agency placements for looked after children. In this year to date very limited use has been made of out of area placements, though some children have significant complex needs that require specialist or secure placements to avoid harm to themselves or others. Whilst it will be difficult to sustain this throughout the remainder of the financial year it is anticipated that activity will be contained within available provision.
11. The final asylum grant claim for 2009/10 has now been submitted to the Home Office. As in previous years the Council has claimed Special Circumstances grant but given the current economic situation it is unclear what the outcome will be. Notification is expected at the end of September 2010. An overspend of +£0.629m was carried forward from 2009/10 but is not included in the forecast as the Directorate also carried forward sufficient underspends to offset this pressure should the claim for Special Circumstances Grant be unsuccessful. If, however, the Special Circumstances Grant is successful this funding will be available for an alternative purpose.

Commissioning, Performance & Quality Assurance (CPQA)

12. The overall position for CPQA is an underspend of -£0.307m. Within that there is an underspend of -£0.817m on Home to School Transport.

Social & Community Services: +£1.790m, or +1.01%, in – year Directorate overspend

Social Care for Adults

13. Social Care for Adults is forecasting an overspend of +£1.401m based on four months of expenditure and income. This includes +£0.459m relating to Older People Care Management and is mainly due to the cost of additional staff

required for safeguarding work, to reduce waiting lists and delayed transfers of care and meet other performance targets.

14. Fairer Charging and Residential Client Income is forecast to be underachieved by +£0.438m. Income budgets were increased in 2010/11 so this is being monitored closely.
15. The Mental Health service is forecasting an overspend of +£0.410m. This reflects the transfer of two very high cost Section 117 clients from Continuing Health Care. It has been agreed that these clients should be receiving social care so fall under the Council's responsibility.

Pooled Budgets

Older People, Physical Disabilities & Equipment Pool

16. As shown in the table below the forecast outturn on the Older People, Physical Disabilities and Equipment Pooled Budgets is an overspend of +£4.172m. This includes overspends of +£2.001m carried forward from 2009/10 which need to be recovered. The Council element of the pool is forecast to overspend by +£2.089m while the Primary Care Trust (PCT) element is forecast to overspend by +£1.868m.

Original Budget	Latest Budget		Forecast Variance July 2010			Variance May 2010	Change in Variance
			OP £m	PD £m	Total £m	Total £m	Total £m
2010/11 £m	2010/11 £m						
88.972	88.156	Council Elements Forecast in-year variance	0.471	1.618	2.089	2.724	-0.635
21.964	27.807	PCT elements Forecast in-year variance	1.066	0.802	1.868	2.338	-0.470
110.936	115.963	Total Older People & Physical Disabilities	1.537	2.420	3.957	5.062	-1.105
1.481	1.481	Equipment Pool			0.215	0.051	+0.164
112.417	117.444	Total - Older People, Physical Disabilities & Equipment Pool	1.537	2.420	4.172	5.113	-0.941

Council Elements

17. The total overspend forecast for Older People is +£0.471m. This includes +£1.143m in respect of Section 117 clients previously funded by Continuing

Health Care who are now transferring to the responsibility of Adult Social Care. An overspend of +£0.686m brought forward from 2009/10 is also included in the forecast.

18. In order to bring the expenditure on Older People closer to budget the number of new Care Home placements per week has been reduced for the rest of the year. The number of Intermediate Care beds will also be reduced as contracts come to an end. A quota system has been introduced for both Internal and External Home Support which will reduce the projected costs in these areas.
19. The Physical Disabilities Budget is forecast to overspend by +£1.618m on Residential and Nursing Beds and External and Internal Home Support. This is due to the full year effect of placements made in 2009/10 and an increase in client numbers. Six clients previously joint funded with the PCT have also transferred into the sole responsibility of the Council. In order to reduce expenditure in this area, strict quotas will be applied to the number of placements and packages agreed during the year. However because of the low turnover of clients savings in this part of the budget are more difficult to achieve. A recovery action plan has been commissioned to review spending within the Physical Disabilities section of the Pool. Further details will be included in future reports to Cabinet.
20. The actions described above may lead to an increase in waiting lists if the service can not find ways of reducing the level of care that is required.

Primary Care Trust Elements

21. The PCT element of the pool is forecast to overspend by +£1.868m as at the end of July. This has reduced by £0.470m since the May forecast and reflects an expectation that client numbers will reduce throughout the year. It also reflects the transfer of costs for Section 117 clients to the Council from the PCT.
22. The forecast includes an overspend of +£1.315m carried forward from 2009/10 for which the PCT is expected to make an additional contribution. It also includes efficiency savings that have yet to be specifically identified.

Learning Disabilities Pool

23. The forecast outturn on the Learning Disabilities Pooled Budgets is an overspend of +£1.026m as shown in the table below. This largely due to £1.631m of commitments agreed from April to July 2010, and the £0.3m full year effect of two high cost packages agreed in 2009/10. It also reflects the full year effect of savings on packages made during 2009/10 and new efficiency savings of £0.657m already achieved this financial year.

Original Budget £m	Latest Budget £m		Variance July 2010 £m	Variance May 2010 £m	Change in Variance £m
42.416	42.371	OCC contribution	0.711	1.043	-0.332
31.678	31.775	PCT contribution	0.315	0.470	-0.155
74.146	74.146	Total - Learning Disabilities	1.026	1.513	-0.487

Environment & Economy: zero variance

Transport

24. The new Transport contract commenced in April 2010 and is expected to be fully implemented by the end of September 2010. It is anticipated that any financial benefit will be re-invested into the service to support the potential for reducing the future year operating costs of the contract. There is however a risk of overspend due to in-year mobilisation costs, and if necessary management action will be taken to avoid this.

Sustainable Development

25. In Waste Management overall activity levels are lower than budget and if the trend continues there is likely be an underspend relating to tonnages although activity for June was higher than for the first two months of the year. There are potential operational pressures so at present a break- even position is reported. This will be monitored and updated as more tonnage data and the impact of the new collection methods by the District Councils becomes available.

Community Safety & Shared Services: zero variance

Fire & Rescue Service

26. The retained duty system budget is expected to overspend by +£0.140m, but this is offset by a forecast underspend against the budget for wholetime firefighters.

Shared Services

27. As noted in the last report Shared Services is expected to meet its efficiency savings target of £0.5m this year and is forecasting nil variance against budget.
28. Meals supplied by Food with Thought are slightly below target for the first four months of the year. Management action is being taken to control inflationary pressures on food costs. QCS Cleaning is on target to break-even.

Corporate Core: -£0.138m, or -1.36%, in – year directorate underspend

ICT

29. ICT is implementing an action plan to keep within budget this year. This includes a reduction in establishment and changes to directorate service level agreements to ensure that all projects are fully funded before they commence. A number of pressures will require careful management to ensure that the service remains close to target. Redundancy costs are £0.245m. Approval has been given for these costs to be met from the Efficiencies Reserve.

Legal & Democratic Services

30. Legal Services is forecasting an overspend of +£0.150m. This includes three cases which are likely to cost over £0.025m – two major village green applications and a significant child protection case. The total costs of these cases are currently estimated to be £0.090m. When final costs are known, it is expected that supplementary estimates will be requested.

Human Resources & Customer Services

31. The one off £2m budget for the development of Employee Self Service / Manager Self Service (ESS/MSS) and Customer Relationship Management (CRM) systems agreed by Council on 9 February 2010, will no longer be required in 2010/11. ESS/MSS has been put on hold and delivery of its objectives will be considered as part of the Council's Business Strategy. The customer services project will require £1m from this fund over the next three years to develop and deliver CRM. £1m has been transferred to the Efficiencies Reserve to provide additional funding for the business strategy and a Customer Services reserve has been created to hold the remaining £1m until it is required.

Virements and Supplementary Estimates

32. The virements requested to date in 2010/11 include the transfer of the Access Team from S&CS to Corporate Core (Customer Services), the transfer of the Facilities Management function to Environment & Economy and the restructure of the Highways and Transport budgets. Virements reflecting the review of Children's Social Care budgets have also been approved. A number of virements have been requested creating temporary income and expenditure budgets for Children's Centres. None of these virements represent a change of policy – ie. the service provision is unchanged.

Supplementary Estimates

33. Supplementary estimates requested in July 2010 included £0.021m relating to pay band changes for education psychologists. As agreed by Council on 27 July 2010, the full reduction in the revenue Play Pathfinder grant was not passed on to the service area, so a further £0.071m supplementary estimate was agreed to replace the grant funding. £0.070m relating to Contactpoint grant funding was also replaced but is not required by CYP&F and has been returned to balances. Once this is taken into account total supplementary estimates to date are £0.092m.

Savings Monitoring

34. Savings of £29.3m included in the 2010/11 budget will be monitored through the year.
35. The total target for Social and Community Services is £13.1m. As at the end of July the Directorate were forecasting to achieve savings of £5.7m, savings in progress were £4.1m, savings under development or review were £0.7m and savings deemed unachievable, £2.4m. However, it is important to note that the savings are included in the overall position reported elsewhere so need to be seen in that context. All other directorates are expecting to achieve their savings targets.
36. Further updates will be provided in future monitoring reports and the Provisional Outturn Report for 2010/11. The final position on savings which can be classed as Value for Money (VfM) will be reported to Communities and Local Government (CLG) in July 2011, with an interim return due in October 2010.

Bad Debt Write Offs

37. There were 74 general write offs to the end of July 2010 totalling £91,758.78. Most of these were very small and not economically effective to recover. The largest was £74,667.09 and reflects the Section 106 debt in connection with a planning obligation was agreed to be written off by Cabinet on 18 May 2010. In addition Client Finance have written off 46 debts totalling £14,780.77.

Strategic Measures

38. The average cash balance for July 2010 was £205.9m and the average rate of return was 0.76%. In May the balance was £181.3m and the rate of return 0.87% and in April 2010 the balance was £190.5m and the average rate of return 0.84%.

Landsbanki

39. Early in October 2008, the Icelandic bank, Landsbanki, with which the Council had deposited £5m, went into administration. As set out in note 32 to the draft 2009/10 Statement of Accounts it is expected that the recovery rate for the deposit will be 94.85p in each pound. The first repayment is expected in October 2011 followed by seven subsequent annual payments, with the final payment being received in 2018.
40. The net impairment loss to date of £1.361m comprises £1.773m write down of the £5m (including the impact on the Council's cash flow), offset by accrued interest of £0.412m. Under the Capital Finance Regulations it is not possible to defer the impact on the County Fund beyond 31 March 2011 and the impairment will be a one – off call on balances in 2010/11.
41. As set out in paragraph 22 of the Commentary on the Budget 2010/11 – 2014/15 considered by Council on 9 February 2010, the risk assessed level of balances for 2010/11 includes provision of £5.2m relating to credit risk. Because this is allowed for in balances, the transfer of the impairment will not impact on services or Council Tax. The risk assessment for 2011/12 will be

updated to reflect the transfer of this impairment loss to the County Fund in 2010/11.

42. Court cases in Iceland are still ongoing. Any variation to this estimated impairment will be reflected as a call on or return to balances when the position is finalised.

Part 2 – Balance Sheet

Reserves

43. As set out in the Provisional Outturn Report, Reserves totalled £60.674m as at 1 April 2010. This had reduced to £59.712m as at the end of July. Of the total £12.1m are school balances, and £36.3m Corporate Reserves including Insurance (6.0m), Capital (£15.1m), Prudential Borrowing (£4.0m) and Budget Reserves (£12.3m). The majority of the variation relates to the carry forward reserve and reflects the approval of the carry forwards by Council on 27 July 2010. As set out in paragraph 29 redundancy costs of £0.245m for ICT will be funded from the Efficiency Reserve.

Balances

44. General balances were £14.376m as at the end of July 2010. This includes £1.009m Performance Reward Grant held in balances pending supplementary estimate requests to release it for use in 2010/11. These will be included in the report to Cabinet on 19 October 2010, once further guidance has been received from CLG on the allocation of this funding between capital and revenue expenditure. After taking into account the forecast Directorate overspend (+£1.610m) and the Council elements of the overspend on the Pooled budgets (+£2.594m), the consolidated revenue balances forecast (excluding the Performance Reward Grant) is £9.163m.
45. Changes to balances include the Landsbanki impairment as noted in paragraphs 39 to 42, and supplementary estimate requests to date. The report considered by Council on 27 July 2010 included a shortfall in grant reductions of £0.407m to be found which has been temporarily charged to balances. £0.070m relating to Contactpoint grant funding that had been replaced by Council funding is not now required by CYP&F and is being returned to balances. The remaining £0.337m shortfall will be met from the Efficiency Reserve if it cannot be met from grant underspends at year end.

Part 3 - Moratorium on Capital Schemes and Capital Programme Review

46. In June the Cabinet asked that the Capital Programme be reviewed, as it had become apparent that there were a number of significant new pressures arising. These include growing unfunded requirements arising from Section 106 schemes, a pressure in the basic needs in schools, reductions in capital grants and an expectation that the formula funding allocations will be substantially reduced as part of the Spending Review period 2011/12 to 2014/15.

47. In light of the review a moratorium has been placed on any capital schemes programmed for 2010/11 which are not currently contractually committed. A limited number of schemes have been recommended to be released from the moratorium and given approval to go ahead. These are either funded by prudential borrowing and will generate savings to offset the cost; schemes relating to the pressures arising from schools basic needs; or schemes which have a substantial element of external funding. All other schemes remain held pending further work on the future programme and the outcome of the Spending Review. Uncommitted capital schemes held in the moratorium cannot go ahead without specific Cabinet approval.

Part 4 - Capital Monitoring

48. The capital monitoring position as at the end of July, shows forecast expenditure of £107.4m for 2010/11 (excluding capital resources allocated to schools). This is a decrease of £1.5m compared to the latest capital programme which was approved by Cabinet on 20 July 2010. This reflects the impact of the in – year capital grant reductions as reported to Council on 27 July 2010, and the effect of the Capital Programme Review. The table below summarises the variations by directorate and the main variations by scheme are explained in the following paragraphs.

<i>Directorate</i>	<i>Latest Capital Programme (Position as at end of May 2010, approved by Cabinet July 2010) £m</i>	<i>Forecast Expenditure (Position as at end of May 2010) £m</i>	<i>Forecast Variation £m</i>
<i>CYP&F</i>	62.9	60.9	-2.0
<i>S&CS</i>	12.0	12.0	0.0
<i>E&E – Transport</i>	25.2	25.6	+0.4
<i>E&E – Other</i>	6.2	6.3	+0.1
<i>Community Safety & Shared Services</i>	1.6	1.6	0.0
<i>Corporate Core</i>	1.0	1.0	0.0
<i>Sub-total</i>	108.9	107.4	-1.5
<i>Schools Capital/ Devolved Formula</i>	11.9	11.9	0.0
<i>Earmarked Reserves</i>	0.6	0.6	0.0
<i>Total</i>	121.4	119.9	-1.5

Children, Young People & Families

49. Children, Young People & Families now expect to spend £60.9m in 2010/11 (excluding schools local capital). This is a decrease of £2.0m when compared to the latest capital programme.

50. As a result of the Capital Programme Review, expenditure forecasts for 2010/11 have been reduced on projects at Young People Centres in Wallingford and Witney (£0.2m), and at school projects for The Grange (£1.3m), Peppard (£0.1m) and Hornton (£0.1m).
51. A summary of changes to capital grant funding notified to date along with updates where feedback is awaited is included at Part 4. The capital programme monitoring for CYP&F has been adjusted for the reductions notified to date and the -£0.627m impact of the grant reductions in 2010/11. The remainder of the -£2.328m reduction shown in Part 4 (paragraph 57) will either impact on future years, or has been replaced with alternative funding.

Environment & Economy – Transport & Other

52. The forecast spend for the Transport Programme is now £25.6m. This has increased by £0.4m when compared to the latest capital programme. The forecast spend for non – transport, or “Other” schemes is £6.3m.

Social & Community Services and Community Safety & Shared Services and Corporate Core

53. The forecast spend for the Directorates above remains at £12.0m, £1.6m and £1.0m respectively.

Actual Expenditure

54. As at the end of July actual capital expenditure was £14.9m, or 14% of the total forecast expenditure of £107.4m (excluding schools devolved expenditure). This is a £14.0m increase from the £0.9m expenditure reported as at the end of May 2010 but is lower than the position for the same period last year.
55. Overall the capital programme is progressing slower than originally planned. This is partially related to the announcement of the national emergency budget and resulting uncertainty on capital funding level for 2010/11 and beyond. It is expected that the ongoing Capital Programme Review will further slow down the programme’s progress in 2010/11 and beyond.

Part 5 - Update on In – Year Grant Reductions in 2010/11

56. The Financial Monitoring Report to Cabinet on 20 July 2010 set out total in – year grant reductions totalling £11.048m as shown in the table below:

	<i>£m</i>
<i>Area Based Grant (ABG)</i>	-3.551
<i>Specific Revenue Grants (Playfinder and Contact Point)</i>	-0.166
<i>Performance Reward Grant (PRG)</i>	-4.282
<i>Local Authority Business Growth Incentive Grant (LABGI)</i>	-0.329
<i>Capital Grants</i>	-2.720
TOTAL	-11.048

57. In addition the addenda to the Cabinet report and paragraph 24 of the report to Council on 27 July 2010 sets out further reductions to capital grants as follows. These increased the total reduction in grant funding in 2010/11 to £13.376m. Updates on the Early Years and Childcare Grant (SSEYCG) and Play Capital Grant will be provided in future Cabinet reports.

Capital Grants	£m
<i>Extended Schools</i>	-0.276
<i>Harnessing Technology (50%)</i>	-1.245
<i>Special Educational Needs & 14 – 19 Diploma Provision</i>	-0.658
<i>Youth Capital/Chill Out Fund (50%)</i>	-0.149
SUBTOTAL	-2.328
TOTAL	-13.376

Personal Care at Home

58. In March 2010, the Department of Health issued provisional allocations for the Personal Care at Home Grant for 2010/11 to be paid as Area Based Grant. The allocation for Oxfordshire was £2.481m. This was in addition to the £1.4m Council funding.
59. The Bill was approved by Parliament on 8 April 2010 but the Coalition Government subsequently announced that it would not be commencing the provisions of the act. The grant funding has been removed and the £1.4m Council budget allocation which is not required in 2010/11 has been transferred into the Efficiencies Reserve.

Conclusion

60. Whilst the overall position on balances and reserves indicates the Council remains in a strong position the £202m savings required from 2010/11 to 2014/15 require a fundamentally new approach to service provision. In this context demographic pressures in Social & Community Services are likely to be a particular challenge. The position within Social Care for Adults and the Pooled Budgets will continue to be monitored closely during 2010/11.

Councillor Jim Couchman
Cabinet Member for Finance

September 2010

Annex 1 to the JULY FINANCIAL MONITORING REPORT 2010/11
CABINET 21 September 2010
BUDGET MONITORING

Ref	Directorate	BUDGET 2010/11					Outturn Forecast Year end Spend/Income	Projected Year end Variation	Profiled Budget (Net) <i>July</i> 2010	Actual Expenditure (Net) <i>July</i> 2010	Variation to Budget <i>July</i> 2010 underspend - overspend +	Projected Year end Variance Traffic Light Indicator
		Original Budget	Brought Forward from 2009/10 Surplus + Deficit -	Virements to Date	Supplementary Estimates to Date	Latest Estimate						
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
	Children, Young People & Families											
	Gross Expenditure	581,870	0	246	141	582,257	582,851	594	195,801	226,131	30,330	G
	Gross Income	-482,820	0	-2,849	0	-485,669	-485,631	38	-163,710	-212,885	-49,174	G
	Net Expenditure	99,050	0	-2,603	141	96,588	97,220	632	32,090	13,246	-18,844	G
	Social & Community Services											
	Gross Expenditure	212,520	-30	-3,280	0	209,210	210,829	1,619	69,645	73,320	3,675	G
	Gross Income	-40,770	0	3	0	-40,767	-40,767	0	-13,686	-20,750	-7,064	G
	Net Expenditure	171,750	-30	-3,277	0	168,443	170,062	1,619	55,959	52,570	-3,389	G
	Supporting People											
	Gross Expenditure	12,092	0	-2,330	0	9,762	9,933	171	3,255	4,817	1,562	G
	Gross Income	-185	0	0	0	-185	-185	0	-62	-1,204	-1,142	G
	Net Expenditure	11,907	0	-2,330	0	9,577	9,748	171	3,193	3,613	420	G
	Environment & Economy											
	Gross Expenditure	99,339	406	1,098	0	100,843	100,758	-85	33,586	25,815	-7,771	G
	Gross Income	-28,931	0	-62	0	-28,993	-28,908	85	-9,636	-7,921	1,715	G
	Net Expenditure	70,408	406	1,036	0	71,850	71,850	0	23,950	17,894	-6,056	G
	Community Safety & Shared Services											
	Gross Expenditure	52,403	805	-209	0	52,999	52,999	0	17,667	18,783	1,116	G

SYP8

Gross Income	-24,281	0	-312	0	-24,593	-24,593	0	-8,197	-8,580	-383	G
Net Expenditure	28,122	805	-521	0	28,406	28,406	0	9,470	10,203	733	G
Corporate Core											
Gross Expenditure	38,569	571	77	0	39,217	39,079	-138	14,953	16,215	1,262	G
Gross Income	-28,991	0	0	0	-28,991	-28,991	0	-11,544	-10,684	860	G
Net Expenditure	9,578	571	77	0	10,226	10,088	-138	3,409	5,531	2,122	G
Less recharges to other Directorates	-88,704	0	0	0	-88,704	-88,704	0		0		G
	88,704	0	0	0	88,704	88,704	0		0		G
Directorate Expenditure Total	908,089	1,752	-4,398	141	905,584	907,745	2,161	334,906	365,081	30,175	G
Directorate Income Total	-517,274	0	-3,220	0	-520,494	-520,371	123	-206,835	-262,024	-55,189	G
Directorate Total Net	390,815	1,752	-7,618	141	385,090	387,374	2,284	128,071	103,057	-25,014	G

Less: DSG funded services overspend (included above)

-496

-496

Directorate variation net of reallocated DSG

386,878

1,788

Less: City Schools Reorganisation

-178

In-Year Directorate Variation

386,878

1,610